



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**

RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS											
	REGULAR SS / EC	WISP	TOTAL	REGULAR SS			EC			WISP			TOTAL		
				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	-	-	-	380.00	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	-	-	-	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	-	-	-	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	-	-	-	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	-	-	-	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	-	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	-	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	-	-	-	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	10.00	-	10.00	-	-	-	1,435.00	675.00	2,130.00
15,250 - 15,749.99	15,500.00	-	15,500.00	1,472.50	697.50	2,170.00	10.00	-	10.00	-	-	-	1,482.50	697.50	2,200.00
15,750 - 16,249.99	16,000.00	-	16,000.00	1,520.00	720.00	2,240.00	10.00	-	10.00	-	-	-	1,530.00	720.00	2,270.00
16,250 - 16,749.99	16,500.00	-	16,500.00	1,567.50	742.50	2,310.00	10.00	-	10.00	-	-	-	1,577.50	742.50	2,340.00
16,750 - 17,249.99	17,000.00	-	17,000.00	1,615.00	765.00	2,380.00	10.00	-	10.00	-	-	-	1,625.00	765.00	2,410.00
17,250 - 17,749.99	17,500.00	-	17,500.00	1,662.50	787.50	2,450.00	10.00	-	10.00	-	-	-	1,672.50	787.50	2,480.00
17,750 - 18,249.99	18,000.00	-	18,000.00	1,710.00	810.00	2,520.00	10.00	-	10.00	-	-	-	1,720.00	810.00	2,550.00
18,250 - 18,749.99	18,500.00	-	18,500.00	1,757.50	832.50	2,590.00	10.00	-	10.00	-	-	-	1,767.50	832.50	2,620.00
18,750 - 19,249.99	19,000.00	-	19,000.00	1,805.00	855.00	2,660.00	10.00	-	10.00	-	-	-	1,815.00	855.00	2,690.00
19,250 - 19,749.99	19,500.00	-	19,500.00	1,852.50	877.50	2,730.00	10.00	-	10.00	-	-	-	1,862.50	877.50	2,760.00
19,750 - 20,249.99	20,000.00	-	20,000.00	1,900.00	900.00	2,800.00	10.00	-	10.00	-	-	-	1,910.00	900.00	2,830.00
20,250 - 20,749.99	20,000.00	500.00	20,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	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	21,000.00	1,900.00	900.00	2,800.00	10.00	-	10.00	95.00	45.00	140.00	2,025.00	945.00	2,970.00
21,250 - 21,749.99	20,000.00	1,500.00	21,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	142.50	67.50	210.00	2,072.50	967.50	3,040.00
21,750 - 22,249.99	20,000.00	2,000.00	22,000.00	1,900.00	900.00	2,800.00	10.00	-	10.00	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	22,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	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	23,000.00	1,900.00	900.00	2,800.00	10.00	-	10.00	285.00	135.00	420.00	2,215.00	1,035.00	3,250.00
23,250 - 23,749.99	20,000.00	3,500.00	23,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	332.50	157.50	490.00	2,262.50	1,057.50	3,320.00
23,750 - 24,249.99	20,000.00	4,000.00	24,000.00	1,900.00	900.00	2,800.00	10.00	-	10.00	380.00	180.00	560.00	2,310.00	1,080.00	3,390.00
24,250 - 24,749.99	20,000.00	4,500.00	24,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	427.50	202.50	630.00	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	10.00	-	10.00	475.00	225.00	700.00	2,405.00	1,125.00	3,530.00
25,250 - 25,749.99	20,000.00	5,500.00	25,500.00	1,900.00	900.00	2,800.00	10.00	-	10.00	522.50	247.50	770.00	2,452.50	1,147.50	3,600.00

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RANGE OF COMPENSATION	MONTHLY SALARY CREDIT			AMOUNT OF CONTRIBUTIONS											
	REGULAR SS /	WISP	TOTAL	REGULAR SS			EC			WISP			TOTAL		
	EC			ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL	ER	EE	TOTAL
25,750 - 26,249.99	20,000.00	5,000.00	25,000.00	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 - 26,749.99	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	3,740.00
26,750 - 27,249.99	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	3,810.00
27,250 - 27,749.99	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	3,880.00
27,750 - 28,249.99	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	3,950.00
28,250 - 28,749.99	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	4,020.00
28,750 - 29,249.99	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	4,090.00
29,250 - 29,749.99	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	1,327.50	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	4,230.00

Please be guided accordingly.


MICHAEL G. REGINO
 President and CEO



13 DEC 2022

Date

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

