

## Republic of the Philippines SOCIAL SECURITY SYSTEM

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CIRCULAR NO. 2022-033

TO

ALL BUSINESS EMPLOYERS (ERs) AND EMPLOYEES (EEs)

SUBJECT

NEW SCHEDULE OF SOCIAL SECURITY (SS) CONTRIBUTIONS

**EFFECTIVE JANUARY 2023** 

Pursuant to Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the SS contribution rate to 14%, the minimum Monthly Salary Credit (MSC) to ₱4,000, and the maximum MSC to ₱30,000.00 effective year 2023, the new schedule of contributions of ER and EE is hereby issued, and shall be effective for the applicable month of January 2023 as per Social Security Commission (SSC) Resolution No.751-s.2022 dated 25 November 2022. The table below reflects the contributions for SS, the Employees' Compensation (EC) and the Workers' Investment and Savings Program (WISP) that are administered by SSS.

## SCHEDULE OF SS, EC AND WISP CONTRIBUTIONS EMPLOYER AND EMPLOYEE Effective January 2023

	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS											
RANGE OF COMPENSATION	REGULAR SS /	WISP	TOTAL	REGULAR SS			EC			WISP			TOTAL		
	EC			ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL
BELOW 4,250	4,000.00	-	4,000.00	380.00	180.00	560.00	10.00	-	10.00	-	-	-	390.00	180.00	570.00
4.250 - 4.749.99	4,500.00	-	4,500.00	427.50	202.50	630.00	10.00		10.00	-	-	-	437.50	202.50	640.00
4.750 - 5,249.99	5,000.00		5,000.00	475.00	225.00	700.00	10.00	-	10.00	-	2		485.00	225.00	710.00
5,250 - 5,749.99	5,500.00		5,500.00	522.50	247.50	770.00	10.00		10.00		- 3		532.50	247.50	780.00
5,750 - 6,249.99	6,000.00	-	6,000.00	570.00	270.00	840.00	10.00	-	10.00	4	-	-	580.00	270.00	850.00
6,250 - 6,749.99	6,500.00	-	6,500.00	617.50	292.50	910.00	10.00		10.00				627.50	292.50	920.00
6,750 - 7,249.99	7,000.00		7,000.00	665.00	315.00	980.00	10.00	-	10.00	4			675.00	315.00	990.00
7,250 - 7,749.99	7,500.00	-	7,500.00	712.50	337.50	1,050.00	10.00	-	10.00				722.50	337.50	1,060.00
7,750 - 8,249.99	8,000.00		8,000.00	760.00	360.00	1,120.00	10.00	-	10.00	-	-	-	770.00	360.00	1,130.00
8,250 - 8,749.99	8,500.00	-	8,500.00	807.50	382.50	1,190.00	10.00	-	10.00			-	817.50	382.50	1,200.00
8,750 - 9,249.99	9,000.00		9,000.00	855.00	405.00	1,260.00	10.00	-	10.00	-	-		865.00	405.00	1,270.00
9,250 - 9,749.99	9,500.00		9,500.00	902.50	427.50	1,330.00	10.00	-	10.00	~	-		912.50	427.50	1,340.00
9,750 - 10,249.99	10,000.00	7.00	10,000.00	950.00	450.00	1,400.00	10.00	-	10.00	-	-	-	960.00	450.00	1,410.00
10,250 - 10,749.99	10,500.00	/4	10,500.00	997.50	472.50	1,470.00	10.00	-	10.00	-	-	-	1,007.50	472.50	1,480.00
10,750 - 11,249,99	11,000.00	-	11,000.00	1,045.00	495.00	1,540.00	10.00	-	10.00	-	-		1,055.00	495.00	1,550.00
11,250 - 11,749.99	11,500.00	-	11,500.00	1,092.50	517.50	1,610.00	10.00	-	10.00	-	-		1,102.50	517.50	1,620.00
11,750 - 12,249.99	12,000.00		12,000.00	1,140.00	540.00	1,680.00	10.00	-	10.00		-	-	1,150.00	540.00	1,690.00
12,250 - 12,749.99	12,500.00		12,500.00	1,187.50	562.50	1,750.00	10.00	-	10.00	-	-		1,197.50	562.50	1,760.00
12,750 - 13,249.99	13,000.00		13,000.00	1,235.00	585.00	1,820.00	10.00	-	10.00	-	-	(in-	1,245.00	585.00	1,830.00
13,250 - 13,749.99	13,500.00		13,500.00	1,282.50	607.50	1,890.00	10.00	-	10.00	-	-	-	1,292,50	607.50	1,900.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,330.00	630.00	1,960.00	10.00	-	10.00	-	-	-	1,340.00	630.00	1,970.00
14,250 - 14,749.99	14,500.00		14,500.00	1,377.50	652.50	2,030.00	10.00	-	10.00	-	-	-	1,387.50	652.50	2,040.00
14,750 - 15,249.99	15,000.00	-	15,000.00	1,425.00	675.00	2,100.00	30.00	-	30.00	-	-	-	1,455.00	675.00	2,130.00
15,250 - 15,749.99	15,500.00		15,500.00	1,472.50	697.50	2,170.00	30.00	-	30.00	-	-	-	1,502.50	697.50	2,200.00
15,750 - 16,249.99	16,000.00	-	16,000.00	1,520.00	720.00	2,240.00	30.00	-	30.00	-	-	-	1,550.00	720.00	
16,250 - 16,749.99	16,500.00		16,500.00	1,567.50	742.50	2,310.00	30.00		30.00	-	-	-	1,597.50	742.50	2,340.00
16,750 - 17,249.99	17,000.00	-	17,000.00	1,615.00	765.00	2,380.00	30.00	-	30.00	-	-	-	1,645.00	765.00	2,410.00
17,250 - 17,749.99	17,500.00	-	17,500.00	1,662.50	787.50	2,450.00	30.00	3/23	30.00	-	-		1,692.50	787.50	2,480.00
17,750 - 18,249.99	18,000.00		18,000.00	1,710.00	810.00	2,520.00	30.00	-	30.00	-	-	-	1,740.00	810.00	2,550.00
18,250 - 18,749.99	18,500.00	-	18,500.00	1,757.50	832.50	2,590.00	30.00	()	30.00	-		-	1,787.50	832.50	2,620.00
18,750 - 19,249.99	19,000.00	-	19,000.00	1,805.00	855.00	2,660.00	30.00		30.00	-	-	-	1,835.00	855.00	2,690.00
19,250 - 19,749.99	19,500.00		19,500.00	1,852.50	877.50	2,730.00	30.00	(+)	30.00		-	-	1,882.50	877.50	2,760.00
19,750 - 20,249.99	20,000.00	-	20,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	-	-		1,930.00	900.00	2,830.00
20,250 - 20,749.99	20,000.00	500.00		1,900.00	900.00	2,800.00	30.00		30.00	47.50	22.50	70.00	1,977.50	922.50	2,900.00
20,750 - 21,249.99	20,000.00	1,000.00	See 11 Decree 2 Total	1,900.00	900.00	2,800.00	30.00	-	30.00	95.00	45.00	140.00	2,025.00	945.00	
21,250 - 21,749.99	20,000.00	1,500.00		1,900.00	900.00	2,800.00	30.00	-	30.00	142.50	67.50	210.00	2,072.50	967.50	
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	190.00	90.00	280.00	2,120.00	990.00	3,110.00
22,250 - 22,749.99	20,000.00	2,500.00		1,900.00	900.00	2,800.00	30.00	-	30.00	237.50	112.50	350.00	2,167.50	1,012.50	3,180.00
22,750 - 23,249.99	20,000.00	3,000.00		1,900.00	900.00	2,800.00	30.00	-	30.00	285.00	135.00	420.00 490.00	2,215.00	1,035.00	
23,250 - 23,749.99	20,000.00	3,500.00		1,900.00	900.00	2,800.00	30.00	-	30.00	332.50	180.00	560.00	2,262.50	1,057.50	3,320.00
23,750 - 24,249.99	20,000.00	4,000.00	The state of the s	1,900.00	900.00	2,800.00	30.00	-	30.00	380.00	202.50	630.00	2,310.00	1,080.00	3,390.00
24,250 - 24,749.99	20,000.00	4,500.00		1,900.00	900.00	2,800.00	30.00	-		427.50		700.00	2,357.50	1,102.50	3,460.00
24,750 - 25,249.99	20,000.00	5,000.00	25,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	475.00	225.00	700.00	2,405.00	1,125.00	
25,250 - 25,749.99	20,000.00	5,500.00	25,500.00	1,900.00	900.00	2,800.00	30.00	-	30.00	522.50	247.50	770.00	2,452.50	1,147.50	3,000.00





RANGE OF COMPENSATION	MONTHL	MONTHLY SALARY CREDIT				AMOUNT OF CONTRIBUTIONS												
	REGULAR SS /	WISP	TOTAL	REGULAR SS			EC			WISP			TOTAL					
	EC	Wisi		ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL			
25,750 - 26,249.9	9 20,000.00	6,000.00	26,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	570.00	270.00	840.00	2,500.00	1.170.00	3.670.00			
26,250 - 26,749.9	9 20,000.00	6,500.00	26,500.00	1,900.00	900.00	2,800.00	30.00	-	30.00	617.50	292.50	910.00	2.547.50	1,192.50				
26,750 - 27,249.9	9 20,000.00	7,000.00	27,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	665.00	315.00	980.00	2.595.00	1,215.00				
27,250 - 27,749.9	9 20,000.00	7,500.00	27,500.00	1,900.00	900.00	2,800.00	30.00		30.00	712.50	337.50	1,050.00	2.642.50	1.237.50				
27,750 - 28,249.9	9 20,000.00	8,000.00	28,000.00	1,900.00	900.00	2,800.00	30.00		30.00	760.00	360.00	1,120.00	2,690.00	1.260.00				
28,250 - 28,749.9	9 20,000.00	8,500.00	28,500.00	1,900.00	900.00	2,800.00	30.00	-	30.00	807.50	382.50	1,190.00	2.737.50	1.282.50				
28,750 - 29,249.9	9 20,000.00	9,000.00	29,000.00	1,900.00	900.00	2,800.00	30.00	+	30.00	855.00	405.00	1,260.00	2.785.00	1,305.00	- I			
29,250 - 29,749.9	9 20,000.00	9,500.00	29,500.00	1,900.00	900.00	2,800.00	30.00		30.00	902.50	427.50	1,330.00	2,832.50		4.160.00			
29,750 - Over	20,000.00	10,000.00	30,000.00	1,900.00	900.00	2,800.00	30.00	-	30.00	950.00	450.00	1,400.00	2,880.00	1,350.00				

Please be guided accordingly.

MICHAEL G. REGINO President and CEO

'1 3 DEC 2022

Date

(Policies – Contributions Collection)
Prepared by: BPO Coverage, Contribution and Accounts Management