

PRACTICAL GUIDE

PRACTICAL GUIDE – STATEMENT OF CONTRIBUTORY SITUATION –
LEGAL PERSON/ NATURAL PERSON

INSTITUTO DA SEGURANÇA SOCIAL, I.P

TECHNICAL FILE

TITLE

Practical Guide – Statement of Contributory Situation – Legal Person/ Natural Person
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The information in this practical guide does not waive the consultation of the law.

A – Statement of Contributory Situation – What is it?

The Statement of Contributory Situation is issued to certify the contributor's situation towards Social Security, i.e., if he/she has fulfilled his/her contributory duties.

The Contributory duties are fulfilled when:

- a) there are no debts of contributions from employers and employees, interests for late payments and other amounts owed by Social Security contributors;
- b) there are debts, but the contributor was authorized to pay them in instalments and while the authorization conditions are being met, namely the payment of the first instalment and the provision of guarantees, when applicable.
- c) there are debts, but the contributor has claimed, appealed against, lodged an opposition or challenged the debt in court, and as long as a guarantee has been provided for that purpose.

If there is a debt, the Statement is issued with the amount of contributions, interests for late payments, fines, costs and other amounts (the "other amounts" item may include debts for which instalment agreements have been concluded, bank charges and other debt amounts, when applicable).

B – Who may request the Statement of Contributory Situation?

The Statement of Contributory Situation may be requested by:

Natural and legal persons, or their legal representatives.

Public entities, provided that they have obtained previous consent from the contributor.

Any *creditor* or the Public Prosecutor's Office (if requested by a *creditor*, the statement will only indicate whether there is a debt or not).

Please note: In the case of legal persons, if there are any doubts during the examination of the statement request, the Social Security services may ask the contributor to submit additional information/documents, such as:

- documents attesting that the Members of Statutory Bodies (*MOE - Membro dos Órgãos Estatutários*) are exempt from the contributions payment to Social Security (for example, the

memorandum and articles of association or minutes registered at the Commercial Registry Office).

Payments and other debt settlements may take up to 72 hours to be processed in the system. Therefore, whenever necessary, the Social Security services may request the submission of documents confirming these payments.

C1- How to request the Statement of Contributory Situation? What forms and documents do I have to submit?

Where to request the Statement of Contributory Situation

Necessary documents

Forms

Where to request the Statement of Contributory Situation

1. Through the Social Security Online Service (SSD - *Segurança Social Direta*)

How to access the service:

After authentication on the Social Security Online Service as a Citizen/Company, click on **Conta-corrente** (Current Account):

- Select **Situação Contributiva** (Contributory Situation) > click on **Obter declaração de situação contributiva** (Get Statement of Contributory Situation):
 - You may request and print Statements of your Contributory Situation and check if you have any debts of a contributory nature to Social Security.
 - You may consult your contributory situation requests and the requests made by the entities to which you gave your consent.

For more information on how to submit the request for a Statement of Contributory Situation through the Social Security Online Service, you may consult the [Guia Prático - Segurança Social Direta](#) (Practical Guide - Social Security Online Service) also available at www.seg-social; in the **Documentos e Formulários** (Documents and Forms) menu, click on **Guias Práticos** (Practical Guides).

2. Through form RC3042-DGSS, duly completed and signed, and sent to the Social Security District Centre of the place where the citizen's residence/employer's headquarters is located;
3. In the Social Security face-to-face customer information services.

Necessary documents

If you authorize a third person to receive the statement in your name, you must provide his/her identification details:

- Name;
- Civil Identification Number (ID or Citizen Card)

Forms

[RC3042-DGSS](#) - *Pedido de declaração - Situação contributiva - Não aplicação de sanções* (Statement request – Contributory situation – Non-application of penalties). this Form/Model is available for printing on the Internet, at 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.

C2 – Consent to Public Entities – What is it?

It is an authorization given by Social Security contributors to public entities for the consultation of their contributory situation in the Social Security system. Contributors who need to submit a Statement attesting the fulfilment of their Contributory duties towards Social Security to a public entity may authorise that entity to consult their Contributory Situation on the Social Security Online Service.

The consultation is made directly on the Social Security Online Service by the public entity concerned, without need for the contributor to submit a statement to that public entity.

For more information on how to give your consent to public entities to consult your contributory situation on the Social Security Online Service, please see the [Guia Prático – Consentimento a Entidades Públicas de Consulta da Situação Contributiva](#) (Practical Guide – Consent to Public Entities for the Consultation of your Contributory Situation) also available at www.seg-social.pt; in the **Documentos e Formulários** (Documents and Forms) menu, click on **Guias Práticos** (Practical Guides).

C3 – How to check the authenticity of the contributory situation statement

Social Security statements have now a verification code to confirm their authenticity:

Insert the Social Security Identification Number (*NISS – Número de Identificação da Segurança Social*) and the statement verification code (the statement verification code is aimed to confirm the authenticity of the stated information, whenever this information is requested by third parties).

- Click on **Obter** (Confirm Statement);
- A message confirming the statement existence is displayed. You may consult the statement by clicking on > **Visualizar declaração** (View Statement).

D1– When will I receive the statement?

The statement is issued within 10 business days after the submission of the request (with all the necessary elements), or judicial notification (when the statement is requested by the Public Prosecutor's Office), whether the request is submitted online, through the Social Security Online Service, or at the Social Security Customer Information Services, using the form RC3042 – *Pedido de declaração - Situação contributiva - Não aplicação de sanções* (Statement request – Contributory situation – Non-application of penalties).

If the statement request has been submitted through the Social Security Online Service, a message will be displayed in the message inbox when the statement is ready.

D2 – For how long is this statement valid?

The statement of contribution situation is valid for 4 months.

E – What are my duties?

You must report any fact or situation which constitutes an infringement of the rights and duties towards Social Security.

F – Applicable legislation

[Decree-Law no. 114/2007 of 19 April](#)

It establishes the possibility of exempting citizens and companies from submitting to the public services a certificate attesting the fulfilment of their contributory duties towards the Tax Administration and Social Security.

[Order no. 5130/2011. Official Gazette no. 59, Series II of 2011-03-24, MTSS-GSESS \(Ministry of Labour and Social Security - Office of the State Secretary of Social Security\)](#)

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 (*Código dos Regimes contributivos do sistema Previdencial de Segurança Social*).

[Ministerial Order no. 66/2010 of 4 February](#)

Complementary rules for the definition of the procedures and delimitation of the elements and means of evidence, in compliance with the provisions of article 3(4) of Regulatory Decree no.1-A/2011, of 3 January.

[Regulatory Decree No. 1-A/2011 of 3 January](#)

It regulates the Code of Contributory Schemes of the Social Security Welfare System (*Código dos Regimes contributivos do sistema Previdencial de Segurança Social*), in its updated version.

[Lei n.º110/2009, de Law no. 110/2009 of 16 September](#)

It approves the Code of Contributory Schemes of the Social Security Welfare System (*Código dos Regimes contributivos do sistema Previdencial de Segurança Social*), in its updated version.

G – Glossary

Creditor

Entity to whom the person owes money. It may be a person, a company, or the State.

Member of the Statutory Bodies (MOE - Membro dos Órgãos Estatutários)

The directors, managers and administrators of a company, society, cooperative, association, etc.

Legal person

An organization composed of a group of people and assets, such as a company, an association, a cooperative, etc.

Frequently Asked Questions

What should I do if I disagree with the content of the statement?

When you do not agree with the content of the statement (debt) and want to complain, you must attach to the complaint the documents proving that you paid your contributions. The complaint must be addressed to the Social Security District Centre of the place where the citizen's residence/employer's headquarters is located.