

# PRACTICAL GUIDE

## REGISTRATION, LEGAL LINK AND CESSATION OF ACTIVITY OF AN EMPLOYEE / A TRAINEE

INSTITUTO DA SEGURANÇA SOCIAL, I.P



SEGURANÇA SOCIAL



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*The information in this practical guide does not waive the consultation of the law.*

## **A – Registration, legal link and cessation of activity of an employee/a trainee - What is it?**

The workers engaged in paid professional activities under an employment contract, in accordance with the provisions of the Labour Code, are covered by the Social Security general scheme for employees.

Trainees who sign internship contracts, namely those concluded with the support of the Institute of Employment and Professional Training, P.I. (*IEFP – Instituto do Emprego e Formação Profissional. I.P.*), are covered by the Social Security general scheme, in a situation similar to that of employees, in terms of the legal relationship with the Social Security system.

**Note:** Trainees with a professional traineeship contract, concluded in accordance with Decree-Law no. 66/2011 of 1 June, may optionally register in the Voluntary Social Insurance Scheme (please consult the [Guia Prático - Inscrição, Alteração e Cessação do Seguro Social Voluntário](#) - Practical Guide – Registration, change of elements and end of coverage by the Voluntary Social Insurance Scheme).

Young people attending official or authorized educational establishments, who perform an activity in accordance with the labour legislation, during the school vacation period, are also covered by the Social Security general scheme, with some particularities.

Crew members of ships or vessels, for which it is applied the special scheme for determining the tax base according to the tonnage of ships and vessels (tonnage tax) are also covered by the Social Security general scheme.

**Note:** Crew members of ships that provide regular passenger services between ports in the European Economic Area can only benefit from the scheme provided for in Article 5(4) of Decree-Law no. 92/2018 of 13 November, if they are citizens of a Member State of the European Union or a State party of the Agreement on the European Economic Area.

### **Coverage of new employees or trainees/beginning of activity**

The Employer or its Representative, with powers for such action, asks the employee/trainee to provide the necessary information to be communicated to the Social Security institution of the employee's/trainee's workplace area, so that the employee/trainee may be registered in and covered by the Social Security system.

### **Registration**

When the employee/trainee starts working for the first time, he/she must be registered in the Social Security system.

### **Cessation/suspension of activity**

Whenever the employee/trainee ceases or suspends his/her activity, the respective Employer or its Representative, with powers for such action, must inform the Social Security Institute of that fact.

### **Change of the employment contract modality**

The Employer or its Representative, with powers for such action, must declare to the Social Security Institute the modality of the employment contract concluded with the employee/trainee, as well as the respective changes.

## **B1 – What are the Employer’s duties? What happens if the Employer does not fulfil the respective duties?**

### **Communication of hiring of new employees or trainees/beginning of activity**

**When does the communication take place?**

**Where to make the communication**

**Communication of hiring of employees/trainees through the Social Security Online Service**

**Communication of hiring of workers under very short-term employment contracts, through the Social Security Online Service**

**Contribution base**

**How to apply for a special rate for an employee, through the Social Security Online Service**

**Communication of hiring of workers under intermittent employment contracts**

**Communication of hiring of young people under an employment contract during school holidays**

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**Communication of workers subject to contributory rates not available in the Social Security Online Service**

**What happens if the communications are not made to the Social Security Institute?**

**Fines**

### **Communication of hiring of new employees or trainees/beginning of activity**

When the employee/trainee starts working for the first time in a company, the Employer or its Representative, with powers for such action, is required to report this fact to the Social Security Institute.

### **When does the communication take place?**

The Employer or its Representative, with powers for such action, must communicate the hiring of the new employee/trainee 15 days before the activity beginning or, exceptionally, in the twenty-four hours following the activity beginning, but only in cases of very short-term contracts or in shift work situations.

## Where to make the communication

The Employer or its Representative, with powers for such action, must communicate the hiring of the new employee/trainee through the Social Security Online Service, available at [www.seg-social.pt](http://www.seg-social.pt). This can only be done if the Employer or its Representative already has a Password to access this service.

If you do not have a password yet, you must register in the Social Security Online Service, in order to get the password that will give you access to all services available in it.

Note: For more information on how to request the password to access the Social Security Online Service, please consult the *Guia Prático - Segurança Social Direta* (Practical Guide - Social Security Online Service), available at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Guias Práticos** (Practical Guides) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the Practical Guide name.

If you are already registered in the Social Security Online Service, but have lost your password, you must select the option **Pedir a palavra-chave** (Request password) and insert the necessary information for this purpose in the corresponding fields.

## Communication of hiring of employees/trainees through the Social Security Online Service

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
- If you are representing someone for this action, click on **Selecionar a entidade/cidadão a representar** (Select the entity/citizen you are representing);
- Insert the **NISS** or **NIF** (Social Security Identification Number or Taxpayer number) of the worker and his/her birth date – **Data de Nascimento**; both fields are mandatory;
- Click on **Seguinte: Contrato de trabalho** (Next: Employment contract):
- In the **Comunicar vínculo do trabalhador** (Communicate hiring of worker) tab, you must fill in the following mandatory fields concerning the employment contract: **Tipo de Contrato** (Type of Contract); **Prestação de trabalho** (Type of work); **Início** (Start date); **Fim** (End date), if applicable; **Profissão** (Occupation) – start by writing the occupation name and the system will return the occupations' list so you can select the appropriate one; **Remuneração Base** (Basic remuneration) and **Motivo contrato** (Employment contract purpose), in case of a fixed-term employment contract;
- Click on **Seguinte: Prestação de trabalho** (Next: Type of work);
- In the **Prestação de Trabalho** (Type of work) tab, you must fill in the following fields: **Local de Trabalho** (Workplace) and **Enquadramento da prestação de trabalho** (coverage scheme of the work provided). The system calculates the **estimated rate (%)**.
- To continue, click on **Seguinte: Resumo** (Next: Summary);

- In the **Resumo** (Summary) tab, the following data are displayed: **Identificação do trabalhador** (Worker's identification), **Contrato de trabalho** (Employment contract) and **Prestação de trabalho** (Type of work):
- To complete the registration, click on **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
- The following message is displayed on the **Comunicar vínculo do trabalhador** (Communicate hiring of worker) tab: **O vínculo do trabalhador foi comunicado com sucesso** (The worker's hiring has been successfully communicated); this message is followed by information on the next steps to be taken.

After the information on the worker's legal link is processed by the system, a message is sent to the Social Security Online Service **message box** with the worker's identification (NISS and Name), the Employer's identification, the effective date of the legal link and the contribution rate applicable to the remuneration.

### **Communication of hiring of workers under very short-term employment contracts, through the Social Security Online Service**

1. Access the **Segurança Social Direta** (Social Security Online Service), inserting your **NISS** (Social Security Identification Number) and your password;
2. Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
3. Click on **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
  - a) Insert the worker's personal data
    - **NISS** (Social Security Identification data) and **birth date**;
    - Click on **Seguinte: Contrato de trabalho** (Next: Employment contract);
4. Choose the option **Trabalho Muito Curta Duração** (Very short-term employment contract) and fill in the fields - **Prestação de trabalho** (Type of work); **Data de Início** (Start date) and **Data Fim** (End date) of the contract - and the following fields. Finally, click on **Seguinte: Prestação de trabalho** (Next: Type of work)
5. Check the information in the fields **Local de trabalho** (Workplace) and **Enquadramento da Prestação de Trabalho** (coverage scheme of the work provided) and click on **Seguinte: Resumo** (Next: Summary).

The very short-term employment contracts cannot exceed **35 days** and is allowed for seasonal agricultural activities or tourist events; these contracts do not need to be in writing.

When a very short-term employment contract becomes a fixed-term employment contract, the total duration of the contract with the same Employer cannot exceed 70 working days in a calendar year.

**Please note:** In case of non-compliance with the very short-term employment contract, it shall be considered a fixed-term employment contract for a period of six months.

The feature **Anular vínculo do trabalhador** (Cancel worker's legal link), available on the Social Security Online Service, allows Employers and their Representatives to:

- Cancel the worker's legal link to the Company/Employer. This feature applies to situations in which the worker does not show up for work after the date on which the employment contract takes effect and provided that the cancellation is made during the month of the legal link beginning.

The Employer or its Representative must:

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) **Anular vínculo do trabalhador** (Cancel worker's legal link);
- Insert the **NISS** or **NIF** (Social Security Identification Number or Taxpayer number) of the worker, as well as the start date of the employment contract - **Data de Início** (i.e., the date of the legal link beginning); then, click on **Pesquisar** (Search); the worker's information appears below; choose **Motivo da anulação** (Cancellation Reason) and click on **Anular vínculo do trabalhador** (Cancel worker's legal link);
- **Confirm** the cancellation;
- The system sends a message to the Employer's **Message box** confirming the cancellation of the worker's legal link; the message subject is: **Anulação do vínculo do trabalhador** (Cancellation of the worker's legal link).

**Please note:** For the cancellation of legal links that started in previous months, the Employer must go to the Social Security services to regularise the situation.

## Contribution base

The contribution base is determined according to the conventional remuneration (a predefined value based on the Social Support Index – *IAS – Indexante dos Apoios Sociais*), taking into account the number of hours worked and the established hourly remuneration.

*IAS – Indexante dos Apoios Sociais* = Social Support Index (in 2023, the value is 480,43€).

*Rh - Remuneração Horária* = Hourly remuneration

$Rh = (IAS \times 12) / (52 \times 40)$ .

The value resulting from this formula is subject to a rate of 26,1% (which corresponds only to the Employer's contribution).

Note: Exceptionally, if the Employer or its representative, with powers for such action, when communicating the hiring of the new employee/trainee through the Social Security Online Service,



receives a message stating that the service is temporarily unavailable, and only in cases where the time limit for the communication is expiring, may communicate the hiring of the new employee/trainee by submitting the form Mod. RV 1009 - DGSS at the Social Security services.

### **Communication of hiring of young people working under an employment contract during school holidays**

The communication of hiring is made at the Social Security services of the area that covers the Employer's headquarters, by submitting the form Mod. RV 1009-DGSS, available at [www.seg-social](http://www.seg-social); in the **Acessos Rápidos** (Quick Access) menu, click on **Formulários** (Forms) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the form/model number or name. This form includes the following elements in paragraph 5:

- Name of the educational establishment;
- School year;
- Duration of the school vacation period;
- Duration of the employment contract;
- Start date of the employment contract;
- Workplace address.

### **Contribution base**

The contribution base is determined according to the conventional remuneration (a predefined value based on the Social Support Index – *IAS – Indexante dos Apoios Sociais*), taking into account the number of hours worked and the established hourly remuneration.

*IAS – Indexante de Apoios Sociais* = Social Support Index (in 2023, the value is 480,43€).

*Rh - Remuneração Horária* = Hourly remuneration

$Rh = (IAS \times 12) / (52 \times 40)$ .

The value resulting from this formula is subject to a rate of 26,1% (which corresponds only to the Employer's contribution).

### **How to apply for a tax reduction under the Special Scheme of Tax Base Determination Applicable to Maritime Transport Activities**

To benefit from this measure, the entrepreneurs of ships and vessels who wish to apply for the special scheme of tax base determination applicable to maritime transport activities, must submit the following application forms to the Social Security services:

Mod. GTE 103 – DGSS, - *Adesão ao Regime Especial Contributivo dos Tripulantes de navios ou embarcações* (Application for the Special Contributory Scheme for Crews of ships or vessels).

Mod. GTE 103/1 – DGSS - *Folha de continuação do requerimento* (Continuation sheet of the form)  
- MOD. GTE 103-DGSS *Adesão ao Regime Especial Contributivo dos Tripulantes de navios ou embarcações* (Application for the Special Contributory Scheme for Crews of ships or vessels).

These forms are available for printing on the Internet, at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Formulários** (Forms) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the form/model number or name.

### **Necessary documents**

- Proof of coverage under the special scheme of tax base determination applicable to maritime transport activities;
- Documentation proving that the crews of ships or vessels are composed of at least 50% of crew members with Portuguese nationality, from a country of the European Union, of the European Economic Area or a Portuguese speaking country.

### **How to apply for hiring incentives through the Social Security Online Service**

The application is submitted as follows:

1. Access the **Segurança Social Direta** (Social Security Online Service), inserting your **NISS** (Social Security Identification Number) and your password.
2. Select the **Emprego** (Employment) menu and then the option **Medidas de incentivo ao emprego** (Employment incentive measures).
3. Click on **Posteriores a 31 de julho de 2017** (After 31 July 2017):
  - Click on **Efetuar pedidos de incentivos ao emprego após 31 de julho de 2017** (Apply for employment incentives after 31 July 2017)
  - Click on **Novo Pedido** (New application)
4. Check if the worker's legal link to the company has already been communicated:
  - Insert the **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer Number) of the worker and click on the magnifying glass to search
  - (if the worker's legal link to the company has not yet been communicated, this must be done before taking the next step).
5. Click on **Próximo passo: Tipo de Medida** (Next step: Type of measure)
6. Select the option **Medida a que se Candidata** (Measure you are applying for)
7. Fill in the field **Dados do Contrato** (Employment contract data) and click on **Próximo Passo: Meios de Prova** (Next step: supporting documents)
8. Select the option **Medida para Jovens à procura de 1.º emprego** (Measure for young people)

looking for their first job)

In the **Meios de Prova** (Supporting documents) menu:

- Click on **Termos e condições** (Terms and conditions);
- Click on **Tem em atraso pagamento de retribuições?** (Do you have late remuneration payments?);
- Click on **Tem a declaração do trabalhador comprovando a inexistência de contrato de trabalho anterior sem termo?** (Do you have the worker's statement indicating the inexistence of a previous employment contract of indefinite duration?).

In the field **Envio de documentos de prova** (Supporting documents submission), attach the following documents:

- Photocopy of the current employment contract;
- The worker's statement indicating the inexistence of a previous employment contract of indefinite duration;
- Document issued by the Tax Authorities proving that your tax situation is in order.

9. Select the option **Medida para desempregados de longa duração** (Measure for long-term unemployed persons)

In the **Meios de Prova** (Supporting documents) menu:

- Click on **Termos e condições** (Terms and conditions);
- Click on **Tem em atraso pagamento de retribuições?** (Do you have late remuneration payments?);
- Click on **Data Inscrição CE** (Job Centre registration date).

In the field **Envio de documentos de prova** (Supporting documents submission), attach the following documents:

- Photocopy of the current employment contract;
- Statement issued by the Job Centre;
- Document issued by the Tax Authorities proving that your tax situation is in order.

10. Select the option **Medida para desempregados de muito longa duração** (Measure for very long-term unemployed persons)

In the **Meios de Prova** (Supporting documents) menu:

- Click on **Termos e condições** (Terms and conditions);
- Click on **Tem em atraso pagamento de retribuições?** (Do you have late remuneration payments?);

In the field **Envio de documentos de prova** (Supporting documents submission), attach the photocopy of the current employment contract, a statement issued by the Job Centre and a

document issued by the Tax Authorities proving that your tax situation is in order.

11. Next step: **Conclusão do Pedido** (End of the application).

For more information on hiring incentives, please consult the *Guia Prático – Dispensa Parcial ou Isenção Total do Pagamento de Contribuições – 1º Emprego, Desempregado de Longa Duração e Desempregado de Muito Longa Duração* (Practical Guide - Partial or Total Exemption from the Contributions Payment - 1<sup>st</sup> Employment, Long-Term Unemployed Persons and Very Long-Term Unemployed Persons), available at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Guias Práticos** (Practical Guides) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the Practical Guide name.

### **Communication of hiring of workers under intermittent employment contracts**

An Intermittent work contract is concluded in situations where the work is performed for an Employer whose activity is interspersed with one or more periods of inactivity (for example, workers in a Ballet or Theatre Company).

This employment contract must be written and must include the annual number of working hours or full-time working days, which cannot correspond to a total period of less than **5 months per year**, of which at least **3 months must be continuous**.

During periods of inactivity, i.e., when the Employer does not have work to offer these workers, they are entitled to a compensation of 20% of the remuneration and may perform another activity.

The Employer or its representative, with powers for such action, must send to the competent Social Security institution, a copy of the intermittent employment contract or contract establishing the provision of intermittent work in accordance with the conditions provided for in the labour law.

This document must be submitted within a period of 5 days from the date of communication of the worker's hiring communication or the conversion of the respective contract.

During the inactivity period, the worker is entitled to the registration in the Social Security system of the difference between the basic salary and the compensation received (20% of his/her basic salary), i.e., 80% of his/her basic salary is registered by equivalence to the entry of contributions. This means that, although the worker is inactive, his/her contributions continue to be considered in the respective contributory career.

In case the worker performs another activity during the period of inactivity, the difference between the remuneration for the period of activity under the intermittent employment contract and the remuneration for the other activity performed will be registered by equivalence to the entry of contributions.

Examples:

- During the normal period of activity, the worker earns the gross monthly amount of €1.000,00.

During the months when the worker does not perform any activity, i.e., in the period of inactivity, it is declared the amount of €800,00.

However, the worker actually earns €200,00, i.e., 20% of his salary of €1.000,00.

The contribution rates are based on the amount of €1.000,00 or €200,00, depending on the periods of activity or inactivity.

- During the period of inactivity, the worker performs another activity.

The worker earns the gross monthly amount of €1.000,00.

From the other activity, he/she earns the gross amount of €700,00.

During the months when the worker is performing another activity, it is declared the amount of €300,00.

The contribution rates are based on the amounts of €700,00 and €200,00€ (inactivity).

**Please note:** It is mandatory that the Employer delivers to the new workers a statement indicating the hiring date. This statement, which can be replaced by the employment contract, must always include:

- The hiring date of the employee/trainee;
- The Employer's Social Security Identification Number (*NISS*) and Taxpayer Number (*NIF*).

### **Communication of workers subject to contribution rates not available in the Social Security Online Service**

(with the exception of domestic service workers and young people working under an employment contract during school holidays):

1. In the **Perfil** (Profile) menu, click on the option **Documentos de Prova** (Supporting documents);
2. Click on **Enviar documento de prova** (Send supporting document);
3. Choose the subject **Comunicação vínculo de trabalhadores** (Communication of workers' legal links)
4. Attach the form Mod. RV 1009 - DGSS, duly completed.

This Form/Model is available for printing on the Internet, at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Formulários** (Forms) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the Form/Model number or name.

### **What happens if the communications are not made to the Social Security Institute?**

- If the hiring of new employees/trainees is not communicated within the time limit established for that purpose, **it is assumed that** the employee/trainee started the activity on the 1<sup>st</sup> day of the 6<sup>th</sup> month prior to the one in which the situation was detected, i.e., for the purposes of Social Security, it is considered that the employee/trainee started working in the company since that date.

- If the hiring of workers receiving unemployment benefits is not communicated to the Social Security Institute, or if they are not included in the remuneration statements, in addition to the payment of a fine, the Employer may be prevented from **accessing hiring support measures and special schemes of exemption or reduction in the overall contribution rate, during a period of two years;**
- If, on the date on which the employee/trainee started receiving sickness/unemployment benefits, he/she was working at the same time, the Employer is required to pay contributions. In this case, it is mandatory that the employee/trainee returns the amount of the unduly received benefits and the Employer is jointly and severally liable for that return, i.e., if the employee/trainee does not return the amount of the unduly received benefits, the Employer must do the payment in his/her place (unless the Employer proves that he/she did not know the situation, by submitting a written statement from the employee/trainee, or a statement issued by the Social Security services - these statements prove the employee's/trainee's situation with regard to Social Security and can be requested by the Employer on the date on which the employee/trainee starts working for him/her).

Note: In case of mistake on the date of hiring/beginning of activity of the employee/trainee, or on the date of cessation of activity, this information cannot be amended through the Social Security Online Service. The Employer must submit a written request through form Mod. RV 1009 - DGSS, available printing on the Internet, at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Formulários** (Forms) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the form/model number or name.

## Fines

If the Employer does not communicate the hiring of new employees/trainees within the time limit established for that purpose:

### 1. Natural Person:

- From €50,00 to €250,00, if caused by default;
- From €100,00 to €500,00, if caused with intent.

### 2. Legal Person with less than 50 workers:

- From €75,00 to €375,00, if caused by default;
- From €150,00 to €750,00, if caused with intent.

### 3. Legal Person with 50 or more workers:

- From €100,00 to €500,00, if caused by default;
- From €200,00 to €1.000,00, if caused with intent.

If the Employer does not communicate the hiring of new employees/trainees receiving unemployment or sickness benefits:

### 1. Natural Person:

- From €1.250,00€ to €6.250,00, if caused by default;
- From €2.500,00 to €12.500,00, if caused with intent.

### 2. Legal Person with less than 50 workers

- From €1.875,00€ to €9.375,00, if caused by default;
- From €3.750,00 to €18.750,00, if caused with intent.

### 3. Legal Person with 50 or more workers

- From €2.500,00€ to €12.500,00, if caused by default;
- From €5.000,00 to €25.000,00, if caused with intent.

If the Employer proves that he/she did not know that the employee/trainee was receiving these benefits, the amount of the fine is reduced by half.

In order to prove this, the Employer must submit:

- a written statement from the employee/trainee; or
- a statement issued by the Social Security services.

## **B2 – What are the duties of the employee/trainee? What happens if the employee/trainee does not fulfil the respective duties?**

### **Communication by the employee or trainee of his/her legal link to an Employer/beginning of activity**

#### **When to make the communication**

#### **What happens if the communication is not made to the Social Security Institute?**

#### **Fines**

### **Communication by the employee or trainee of his/her legal link to an Employer/beginning of activity**

The employee/trainee must communicate to the Social Security institution of his/her workplace area the beginning of activity or his/her legal link to a new Employer.

The communication may be done together with the communication from the Employer, by submitting the form Mod. RV 1009 - DGSS. This statement must have the employee's/trainee's full name, his/her Social Security Identification Number (NISS) (if he/she has one), the date of the activity beginning and the Social Security Identification Number (NISS) of the Employer.

## When to make the communication

If the employee/trainee did not send the communication together with the one from the Employer, he/she must do it between the date on which the employment contract is concluded and the end of the second day of work, by submitting the form Mod. RV 1009 - DGSS.

## What happens if the communication is not made to the Social Security Institute?

- If the employee/trainee submits the statement of beginning of activity after the time limit established for that purpose, the period between the beginning of the activity and the date on which the statement is submitted to the Social Security Institute will not be considered for the entitlement or calculation of Social Security benefits, i.e., this period does not count for the qualifying period and the amounts received are not considered in the calculation of the benefits amount.
- If the employee/trainee did not submit the statement of beginning of activity and was receiving Sickness or Unemployment benefits, it is considered that the work started on the date he/she started receiving benefits, i.e., for the purposes of Social Security, it is considered that the employee/trainee was receiving earnings from employment and Social Security benefits, simultaneously.

In this case, the Employer and the employee/trainee must return the total amount of benefits received by the employee/trainee.

- If the Social Security Institute has not received a statement of beginning of activity from the employee/trainee, nor a communication of hiring of new workers or an Earnings Statement from the Employer, the periods of undeclared professional activity are not considered for the entitlement or calculation of Social Security benefits (unless the respective contributions have been paid at a later stage).

**Please note:** It is always the employee's/trainee's responsibility to prove that he/she has submitted the statement of beginning of activity or legal link to a new Employer or similar entity.

## Fines

If the employee/trainee makes false statements about his/her situation with regard to Social Security:

- Act committed by default (carelessness, neglect): from €1.250,00 to €6.250,00
- Act committed with intent (bad faith): from €2.500,00 to €12.500,00



### B3 – How can an Employer consult information about the respective workers?

**To consult information about only one worker in the Social Security Online Service**

**To consult information by workplace and contribution rate, in the case of an Employer with less than 50 workers**

**To consult information by workplace and contribution rate, in the case of an Employer with 50 workers or more**

The Employer or its Representative, with powers for such action, may consult information on the respective workers. The consultation may be done per:

- a) Worker.
- b) Workplace and contribution rate.

**To consult information about only one worker on the Social Security Online Service**

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links);
- If you are representing someone for this action, click on **Selecionar a entidade/cidadão a representar** (Select the entity/citizen you are representing);
- In the **Consultar trabalhadores** (Consult workers) menu, click on **Trabalhador** (Worker);
- Fill in the search criteria and click on **Pesquisar** (Search),

Features available in the **Consultar trabalhadores** (Consult workers) menu:

- In the **Vínculos** (Legal links to an Employer) tab, you may consult the workers' effective legal links. This information may be transferred to a file if necessary;
- In the **Comunicações** (Communications) tab, you may consult communications of legal links starting at a later date and not accepted communications. This information may be transferred to a file if necessary.

When you click on the **Consultar vínculo** (Consult legal links to an Employer) menu, you have access to the following information:

- The worker's personal data;
- Chronological details of the legal link;
- Employment contract (if any);
- Activity periods and contribution rates;
- Workplaces;
- Exemption/suspension of contributory obligation.

## To consult information by workplace and contribution rate, in the case of an Employer with less than 50 workers

You may view the information about your workers on the screen and/or transfer this information to a file.

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links);
- In the **Vínculos** (Legal links to an Employer) tab, you may consult the workers' effective legal links.
- This information may be transferred to a file if necessary;
- In the **Comunicações** (Communications) tab, you may consult communications of legal links starting at a later date and not accepted communications. This information may be transferred to a file if necessary.

When you click on the **Consultar vínculo** (Consult legal link to an Employer) menu, you have access to the following information:

- Chronological details of the legal link;
- Employment contract (if any);
- Activity periods and contribution rates;
- Workplaces;
- Exemption/suspension of contributory obligation.

## To consult information by workplace and contribution rate, in the case of an Employer with 50 workers or more

Select the file type you want for the workers list.

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links);
- A message appears indicating that the requested information will be sent to your message area in the Social Security Online Service;
- Click on **Obter Vínculos** (Get legal links);
- Click on **OK** to complete this step.

**Keep an eye on your message area. When you receive files with information, a new message indication will appear.**

- To access the messages sent by the Social Security services, click on **Mensagens** (Messages);
- Open the message received;

- Click on the **attachment** you want to open.

The attachment received will contain all the existing information regarding various areas:

- The information on the workers who are or were at your service;
- Communications of legal links to be processed;
- Communications of not accepted legal links.

## **C1 – Registration of the employee/trainee. Who may provide for the registration of the employee/trainee?**

### **Registration of the employee/trainee in the Social Security system**

#### **Who may provide for the registration of the employee/trainee?**

### **Registration of the employee/trainee in the Social Security System**

The allocation of a Social Security Identification Number (NISS) to an employee/trainee, who is not yet registered in the Social Security system, is made after the employee's/trainee's personal information is communicated to the Social Security Institute by the Employer or its representative, with powers for such action.

It is mandatory that the Employer delivers to the new hired employees/trainees, a statement indicating:

- The hiring date;
- The Social Security Identification Number (*NISS*) and the Taxpayer Number (*NIF*) of the Employer or similar entity.

#### **Who may provide for the registration of the employee/trainee?**

If the Employer or the employee/trainee does not fulfil his/her obligations, who may provide for the registration/coverage of the employee/trainee in/by the Social Security system?

This may be done:

- by the competent Social Security institution, based on data registered in the Social Security information system (*SISS*), on tax information systems, or on data collected by the Social Security inspection services;
- at the request of a family member, for the entitlement of benefits, in case the employee/trainee is unable to do so, provided that the family member submits the following documents:

- A document proving the impediment of the employee/trainee;
- A copy of the employment contract or traineeship contract;
- A payslip or other valid document proving that there was a legal link between the employee/trainee and the Employer.

## C2 – What forms and documents are required for the employee's/trainee's registration?

### Forms

- Mod. RV 1009 - DGSS - *Inscrição/Enquadramento de Trabalhador por Conta de Outrem/Comunicação de Vínculo de trabalhador/estagiário profissional/jovem contratado em férias escolares Início da atividade do trabalhador ou do estagiário profissional / Vínculo a nova entidade empregadora ou equiparada Cessação / Suspensão da atividade do trabalhador ou do estagiário profissional* (Registration/Coverage of an Employee/Communication of Hiring of an Employee/Trainee/Young Person Hired on School Holidays/Beginning of activity of an employee or trainee/Legal link to a new employer or similar entity/Cessation/Suspension of activity of an employee or trainee).

This Form/Model is available for printing on the Internet, at [www.seg-social.pt](http://www.seg-social.pt); in the **Acessos Rápidos** (Quick Access) menu, click on **Formulários** (Forms) and in the field **Pesquisar por palavra-chave** (Keyword Search) insert the Form/Model number or name.

### Necessary documents

#### Portuguese worker:

- Valid ID document <sup>(1)</sup> and Taxpayer document:

<sup>(1)</sup> Citizen Card or Identity Card, Civil Registration Certificate, Birth Certificate.

## C3 – What are the worker's rights?

From the moment a person is registered in the Social Security System as an employee (with an employment contract) he/she is entitled to Social Security benefits.

Situation	Examples of Social Security benefits
<b>Family benefits</b>	<ul style="list-style-type: none"> <li>▪ Prenatal family benefit</li> <li>▪ Family benefit for children and young people</li> <li>▪ Child Guarantee</li> <li>▪ Funeral allowance</li> </ul>
<b>Unemployment</b>	<ul style="list-style-type: none"> <li>▪ Unemployment benefit</li> <li>▪ Initial or subsequent unemployment social benefit</li> <li>▪ Partial unemployment benefit</li> </ul>
<b>Death</b>	<ul style="list-style-type: none"> <li>▪ Survivor's pension</li> <li>▪ Long-term care supplement</li> <li>▪ Death grant</li> <li>▪ Reimbursement of funeral expenses</li> </ul>
<b>Sickness</b>	<ul style="list-style-type: none"> <li>▪ Sickness benefit</li> <li>▪ Compensation benefits for holiday, Christmas or similar allowances</li> </ul>
<b>Invalidity</b>	<ul style="list-style-type: none"> <li>▪ Invalidity pension</li> <li>▪ Long-term care supplement</li> <li>▪ Pension supplement for dependent spouse</li> </ul>
<b>Occupational diseases</b>	<ul style="list-style-type: none"> <li>▪ Guaranteed protection in occupational disease situations</li> </ul>
<b>Parenting</b>	<ul style="list-style-type: none"> <li>▪ Allowance for clinical risk during pregnancy</li> <li>▪ Pregnancy termination allowance</li> <li>▪ Parental allowance (initial parental allowance, initial parental allowance granted exclusively to the father, initial parental allowance granted exclusively to the mother and initial parental allowance granted to one parent if the other is unable to take the initial parental leave)</li> <li>▪ Extended parental allowance</li> <li>▪ Adoption allowance</li> <li>▪ Childcare allowance</li> <li>▪ Childcare allowance for children with disabilities or chronic illness</li> <li>▪ Grandchild care allowance</li> <li>▪ Allowance for the care of sick children under the age of twelve or disabled children</li> <li>▪ Special allowance for grandparental leave</li> </ul>
<b>Old age</b>	<ul style="list-style-type: none"> <li>▪ Old-age pension</li> <li>▪ Long-term care supplement</li> <li>▪ Pension supplement for dependent spouse</li> </ul>

#### C4 – What are the Employer's duties?

Employers are responsible for the payment of the respective contributions to Social Security and the contributions of the employees or trainees at their service.

For most employees, the applicable contribution rate is 34,75%, from which 23,75% is paid by the Employer and 11% by the employee. These values may vary: in some situations, a reduction or exemption of the contribution rate payment is granted, for example, to support Employers for job creation and Non-Profit Employers.

Examples of Non-Profit Employers:

Churches, Associations and Religious Bodies; Associations, Foundations, Special and Cooperative Commissions; Employer Associations, Trade Unions and Employers' Unions, Federations and Confederations; Professional Associations; Political Parties; "Casas do Povo" (Social cooperation bodies); Mutual Agricultural Credit Banks; Employers of Domestic Service Personnel; Condominium management of Urban Buildings.

**Global Contribution Rate**  
(with protection in all the contingencies)

Workers	Employer	Worker	Global Rate
Employees/trainees Workers under intermittent employment contracts Teleworking employees	23,75%	11%	34,75%
Insurance workers	Supplementary contribution rate for the purposes of a special Social Security fund 23,75%+1%= 24,75 %	11%	35,75%

**Workers with reduced protection**

Workers	Employer	Worker	Total
Members of the statutory bodies of legal persons (with protection in the contingencies of Sickness, Parenting, Occupational Diseases, Invalidity, Old Age and Death);	20,3%	9,3%	29,6%
Members of the statutory bodies of for-profit and non-profit legal persons – Insurance professionals (Supplementary contribution rate, for the purposes of a special Social Security fund).	21,3%	9,3%	30,6
Members of statutory bodies that perform management or administration duties, with protection in case of unemployment.	23,75%	11%	34,75%
Active workers who fulfil the conditions of access to full pension (65 years of age and 40 years of contributory career), with protection in the contingencies of Sickness, Parenting, Occupational Diseases, Old Age and Death.	17,3%	8%	25,3%
Active pensioners - Invalidity Pension; - Old-Age Pension.	19,3% 16,4%	8,9% 7,5%	28,2% 23,9%
Workers in a Pre-Retirement situation (covered until 31/12/2010, considered a closed group) - with a contributory career of not less than 37 years; - with a contributory career of less than 37 years.	7% 14,6 %	3% 7%	10% 21,6%
Workers in a pre-retirement situation, whose agreement establishes: - activity suspension; - activity reduction (in this case, it is applied the same rate that was applied before the pre-retirement situation).	18,3% -	8,6% -	26,9% -

Teachers from private and cooperative education institutions, hired until 31 December 2005. (Closed group): - covered by the Civil Servants Pension Fund (CGA – <i>Caixa Geral de Aposentações</i> ); - foreigner teachers not covered by the Civil Servants Pension Fund (CGA).	7,8% 7,8%	- -	7,8% 7,8%
Teachers not covered by the Civil Servants Pension Fund (CGA), hired until 31 December 2005. (Closed group).	21%	8%	29%
Teachers from public education establishments, covered by the Civil Servants Pension Fund (CGA) until 31 December 2005 (Closed group).	4,9%	-	4,9%
Bank employees in for-profit entities, registered in the Family Allowance Fund (Caixa de Abono de Família).  Bank employees in non-profit entities.	23,6% 25,4%	3% 3%	26,6% 25,4%
Military staff operating on a voluntary basis or under an employment contract, until 12 December 2005 (Closed group).	3%	-	3%
Workers under a very short-term employment contract (with protection in the events of Invalidity, Old Age and Death).	26,1%	-	26,1%
Home workers	20,3%	9,3%	29,6%
Young people working during school holidays (with protection in the contingencies of invalidity, old age and death)	26,1 %	-	26,1 %

#### Non-profit entities

Workers	Employer	Worker	Total
Employees/trainees in non-profit entities, ( <b>See C4, non-profit entities</b> ) with protection in all the contingencies (Unemployment, Sickness, Parenting, Occupational Diseases, Invalidity, Old Age).  As of January, 2014	22,3%	11%	33,3%
<b>Staff and trainees of Social Solidarity Private Institutions (IPSS – Instituições Privadas de Solidariedade Social)</b>  As of January, 2017	22,3%	11%	33,3%
Domestic service workers			
-Without protection in case of unemployment	18,9%	9,4%	28,3%
-With protection in case of unemployment	22,3%	11%	33,3%

The crew and entrepreneurs of ships and vessels, who have applied for the special scheme of tax base determination, are entitled to a reduction in the contribution rate, according to the following table:

**Global Contribution Rate**  
(with protection in all the contingencies)

Workers	Employer	Worker	Global rate
Employees	4,1 %	1,9 %	6 %

**Professional sports practitioners with a sports employment contract**

This group includes professional sports practitioners who have signed a sports employment contract and, after the necessary technical training, practice a sport modality as an exclusive or main profession.

The contribution base corresponds to 1/5 (20%) of the effective monthly remuneration, with a minimum limit of 480,43€ [Social Support Index (IAS) value in 2023]. However, in the case of an agreement between the employee and the Employer, the contribution basis may correspond to the total amount (100%) of the effective monthly remuneration, provided that this amount is higher than 480,43€.

For professional sports practitioners, the effective monthly remuneration includes the benefits in cash or in kind established in the sports employment contract, the amounts paid as contract signing bonuses, which are divided by the number of months of the contract duration, and the amounts established according to the club's Rules of Procedure or the current sports employment contract.

The concept of effective monthly remuneration does not include the amounts paid by the Employer for health, personal accidents and life insurance that exclusively guarantee the protection of the employee in the risks of death, invalidity or retirement due to old age.

**Note:** A life insurance that ensures retirement due to old age may be included in the effective monthly remuneration, provided that the benefit is not guaranteed after the age of 55 and that it ensures the payment, namely by redemption or advance of any capital in life during the first 5 years.

**Global Contribution Rate**

Workers	Employer	Worker	Global rate
With protection in the contingencies of Parenting, Unemployment, Occupational Diseases, Invalidity, Old Age and Death.	22,3%	11%	33,3%

**Members of Churches, Associations and Religious Bodies**

This group includes members of churches, associations and religious bodies of Employers. **The Employers are:** Dioceses, Religious Institutes, Secular Institutes, Societies of Apostolic Life, Church Councils and Parish Centres of the Catholic Church, as well as other legally existing Religious Bodies and Associations.



**The beneficiaries are:** the Members of the Secular and Religious clergy of the Catholic Church, Members of Religious Institutes, Apostolic Societies and Secular Institutes of the Catholic Church, as well as all Members of other legally existing Churches, Associations and Religious Bodies where the beneficiaries are included or on which they depend.

**Note:** The Members of Churches, Associations and Religious Bodies, when registering with Social Security, using the form Mod. RV 1009 - DGSS, must submit a written agreement stating the option for the extended protection scheme and/or for a contribution base higher than one time the Social Support Index (IAS) value.

#### Applicable contribution rates according to the chosen social protection

Workers	Employer	Worker	Total
With protection in the contingencies of Sickness, Occupational Diseases, Invalidity, Old Age and Death	19,7%	8,6%	28,3%
With protection in the contingencies of Invalidity and Old Age	16,2%	7,6%	23,8%

#### How to choose a remuneration level:

<i>Members of churches, associations and religious bodies</i>		
Levels		Remuneration
1 <sup>st</sup>	1 X IAS	480,43€
2 <sup>nd</sup>	1,5 X IAS	720,65€
3 <sup>rd</sup>	2 X IAS	960,86€
4 <sup>th</sup>	2,5 X IAS	1.201,08€
5 <sup>th</sup>	3 X IAS	1.441,29€
6 <sup>th</sup>	4 X IAS	1.921,72€
7 <sup>th</sup>	5 X IAS	2.402,15€
8 <sup>th</sup>	6 X IAS	2.882,58€
9 <sup>th</sup>	7 X IAS	3.363,01€
10 <sup>th</sup>	8 X IAS	3.843,44€

#### How to change the remuneration level

The change to a lower remuneration level is always possible.

The change to a higher remuneration level is only possible if the beneficiary:

- has paid contributions for the same remuneration level during a period of at least 12 consecutive months;
- is aged up to 62,5 in 2023, advancing 6 months of age per year until reaching the age of 65 (according to the following table), up to the limit of the 5<sup>th</sup> remuneration level:

YEAR	AGE
2016	59
2017	59,5
2018	60
2019	60,5
2020	61
2021	61,5
2022	62
<b>2023</b>	<b>62,5</b>
2024	63
2025	63,5
2026	64
2027	64,5
2028	65

### Economically weak activities

Workers	Employer	Worker	Total
<p>Farm workers registered until 31 December 2010 – Closed group. These workers are considered to be in a closed group in 2010, regardless of the number of working months, provided that in 2011 they return to the agricultural activity and between one period and another, they have not been covered by the Social Security general scheme.</p> <p>- Skilled workers - Unskilled workers</p>	<p>23% 21%</p>	<p>9,5% 8%</p>	<p>32,5% 29%</p>
<p>Farm workers registered as of 1 January 2011 (there is no longer the distinction between skilled and unskilled workers)</p>	<p>22,3%</p>	<p>11%</p>	<p>33,3%</p>
<p>Maritime workers, registered in Social Security, engaged in local and coastal fishing and who started the activity until 31 December 2010, even if they change their Employer.</p>	<p>21%</p>	<p>8 %</p>	<p>10% * 29%</p>
<p>Maritime workers, registered in Social Security, engaged in local and coastal fishing and who started the activity as of 1 January of 2011. Note: this rate (33,3%) was only effective during 2011</p>	<p>22,3% *</p>	<p>11 % *</p>	<p>33,3% *</p>
<p>Workers engaged in local and coastal fishing, including owners of vessels that are part of the crew and carry out effective activity on these vessels, as well as marine species catchers and anglers, as of 1 January 2012.</p>	<p>21%</p>	<p>8%</p>	<p>29%</p>
<p>* The contribution rates are levied on 10% of the value of the fish product sold at the fish market</p>			

**PLEASE NOTE:** The contribution bases fixed for skilled and unskilled workers are as follows:

- Skilled workers – 23% paid by the Employer and 9.5% paid by the worker, based on the value of the salary actually received;

- Unskilled workers – 21% paid by the Employer and 8% paid by the worker, based on 1/30 of the monthly minimum wage, multiplied by the number of days actually worked in each month.

#### Initiatives to stimulate employment

Workers	Employer	Worker	Total
Disabled Workers	11,9%	11%	22,9%
Young people looking for their first Job	Reduction of 50% during a period of five years = 11,88%	11%	22,88%
Long-Term Unemployed Persons	Reduction of 50% during a period of three years = 11,88%	11%	22,88%
Very Long-Term Unemployed Persons	Exemption for a period of three years	11%	11%

#### Initiatives to reintegrate prisoners

Workers	Employer	Worker	Total
Prisoners Working Outside the Prison	Exemption in the first 3 years (open-ended contract)	11%	11%
	50% reduction for the duration of the employment contract (fixed-term employment contract) = 11,88%	11%	22,88€

### D1 – Communication of termination/suspension of the employment contract/traineeship contract/Communication of change of the employment contract modality

#### Communication of termination and suspension of the employment contract/traineeship contract

##### How to communicate the cessation of the worker's legal link

##### Cessation of activity of young people working during school holidays

##### What happens if the cessation of activity is not communicated?

##### Communication of change of the employment contract modality

#### Communication of termination and suspension of the employment contract/traineeship contract

The Employer or its Representative, with powers for such action, must communicate to the Social Security institution that the employee/trainee has ceased or suspended the employment contract and indicate the reason for the cessation or suspension, until the 10<sup>th</sup> day of the month following the cessation or suspension. This communication is made through the Social Security Online Service.

### How to communicate the cessation of the worker's legal link

To communicate the cessation of a worker's legal link, access the **Emprego** (Employment) menu, click on **Vínculos de Trabalhadores** (Workers' legal links) > **Consultar Trabalhadores** (Consult Workers), and then:

- In **Pesquisa por** (Search by), click on **trabalhador** (worker);
- In the **Período a Pesquisar** (Period to Search) tab, define the period in question to get the worker's legal link you want to cease;
- Insert the worker's **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer Number);
- Click on **Pesquisar** (Search);
- The search results including the worker's **NISS, Name, Birth date** are displayed on the screen and you will be able to access to the **Ações** (Actions) tab;
- In the **Ações** (Actions) tab, click on **Consultar vínculo** (Consult legal link);
- Click on **Cessar vínculo** (Cease legal link), displayed at the bottom of the screen;
- Click on **Cessar vínculo do trabalhador** (Cease the worker's legal link);
- Indicate the **legal link cessation or termination date**;
- Define the **reason for the legal link cessation or termination**;
- For the issuing of the unemployment situation statement, you need to indicate if you want to communicate the legal link cessation for unemployment purposes, or not;
- Finally, click on **Cessar vínculo** (Cease legal link);
- The **detailed** information on the worker's legal link cessation for the stated period is displayed at the top of the screen;
- As well as the message: **Cessação do vínculo do trabalhador com a entidade empregadora em processamento** (The worker's legal link cessation with the Employer is being processed).

After the aforementioned information is processed by the system, the worker's legal link to the Employer ceases and a message is sent to the Social Security Online Service **message box** with the worker's identification (NISS and Name), the Employer's identification, the date of the legal link cessation, the reason for the legal link cessation and the information that the person concerned will soon receive a **hyperlink** so that he/she may issue the proof of unemployment

situation, if applicable.

For further information, please click on the **Ajuda** (Help) icon available on Social Security Online Service.

**Note:** The suspension of the employment contract must always be communicated to the Social Security services, by submitting the form Mod. RV 1009 - DGSS, available on the Internet at [www.seg.social.pt](http://www.seg.social.pt), since this option is not available on the Social Security Online Service.

Exceptionally, the Employer or its Representative, with powers for such action, who receives a message stating that the service is temporarily unavailable, when communicating the termination of the employee's/trainee's employment contract through the Social Security Online Service, and only in cases where the time limit for the communication is expiring, may communicate the termination of the employee's/trainee's employment contract by submitting the form Mod. RV 1009 - DGSS at the Social Security services.

### **Cessation of activity of young people working during school holidays**

The coverage of young people, working under an employment contract during school holidays, ceases on the last day of the school holidays (according to the information completed in field 5 of Form Mod. RV 1009 – DGSS).

### **What happens if the cessation of activity is not communicated?**

If the termination of the employee's/trainee's employment contract is not communicated to the Social Security Institute within the time limit established for that purpose (until the 10<sup>th</sup> day of the month following the termination or suspension of the employment contract), the Employer is required to pay the employee's contributions until the date of communication, even if the employee is no longer at his/her service.

Note: Although the Employer must indicate the start and end dates of the employee's activity, at the Social Security Online Service, this does not mean that in case of renewal of the employment contract it is necessary to communicate a new hiring of the same employee. However, the Employer must continue to submit the earnings statements concerning that employee.

### **Communication of change of the employment contract modality**

To change a worker's employment contract modality, click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) > **Consultar Trabalhadores** (Consult Workers) and then:

- In **Pesquisa por** (Search by), click on **Trabalhador** (worker);
- In the **Período a Pesquisar** (Period to Search) tab, define the period in question to get the worker's legal link you want to access;

- Insert the worker's **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer Number);
- Click on **Pesquisar** (Search);
- In the **Vínculos** (Legal links to an Employer) and the **Ações** (Actions) tabs, click on **Consultar vínculo** (Consult legal link);
- Access the **Employment Contract** you wish to consult;
- In the **Ações** (Actions) tab, click on **Alterar contrato** (Change employment contract);
- Insert the changes and define the employment contract **Start date** (**Início contrato**);
- Finally, click on **Alterar contrato** (Change employment contract).

Note: If the worker becomes Unemployed, the Employer is required to provide him/her a copy of the form Mod. RP 5044 - *Declaração de Situação de Desemprego* (Statement of Unemployment Situation) on paper, or proof of the communication made to Social Security through the Social Security Online Service.

## D2 – Under what conditions does the registration in the Social Security system end?

The registration in the Social Security system only needs to be done once and lasts a lifetime. Even if the person stops working, he/she remains registered in the Social Security system.

## E1 – Applicable legislation

### Law no. 24-D/2022 of 30 December (State Budget for 2023)

Article 269 amends article 29(2)(a) of the Code of Contributory Schemes of the Social Security Welfare System.

### Ministerial Order no. 298/2022 of 16 December

Annual update of the Social Support Index (IAS) value for 2023 (480,43€).

### Law no. 93/2019 of 4 September

It amends the Labour Code, approved by Law no. 7/2009 of 12 February, and the respective regulations, and the Code of Contributory Schemes of the Social Security Welfare System, approved by Law no. 110/2009 of 16 September.

### Decree-Law no. 92/2018 of 13 November

It establishes a special scheme for determining the tax base according to the tonnage of ships and vessels, a tax and contributory scheme applicable to crew members and a simplified registration of ships and vessels.

**Regulatory Decree no. 6/2018 of 2 July**

It establishes the sixth amendment to Regulatory Decree no. 1-A/2011 of 3 January, amended by Law no. 64 -B/2011 of 30 December, Regulatory Decrees no. 50/2012 of 25 September, no. 6/2013 of 15 October and no. 2/2017 of 22 March, and Decree-Law no. 93/2017 of 1 August, which regulates the Code of Contributory Schemes of the Social Security Welfare System.

**Regulatory Decree no. 50/2012 of 25 September**

It establishes the second amendment to Regulatory Decree no. 1-A/2011 of 3 January, which regulates the Code of Contributory Schemes of the Social Security Welfare System.

**Order no. 5130/2011 of 24 March**

Approval of the information systems foreseen in Regulatory Decree no.1-A/2011 of 3 January, which regulates the Code of Contributory Schemes of the Social Security Welfare System.

**Regulatory Decree no. 1-A/2011 of 3 January**

It regulates the Code of Contributory Schemes of the Social Security Welfare System.

**Law no. 110/2009 of 16 September**

It approves the Code of Contributory Schemes of the Social Security Welfare System.

**Law no. 7/2009 of 12 February**

It approves the amendment of the Labour Code.

**Law no. 4/2007 of 16 January**

The Social Security Framework Law.

**Legislation applied to professional traineeships:**

**Ministerial Order no. 204-B/2013 of 18 June**

It establishes the Traineeships Employment Measure (*Medida Estágios Emprego*), known as the Measure (*Medida*).

**Decree-Law no. 66/2011 of 1 June**

It establishes the rules for professional traineeships.

**Ministerial Order no. 92/2011 of 28 February**, as amended by Ministerial Orders no. 309/2012 of 9 October, no. 3-B/2013 of 4 January and no. 120/2013 of 26 March.

It regulates the Professional Traineeship Programme.

#### **Ministerial Order no. 156/2013 of 18 April**

It amends the Specific Regulation of Employment Passports 3i (*Regulamento Específico Passaportes Emprego 3i*), in the annex to Ministerial Order no. 408/2012 of 14 December – It implements the Measures Employment Industrialization Passport (*Passaporte Emprego Industrialização*), Employment Innovation Passport (*Passaporte Emprego Inovação*) and Employment Internationalization Passport (*Passaporte Emprego Internacionalização*), and approves the Specific Regulation of Employment Passports 3i (*Regulamento Específico Passaportes Emprego 3i*).

#### **Decree-Law no. 214/2012 of 28 September**

It amends the Decree-Law no. 18/2010 of 19 March, which establishes the legal scheme of the Professional Traineeship Programme in Public Administration (*Programa de Estágios Profissionais na Administração Pública*).

## **E2 – Glossary**

### ***Qualifying period***

It is the minimum period of work with payment of contributions to Social Security that is required for the entitlement to a Social Security benefit.

### ***Home workers***

Home workers are people who perform their activity at home, under service agreements similar to employment contracts, but without legal subordination (examples: services provided for companies, such as footwear or weaving services, or circulars folding).

### ***Teleworking employees***

Teleworking is considered to be the work performed with legal subordination, usually outside the company and through the use of information and communication technologies.

## **Frequently Asked Questions**

**I am an employee in a company and I will start working simultaneously in another company, also as an employee. Does my new company have to pay contributions to Social Security?**



Answer: Yes, the contributions to Social Security for employees are paid as many times as the number of companies they are working for.

### **The company where I work does not pay my contributions to Social Security. Can I do anything to solve this situation?**

Answer: Yes. You should try to find out what is going on at the company and then at the Social Security services.

If the contributions are not actually being paid, you may contact the Working Conditions Authority (*Autoridade para as condições de Trabalho*), through the Website **www.act.gov.pt**, the telephone line **300 069 300**, or go personally to the ACT services, whose contacts are available at [http://www.act.gov.pt/\(pt-PT\)/SobreACT/Contactos/Paginas/default.aspx](http://www.act.gov.pt/(pt-PT)/SobreACT/Contactos/Paginas/default.aspx).

### **I am working in a company and I have reached the retirement age. Am I required to retire?**

Answer: No. The employment contract of a worker who reaches 70 years of age without having retired is converted into a fixed-term employment contract of six months. ([Article 348 of Law no. 7/2009 – Labour Code](#)).

### **Can I register an employment contract for a worker whose legal link was already registered before 01/04/2022?**

Answer: To register an employment contract for a worker whose legal link already exists, click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) > **Consultar trabalhadores** (Consult workers) and then:

- In **Pesquisa por** (Search by), click on **Trabalhador** (Worker);
- Search by Worker;
- Insert the worker's **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer number);
- Click on **Pesquisar** (Search);
- The search results including the worker's **NISS, Name, Birth date** are displayed on the **Vínculos** (Legal links to an Employer) tab and you will be able to access the **Ações** (Actions) tab;
- In **Contrato de trabalho** (Employment contract), click on **Registar contrato** (Register contract);
- Characterize the employment contract as to the Type of contract, the Type of work and other information associated with it;
- Click on **Registar contrato** (Register contract).

### **I hired a worker whose activity will be performed at the workplace and remotely; what type of scheme must be communicated – activity performance at the workplace or teleworking?**

Answer: When communicating the hiring of a worker whose activity will be performed at the workplace and remotely, in the **Regime** (Scheme) tab you must not insert **Teletrabalho** (Teleworking) and in the **Prestação de Trabalho** (Type of work) tab you must define the type of work that has the highest

percentage. If the work is performed in equal percentages and there is a teleworking agreement or contract, click on the Teleworking option in the Type of work tab.

### Can I renew a fixed-term employment contract of a worker?

Answer: Yes. To change a worker's fixed-term employment contract, click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) > **Consultar trabalhadores** (Consult workers) and then:

- In **Pesquisa por** (Search by), click on **Trabalhador** (Worker);
- In the **Período a Pesquisar** (Period to Search) tab, define the period in question to get the worker's legal link you want to access;
- Insert the worker's **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer Number);
- Click on **Pesquisar** (Search);
- In the **Vínculos** (Legal links to an Employer) and the **Ações** (Actions) tabs, click on **Consultar vínculo** (Consult legal link to an Employer);
- Access the **Employment Contract** you wish to consult
- In the **Ações** (Actions) tab, click on **Renovar contrato** (Renew employment contract);
- If there are any changes to the Employment Contract, you can insert them and define the employment contract **End date**;
- Select the **Motive** of the employment contract renewal;
- Finally, click on **Renovar contrato** (Renew employment contract)

### Can I correct the data of a worker's employment contract?

Answer: Yes. To correct the data of a worker's employment contract, click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) > **Consultar trabalhadores** (Consult workers) and then:

- In **Pesquisa por** (Search by), click on **Trabalhador** (worker);
- In the **Período a Pesquisar** (Period to Search) tab, define the period in question to get the worker's legal link you want to access;
- Insert the worker's **NISS** (Social Security Identification Number) or **NIF** (Portuguese Taxpayer Number);
- Click on **Pesquisar** (Search);

- In the **Vínculos** (Legal links to an Employer) tab and the **Ações** (Actions) tab, click on **Consultar vínculo** (Consult legal link);
- Access the **Employment Contract** you wish to consult;
- In the **Ações** (Actions) tab, click on **Corrigir dados do contrato** (Correct employment contract data);
- Insert the changes and define the **Motive** of the correction;
- Finally, click on **Corrigir contrato** (Correct contract).

**Please note:** It is not allowed to correct the start date of the first contract associated with the legal link.

### Can I consult and issue a Statement of Unemployment Situation?

Answer: Yes. For the purposes of consulting and issuing a statement of unemployment situation, you will receive two communications in your Message box:

- Immediately after the legal link cessation, the first message sent to your message box has information on the worker's identification (NISS and Name), the Employer's identification, the date of the legal link cessation, the reason for the legal link cessation and the information that you will soon receive a hyperlink so that you may issue the statement of unemployment situation.
- In the second message, a link will be sent through which you can consult or issue the proof of unemployment situation. To issue the statement, access the **Emprego** (Employment) menu and click on **Declaração de situação de desemprego** (Statement of unemployment situation).

### I hired a worker who did not show up at the workplace. Can I cancel the legal link with this worker?

Answer: Yes. If the worker does not show up after the date on which the employment contract takes effect and provided that the cancellation is made during the month of the legal link beginning, the Employer or its Representative may communicate the legal link cancellation using the feature **Anular vínculo do trabalhador** (Cancel worker's legal link):

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) **Anular vínculo do trabalhador** (Cancel worker's legal link);
- Insert the **NISS** or **NIF** (Social Security Identification Number or Taxpayer number) of the worker and the start date of the employment contract - **Data de Início** (i.e., the date of the legal link beginning); then, click on **Pesquisar** (Search);
- The worker's information appears below; choose the **Motivo da anulação** (Cancellation Reason) and click on **Anular vínculo do trabalhador** (Cancel worker's legal link);
- **Confirm** the cancellation;

- The system sends a message to the Employer's **Message box** confirming the cancellation of the worker's legal link; the message subject is: **Anulação do vínculo do trabalhador** (Cancellation of worker's legal link).

**Please note:** For the cancellation of legal links that started in previous months, the Employer must go to the Social Security services to regularise the situation.

#### **In case of replacement of a worker, how should I communicate the hiring of a new worker?**

- Click on **Emprego** (Employment) > **Vínculos de trabalhadores** (Workers' legal links) **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
- If you are representing someone for this action, click on **Selecionar a entidade/cidadão a representar** (Select the entity/citizen you are representing);
- Insert the **NISS** or **NIF** (Social Security Identification Number or Taxpayer number) of the worker and his/her birth date – **Data de Nascimento**; both fields are mandatory;
- Click on **Seguinte: Contrato de trabalho** (Next: Employment contract);
- In the **Comunicar vínculo do trabalhador** (Communicate hiring of worker) tab, you must fill in the following mandatory fields concerning the employment contract: **Tipo de Contrato** (Type of Contract); **Prestação de trabalho** (Type of work); **Início** (Start date); **Fim** (End date), if applicable; **Profissão** (Occupation) – start by writing the occupation name and the system will return the occupations' list so you can select the appropriate one; **Remuneração Base** (Basic remuneration);
- In **Motivo contrato** (Employment contract purpose) you must define one of the purposes: "Substituição..." (replacement...);
- Insert the **NISS** (Social Security Identification Number) of the worker to be replaced;
- Click on **Seguinte: Prestação de trabalho** (Next: Type of work);
- In the **Prestação de Trabalho** (Type of work) tab, you must fill in the following fields: **Local de Trabalho** (Workplace) and **Enquadramento da prestação de trabalho** (coverage scheme of the work provided). The system calculates the **estimated rate (%)**.
- To continue, click on **Seguinte: Resumo** (Next: Summary);
- In the **Resumo** (Summary) tab, the following data are displayed: **Identificação do trabalhador** (Worker's identification), **Contrato de trabalho** (Employment contract) and **Prestação de trabalho** (Type of work):
- To complete the registration, click on **Comunicar vínculo do trabalhador** (Communicate hiring of worker);
- The following message is displayed on the **Comunicar vínculo do trabalhador** (Communicate hiring of worker) tab: **O vínculo do trabalhador foi comunicado com sucesso** (The worker's hiring has been successfully communicated); this message is followed by information on the next steps to be taken.

After the information on the worker's hiring is processed by the system, a message is sent to the Social Security Online Service **message box** with the worker's identification (NISS and Name), the Employer's identification, the effective date of the worker's legal link and the contribution rate applicable to the remuneration.