

PRACTICAL GUIDE

SOCIAL SECURITY CONTRIBUTIONS PAYMENT

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 — Social Security contributions Payment - What is it?

The Social Security contributions payment is carried out according to the rules for the fulfilment of the contributory obligation by Employers, Contracting Entities, Self-employed Persons, Domestic Service Workers and beneficiaries registered in the Voluntary Social Insurance Scheme.

B — Other Social Security products related to this topic

- Earnings statement;
- Debt settlement;
- Reimbursement of overpaid amounts.

C — How to calculate the contributions amount. When to pay the contributions

How to calculate the contributions amount

When to pay the contributions

How to calculate the contributions amount

The payment of the Employers'/employees' contributions to Social Security is the responsibility of the Employer. These contributions are calculated by applying the contribution rates to the employees' remuneration. One part is paid by the beneficiary (employee's contributions); the other part is paid by the Employer (Employer's contributions).

For Self-Employed Persons, the contributions amount to be paid is calculated for the following quarter, according to the income stated in the Quarterly Statement concerning the previous quarter.

In what concerns Domestic Service Workers and members of the Voluntary Social Insurance Scheme, the amount to be paid is calculated in accordance with the rules established for each one of these schemes.

When to pay the contributions

- Employers are required to pay the respective contributions and the contributions of their employees from the 10th to the 20th day of the month following that to which they concern.
- The Contracting Entities are required to pay their contributions until the 20th day of the month following the notification sent by the Social Security services (calculation of the contributions amount based on the value of the services provided to these entities by the Self-employed Persons) (please see the [*Guia Prático – Entidades Contratantes*](#) / Practical Guide – Contracting Entities)

- The Self-employed Persons are required to pay their contributions from the 10th to the 20th day of the month following that to which they concern (Please see the *Guia Prático – Novo regime dos Trabalhadores Independentes* / (Practical Guide – New Scheme for Self-employed Persons)
- The members of the Voluntary Social Insurance Scheme are required to pay their contributions until the 20th day of the month following that to which they concern (Please see the *Guia Prático – Inscrição, Alteração e Cessação do Seguro Social Voluntário* / Practical Guide – Registration, Change and Cessation of activity under the Voluntary Social Insurance Scheme)
- If the last payment day falls on a Saturday, Sunday or holiday, the contributions can be paid on the following business day.

D — How to pay the contributions

Employers

Contracting Authorities

Self-employed persons, Domestic Service Workers and Members of the Voluntary Social Insurance Scheme

How to issue the Payment Document through the Social Security Online Service

Employers

Payment Modalities

1. Using the **Payment Document** issued through the Social Security Online Service (*Segurança Social Direta*), at www.seg-social.pt:
 - Via the **ATM system**;
 - In **the treasuries of the Social Security Institutions**:
 - Through the automatic payment terminal (TPA), with no amount limit.
 - In cash, up to a limit of €150.
 - By certified cheque, bank cheque and 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.
2. Payment via **Homebanking** according to the table available in paragraph G of this guide: Annex — Contributions Payment via Homebanking.
3. In **credit institutions** or **other financial service providers** which have concluded an agreement with the *Instituto de Gestão Financeira da Segurança Social, I.P* (Social Security Financial Management Institute, P.I.) for this purpose.

The payment can be done:

- In cash;

- By Payment order;
- Using a cheque from the bank;
- Through the bank online services.

Contracting Entities

Payment Modalities

1. Using the **Payment Document** issued through the Social Security Online Service (*Segurança Social Direta*), at www.seg-social.pt:
 - Via the **ATM system** or **Homebanking** services
 - In the treasuries of the Social Security Institutions. In this case, the contracting entity may also use the notification received from the Social Security services:
 - Using an ATM card on the automatic payment terminal (TPA), with no amount limit.
 - In cash, up to a limit of €150.
 - By certified cheque, bank cheque and 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.

Self-employed Persons

Payment Modalities

1. Via the **ATM system**:
 - **With an ATM reference**, obtained through the Social Security Online Service:
 - Step 1 – Beginning of the procedure**
Insert the ATM card and enter your personal code.
 - Step 2**
Select the option **Pagamentos e Outros Serviços** (Payments and Other Services).
 - Step 3**
Select the option **Pagamentos de Serviços/Compras** (Payments for Services/Purchases).
 - Step 4**
Fill in the requested data on the screen to complete the payment (entity, reference and amount).
Confirm with the green key.
 - Step 5 — End of the procedure**

The contributor may use the references indicated in the automatic Payment Document. From now on, this document will be issued monthly by the Social Security to the Self-employed Persons.

Alternatively, the Payment Document may be issued by the contributor through the Social Security Online Service:

- in the **Conta Corrente** (Current Account) menu, click on **Posição atual** (Current Position) » **Valores a pagar** (Values to pay) and click on **Emitir Documento de Pagamento** (Issue Payment Document).

- In the ***Pagamentos à Segurança Social*** (Payments to Social Security) menu, click on ***Emitir Documento de Pagamento*** (Issue Payment Document).

Please note: The validity date of the automatic Payment Document is the same as the final date for the contributions payment to Social Security. The Payment Document issued by the contributor is valid for 48 hours.

- **Without an ATM reference — Special Service**

It is not necessary to indicate the number of working days for the payment of contributions; the amount of the contribution to be paid is shown automatically.

In what concerns the payment of late contributions, the amount of the respective late payment interest is shown automatically; therefore, the contributor may pay the interest on late payment and the contributions simultaneously.

Step 1 – Beginning of the procedure

Insert the ATM card and enter your personal code.

Step 2

Select the option ***Pagamentos e Outros Serviços*** (Payments and Other Services).

Step 3

Select the option ***Estado e Setor Público*** (State and Public Sector)

Step 4

Select the option ***Pagamentos à Segurança Social*** (Payments to Social Security).

Step 5

Select the payment option ***Trabalhadores Independentes*** (Self-Employed Persons)

Step 6

Insert your Social Security Identification Number (NISS) and the reference year/month of the payment. Click on ***Confirmar*** (Confirm) in order to complete the payment.

Step 7 – End of the procedure

Please keep the receipt issued by the ATM as proof of payment of the contributions to Social Security and for tax purposes.

2. Payment via **Homebanking** according to the table available in paragraph **G** of this guide: **Annex – Contributions Payment via Homebanking.**
3. By **Direct Debit**; this payment modality requires the previous authorisation by the contributor, through the Social Security Online Service; in the ***Conta-Corrente*** (Current Account) menu, click on ***Autorizar débito direto para pagamento de contribuições*** (Authorise direct debit for the payment of contributions).
4. In **the treasuries of the Social Security Institutions**, using the Payment Document issued through the Social Security Online Service:
 - Through the automatic payment terminal (TPA), with no amount limit.
 - In cash, up to a limit of €150.

- By certified cheque, bank cheque and 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.

The contributor may use the references indicated in the automatic Payment Document. From now on, this document will be issued monthly by the Social Security to the Self-employed Persons.

Alternatively, the Payment Document may be issued by the contributor through the Social Security Online Service:

- in the **Conta Corrente** (Current Account) menu, click on **Posição atual** (Current Position) » **Valores a pagar** (Values to pay) and click on **Emitir Documento de Pagamento** (Issue Payment Document).
- In the **Pagamentos à Segurança Social** (Payments to Social Security) menu, click on **Emitir Documento de Pagamento** (Issue Payment Document).

Please note: The validity date of the automatic Payment Document is the same as the final date for the contributions payment to Social Security. The Payment Document issued by the contributor is valid for 48 hours.

Members of the Voluntary Social Insurance Scheme

Payment Modalities

1. Via the **ATM system**:

- **With an ATM reference**, obtained through the Social Security Online Service:

Step 1 – Beginning of the procedure

Insert the ATM card and enter your personal code.

Step 2

Select the option **Pagamentos e Outros Serviços** (Payments and Other Services).

Step 3

Select the option **Pagamentos de Serviços/Compras** (Payments for Services/Purchases).

Step 4

Fill in the requested data on the screen to complete the payment (entity, reference and amount). Confirm with the green key.

Step 5 — End of the procedure

- **Without an ATM reference — Special Service**

It is not necessary to indicate the number of working days for the payment of contributions; the amount of the contribution to be paid is shown automatically.

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 simultaneously.

Step 1 – Beginning of the procedure

Insert the ATM card and enter your personal code.

Step 2

Select the option **Pagamentos e Outros Serviços** (Payments and Other Services).

Step 3

Select the option **Estado e Setor Público** (State and Public Sector)

Step 4

Select the option **Pagamentos à Segurança Social** (Payments to Social Security).

Step 5

Select the payment option **Seguro Social Voluntário** (Voluntary Social Insurance Scheme)

Step 6

Insert your Social Security Identification Number (NISS) and the reference year/month of the payment. Click on **Confirmar** (Confirm) in order to complete the payment.

Step 7 – End of the procedure

Please keep the receipt issued by the ATM as proof of payment of the contributions to Social Security and for tax purposes.

2. By **Direct Debit**; this payment modality requires the previous authorisation by the contributor, through the Social Security Online Service; in the **Conta-Corrente** (Current Account) menu, click on **Autorizar débito direto para pagamento de contribuições** (Authorise direct debit for the payment of contributions).
3. In the **treasuries of the Social Security Institutions**, using the Payment Document issued through the Social Security Online Service:
 - Through the automatic payment terminal (TPA), with no amount limit.
 - In cash, up to a limit of €150.
 - By certified cheque, bank cheque and 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.
4. Payment via **Homebanking** according to the table available in paragraph **G** of this guide: **Annex – Contributions Payment via Homebanking.**

Domestic Service Workers

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, simultaneously.

Step 1 – Beginning of the procedure

Insert the ATM card and enter your personal code.

Step 2

Select the option **Pagamentos e Outros Serviços** (Payments and Other Services).

Step 3

Select the option **Estado e Setor Público** (State and Public Sector).

Step 4

Select the option **Pagamentos à Segurança Social** (Payments to Social Security).

Step 5

Select the payment option **Trabalhadores do Serviço Doméstico** (Domestic Service Workers).

Step 6

Insert your Social Security Identification Number (NISS), the reference year/month of the payment and the earnings type: 1 – Monthly salary (Full Month), 2 – Monthly salary (Incomplete Month), or 3 – Salary paid by the hour; then, click on **Confirmar** (Confirm).

For option 1 – Monthly salary (Full Month):

Step 7

Select the earnings type: **Remuneração Convencional** (Conventional Salary) or **Remuneração Real** (Real Salary)

(The Real Salary corresponds to the amount defined in the full-time monthly employment contract)

Step 8

Insert the Real Salary amount and click on **Confirmar** (Confirm).

Step 9

Indicate if you want to insert the Social Security Identification Number (NISS) of the Employer by selecting **Sim** (Yes) or **Não** (No).

If you selected the **Sim** (Yes) option, insert the Employer's NISS and click on **Confirmar** (Confirm).

Step 10

Check the payment details and click on **Confirmar** (Confirm) to complete the payment.

For option 2 – Monthly salary (Incomplete Month):

Step 7

Insert the number of working days and click on **Confirmar** (Confirm).

Step 8

Select the earnings type: **Remuneração Convencional** (Conventional Salary) or **Remuneração Real** (Real Salary)

(The Real Salary corresponds to the amount defined in the full-time monthly employment contract)

Step 9

Insert the Real Salary amount (*indicate the Real Salary amount corresponding to the number of days worked*) and click on **Confirmar** (Confirm).

Step 10

Indicate if you want to insert the Social Security Identification Number (NISS) of the Employer by selecting **Sim** (Yes) or **Não** (No).

If you selected the **Sim** (Yes) option, insert the Employer's NISS and click on **Confirmar** (Confirm).

Step 11

Check the payment details and click on **Confirmar** (Confirm) to complete the payment.

For option 3 – Salary paid by the hour:

Step 7

Insert the number of working hours and click on **Confirmar** (Confirm).

Step 10

Indicate if you want to insert the Social Security Identification Number (NISS) of the Employer by selecting **Sim** (Yes) or **Não** (No).

Step 11

Check the payment details and click on **Confirmar** (Confirm) to complete the payment.

Please keep the receipt issued by the ATM as proof of payment of the contributions to Social Security and for tax purposes.

2. In the treasuries of the Social Security Institutions:

- Through the automatic payment terminal (TPA), with no amount limit.
- In cash, up to a limit of €150.
- By certified cheque, bank cheque and 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. Payment via Homebanking according to the table available in paragraph G of this guide: Annex – Contributions Payment via Homebanking.

Requirements for the payment by cheque:

- All the cheques [certified cheques, bank cheques and cheques issued by the *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency)] must be made payable to the *Instituto de Gestão Financeira da Segurança Social, I.P.* (Social Security Financial Management Institute, P.I). The following information must be indicated on the back of the cheque: the Social Security Identification Number (NISS) and Taxpayer Number (NIF) of the contributor 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.

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

The 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.

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. The contributor's current account is updated with the respective payment only after the information is received by the Social Security services.

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.

How to issue a Payment Document through the Social Security Online Service

In order to provide a better service to the citizen, Social Security has now made available for consultation on the Social Security Online Service the information on the amounts to be paid, which have not been subject to participation for tax enforcement.

How to consult the amounts to be paid

- Access the **Conta Corrente** (Current Account) menu and consult the amounts to pay; then, you may issue the Payment Document;
- Alternatively, for the payment of contributions, you may access the **Pagamentos à Segurança Social** (Payments to Social Security) menu, click on **Consultar valores a pagar e emitir documentos de pagamento** (consult the amounts to pay and issue Payment Documents); then, you may issue the Payment Document.

How to consult the issued Payment Documents

To consult the issued payment documents:

- In the **Conta Corrente** (Current Account) menu, click on **Consultar valores a pagar e emitir documentos de pagamento** (consult the amounts to pay and issue Payment Documents);
- In the **Obter documentos já emitidos** (Get already issued documents) menu you have access to the list of all the Payment Documents automatically issued by the system and those issued at your request.

How to issue a Payment Document

To issue a Payment Document:

- In the **Conta Corrente** (Current Account) menu, click on **Consultar valores a pagar e emitir documentos de pagamento** (consult the amounts to pay and issue Payment Documents) » click on **Emitir documento** (Issue document)
- In the **Valores a pagamento** (Amounts to pay) option, click on **Emitir documento de pagamento** (Issue Payment Document)
- Select the account movements for which you want to issue the Payment Document and click on **Próximo passo: valores a pagar** (Next step: amounts to pay)
- Click on **Próximo passo: Resumo e emissão** (Next step: Summary and document issuing)
- Click on **Emitir documento** (Issue document)
- The ATM data are displayed: Entity, Reference and Payment Document Amount
- To print the data, click on **Obter PDF** (Print PDF document).

How to consult the list of amounts to pay

To consult the list of the amounts considered in the total amount of contributions to be paid, you must:

- Access the **Conta Corrente** (Current account) menu and click on **Consultar valores a pagar e emitir documentos de pagamento** (Consult the amounts to pay and issue Payment Documents);
- In the **Consulta de valores a pagamento** (Consult the amounts to pay), click on **Consultar Lista** (See List);
- If you want to view the details of each of the subtotals, click on **Subtotal**;
- If you want to print the list of the amounts to pay, click on **Imprimir** (Print);
- The list of the amounts to pay is displayed for printing.

How to pay the contributions after issuing the Payment Document

- To pay the contributions stated in the Payment Document, you must use the entity and the ATM reference indicated therein. The payment can be made via the ATM system, using the Payment of Services option, or via your Homebanking service.
- You may also pay the contributions stated in the Payment Document directly in the treasuries of the Social Security institutions, but within the time limits established by law.
- The Payment Document is valid for 48 hours.

How to consult a Payment Document whose contributions were already paid:

To consult the Payment Documents whose contributions were already paid, you must:

- Access the **Conta Corrente** (Current account) menu and click on **Consultar valores a pagar e emitir documentos de pagamento** (Consult the amounts to pay and issue Payment Documents);
- Click on **Pesquisar Documentos Emitidos** (Search Issued Documents);
- In the **Estado do documento** (Document status) option, click on **Pago** (Paid);
- Define a time frame;
- Click on **Pesquisar** (Search);

- The list of all the Payment Documents according to the selected status is displayed for consultation.

Please note that if you click on the **Ações** (Actions) button in each of the documents already issued, you may view the details of the amounts paid, as follows:

- To view the data for the contributions payment, click on **Ver referências de pagamento** (View Payment References);
- To view the details of the total amount paid, click on **Lista de movimentos** (List of Movements);
- To view the description of all the amounts considered in the total contributions amount, click on **Ver pagamentos efetuados** (View payments) » **Subtotal**;
- To view the PDF document, click on **Ver documento de pagamento** (View Payment Document).

How to cancel an issued Payment Document:

- Access the **Conta Corrente** (Current account) menu and click on **Consultar valores a pagar e emitir documentos de pagamento** (Consult the amounts to pay and issue Payment Documents and on the **Valores a pagamento** (Amounts to pay) menu, you can access the list of the already issued **Documents**;
- Identify the Payment Document you want to cancel and click on **Ações** (Actions);
- In the displayed list of possible actions, choose the option **Cancelar Pagamento** (Cancel payment);
- In the confirmation message, click on **Cancelar documento** (Cancel document); then, click on **Fechar** (Close).

Please note that only the Payment Documents issued by the contributor may be cancelled. The automatic Payment Documents issued by the Social Security services cannot be cancelled.

D1 – Contributions payment when the Earnings Statement is amended

If the Employer amends an Earnings Statement before paying the corresponding contributions, he/she may pay the correct contributions amount according to the amended Earnings Statement.

What to do if the Employer did not pay the correct contributions amount:

- In case of an overpaid amount, the Employer may ask the Contributions Management Service from the Social Security District Centre of the place where the company headquarters is located to deduct the overpaid amount in future contributions, or to be reimbursed for the said amount. This is only possible if the Employer's contributory duties towards Social Security are fulfilled.
- In case of an unpaid amount, the Employer must pay the amount per reference month, using one of the previously mentioned payment modalities.

D2 — What happens if the contributions are not paid?

The non-payment of contributions may lead to the cessation of the 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, the Social Security contributions must be paid on a monthly basis and within the established time limits.

For outstanding contributions, the applicable rates for interest on late payment are the following:

- As of 1 January 2021, the applicable rate is 4,705 % per year or 0,392 % per month
- As of 1 January 2020, the applicable rate is 4,786 % per year or 0,4 % per month.
- As of 1 January 2019, the applicable rate is 4,825 % per year or 0,402 % per month.
- From 1 January 2018 to 31 December 2018, the applicable rate is 4,857 % per year or 0,405 % per month.
- From 1 January 2017 to 31 December 2017, the applicable rate is 4,966 % per year or 0,414 % per month.
- From 1 January 2016 to 31 December 2016, the applicable rate is 5,168 % per year or 0,431 % per month.
- From 1 January 2015 to 31 December 2015, the applicable rate is 5,476 % per year or 0,456 % per month.
- From 1 January 2014 to 31 December 2014, the applicable rate is 5,535 % per year or 0,4613 % per month.
- From 1 January 2013 to 31 December 2013, the applicable rate is 6,112 % per year or 0,5093 % per

month.

- From 1 January 2012 to 31 December 2012, the applicable rate is 7,007 % per year or 0,5839 % per month.
- Until 31 December 2011, the applicable rate is 6,351 % per year or 0,5293 % per month.

As of 1 January 2013, the State and all legal persons governed by public law are subject to the payment of interest for late payment of Social Security contributions (Employer's and Employees' contributions).

D3 – Under what conditions does the contributory duty end?

For employers, the contributory duty ends when the company ceases its activity and/or is dissolved.

For self-employed persons, the contributory duty ends as of the first day of the month following that in which the activity ceases;

For beneficiaries registered in the Voluntary Social Insurance scheme, the contributory duty ends:

- In the month following that in which he/she applies for the end of coverage by the scheme.
- In the event of non-payment of contributions for a period of one year or more, starting from the month following that of the last payment.

E- Applicable Legislation

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.

Law no. 75-B/2020 of 31 December 2020

State Budget 2021

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.

Order no. 15283/2013 of 22 November

It determines the payment of the amounts due to the Social Security.

Ministerial Order no. 66/2011 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*).

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*).

Law no. 4/2007 of 16 January

It approves the Social Security Framework Law.

F — Glossary

Bank cheque

It is a cheque issued by a bank on an account of the same bank at the request of a customer to make a payment to a third person. The payment of the cheque amount is always guaranteed and it is mandatory to indicate the name of the payee; it can never be a bearer cheque (bank cheque cost = approx. €8,00).

Certified cheque

It is a cheque issued by a bank customer with the guarantee provided by the payer's bank to capture the amount of the cheque in the customer's account (Certified cheque cost = approx. €30.00).

Automatic Payment Document

The Automatic Payment Documents are issued by Social Security and available on the Social Security Online Service (*Segurança Social Direta*) for the payment by the contributor of, for example, the following amounts:

- Current contributions of the Self-employed Persons;
- The reimbursement of unduly paid benefits, following a notification from the Social Security services.

These documents have a specific description and longer payment period, and their validity date is the same as the final date for the payment of the amount concerned.

G — Annex — Contributions Payment via Homebanking

List of Banking Entities 2021