



Republic of the Philippines
SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2020-033

TO : **ALL EMPLOYERS AND EMPLOYEES**

SUBJECT : **NEW SCHEDULE OF SSS CONTRIBUTIONS EFFECTIVE JANUARY 2021**

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 Social Security (SS) contribution rate to 13%, the minimum Monthly Salary Credit (MSC) to ₱3,000, and the maximum MSC to ₱25,000 effective year 2021, the new schedule of contributions of employers (ER) and employees (EE) is hereby issued, and shall be effective for the applicable month of January 2021 as per Social Security Commission (SSC) Resolution No. 578-s.2020 dated 04 November 2020. Please note that the table below reflects the contributions for the Regular Social Security (SS), the Employees Compensation (EC), and the Mandatory Provident Fund (MPF) Programs that are administered by SSS.

**SCHEDULE OF REGULAR SOCIAL SECURITY, EMPLOYEES' COMPENSATION, AND MANDATORY PROVIDENT FUND CONTRIBUTIONS
EMPLOYER AND EMPLOYEE
Effective January 2021**

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS											
	REGULAR SOCIAL SECURITY/EMPLOYEES' COMPENSATION	MANDATORY PROVIDENT FUND	TOTAL	REGULAR SOCIAL SECURITY			EMPLOYEES' COMPENSATION			MANDATORY PROVIDENT FUND			TOTAL		
				ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL
1,000 - 3,249.99	3,000.00	-	3,000.00	255.00	135.00	390.00	10.00	-	10.00	-	-	-	265.00	135.00	400.00
3,250 - 3,749.99	3,500.00	-	3,500.00	297.50	157.50	455.00	10.00	-	10.00	-	-	-	307.50	157.50	465.00
3,750 - 4,249.99	4,000.00	-	4,000.00	340.00	180.00	520.00	10.00	-	10.00	-	-	-	350.00	180.00	530.00
4,250 - 4,749.99	4,500.00	-	4,500.00	382.50	202.50	585.00	10.00	-	10.00	-	-	-	392.50	202.50	595.00
4,750 - 5,249.99	5,000.00	-	5,000.00	425.00	225.00	650.00	10.00	-	10.00	-	-	-	435.00	225.00	660.00
5,250 - 5,749.99	5,500.00	-	5,500.00	467.50	247.50	715.00	10.00	-	10.00	-	-	-	477.50	247.50	725.00
5,750 - 6,249.99	6,000.00	-	6,000.00	510.00	270.00	780.00	10.00	-	10.00	-	-	-	520.00	270.00	790.00
6,250 - 6,749.99	6,500.00	-	6,500.00	552.50	292.50	845.00	10.00	-	10.00	-	-	-	562.50	292.50	855.00
6,750 - 7,249.99	7,000.00	-	7,000.00	595.00	315.00	910.00	10.00	-	10.00	-	-	-	605.00	315.00	920.00
7,250 - 7,749.99	7,500.00	-	7,500.00	637.50	337.50	975.00	10.00	-	10.00	-	-	-	647.50	337.50	985.00
7,750 - 8,249.99	8,000.00	-	8,000.00	680.00	360.00	1,040.00	10.00	-	10.00	-	-	-	690.00	360.00	1,050.00
8,250 - 8,749.99	8,500.00	-	8,500.00	722.50	382.50	1,105.00	10.00	-	10.00	-	-	-	732.50	382.50	1,115.00
8,750 - 9,249.99	9,000.00	-	9,000.00	765.00	405.00	1,170.00	10.00	-	10.00	-	-	-	775.00	405.00	1,180.00
9,250 - 9,749.99	9,500.00	-	9,500.00	807.50	427.50	1,235.00	10.00	-	10.00	-	-	-	817.50	427.50	1,245.00
9,750 - 10,249.99	10,000.00	-	10,000.00	850.00	450.00	1,300.00	10.00	-	10.00	-	-	-	860.00	450.00	1,310.00
10,250 - 10,749.99	10,500.00	-	10,500.00	892.50	472.50	1,365.00	10.00	-	10.00	-	-	-	902.50	472.50	1,375.00
10,750 - 11,249.99	11,000.00	-	11,000.00	935.00	495.00	1,430.00	10.00	-	10.00	-	-	-	945.00	495.00	1,440.00
11,250 - 11,749.99	11,500.00	-	11,500.00	977.50	517.50	1,495.00	10.00	-	10.00	-	-	-	987.50	517.50	1,505.00
11,750 - 12,249.99	12,000.00	-	12,000.00	1,020.00	540.00	1,560.00	10.00	-	10.00	-	-	-	1,030.00	540.00	1,570.00
12,250 - 12,749.99	12,500.00	-	12,500.00	1,062.50	562.50	1,625.00	10.00	-	10.00	-	-	-	1,072.50	562.50	1,635.00
12,750 - 13,249.99	13,000.00	-	13,000.00	1,105.00	585.00	1,690.00	10.00	-	10.00	-	-	-	1,115.00	585.00	1,700.00
13,250 - 13,749.99	13,500.00	-	13,500.00	1,147.50	607.50	1,755.00	10.00	-	10.00	-	-	-	1,157.50	607.50	1,765.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,190.00	630.00	1,820.00	10.00	-	10.00	-	-	-	1,200.00	630.00	1,830.00
14,250 - 14,749.99	14,500.00	-	14,500.00	1,232.50	652.50	1,885.00	10.00	-	10.00	-	-	-	1,242.50	652.50	1,895.00
14,750 - 15,249.99	15,000.00	-	15,000.00	1,275.00	675.00	1,950.00	30.00	-	30.00	-	-	-	1,305.00	675.00	1,980.00
15,250 - 15,749.99	15,500.00	-	15,500.00	1,317.50	697.50	2,015.00	30.00	-	30.00	-	-	-	1,347.50	697.50	2,045.00
15,750 - 16,249.99	16,000.00	-	16,000.00	1,360.00	720.00	2,080.00	30.00	-	30.00	-	-	-	1,390.00	720.00	2,110.00
16,250 - 16,749.99	16,500.00	-	16,500.00	1,402.50	742.50	2,145.00	30.00	-	30.00	-	-	-	1,432.50	742.50	2,175.00
16,750 - 17,249.99	17,000.00	-	17,000.00	1,445.00	765.00	2,210.00	30.00	-	30.00	-	-	-	1,475.00	765.00	2,240.00
17,250 - 17,749.99	17,500.00	-	17,500.00	1,487.50	787.50	2,275.00	30.00	-	30.00	-	-	-	1,517.50	787.50	2,305.00
17,750 - 18,249.99	18,000.00	-	18,000.00	1,530.00	810.00	2,340.00	30.00	-	30.00	-	-	-	1,560.00	810.00	2,370.00
18,250 - 18,749.99	18,500.00	-	18,500.00	1,572.50	832.50	2,405.00	30.00	-	30.00	-	-	-	1,602.50	832.50	2,435.00
18,750 - 19,249.99	19,000.00	-	19,000.00	1,615.00	855.00	2,470.00	30.00	-	30.00	-	-	-	1,645.00	855.00	2,500.00
19,250 - 19,749.99	19,500.00	-	19,500.00	1,657.50	877.50	2,535.00	30.00	-	30.00	-	-	-	1,687.50	877.50	2,565.00
19,750 - 20,249.99	20,000.00	-	20,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	-	-	-	1,730.00	900.00	2,630.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	1,700.00	900.00	2,600.00	30.00	-	30.00	42.50	22.50	65.00	1,772.50	922.50	2,695.00
20,750 - 21,249.99	20,000.00	1,000.00	21,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	85.00	45.00	130.00	1,815.00	945.00	2,760.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	1,700.00	900.00	2,600.00	30.00	-	30.00	127.50	67.50	195.00	1,857.50	967.50	2,825.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	170.00	90.00	260.00	1,900.00	990.00	2,890.00
22,250 - 22,749.99	20,000.00	2,500.00	22,500.00	1,700.00	900.00	2,600.00	30.00	-	30.00	212.50	112.50	325.00	1,942.50	1,012.50	2,955.00
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	255.00	135.00	390.00	1,985.00	1,035.00	3,020.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	1,700.00	900.00	2,600.00	30.00	-	30.00	297.50	157.50	455.00	2,027.50	1,057.50	3,085.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	340.00	180.00	520.00	2,070.00	1,080.00	3,150.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	1,700.00	900.00	2,600.00	30.00	-	30.00	382.50	202.50	585.00	2,112.50	1,102.50	3,215.00
24,750 - Over	20,000.00	5,000.00	25,000.00	1,700.00	900.00	2,600.00	30.00	-	30.00	425.00	225.00	650.00	2,155.00	1,125.00	3,280.00

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Please be guided accordingly.


AURORA C. IGNACIO
President and CEO

07 DEC 2020

Date

(Policies - Contributions Collection)

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