



CIRCULAR NO. 2024-006

TO : ALL BUSINESS EMPLOYERS AND EMPLOYEES
SUBJECT : SCHEDULE OF SSS CONTRIBUTIONS EFFECTIVE JANUARY 2025

I. PURPOSE

Pursuant to the following issuances, the new schedule of contributions for Business Employers (ERs) and Employees (EEs) and guidelines are hereby issued:

- A. Republic Act No. 11199, otherwise known as the Social Security Act of 2018, which includes a provision that increases the following effective year 2025:
 - 1. contribution rate to 15%
 - 2. minimum Monthly Salary Credit (MSC) to ₱5,000.00
 - 3. maximum MSC to ₱35,000.00
- B. Social Security Commission Resolution No. 560-s.2024 dated 15 November 2024

II. POLICIES

A. SCHEDULE OF SSS CONTRIBUTIONS

The table below reflects the contributions for the following programs that are administered by the SSS:

- 1. Regular Social Security (SS) Program
- 2. Employees' Compensation (EC) Program
- 3. Mandatory Provident Fund (MPF) Program

SCHEDULE OF SSS CONTRIBUTIONS BUSINESS EMPLOYERS AND EMPLOYEES

*Effective
January 2025*

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS							
	REGULAR SS EC	MPF	TOTAL	EMPLOYER				EMPLOYEE			TOTAL
				REGULAR SS	MPF	EC	TOTAL	REGULAR SS	MPF	TOTAL	
BELOW 5,250	5,000.00	-	5,000.00	500.00	-	10.00	510.00	250.00	-	250.00	760.00
5,250 - 5,749.99	5,500.00	-	5,500.00	550.00	-	10.00	560.00	275.00	-	275.00	835.00
5,750 - 6,249.99	6,000.00	-	6,000.00	600.00	-	10.00	610.00	300.00	-	300.00	910.00
6,250 - 6,749.99	6,500.00	-	6,500.00	650.00	-	10.00	660.00	325.00	-	325.00	985.00
6,750 - 7,249.99	7,000.00	-	7,000.00	700.00	-	10.00	710.00	350.00	-	350.00	1,060.00
7,250 - 7,749.99	7,500.00	-	7,500.00	750.00	-	10.00	760.00	375.00	-	375.00	1,135.00
7,750 - 8,249.99	8,000.00	-	8,000.00	800.00	-	10.00	810.00	400.00	-	400.00	1,210.00
8,250 - 8,749.99	8,500.00	-	8,500.00	850.00	-	10.00	860.00	425.00	-	425.00	1,285.00
8,750 - 9,249.99	9,000.00	-	9,000.00	900.00	-	10.00	910.00	450.00	-	450.00	1,360.00
9,250 - 9,749.99	9,500.00	-	9,500.00	950.00	-	10.00	960.00	475.00	-	475.00	1,435.00
9,750 - 10,249.99	10,000.00	-	10,000.00	1,000.00	-	10.00	1,010.00	500.00	-	500.00	1,510.00
10,250 - 10,749.99	10,500.00	-	10,500.00	1,050.00	-	10.00	1,060.00	525.00	-	525.00	1,585.00
10,750 - 11,249.99	11,000.00	-	11,000.00	1,100.00	-	10.00	1,110.00	550.00	-	550.00	1,660.00
11,250 - 11,749.99	11,500.00	-	11,500.00	1,150.00	-	10.00	1,160.00	575.00	-	575.00	1,735.00
11,750 - 12,249.99	12,000.00	-	12,000.00	1,200.00	-	10.00	1,210.00	600.00	-	600.00	1,810.00

12,250 - 12,749.99	12,500.00	-	12,500.00	1,250.00	-	10.00	1,260.00	625.00	-	625.00	1,885.00
12,750 - 13,249.99	13,000.00	-	13,000.00	1,300.00	-	10.00	1,310.00	650.00	-	650.00	1,960.00
13,250 - 13,749.99	13,500.00	-	13,500.00	1,350.00	-	10.00	1,360.00	675.00	-	675.00	2,035.00
13,750 - 14,249.99	14,000.00	-	14,000.00	1,400.00	-	10.00	1,410.00	700.00	-	700.00	2,110.00
14,250 - 14,749.99	14,500.00	-	14,500.00	1,450.00	-	10.00	1,460.00	725.00	-	725.00	2,185.00
14,750 - 15,249.99	15,000.00	-	15,000.00	1,500.00	-	30.00	1,530.00	750.00	-	750.00	2,280.00
15,250 - 15,749.99	15,500.00	-	15,500.00	1,550.00	-	30.00	1,580.00	775.00	-	775.00	2,355.00
15,750 - 16,249.99	16,000.00	-	16,000.00	1,600.00	-	30.00	1,630.00	800.00	-	800.00	2,430.00
16,250 - 16,749.99	16,500.00	-	16,500.00	1,650.00	-	30.00	1,680.00	825.00	-	825.00	2,505.00
16,750 - 17,249.99	17,000.00	-	17,000.00	1,700.00	-	30.00	1,730.00	850.00	-	850.00	2,580.00
17,250 - 17,749.99	17,500.00	-	17,500.00	1,750.00	-	30.00	1,780.00	875.00	-	875.00	2,655.00
17,750 - 18,249.99	18,000.00	-	18,000.00	1,800.00	-	30.00	1,830.00	900.00	-	900.00	2,730.00
18,250 - 18,749.99	18,500.00	-	18,500.00	1,850.00	-	30.00	1,880.00	925.00	-	925.00	2,805.00
18,750 - 19,249.99	19,000.00	-	19,000.00	1,900.00	-	30.00	1,930.00	950.00	-	950.00	2,880.00
19,250 - 19,749.99	19,500.00	-	19,500.00	1,950.00	-	30.00	1,980.00	975.00	-	975.00	2,955.00
19,750 - 20,249.99	20,000.00	-	20,000.00	2,000.00	-	30.00	2,030.00	1,000.00	-	1,000.00	3,030.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	2,000.00	50.00	30.00	2,080.00	1,000.00	25.00	1,025.00	3,105.00
20,750 - 21,249.99	20,000.00	1,000.00	21,000.00	2,000.00	100.00	30.00	2,130.00	1,000.00	50.00	1,050.00	3,180.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	2,000.00	150.00	30.00	2,180.00	1,000.00	75.00	1,075.00	3,255.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	2,000.00	200.00	30.00	2,230.00	1,000.00	100.00	1,100.00	3,330.00
22,250 - 22,749.99	20,000.00	2,500.00	22,500.00	2,000.00	250.00	30.00	2,280.00	1,000.00	125.00	1,125.00	3,405.00
22,750 - 23,249.99	20,000.00	3,000.00	23,000.00	2,000.00	300.00	30.00	2,330.00	1,000.00	150.00	1,150.00	3,480.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	2,000.00	350.00	30.00	2,380.00	1,000.00	175.00	1,175.00	3,555.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	2,000.00	400.00	30.00	2,430.00	1,000.00	200.00	1,200.00	3,630.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	2,000.00	450.00	30.00	2,480.00	1,000.00	225.00	1,225.00	3,705.00
24,750 - 25,249.99	20,000.00	5,000.00	25,000.00	2,000.00	500.00	30.00	2,530.00	1,000.00	250.00	1,250.00	3,780.00
25,250 - 25,749.99	20,000.00	5,500.00	25,500.00	2,000.00	550.00	30.00	2,580.00	1,000.00	275.00	1,275.00	3,855.00
25,750 - 26,249.99	20,000.00	6,000.00	26,000.00	2,000.00	600.00	30.00	2,630.00	1,000.00	300.00	1,300.00	3,930.00
26,250 - 26,749.99	20,000.00	6,500.00	26,500.00	2,000.00	650.00	30.00	2,680.00	1,000.00	325.00	1,325.00	4,005.00
26,750 - 27,249.99	20,000.00	7,000.00	27,000.00	2,000.00	700.00	30.00	2,730.00	1,000.00	350.00	1,350.00	4,080.00
27,250 - 27,749.99	20,000.00	7,500.00	27,500.00	2,000.00	750.00	30.00	2,780.00	1,000.00	375.00	1,375.00	4,155.00
27,750 - 28,249.99	20,000.00	8,000.00	28,000.00	2,000.00	800.00	30.00	2,830.00	1,000.00	400.00	1,400.00	4,230.00
28,250 - 28,749.99	20,000.00	8,500.00	28,500.00	2,000.00	850.00	30.00	2,880.00	1,000.00	425.00	1,425.00	4,305.00
28,750 - 29,249.99	20,000.00	9,000.00	29,000.00	2,000.00	900.00	30.00	2,930.00	1,000.00	450.00	1,450.00	4,380.00
29,250 - 29,749.99	20,000.00	9,500.00	29,500.00	2,000.00	950.00	30.00	2,980.00	1,000.00	475.00	1,475.00	4,455.00
29,750 - 30,249.99	20,000.00	10,000.00	30,000.00	2,000.00	1,000.00	30.00	3,030.00	1,000.00	500.00	1,500.00	4,530.00
30,250 - 30,749.99	20,000.00	10,500.00	30,500.00	2,000.00	1,050.00	30.00	3,080.00	1,000.00	525.00	1,525.00	4,605.00
30,750 - 31,249.99	20,000.00	11,000.00	31,000.00	2,000.00	1,100.00	30.00	3,130.00	1,000.00	550.00	1,550.00	4,680.00
31,250 - 31,749.99	20,000.00	11,500.00	31,500.00	2,000.00	1,150.00	30.00	3,180.00	1,000.00	575.00	1,575.00	4,755.00
31,750 - 32,249.99	20,000.00	12,000.00	32,000.00	2,000.00	1,200.00	30.00	3,230.00	1,000.00	600.00	1,600.00	4,830.00
32,250 - 32,749.99	20,000.00	12,500.00	32,500.00	2,000.00	1,250.00	30.00	3,280.00	1,000.00	625.00	1,625.00	4,905.00
32,750 - 33,249.99	20,000.00	13,000.00	33,000.00	2,000.00	1,300.00	30.00	3,330.00	1,000.00	650.00	1,650.00	4,980.00
33,250 - 33,749.99	20,000.00	13,500.00	33,500.00	2,000.00	1,350.00	30.00	3,380.00	1,000.00	675.00	1,675.00	5,055.00
33,750 - 34,249.99	20,000.00	14,000.00	34,000.00	2,000.00	1,400.00	30.00	3,430.00	1,000.00	700.00	1,700.00	5,130.00
34,250 - 34,749.99	20,000.00	14,500.00	34,500.00	2,000.00	1,450.00	30.00	3,480.00	1,000.00	725.00	1,725.00	5,205.00
34,750 - Over	20,000.00	15,000.00	35,000.00	2,000.00	1,500.00	30.00	3,530.00	1,000.00	750.00	1,750.00	5,280.00

B. COMPUTATION OF BENEFITS

- Contributions and benefits (retirement, permanent total/partial disability, death, maternity, sickness, unemployment, and funeral) under the Regular SS and EC Programs shall be computed based on the member's MSC, which ranges from a minimum of ₱5,000.00 up to the maximum of ₱20,000.00 as defined in the contribution schedule above.
- The member's contributions for MSC in excess of ₱20,000.00 up to the maximum of ₱35,000.00 shall be for the MPF Program and credited to the member's individual account. Benefits under this program (retirement, permanent total disability, and death) shall be the total accumulated account value consisting of total contributions

plus net investment income.

III. REPEALING CLAUSE

Circular No. 2022-033 [New Schedule of Social Security (SS) Contributions Effective January 2023] dated 13 December 2022 is hereby repealed upon effectivity of this Circular.

IV. EFFECTIVITY CLAUSE

This Circular shall take effect starting the applicable month of January 2025 following its publication in a newspaper of general circulation and the registration and filing of three (3) copies of the published Circular with the Office of the National Administrative Register.

Please be guided accordingly.

(Sgd.) ROBERT JOSEPH MONTES DE CLARO
President and CEO

19 December 2024