

## Tax in a dot

### SSS Circular No. 2024-006: Updated schedule of SSS contributions effective January 2025



## Stay ahead with essential tax updates

*Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.*



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#### TAX 2025-01

## Updated schedule of SSS contributions effective January 2025

Pursuant to Republic Act No. 11199, also known as the "Social Security Act of 2018", the following are set to increase effective year 2025:

- Contribution rate will increase to 15% (from the previous 14%).
- Minimum Monthly Salary Credit (MSC) will increase to P5,000 (from P4,000)
- Maximum MSC will rise to P35,000 (from P30,000)

Contributions and benefits under the Regular Social Security and Employees' Compensation Programs shall be computed based on the

member's MSC, which ranges from a minimum of P5,000 up to the maximum of P20,000.

Further, the member's MSC contribution in excess of P20,000 up to the maximum of P35,000 shall be for the Mandatory Provident Fund Program and credited to the member's individual account. Benefits under this program shall be the total accumulated account value consisting of total contributions plus net investment income.

*Please see attached SSS Circular No. 2024-006 for the schedule of SSS contributions for business employers and employees.*



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[Back to top](#)

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Should you have any comments or questions, please contact our Tax & Legal Partners:



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