



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

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

posting at the same MSC; otherwise, such payment shall be posted at the applicable lower MSC.

Please be guided accordingly.


COMM. AURORA C. IGNACIO
Officer-in-Charge *etc*

15 MAR 2019

Date

(Policies - Contributions Collection)