

# PRACTICAL GUIDE

## REGISTRATION, CHANGE AND CESSATION OF DOMESTIC SERVICE ACTIVITY

INSTITUTO DA SEGURANÇA SOCIAL, I.P.



**TECHNICAL FILE**

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

## **A – Who is considered a Domestic Service Worker?**

A **Domestic Worker** is a person who regularly provides services to others, under their supervision and authority, aimed at satisfying the household needs (cooking, doing the laundry, house cleaning, taking care of children or elderly persons, taking care of the garden or the animals, doing sewing services, etc.). In return, the Domestic Worker receives a salary on a regular basis.

## **B – Registration, Coverage and Cessation of activity**

Registration in/Coverage by the Social Security system

Cessation of activity

### **Registration in/Coverage by the Social Security system**

If the Domestic Worker is not yet registered in the Social Security system, the Employer must make his/her Registration in the Social Security District Centre of the area where the activity will be carried out. The Social Security services provide for the worker's Registration under the General Scheme for Employees (which also covers Domestic Service Workers). The worker receives a letter confirming his/her Registration in the system and the respective Social Security Identification Number (NISS).

**Please note:** The Employer cannot be the worker's:

- Husband/wife or *de facto* partner
- Child, grandchild or adopted child
- Son-in-law/daughter-in-law, stepson/stepdaughter or stepson's/stepdaughter's child
- Father/mother, stepfather/stepmother or father-in-law/mother-in-law
- Brother/sister or brother-in-law/sister-in-law

### **If the worker is already registered in the Social Security system**

The Employer must inform the Social Security services of the Domestic Worker's beginning of activity. Then, the Social Security services register the person concerned in the system as a Domestic Worker, at the service of that Employer, so that the worker may be covered by the general scheme for employees.

### **Cessation of activity**

The Employer must notify the Social Security services of the Domestic Worker's cessation of activity.

## C – Employer and Worker’s duties

### Employer’s duties

To provide for the worker’s Registration in/Coverage by the Social Security system, within the time limit established for that purpose

To pay Social Security Contributions

Table of contributions value per working hours

When to pay the contributions

How to pay the contributions

What happens if the Employer does not fulfil the respective duties?

### Worker’s duties

To communicate the date on which he/she starts working for the Employer

What happens if the worker does not fulfil the respective duties?

### Employer’s duties

**To provide for the worker’s Registration in/Coverage by the Social Security system, within the time limit established for that purpose**

The time limit for the Employer to provide for the worker’s Registration in the Social Security system, or to inform the Social Security services of the worker’s beginning of activity as a Domestic Worker, so that he may be covered by the general scheme for employees, is twenty-four hours before the activity beginning.

The Employer is required to communicate to the Social Security services that the person concerned provides Domestic Services to him/her, on a regular basis and under his/her supervision and authority, receiving a salary in return, and that there is no family relationship between him/her and the worker.

### To pay Social Security contributions

The Social Security contributions amount to be paid by the Employer depends on the stated salary (per hour, day and month), according to the following table:

STATED SALARY		CONTRIBUTION RATES		
		EMPLOYER	WORKER	TOTAL
CONVENTIONAL SALARY		18,90 %	9,40 %	28,30 %
PER MONTH	PER HOUR			
€443,20	€2,56 (IASx12) / (52x40) per hour			
€14,77 (IAS/30) per day *				
REAL SALARY		22,30 %	11 %	33,30 %
The salary actually received by the worker or the minimum amount of €705,00 (Guaranteed Minimum Monthly Wage).				

(\*): The contribution base for workers with a monthly contract, considered for the purposes of calculating the daily salary, exclusively in cases of absence from effective work during the month, corresponds to 1 x IAS €443,20, in 2022 – please see example 2.

The Employer is responsible for deducting the percentage of the worker’s contributions to Social Security from the worker’s salary. Then, the Employer must pay his/her own contributions plus the worker’s contributions amount to the Social Security.

If the worker receives a real salary, the respective amount will be considered the contribution base, **as of the month following** the submission of the necessary documents for the payment of Social Security contributions based on the real salary (please see **section E – necessary forms and documents**)

Also, for the real salary to be considered the contribution base, the worker’s age must be under the age indicated in the following table, according to the respective calendar year:

YEAR	2014	2015	2016	2017	2018	2019	2020	2021	<b>2022</b>	2023	2024	2025	2026	2027	2028
AGE	58	58,5	59	59,5	60	60,5	61	61,5	<b>62</b>	62,5	63	63,5	64	64,5	65

If the worker’s salary is paid by the hour, the Employer must declare **at least 30 hours per month**, i.e., even if the person concerned works less than 30 hours per month, the stated salary must correspond to a minimum of 30 working hours.

**Examples:**

**1** — A Domestic Worker receives a **conventional salary on a monthly basis**. What is the value of contributions due?

The Employer is required to pay 18,9% of the stated amount of €443,20, i.e., €83,76, while the worker’s percentage is 9,4 % of the same amount, i.e., €41,66.

**2** — A Domestic Worker with an employment contract, receiving a **conventional salary on a monthly basis**. In a given month, the worker gets sick and does not work the whole month (he/she works only 10 days). What is the value of contributions due?

If the worker receives a conventional salary on a monthly basis, but does not work the whole month, the contribution value shall be calculated according to the number of days he/she actually worked. In this case, €14,77 (daily amount) x 10 (number of working days) = €147,70.

Therefore, the Employer is required to pay 18,9% of the stated amount of €147,70, i.e. €27,92, while the worker’s percentage is 9,4% of the same amount, i.e., €13,88.

**3** — A Domestic Worker receives a **real salary** of €705,00 per month. What is the value of contributions due?

The Employer is required to pay 22,3% of the stated amount of €705,00, i.e., €157,22, while the worker's percentage is 11% of the same amount, i.e., €77,55.

**4** — A Domestic Worker receives a **real salary** of €800,00 per month. In a given month, he/she gets sick and only works half the month. What is the value of contributions due?

The Employer pays the salary according to the number of days worked, which corresponds to half of the real salary (€400,00). Therefore, he/she is required to pay 22,3% of the stated amount of €400,00, i.e., €89,20, while the worker's percentage is 11% of the same amount, i.e., €44,00.

**5** — A Domestic Worker **whose salary is paid by the hour**. What is the value of contributions due?

The reference value will be €2,56 per hour. If the person works 20 hours, the value of contributions will be equal to the contribution due for 30 hours (€76,80), i.e., €14,52, to be paid by the Employer, and €7,22, to be paid by the worker, in a total amount of €21,74 (**please consult the table of contributions value per working hours**).

If the person works 70 hours (€179,20), the contributions value will be €33,87, to be paid by the Employer and €16,84, to be paid by the worker, in a total amount of €50,71 (**please consult the table of contributions value per working hours**).

**6** — A Domestic Worker is working 80 hours per month. He/she receives a **conventional salary paid by the hour**. In a given month, he/she gets sick and does not work for 6 days, which corresponds to a total of 6 x 4 hours per day = 24 hours. What is the value of contributions due?

The person worked 80 - 24 = 56 hours (€143,36). Therefore, the contributions value will be €27,10, to be paid by the Employer, and €13,48, to be paid by the worker, in a total amount of €40,58 (**please consult the table of contributions value per working hours**).

**7** — A Domestic Worker is working 50 hours per month. He/she receives a **conventional salary paid by the hour**. In a given month, he/she gets sick and does not work for 7 days, which corresponds to a total of 7 x 4 hours per day = 28 hours. What is the value of contributions due?

The person worked 50 - 28 = 22 hours. In this case, the worker must declare 30 hours (the minimum). Therefore, the contributions value will be equal to the contribution due for 30 hours (€76,80), i.e., €14,52, to be paid by the Employer, and €7,22, to be paid by the worker, in a total amount of €21,74 (**please consult the table of contributions value per working hours**).

**Table of contributions value per working hours**

Considering that the reference value per hour is €2,56, the following table shows the value of contributions due, according to the number of hours worked by the Domestic Worker.

<b>SALARY PAID BY THE HOUR</b>			
<b>VALUE OF CONTRIBUTIONS DUE</b>			
<b>No. of Working Hours</b>	<b>Employer</b>	<b>Worker</b>	<b>Total Value</b>
30	€14,52	€7,22	€21,74
31	€15,00	€7,46	€22,46
32	€15,48	€7,70	€23,18
33	€15,97	€7,94	€23,91
34	€16,45	€8,18	€24,63
35	€16,93	€8,42	€25,35
36	€17,42	€8,66	€26,08
37	€17,90	€8,90	€26,80
38	€18,39	€9,14	€27,53
39	€18,87	€9,38	€28,25
40	€19,35	€9,63	€28,98
41	€19,84	€9,87	€29,71
42	€20,32	€10,11	€30,43
43	€20,81	€10,35	€31,16
44	€21,29	€10,59	€31,88
45	€21,77	€10,83	€32,60
46	€22,26	€11,07	€33,33
47	€22,74	€11,31	€34,05
48	€23,22	€11,55	€34,77
49	€23,71	€11,79	€35,50
50	€24,19	€12,03	€36,22
51	€24,68	€12,27	€36,95
52	€25,16	€12,51	€37,67
53	€25,64	€12,75	€38,39
54	€26,13	€12,99	€39,12
55	€26,61	€13,24	€39,85
56	€27,10	€13,48	€40,58
57	€27,58	€13,72	€41,30
58	€28,06	€13,96	€42,02
59	€28,55	€14,20	€42,75
60	€29,03	€14,44	€43,47
61	€29,51	€14,68	€44,19
62	€30,00	€14,92	€44,92
63	€30,48	€15,16	€45,64
64	€30,97	€15,40	€46,37
65	€31,45	€15,64	€47,09



66	€31,93	€15,88	€47,81
67	€32,42	€16,12	€48,54
68	€32,90	€16,36 €	€49,26
69	€33,38	€16,60	€49,98
70	€33,87	€16,84	€50,71
71	€34,35	€17,09	€51,44
72	€34,84	€17,33	€52,17
73	€35,32	€17,57	€52,89
74	€35,80	€17,81	€53,61
75	€36,29	€18,05	€54,34
76	€36,77	€18,29	€55,06
77	€37,26	€18,53	€55,79
78	€37,74	€18,77	€56,51
79	€38,22	€19,01	€57,23
80	€38,71	€19,25	€57,96
81	€39,19	€19,49	€58,68
82	€39,67	€19,73	€59,40
83	€40,16	€19,97	€60,13
84	€40,64	€20,21	€60,85
85	€41,13	€20,45	€61,58
86	€41,61	€20,70	€62,31
87	€42,09	€20,94	€63,03
88	€42,58	€21,18	€63,76
89	€43,06	€21,42	€64,48
90	€43,55	€21,66	€65,21
91	€44,03	€21,90	€65,93
92	€44,51	€22,14	€66,65
93	€45,00	€22,38	€67,38
94	€45,48	€22,62	€68,10
95	€45,96	€22,86	€68,82
96	€46,45	€23,10	€69,55
97	€46,93	€23,34	€70,27
98	€47,42	€23,58	€71,00
99	€47,90	€23,82	€71,72
100	€48,38	€24,06	€72,44
101	€48,87	€24,30	€73,17
102	€49,35	€24,55	€73,90
103	€49,84	€24,79	€74,63
104	€50,32	€25,03	€75,35
105	€50,80	€25,27	€76,07
106	€51,29	€25,51	€76,80
107	€51,77	€25,75	€77,52
108	€52,25	€25,99	€78,24
109	€52,74	€26,23	€78,97

110	€53,22	€26,47	€79,69
111	€53,71	€26,71	€80,42
112	€54,19	€26,95	€81,14
113	€54,67	€27,19	€81,86
114	€55,16	€27,43	€82,59
115	€55,64	€27,67	€83,31
116	€56,13	€27,91	€84,04
117	€56,61	€28,15	€84,76
118	€57,09	€28,40	€85,49
119	€57,58	€28,64	€86,22
120	€58,06	€28,88	€86,94
121	€58,54	€29,12	€87,66
122	€59,03	€29,36	€88,39
123	€59,51	€29,60	€89,11
124	€60,00	€29,84	€89,84
125	€60,48	€30,08	€90,56
126	€60,96	€30,32	€91,28
127	€61,45	€30,56	€92,01
128	€61,93	€30,80	€92,73
129	€62,42	€31,04	€93,46
130	€62,90	€31,28	€94,18
131	€63,38	€31,52	€94,90
132	€63,87	€31,76	€95,63
133	€64,35	€32,01	€96,36
134	€64,83	€32,25	€97,08
135	€65,32	€32,49	€97,81
136	€65,80	€32,73	€98,53
137	€66,29	€32,97	€99,26
138	€66,77	€33,21	€99,98
139	€67,25	€33,45	€100,70
140	€67,74	€33,69	€101,43
141	€68,22	€33,93	€102,15
142	€68,71	€34,17	€102,88
143	€69,19	€34,41	€103,60
144	€69,67	€34,65	€104,32
145	€70,16	€34,89	€105,05
146	€70,64	€35,13	€105,77
147	€71,12	€35,37	€106,49
148	€71,61	€35,61	€107,22
149	€72,09	€35,86	€107,95
150	€72,58	€36,10	€108,68
151	€73,06	€36,34	€109,40
152	€73,54	€36,58	€110,12
153	€74,03	€36,82	€110,85

154	€74,51	€37,06	€111,57
155	€75,00	€37,30	€112,30
156	€75,48	€37,54	€113,02
157	€75,96	€37,78	€113,74
158	€76,45	€38,02	€114,47
159	€76,93	€38,26	€115,19
160	€77,41	€38,50	€115,91
161	€77,90	€38,74	€116,64
162	€78,38	€38,98	€117,36
163	€78,87	€39,22	€118,09
164	€79,35	€39,46	€118,81
165	€79,83	€39,71	€119,54
166	€80,32	€39,95	€120,27
167	€80,80	€40,19	€120,99
168	€81,29	€40,43	€121,72
169	€81,77	€40,67	€122,44
170	€82,25	€40,91	€123,16
171	€82,74	€41,15	€123,89
172	€83,22	€41,39	€124,61

### When to pay the contributions

Social Security contributions must be paid between the 10<sup>th</sup> and the 20<sup>th</sup> of the month following that to which they concern.

If the last payment day falls on a Saturday, Sunday or a public holiday, the payment can be made on the following business day.

If the person concerned pays the contributions after the established time limit, he/she shall be subject to the payment of interest on the contribution amount.

### How to pay the contributions

#### Payment modalities

1. Via the **ATM system**:

- Without an ATM reference – Special Service

The value of the Domestic Service Workers Social Security contributions can be based on the real salary. In this case, the amount of the real salary must be indicated.

You may also insert the Employer's Social Security Identification Number (NISS).

In case of late contributions payment, the interest value on the late payment is displayed on the screen. This allows you to pay the interest on late payment and the contributions at the same time.

2. In the **Treasuries** of the Social Security institutions:

- Through the automatic payment terminal (TPA), with no amount limit;

- In cash, up to the limit of €150,00;
  - By certified cheque, bank cheque or cheque issued by the *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency), with no amount limit.
3. Via **Homebanking**, according to the table available in the [Guia Prático – Pagamento de Contribuições à Segurança Social](#) (Practical Guide – Contributions payment to Social Security), available at [www.seg-social](http://www.seg-social); 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 Guide number or name.

**Please note:**

After the payment has been made, the banks have to communicate this information to the Social Security services; this procedure is not immediate. It is only after this information is received by the Social Security services that the contributor's current account is updated with the respective payment. Therefore, it is normal that the information is not updated in the Social Security Online Service immediately after the payment, because the exchange of information between the Bank and the Social Security services is not immediate.

### **Situations in which it is mandatory to use a specific means of payment**

Payment by certified cheque or bank cheque is always mandatory in case of:

- Redemption of bad cheques, regardless of the payment nature.
- The use of a single cheque for the payment of contributions from more than one contributor.
- The use of a single cheque for the payment of reimbursements from more than one beneficiary.

Requirements for the payment by cheque:

- All the cheques [certified cheques, bank cheques or cheques issued by the *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency)] sent by registered mail to any Social Security treasury, must be made payable to the *Instituto de Gestão Financeira da Segurança Social, I.P.* (Social Security Financial Management Institute, P.I), and the following information must be indicated on the back of the cheque: Social Security Identification Number (NISS), taxpayer number (NIF) and the year and month to which the payment concerns.
- Only cheques to be drawn on credit institutions operating in the national territory may be accepted.
- Only cheques with the date of issue of the same day they are submitted or of the two immediately preceding business days can be accepted.
- When the cheques are received by post, the date of entry of the amounts in the Social Security services will be considered as the collection date, and the date of the cheque issuing must correspond to the date of registration in the post office (CTT), or to the two immediately preceding business days.
- It must always be verified that the cheques are duly completed, in accordance with the general rules on cheques, published by *Banco de Portugal* (the Portuguese central bank), whatever the channel of receipt.

### **What happens if the Employer does not fulfil the respective duties?**

If the Employer does not provide for the worker's Registration in the Social Security system within the established time limit, he/she shall be subject to the payment of a fine.

If the Employer does not pay the contributions within the established time limit, he/she shall be subject to the payment of interest on late payment (interest on the outstanding amount).

### **Domestic Service Worker's duties**

#### **To communicate the date on which he/she starts working for the Employer**

When a person starts working for an Employer, he/she must communicate this fact to the Social Security Institute. This communication may be done in person, at the Social Security Customer Information Services, or by letter addressed to the District Centre of the place where the activity

will be carried out, up to 24 hours after the date of beginning of activity established in the employment contract.

The worker's statement of beginning of activity must include the following data:

- His/her full name, birth date, birth place and address;
- His/her Social Security Identification Number (NISS) (if he/she already has one, or the indication that he/she is registering in the Social Security system for the first time).
- Professional category;
- Workplace;
- The date of the activity beginning;
- The Employer's Social Security Identification Number (NISS).

### **What happens if the worker does not fulfil the respective duties?**

#### **If the worker submits the statement of beginning of activity after the time limit established for that purpose**

The period between the beginning of 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 worker did not submit the statement of beginning of activity**

If the Social Security Institute has not received a statement of beginning of activity from the worker, nor a communication of admission 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 worker's responsibility to prove that he/she has submitted the statement of beginning of activity or link to a new Employer

## D – Domestic Service Worker’s rights

From the moment a person is registered in the Social Security system as a Domestic Service Worker, he/she shall be entitled to the following 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>- 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 <i>(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)</i></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>

**Holiday pay:** Domestic Workers are entitled to a holiday pay (corresponding to 22 working days), regardless of the respective scheme, since they are treated as employees.

**Christmas Bonus:** Domestic Workers are entitled to a Christmas Bonus whose amount corresponds to a month of work.

**Please Note:**

- If the Domestic Worker's Social Security contributions are based on the conventional salary, the holiday pay and Christmas Bonus are not subject to contributions payment, i.e., these amounts are paid to the worker but are exempt from contributions payment.
- However, if the contributions are based the real salary, whose minimum amount is €705,00, the holiday pay and Christmas Bonus are subject to the payment of Social Security contributions.
- Only workers whose Social Security contributions are deducted from the monthly salary, actually earned under a full-time employment contract, shall be entitled to unemployment benefits.
- All Domestic Workers are entitled to sickness benefits, provided that they fulfil the minimum qualifying period (12 working days in the first four months of the last six months, being the sixth month the one in which the worker stops working because he/she got sick).

## E – Necessary forms and documents

### Worker's Registration in/Coverage by the Social Security system (carried out by the Employer)

Forms

Necessary documents

### Request for contributions payment based on the real salary (made by the worker)

Necessary documents

Time limit for the communication of the real salary updated amount

### Cessation of activity

Forms

Time limit for the communication of the worker's cessation of activity

### Worker's Registration in/Coverage by the Social Security system (carried out by the Employer)

#### Forms

- **RV1009-DGSS** - *Comunicação de inscrição/enquadramento de trabalhador por conta de outrem* (Registration/Coverage of an employee), available at the Social Security Customer Information Services and for printing on the internet, at [www.seg-social.pt](http://www.seg-social.pt).

This Form/Model is available 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

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

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



Photocopies of the worker and the Employer's taxpayer documents (in the case they do not have a citizen card).

### **Request for contributions payment based on the real salary**

#### **Necessary documents**

Copy of the written agreement or contract with the Employer.

Medical certificate stating the worker's ability to carry out the activity, in case it has been agreed that the contributions payment is to be based on the salary actually earned by the Domestic Service Worker.

#### **Time limit for the communication of the real salary updated amount**

The time limit for the Employer to communicate the updated amount of the worker's salary to the Social Security services is five days.

### **Cessation of activity**

#### **Forms**

- The Employer communicates to the Social Security Institute that the worker is no longer at his/her service, by letter addressed to the District Centre of his/her residence area, or through the form Model RV1009-DGSS – *Comunicação de inscrição/enquadramento de trabalhador por conta de outrem* (Registration/Coverage of an employee), available at the Social Security Customer Information Services and for printing on the internet, at [www.seg-social.pt](http://www.seg-social.pt).

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#### **Time limit for the communication of the worker's cessation of activity**

The cessation of activity must be communicated until the 10th day of the month following the date on which the worker is no longer at the Employer's service.

## **F1 – Applicable Legislation**

### **Ministerial Order no. 294/2021 of 13 December**

It updates the Social Support Index (IAS) value for the year 2022 (€443,20).

### **Decree-Law No 109-B/2021 of 7 December**

It approves the guaranteed minimum monthly wage to €705,00 and creates an exceptional compensation measure.

**Notice no. 369/2021 of 7 January; Notice no. 366/2020 of 9 January; Notice no. 212/2019 of 4 January; Notice no. 235/2017 of 4 January; Notice no. 139/2017 of 4 January; Notice no. 87/2016 of 6 January; Notice no. 130/2015 of 7 January; Notice no. 219/2014 of 7 January; Notice no. 17289/2012 of 28 December; Notice no. 24866-A/2011 of 28 December; Notice no. 27831-F/2010 of 31 December.**

Ministry of Finance – *Instituto de Gestão da Tesouraria e do Crédito Público, IP* (Treasury and Public Credit Management Institute), default interest rates applicable to debts to the State and other public entities and *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency), default interest rates applicable to debts to the State and other public entities.

### **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.

### **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.

## F2 – Glossary

### **Coverage**

Workers are covered by the Social Security schemes according to the type of work performed.

A worker may be covered by one of the following Social Security schemes, that provide for different obligations and benefits:

- The Social Security general scheme for Employees (also covering Domestic Service Workers)
- The Self-employment scheme
- The Voluntary Social Insurance scheme

### **Stated salary or contribution base**

It is the value used to calculate the Social Security contributions (deductions). The contribution amount will be a percentage of this value.

### **Conventional salary**

It is a fixed value, equivalent to €443,20 per month and € 2,56 per hour.

### **Real salary (actual earnings)**

It is the gross amount of the worker's salary.

### **Social Support Index (IAS – Indexante dos Apoios Sociais)**

It is the value used to calculate the Social Security benefits amounts, income levels, etc.

The IAS value in 2022 is €443,20.