



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2019-005

TO : ALL EMPLOYERS, EMPLOYEES, SELF-EMPLOYED, VOLUNTARY, AND NON- WORKING SPOUSE MEMBERS

SUBJECT : NEW SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS EFFECTIVE APRIL 2019

Pursuant to the enactment of Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the contribution rate to 12%, the minimum Monthly Salary Credit (MSC) to ₱2,000, and the maximum MSC to ₱20,000 effective year 2019, the new schedule of Social Security (SS) contributions of employers (ER), employees (EE), self-employed, voluntary members and non-working spouse is hereby issued, and **shall be effective for the applicable month of April 2019** as per Social Security Commission (SSC) Resolution No. 216-s.2019 dated 13 March 2019. Please note that the contribution for the Employees Compensation (EC) Program is not yet reflected in the table below.

**SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS
(EMPLOYED, SELF-EMPLOYED, VOLUNTARY MEMBER, AND NON-WORKING SPOUSE)
Effective April 2019**

RANGE OF COMPENSATION	EMPLOYED				SELF-EMPLOYED, VOLUNTARY MEMBER, AND NON-WORKING SPOUSE*	
	MONTHLY SALARY CREDIT	SS CONTRIBUTION			MONTHLY SALARY CREDIT	SS CONTRIBUTION
		ER	EE	TOTAL		
Below 2,250	2,000	160.00	80.00	240.00	2,000	240.00
2,250 - 2,749.99	2,500	200.00	100.00	300.00	2,500	300.00
2,750 - 3,249.99	3,000	240.00	120.00	360.00	3,000	360.00
3,250 - 3,749.99	3,500	280.00	140.00	420.00	3,500	420.00
3,750 - 4,249.99	4,000	320.00	160.00	480.00	4,000	480.00
4,250 - 4,749.99	4,500	360.00	180.00	540.00	4,500	540.00
4,750 - 5,249.99	5,000	400.00	200.00	600.00	5,000	600.00
5,250 - 5,749.99	5,500	440.00	220.00	660.00	5,500	660.00
5,750 - 6,249.99	6,000	480.00	240.00	720.00	6,000	720.00
6,250 - 6,749.99	6,500	520.00	260.00	780.00	6,500	780.00
6,750 - 7,249.99	7,000	560.00	280.00	840.00	7,000	840.00
7,250 - 7,749.99	7,500	600.00	300.00	900.00	7,500	900.00
7,750 - 8,249.99	8,000	640.00	320.00	960.00	8,000	960.00

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RANGE OF COMPENSATION	EMPLOYED				SELF-EMPLOYED, VOLUNTARY MEMBER, AND NON-WORKING SPOUSE*	
	MONTHLY SALARY CREDIT	SS CONTRIBUTION			MONTHLY SALARY CREDIT	SS CONTRIBUTION
		ER	EE	TOTAL		
8,250 - 8,749.99	8,500	680.00	340.00	1,020.00	8,500	1,020.00
8,750 - 9,249.99	9,000	720.00	360.00	1,080.00	9,000	1,080.00
9,250 - 9,749.99	9,500	760.00	380.00	1,140.00	9,500	1,140.00
9,750 - 10,249.99	10,000	800.00	400.00	1,200.00	10,000	1,200.00
10,250 - 10,749.99	10,500	840.00	420.00	1,260.00	10,500	1,260.00
10,750 - 11,249.99	11,000	880.00	440.00	1,320.00	11,000	1,320.00
11,250 - 11,749.99	11,500	920.00	460.00	1,380.00	11,500	1,380.00
11,750 - 12,249.99	12,000	960.00	480.00	1,440.00	12,000	1,440.00
12,250 - 12,749.99	12,500	1,000.00	500.00	1,500.00	12,500	1,500.00
12,750 - 13,249.99	13,000	1,040.00	520.00	1,560.00	13,000	1,560.00
13,250 - 13,749.99	13,500	1,080.00	540.00	1,620.00	13,500	1,620.00
13,750 - 14,249.99	14,000	1,120.00	560.00	1,680.00	14,000	1,680.00
14,250 - 14,749.99	14,500	1,160.00	580.00	1,740.00	14,500	1,740.00
14,750 - 15,249.99	15,000	1,200.00	600.00	1,800.00	15,000	1,800.00
15,250 - 15,749.99	15,500	1,240.00	620.00	1,860.00	15,500	1,860.00
15,750 - 16,249.99	16,000	1,280.00	640.00	1,920.00	16,000	1,920.00
16,250 - 16,749.99	16,500	1,320.00	660.00	1,980.00	16,500	1,980.00
16,750 - 17,249.99	17,000	1,360.00	680.00	2,040.00	17,000	2,040.00
17,250 - 17,749.99	17,500	1,400.00	700.00	2,100.00	17,500	2,100.00
17,750 - 18,249.99	18,000	1,440.00	720.00	2,160.00	18,000	2,160.00
18,250 - 18,749.99	18,500	1,480.00	740.00	2,220.00	18,500	2,220.00
18,750 - 19,249.99	19,000	1,520.00	760.00	2,280.00	19,000	2,280.00
19,250 - 19,749.99	19,500	1,560.00	780.00	2,340.00	19,500	2,340.00
19,750 and above	20,000	1,600.00	800.00	2,400.00	20,000	2,400.00

* The contribution of the Non-Working Spouse shall be based on 50% of the Monthly Salary Credit of his/her working spouse.

Self-Employed/ Voluntary/ Non-working Spouse members who have already paid their contributions in advance for the applicable months of April 2019 onwards based on the old contribution schedule are advised as follows:

1. Those with advance payments at the minimum MSC of ₱1,000 shall settle underpayments amounting to ₱130 per month (₱75 per month for those who paid at ₱1,500 MSC) to retain the posting of those contributions but now at the new minimum MSC of ₱2,000; otherwise, such advance payment shall be deemed as ineffective contributions; and
2. Those with advance payments at an MSC other than the minimum ₱1,000 and ₱1,500 may opt to pay the corresponding increase in contributions to retain

