



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2020-006-b**

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

**SUBJECT : FURTHER EXTENSION OF DEADLINE OF REMITTANCE OF CONTRIBUTIONS**

In view of (a) Executive Order No. 112 dated 29 April 2020, entitled “*Imposing an Enhanced Community Quarantine in High-risk Geographic Areas of the Philippines and a General Community Quarantine in the Rest of the Country from 01 to 15 May 2020, Adopting the Omnibus Guidelines on the Implementation Thereof, and for Other Purposes*”, (b) Administrative Order No. 30 dated 21 April 2020, entitled “*Directing All Government Offices to Formulate and Issue Guidelines on the Interruption of Periods for the Filing of Documents, Payment of Taxes, Charges and Other Fees, and Cancellation of Proceedings Before Their Respective Offices, and on the Movement of Timelines for the Release of Benefits*”, (c) Presidential Proclamation No. 929 s. 2020 dated 16 March 2020 declaring a State of Calamity throughout the Philippines due to Corona Virus Disease 2019 for a period of six (6) months, unless earlier lifted, (d) Presidential Proclamation No. 922 s.2020 dated 08 March 2020 declaring a State of Public Health Emergency due to Covid-19 and the declaration of Code Red sub-level two of the code alert system for Covid-19, and (e) Resolution No. 37 dated 15 May 2020 of the Inter-Agency Task Force for the Management of Emerging Infectious Diseases, the Social Security Commission (SSC) under its Resolution No. 261-s.2020 dated 27 May 2020, and pursuant to Sections (4)(a)(8) and 22(a) of the Social Security Act of 2018 (R.A. No. 11199), approved the further extension of deadline of remittance of contributions by Regular and Household Employers, and Self-employed, Voluntary and Non-Working Spouse members as follows:

<b>Type of Payor</b>	<b>Deadline of Remittance</b>
Regular Employers	Contributions for the applicable months of February, March and April 2020 may be paid on or before 15 June 2020.
Household Employers	Contributions for the applicable months of January, February and March or for the quarter ending March 31, 2020 may be paid on or before 15 June 2020.

Type of Payor	Deadline of Remittance
Self-Employed, Voluntary Members and Non-Working Spouses	Contributions for the applicable months of January, February and March or the first quarter of Year 2020 may be paid on or before 15 June 2020.

**Provided** that no contributions paid retroactively by a self-employed, voluntary or non-working spouse member shall be used in determining his/her eligibility to any benefit arising from a contingency wherein the date of payment is within or after the semester of contingency;

**Provided** that the payment deadlines of employers for applicable months after April 2020 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall apply;

**Provided** that the payment deadlines of a self-employed, voluntary or non-working spouse members for applicable months after April 2020 or quarters after the quarter ending 31 March 2020 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall also apply;

**Provided** that the two percent (2%) penalty on all unpaid contributions as prescribed in Section 22(a) of R.A. No. 11199 shall not accrue within the period in cases where the place of business of a regular employer or place of residence of a household employer was placed under community quarantine;

**Provided finally** that for employers who availed of the Contribution Penalty Condonation Program under SSS Circular No. 2019-004 dated 15 March 2020 and with approved installment proposal, their post-dated checks which fall due in February, March, April and May 2020 shall be deposited on 15 June 2020.

All provisions of other Circulars and issuances which are not consistent with the above are hereby repealed or amended accordingly.

For strict compliance.

**Original Signed**  
**AURORA C. IGNACIO**  
President and CEO

**31 MAY 2020**

Date

*(Policy – Contributions Collection)*