

Republic of the Philippines **ANNA MICHELLE G. TEJEDOR**  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2020-006-d**

**TO : ALL EMPLOYERS (INCLUDING HOUSEHOLD EMPLOYERS),  
SELF-EMPLOYED, VOLUNTARY AND NON-WORKING SPOUSE  
MEMBERS**

**SUBJECT : FURTHER EXTENSION OF DEADLINE OF REMITTANCE OF  
CONTRIBUTIONS IN AID TO RECOVERY**

In view of Executive Order No. 112 dated 30 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," and 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," from the Office of the Executive Secretary, in relation to 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, in relation to 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 in consideration of Resolution No. 41 dated 29 May 2020 of the Inter-Agency Task Force for the Management of Emerging Infectious Diseases, as well as Republic Act No. 11494 or the Bayanihan to Recover as One Act which took effect last 15 September 2020, the Social Security Commission (SSC) under its Resolution No. 530-s.2020 dated 07 October 2020, and pursuant to Section (4)(a)(1) in relation to Section 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, Self-employed, Voluntary and Non-Working Spouse members as follows:

Type of Member	Applicable Period	Deadline of Payment/ Remittance
Employers	February to October 2020	<b>30 November 2020</b>
Household Employers	January to September 2020	
Self-employed, Voluntary and Non-Working Spouse Members	January to September 2020	

*Handwritten signatures and initials*

  
ANNA MICHELLE G. TEJEDOR

The SSC further approved the following:

1. The two percent (2%) penalty on unpaid contributions as prescribed in Section 22(a) of R.A. No. 11199 shall not accrue within the period heretofore stated, provided the payment thereof is made in accordance with the schedule stated above.
2. Employers with approved installment proposal under SSS Circular No. 2018-008 (Amendment to Circular No. 2017-009 dated 02 October 2017 and Circular No. 2011-002 dated 16 February 2011 [Revised Guidelines in the Installment Payment Scheme For Employers Under SSC Resolution No. 976-s.2010 dated 08 December 2010] and Creation of the Employer Delinquency Review Committee) dated 22 March 2018, and under SSS Circular No. 2019-004 (Condonation and Non-Imposition of Penalties on Delinquent Social Security Contributions) dated 15 March 2019, their post-dated checks which fall due from March to October 2020 shall be deposited on 30 November 2020.

**PROVIDED THAT:**

- a) 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;
- b) In case payment deadline falls on a Saturday, Sunday or holiday, payment may be made on the next working day;
- c) Payment deadlines of regular employers for applicable months after October 2020 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall apply;
- d) Payment deadlines of household employers for applicable months or applicable quarter after September 2020 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall apply;
- e) Payment deadlines of a self-employed, voluntary or non-working spouse member for applicable months or applicable quarter after September 2020 as prescribed under SSS Circular No. 2019-012 dated 06 August 2019 shall also apply;

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

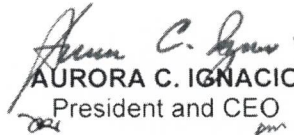
For strict compliance.

13 OCT 2020

Date

(Policy – Contributions Collection)  
Prepared by: Account Management Group

Further Extension of Deadline of Remittance of Contributions in Aid to Business Recovery

  
AURORA C. IGNACIO  
President and CEO