

# PRACTICAL GUIDE

## REGISTRATION AND CHANGE OF DATA

### – LEGAL PERSON

INSTITUTO DA SEGURANÇA SOCIAL, I.P



SEGURANÇA SOCIAL



INSTITUTO DA SEGURANÇA SOCIAL, I.P.

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

## A – What is a Legal Person?

A Legal Person is a social body or company which, regardless of its activity nature and purposes pursued (profit or non-profit activity), employs workers covered by the Social Security general scheme for employees, or persons treated as such, under an employment contract.

## B1 – Do I have to register my company? Under what conditions?

Legal persons registration

Change of data

Forms

Necessary documents

Time limits

### Legal persons registration

When the legal persons (companies) are registered on the Creation of Companies online platform, they are automatically registered in the Social Security system. When the legal persons registration is made at the commercial registry offices, this fact is communicated *ex officio*, electronically and free of charge by the commercial registry offices to the Social Security Institute.

The legal persons registration is mandatory and it is communicated *ex officio* through automatic data transmission by the Tax and Customs Authority (AT) to Social Security, on the date of:

- the activity beginning communication;
- the creation of companies/associations under the special scheme for the immediate creation of companies and associations, the online creation of companies, or the immediate creation of permanent representations of foreign entities;
- communication by the registry offices of the employers registered under the commercial scheme and of the employers included in the central registry of companies, in the case of entities not subject to mandatory commercial registration;
- admission of the first worker, in the case of natural persons who benefit from the professional activity of third parties, carried out under an employment contract;
- the inspection and supervision activities (in the case of entities created without official registration, with workers at their service)

However, legal persons may confirm with the Social Security services if this *ex officio* communication has been made by the Tax and Customs Authority.

Institutions responsible for the registration/coverage of employers in/by the Social Security system:

- *Instituto da Segurança Social, I.P.*, if the workplace is located in mainland Portugal;
- *Instituto de Segurança Social da Madeira, IP-RAM*, if the workplace is located in the Autonomous Region of Madeira
- *Instituto da Segurança Social dos Açores, I.P.R.A.*, if the workplace is located in the Autonomous Region of the Azores

### Change of data

- Change of contact information: Email, Phone and Fax no.;
- Change of address;
- Change of information concerning the members of statutory bodies (directors, administrators, managers);
- Amendments to the memorandum and articles of association.

### Forms

RV1011 - DGSS - *Comunicação de início de atividade/alteração de elementos/suspensão/cessação de atividade para entidade empregadora* (Communication of the employer's beginning of activity/change of information/suspension/cessation of activity), 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 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

- Commercial registration certificate attesting the appointment of the members of statutory bodies;
- Copy of the memorandum and articles of association or of the minutes of the general meeting containing the information required to prove that the members statutory bodies are excluded from the Social Security general scheme, namely the members of non-profit legal persons, whose management activity is unpaid.
- Photocopy of the taxpayer card (NIF) of the company's members of statutory bodies;
- Document indicating the Social Security Identification Number (NISS);
- Document supporting the change of circumstances (for example: in order to communicate the change of address you must submit a document attesting your current address – gas, water, electricity, telephone bill, etc.).

### Time limits

The change of circumstances must be communicated within 10 business days from the date on which the change occurs.

## B2 – What benefits are employers entitled to?

Partial or total exemption from contributions payment

## Reduction of the contribution rate

### **Partial or total exemption from contributions payment**

The employers shall be partially exempt from the payment of the respective contributions, if they hire:

- young people looking for their first job and long-term unemployed persons, for periods of five and three years respectively.

The employers shall be totally exempt from the payment of the respective contributions, if they hire:

- very long-term unemployed persons, for a period of three years.

**Please note:** For more information on the Partial or Total Exemption from Contributions Payment measure, 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 number or name.

### **Reduction of the contribution rate**

The contribution rate applicable to the employers' contributions shall be reduced, if they hire:

- **Disabled workers**

Under open-ended employment contracts, provided that their work capacity is lower than 80% of the normal capacity required for a non-disabled worker to perform the same duties.

In this case, the employer pays 11,9% of the contribution rate based on the disabled worker's remuneration during the employment contract period.

The worker pays 11% of the applicable total contribution rate which is of 22,9%.

## C – What are the employer’s duties towards Social Security?

Communication of changes in the company identification data

- Communication of new employees admission

- Communication of the termination or suspension of the employment contract

Delivery to the new employees of a statement indicating their admission date

Earnings Statement submission to Social Security

What happens if the employer does not submit the Earnings Statement?

Contributions payment

- When to pay the contributions

- What happens if the employer does not pay the contributions?

### Communication of changes in the company identification data

- Changes in the company's identification data, including those concerning the establishments and the beginning, suspension or cessation of the respective activity. These changes are considered to be communicated to the Social Security services, when they are communicated to the Tax and Customs Authority or may be obtained *ex officio* between the services.
- The necessary data for the coverage or exclusion, from the Social Security general scheme for employees, of a member of the statutory bodies, requested by the competent Social Security services.

Whenever the aforementioned data cannot be obtained *ex officio* between the services or if they raise doubts, the employers are notified to submit the respective supporting documents to the Social Security services within 10 business days.

In what concerns the data of the members of statutory bodies, if the employer does not communicate this information within the time limit mentioned above, the worker is placed *ex officio* in the Social Security general scheme and the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value of €509,26 (in 2024) is fixed as the contribution base.

**Please note:** The Social Support Index (IAS) value is updated every year.

### Communication of new employees admission

- Within the 24 hours prior to the entry into force of the employment contract;
- In the twenty-four hours following the beginning of the activity, when for exceptional (substantiated) reasons the admission of new employees cannot be communicated within that time limit and only in cases of:
  - very short-term contracts or shift work situations.

The Social Security Identification Number (NISS) of the employee must be indicated, in case he/she already has one, as well as the employment contract modality (fixed-term, open-ended or part-time employment contract).

### **Communication of the termination or suspension of the employment contract**

The employer must communicate this information through the Social Security Online Service (*Segurança Social Direta*) until the 10<sup>th</sup> day of the month following the employment contract termination or suspension.

The **suspension** of the employment contract must always be communicated to the Social Security Customer Information Services through the submission of form Mod. RV 1009 - DGSS, 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.

### **Delivery to the new employees of a statement indicating their admission date**

The employer must deliver to the new hired employees a copy of the admission statement communication indicating:

- The respective Social Security Identification Number (*NISS*);
- The Taxpayer Number (*NIF*); and
- The date of admission of the employee.

Please note: For more information on the communication of employees admission and cessation of activity, please consult the *Guia Prático - Inscrição, admissão e cessação de atividade de trabalhador por conta de outrem/Estagiário* (Practical Guide – Registration, admission and cessation of activity of an employee/a trainee), 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 number or name.

### **Earnings Statement submission to Social Security**

The employer must submit the Earnings Statement through the Social Security Online Service between the 1<sup>st</sup> and the 10<sup>th</sup> day of the month following that to which the earnings concern.

Please note: The time limit for submission in August of the earnings statements concerning the month of July 2023 has been extended until 25 August 2023, without any additions or penalties.

For more information on the Earnings Statement submission, please consult the *Guia Prático - Declaração de Remunerações* (Practical Guide – Earnings Statement), 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 number or name.

### **What happens if the employer does not submit the Earnings Statement?**

The Earnings Statement is completed and registered *ex officio* by the competent Social Security institution in the following situations:

- The employer does not submit the Earnings Statement;



- The employer does not indicate all the employees or values in the Earnings Statement;
- The Earnings Statement has been rejected and considered as undelivered;
- The employee requests for the Earnings Statement submission or, if he/she is unable to do so, the family member who proves his/her interest in the Earnings Statement submission, whenever the employer does not fulfil this duty.

The *ex officio* Earnings Statement is based on the following data:

- The last base remuneration amount of the employees indicated in the last Earnings Statement, with registration of 30 working days, or
- The amount of the guaranteed minimum monthly wage by reference to 30 working days, in the case of lack of information on the workers' base remuneration.

### **Contributions payment**

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

For more information on contributions payment, please consult the *Guia Prático – Pagamento de Contribuições à Segurança Social*, (Practical Guide – Contributions Payment to Social Security), 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 number or name.

### **When to pay the contributions**

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

Please note: The payment of contributions concerning the month of July 2023 has been extended until the last day of August 2023, regardless of it being a business day, without any additions or penalties.

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

If the contributions are paid after the established time limit, the employer is subject to the payment of interest on late payment.

### **What happens if the employer does not pay the contributions?**

The non-payment of contributions by the employer may lead to the cessation of the respective entitlement to Social security benefits, as well as other legally foreseen limitations, in addition to the application of fines and interest on late payment, and the initiation of enforced recovery proceedings. Therefore, Social Security contributions must be paid on a monthly basis and within the established time limits.

## D – What to do when the company ceases its activity or is dissolved

### Cessation of activity/company dissolution

- Documents required for the activity cessation communication
- Documents attesting the registration of the company liquidation
- Time limits for the activity cessation communication
- How to communicate the cessation of activity

#### **Cessation of activity/company dissolution**

As in the registration act, the suspension and cessation of the employers professional or business activity is carried out at the Social Security District Centres of the place where the headquarters or professional domicile of the companies is located.

The company ceases its activity, but continues to exist until the registration of the respective liquidation at the Commercial Registry Office. Until then, the employer must continue to pay Social Security contributions for the managers who remain in business.

When the company liquidation is registered, the competent Commercial Registry Office communicates this fact electronically to the Social Security Institute. It is only from this date that the payment of Social Security contributions is no longer due.

When the employer communicates the suspension or cessation of activity to the Tax Authorities, the Social Security Institute is automatically informed of this fact. In these cases, the employer does not have to communicate this information directly to the Social Security services. Similarly, the registration of the company liquidation, carried out by the competent Commercial Registry Office, is communicated *ex officio* and electronically by the Registry Office concerned to the Social Security services.

However, in case there is any doubt on the employer situation towards Social Security, the employer must submit the following documents to the Social Security services:

#### **Documents required for the activity cessation communication**

Statement of activity cessation issued by the Tax and Customs Authority.

#### **Documents attesting the registration of the company liquidation**

Copy of the company liquidation registration certificate issued by the Commercial Registry Office.

#### **Time limits for the activity cessation communication**

Within 10 business days from the date of the company activity cessation or of the request for the company's liquidation registration.

#### **How to communicate the cessation of activity**

The **cessation** of activity must be communicated by any written means to the Social Security services of

the place where the company's headquarters or professional address is located, or through form model RV1011 - DGSS - *Comunicação de início de atividade/alteração de elementos/suspensão/cessação de atividade para entidade empregadora* (Communication of the employer's beginning of activity/change of information/suspension/cessation of activity), available at the Social Security customer information services and for printing on the Internet, at [www.seg-social.pt](http://www.seg-social.pt).

## **E – Applicable Legislation**

### **[Ministerial Order no. 421/2023 of 11 December](#)**

It updates the Social Support Index (IAS) value for the year 2024 (€509,26).

### **[Law no. 24-D/2022 of 30 December](#)**

State Budget for 2023 - Article 270 adds article 23-B to the Code of Contributory Regimes of the Social Security Welfare System

**Notice no. 177/2023 of 4 January**; Notice no. 396/2022 of 7 January; 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 – Treasury and Public Credit Management Institute, PI, interest rate for late payment applicable to debts to the State and other public entities and Portuguese Treasury and Debt Management Agency – IGCP, EPE, interest rate for late payment 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.

### **[Decree-Law no. 72/2017 of 21 June](#)**

It regulates the granting of incentives to the hiring of young people looking for their first job and long-term and very long-term unemployed persons, through partial or total exemption from the payment of the employer's contributions to the Social Security general scheme.

### **[Order no. 2-I/SESS/2011](#)**

It approves the table of remuneration codes necessary to complete the earnings statement.

### **[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](#)**

Code of Contributory Schemes of the Social Security Welfare System, as amended by Law no. 119/2009 of 30 December.

[Joint Order no. 561/2001 of 22 June](#)

Working prisoners.

## F – Glossary

### ***Young people looking for their first job***

Young people aged up to 30 who have never performed an activity under an open-ended employment contract.

### ***Long-Term Unemployed Persons***

Unemployed persons who at the date of the employment contract are available for work and have been registered at the Job Centres for a period of 12 months or more.

### ***Very Long-Term Unemployed Persons***

Unemployed persons aged 45 or more who at the date of the employment contract are available for work and have been registered at the Job Centres for a period of 25 months or more.

## G – Frequently Asked Questions

### **What are the employer's contributions (*Contribuições*)?**

It is a percentage of the employee's remuneration amount to be paid by the employer to the competent Social Security institutions.

### **What are the employee's contributions (*Quotizações*)?**

It is a percentage of the remuneration amount to be paid by the employee to the competent Social Security institutions.