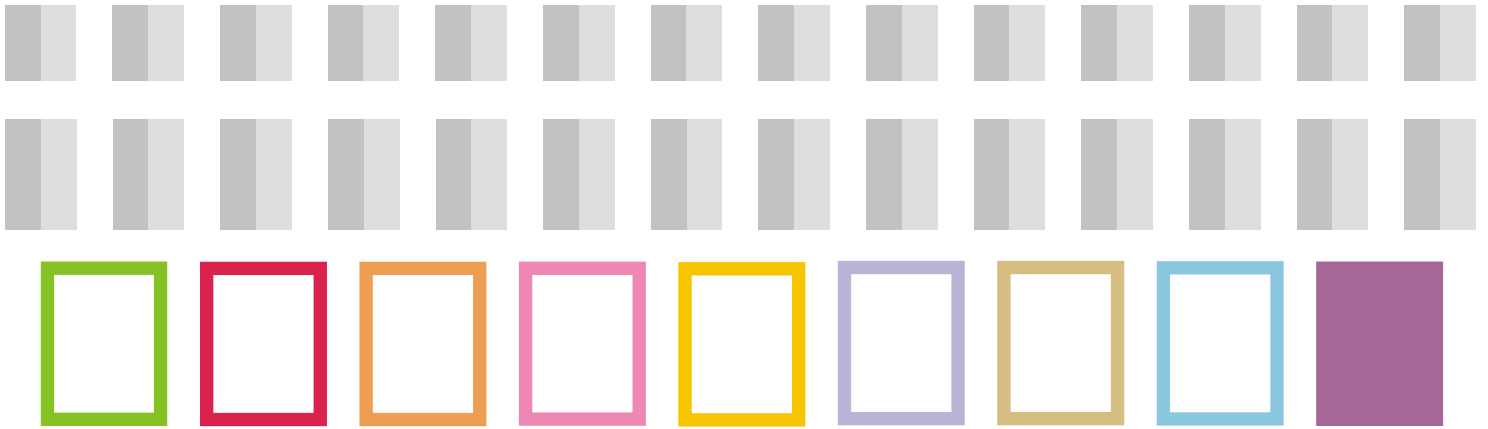


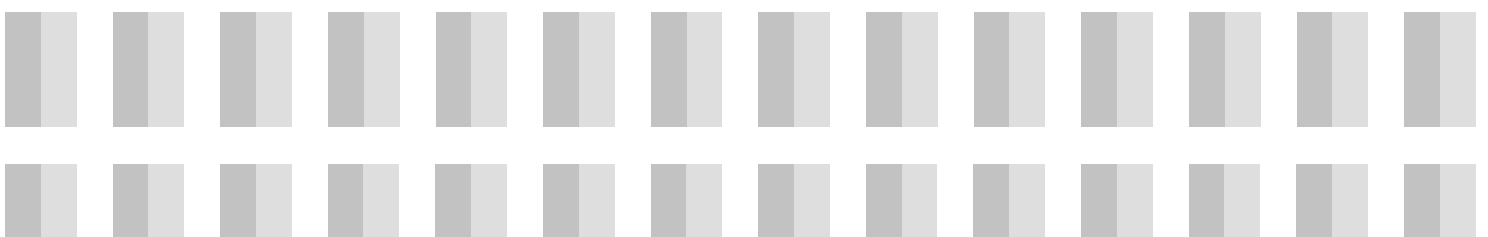


SEGURANÇA SOCIAL



# Code of Contributory Regimes of the Social Security System

## Contributory Rates



# CONTRIBUTORY RATES

EMPLOYEES	EMPLOYER	WORKER	GLOBAL RATE
Employees in general	23,75%	11%	34,75%
Members of statutory boards of legal persons:			
- in general	20,3%	9,3%	29,6%
- managers or administrators	23,75%	11%	34,75%
Homeworkers	20,3%	9,3%	29,6%
Professional sports practitioners	22,3%	11%	33,3%
Very short-term contract workers	26,1%	-	26,1%
Pre-retirement workers with an agreement that stipulates:			
- suspension of work	18,3%	8,6%	26,9%
- reduction of work	Maintains the rate applied before pre-retirement		
Active workers aged 65 years and with 40 years of service	17,3%	8%	25,3%
- Active invalidity pensioners	19,3%	8,9%	28,2%
- Active old age pensioners	16,4%	7,5%	23,9%
- Invalidity pensioners performing public duties	20,4%	9,2%	29,6%
- Old-age pensioners performing public duties	17,5%	7,8%	25,3%
Agricultural workers	22,3%	11%	33,3%
- Local and coastal fishery workers			
- Owners of vessels included in the crew list	21%	8%	29%
- Catchers of marine species			
- Walk-in fishermen			
Workers of Private Social Solidarity Institutions	22,3%	11%	33,3%
Workers of other non-profit entities	22,3%	11%	33,3%
Workers performing public duties			
- Under a contract	23,75%	11%	34,75%
- By appointment	18,6%		
Domestic workers:			
- Without protection against unemployment	18,9%	9,4%	28,3%
- With protection against unemployment	22,3%	11%	33,3%

continue 


EMPLOYEES	EMPLOYER	WORKER	GLOBAL RATE
Workers with disabilities with a working capacity of less than 80%	11,9%	11%	22,9%
Members of churches, associations and religious confessions (with protection in case of sickness, parenthood, occupational diseases, invalidity, old age and death)	19,7%	8,6%	28,3%
Members of churches, associations and religious confessions (with protection in case of invalidity and old age)	16,2%	7,6%	23,8%
PT Comunicações S.A. employees, originally from CTT	7,8%	-	7,8%
Young people on school holidays	26,1%	-	26,1%
Teachers hired till 31.12.2005:			
- not covered by the CGA (civil service pension fund)	21%	8%	29%
- private and cooperative educational establishments	7,8%	-	7,8%
- foreigners who opted for non-registration in the CGA	7,8%	-	7,8%
- public education and teaching establishments	4,9%	-	4,9%
Non-specialized workers in the Autonomous Region of the Azores from the agricultural, forestry or livestock sectors	21%	8%	29%
Pre-retirement workers with a contributory career of:			
- 37 years or more	7%	3%	10%
- less than 37 years	14,6%	7%	21,6%
Military volunteers and contract	<b>3%</b>	-	<b>3%</b>
Agricultural workers:			
- differentiated	23%	9,5%	32,5%
- undifferentiated	21%	8%	29%
Agricultural workers in the Autonomous Region of Madeira:			
- differentiated	20,5%	8,5%	29%
- undifferentiated	18,1%	6,9%	25%
Bank workers previously covered by the Banking Employees Family Allowance Fund:			
- of for-profit entities	23,6%	3%	26,6%
- of non-profit entities	22,4%		25,4%

Closed groups \*

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## ADDITIONAL RATES

EMPLOYEES	EMPLOYER Special Fund
Beneficiaries of the Special Social Security Fund for wool manufacture workers	0,5%
Beneficiaries of the Special Fund for Insurance Workers	1%

continue 

SELF-EMPLOYED WORKERS	RATES
Workers in general and their spouses or common law partners working with them on a regular and permanent basis	21,4%
Individual entrepreneurs and owners of individual limited liability establishments and their spouses or common law partners working with them on a regular and permanent basis	25,2%
Contracting entities - when economic dependency exceeds 80% - in other situations	10% 7%
<b>Closed Group</b> - The closed group rate only applies to those who were part of it on 31/12/2010 Notaries covered by the scheme for self-employed workers who have chosen to remain in the civil service scheme	2,7%

BENEFICIARIES OF THE VOLUNTARY SOCIAL INSURANCE SCHE-	RATES
- In general - Cooperation agents - High-performance sports practitioners - Crewmen engaged in professional activity on ships registered in the International Register of Madeira	26,9%
- Seafarers and national sea watchmen engaged in professional activity on ships of foreign companies - National seafarers operating on board vessels of joint fishing companies - Research fellows	29,6%
Volunteer firefighters Social volunteers	27,4%*
Main informal caregivers	21,4%

\*Firefighters may choose to have protection in case of sickness and parenthood, the payment of the contribution is of their responsibility. The contribution rate to be applied is 1,41 % and 0,76 %, respectively.

## LEGISLATION

Regulatory Decree No 1-A/2011, of 3 January, in the updated wording

Law No. 110/2009 of September 16 – Approves the Code of Contributory Regimes of the Social Security System, in the updated wording

