



Republic of the Philippines  
**SOCIAL SECURITY SYSTEM**

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**CIRCULAR NO. 2017-006**

**TO : ALL EMPLOYERS**  
**SUBJECT : LEGAL OBLIGATION OF EMPLOYERS TO PAY IN ADVANCE THE SS SICKNESS AND MATERNITY BENEFITS TO QUALIFIED EMPLOYEE-MEMBERS**

To provide timely social security benefits to employed SSS members, who are unable to work due to sickness, injury, child birth or miscarriage, employers are hereby reminded of the following:

- 1) To pay in advance, as required under Section 14 & 14-A of the Social Security Law, the:
  - a. sickness benefit of their qualified employees every regular pay day or on the 15<sup>th</sup> and last day of each month;
  - b. maternity benefit of their qualified employees which must be paid in full within 30 days from the filing of the maternity leave application.
- 2) Failure or refusal to advance to their employees the sickness or maternity benefit shall be subject to the penalties provided for in Section 28 (e) of the Social Security Law, consisting of a fine of not less than P5,000 nor more than P20,000 or imprisonment for not less than six (6) years and one (1) day nor more than twelve (12) years or both, at the discretion of the court.

Pursuant to Sec. 28 (f) of the Social Security Law, if the failure or refusal to advance the benefit is committed by an association, partnership, corporation or any other institution, the managing head, directors or partners shall be liable to the penalties provided above.

Please be guided accordingly.

  
**EMMANUEL F. DJOC**  
President and CEO

**09 JUN 2017**

Date

(Policy - Sickness and Maternity Benefits)

