

# PRACTICAL GUIDE

## NEW SCHEME FOR SELF-EMPLOYED PERSONS

INSTITUTO DA SEGURANÇA SOCIAL, I.P

**TECHNICAL FILE**

**TITLE**

Practical Guide — New Scheme for Self-Employed Persons  
(1009-v1.08)

**OWNERSHIP**

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**PUBLICATION DATE**

1 June 2023

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

## A1 – New Scheme for Self-Employed Persons - What is it?

Self-Employed Persons are natural persons who carry out a professional activity without being subject to an employment contract or a legally equivalent contract, or who are required to provide the result of their activity to another person without being covered by the Social Security General Scheme for Employed Persons.

## A2 – Who is considered a Self-Employed Person?

Who is considered a Self-Employed Person?

Who is not considered a Self-Employed Person?

### Who is considered a Self-Employed Person?

1. *People who carry out an income-generating self-employed activity*, in accordance with Articles 3 and 4 of the Income Tax Code for Natural Persons (people with category B business and professional income and people who perform commercial, industrial, agricultural, forestry and livestock activities);
2. Individual entrepreneurs whose income arises exclusively from a commercial or industrial activity and the holders of a Single-Member Limited Liability Company, as well as the respective spouses, who effectively perform a professional activity with them, on a regular and permanent basis;
3. Agricultural producers who effectively perform their professional activity on farms or similar agricultural holdings, their spouses or persons living with them in a *de facto* relationship, who effectively perform their professional activity on the farm, on a regular and permanent basis;
  - Forestry, livestock, horticulture, floriculture, poultry and apiculture activities and businesses are considered as agricultural holdings, even though the land has a function of merely holding the facilities;
  - Activities and businesses essentially aimed to the production of raw materials for manufacturing industries, being this production their main objective, are not considered agricultural holdings.
4. Free professionals (including scientific, artistic or technical activities);
5. Intellectual workers, such as the authors of protected works, in accordance with the Code of Copyright and Related Rights, whatever the genre, form of expression, way of dissemination and use of the respective works:
  - Intellectual creators in the literary, scientific and artistic fields are considered intellectual workers, being covered by the self-employment Scheme, namely:
    - Authors of literary, dramatic and musical works;
    - Authors of choreographic, staging and pantomime works;

- Authors of cinematographic works or those produced by any process similar to that of cinematography;
  - Authors of plastic, figurative or applied arts and photographers;
  - Translators;
  - Authors of arrangements, instrumentations, dramatizations, cinematography and other transformations of any work.
6. Partners or members of a free professionals' society;
  7. Partners of farming societies;
  8. Cooperative members who, in the cooperative statutes, opt for the Self-Employment Scheme (the right of option cannot be changed for a minimum period of five years);
  9. Workers receiving support for the creation of a self-employment activity;
  10. Category B Income holders, due to urban lease for local accommodation in the form of accommodation establishment (hostel);
  11. Spouses and persons who live in a *de facto* relationship with Self-Employed Persons and individual entrepreneurs exclusively engaged in a commercial or industrial activity, who work with them, collaborating in the pursuit of their activity, on a regular and permanent basis.

### **Who is not considered a Self-Employed Person?**

1. Lawyers and solicitors;
2. Holders of rights on farms or similar agricultural holdings, whose products are intended for personal and family consumption, provided that the annual income from the activity does not exceed 4 times the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value (€1.921,72 in 2023).

**Please note:** Currently, in order to be excluded from the Self-Employment Scheme, these workers have to apply for such exclusion (Mod. RV 1027-DGSS).

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.

3. Workers who accumulate an activity as Employees (TCO – *Trabalhador por conta de outrem*) or Members of Statutory Bodies (MOE – *Membro de Órgãos Estatutários*) with a self-employment activity for the same entity or entities of the same business group (in this case, the Self-Employed Person is treated as an employee, being his/her earnings from the self-employment activity subject to the contribution rate for employees or members of statutory bodies);
4. Self-Employed Persons with temporary employment in Portugal who prove that they are covered by a compulsory social protection scheme from another country;

**Please note:** Currently, in order to be excluded from the Self-Employment Scheme, these workers have to apply for such exclusion (Mod. RV 1025-DGSS — *Exclusão do enquadramento no regime geral de Segurança Social português dos trabalhadores independentes em caso de exercício de atividade em Portugal, com caráter temporário, por parte de nacional de país não vinculado a Portugal por instrumento internacional de Segurança Social* (Exclusion from coverage by the Portuguese Social Security General Scheme for Self-Employed Persons, in the case of an activity carried out in Portugal, on a temporary basis, by a national of a country not bound to Portugal by an international Social Security instrument))

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.

5. Owners of local and coastal fishing vessels that are part of the crew and carry out effective professional activity on these vessels;
6. Marine species catchers;
7. Anglers;
8. Holders of Category B income resulting exclusively from:
  - Electricity production for self-consumption or through small production units from renewable energies, under the terms provided for in its own legal scheme;
  - Lease contracts and urban lease contracts for local accommodation in a house or apartment, under the terms provided for in its own legal scheme.
9. Farmers receiving allowances or grants under the Common Agricultural Policy (CAP), provided that the respective annual value is lower than 4 times the Social Support Index (IAS) value (€1.921,72 in 2023) and the farmers do not have any other income as Self-Employed Persons.

**Please note:** Currently, in order to be excluded from the Self-Employment Scheme, these workers have to apply for such exclusion (Mod. RV 1027-DGSS).

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.

**Note:** The Social Support Index (IAS) value is updated every year. In 2023, it is €480,43.

## B – Coverage of Self-Employed Persons

### Identification

#### Registration/coverage

If you are a Self-Employed Person for the first time

If you have already worked as a Self-Employed Person

Early coverage by the Self-Employment Scheme

Registration/coverage of the spouse or person living in a *de facto* relationship with the Self-Employed Person

### Identification

The Tax Administration communicates *ex officio* the beginning of activity of the Self-Employed Person to the competent Social Security institution, providing all the identification elements, including the Portuguese Taxpayer Number (NIF).

Based on this information, the competent Social Security Institution identifies the Self-Employed Person in the Social Security system or updates the respective data, if the worker is already identified in the system.

### Registration/coverage

Based on the information provided *ex officio* by the Tax Authorities, the competent Social Security institution registers the worker in the Social Security System, in case he/she had no registration yet, and places him/her under the Self-Employment Scheme, even if he/she is entitled to the exemption from Social Security contributions payment.

The Self-Employed Person is notified by the competent Social Security Institution of his/her registration in the system and coverage by the Self-Employment Scheme, as well as the respective effects.

**Please note:** Whenever there are doubts about any of the information received from the Tax Authorities, the competent Social Security Institution may ask the Self-Employed Person to submit the necessary supporting documents.

#### **If you are a Self-Employed Person for the first time**

The coverage by the Self-Employment Scheme for the first time only takes effect on the first day of the 12<sup>th</sup> month after the beginning of activity.

**Note:** In case of cessation of activity during the first 12 months, the counting of this period is suspended, being resumed on the 1<sup>st</sup> day of the month of the activity resumption, if this occurs within a period of 12 months following the cessation.

### **If you have already worked as a Self-Employed Person**

This is considered a resumption of activity and the coverage under the Self-Employment Scheme takes effect on the 1st day of the month in which the activity is resumed.

**Please note:** Workers that resume their activity under the Self-Employment Scheme and also perform an activity as employees covered by another social protection system (for example, the Civil Servants Pension Fund – *Caixa Geral de Aposentações*), must submit the application for the activity resumption, as well as the supporting documents of their monthly remuneration as employees and of the contributions paid to the other Social Protection System.

In the case of resumption of activity before the submission of the first quarterly earnings statement, when there is no income to declare, or the value of contributions due according to the calculated relevant income is lower than €20,00, the contribution base is established according to the amount of contributions corresponding to that value, unless the contribution base applicable for the period concerned has already been established.

### **Early coverage by the Self-Employment Scheme**

In the months established for the submission of quarterly earnings statements (January, April, July and October), Self-Employed Persons may apply for an early coverage, on a date prior to the 12<sup>th</sup> month after the beginning of activity, which shall take effect on the 1<sup>st</sup> day of the month following that of the submission of the quarterly earnings statement.

### **Registration/coverage of the spouse or person living in a *de facto* relationship with the Self-Employed Person**

The beginning of activity of the spouse or person living in a *de facto* relationship with the Self-Employed Person is communicated by the Self-Employed Person through the Social Security Online Service (SSD – *Segurança Social Direta*), in the month of the activity beginning, so that the spouse or person living in a *de facto* relationship with him/her may be registered in/covered by the Self-Employment Scheme.

If the application is approved, the coverage of the spouse or person living in a *de facto* relationship with the Self-Employed Person shall take effect on the first day of the month following the one in which the application was submitted, provided that the Self-Employed Person is already covered by the Scheme; otherwise, it shall take effect in the month in which the Self-Employed Person coverage also takes effect.



## C – What are the Self-Employed Person's rights?

### Entitlement to the contributions payment exemption

Partial exemption due to the accumulation of activities

Exemption due to the receipt of a pension

Contributions payment exemption due to the lack of income or due to the mandatory payment of contributions at the minimum value, during the previous year

When does the exemption take effect?

When does the exemption cease?

### Entitlement to the contributions payment exemption

Although the worker must be covered by the Self-Employment Scheme, he/she may be exempt from contributions payment, in certain situations.

#### Partial exemption due to accumulation of activities

Self-Employed Persons that accumulate their professional activity with an activity as employees are exempt from contributions payment when the average monthly relevant income, calculated on a quarterly basis, is lower than 4 times the Social Support Index (IAS) value (€1.921,72 in 2023), and provided that:

- The activity as a Self-Employed Person and the activity as an employee are provided to different contracting entities that do not have a control or group relationship between each other;
- The other social protection scheme mandatorily includes all the contingencies covered by the Self-Employment Scheme;
- The average monthly remuneration, considered for the other social protection scheme, is equal to or higher than the Social Support Index (IAS) value (€480,43 in 2023), which is determined as follows:
  - In cases of coverage by the General Scheme for Employees and Members of Statutory Bodies (TCO or MOE), the calculation of the average monthly remuneration is made *ex officio*, based on the earnings registered in the Social Security Information System;
  - In cases of coverage by another social protection system (for example, the Civil Servants Pension Fund – *Caixa Geral de Aposentações*) the person concerned must submit an application and the supporting documents stating the monthly remuneration received under that social protection system.

**Please note:** When the relevant income as a Self-Employed Person exceeds the established limit for the contributions payment exemption [income amount lower than 4 times the Social Support Index

(IAS) value (€1.921,72 in 2023)], the worker must state the total income received, in the quarterly earnings statement submitted immediately after the date on which the conditions for the exemption ceased to exist.

### **Exemption due to the receipt of a pension**

Self-Employed Persons, who are simultaneously Invalidity or Old-age pensioners from national or foreign social protection schemes, are exempt from contributions payment, provided that their professional activity may be legally accumulated with their pensions.

Self-Employed Persons who simultaneously receive a pension resulting from the verification of an occupational risk and who suffer from an incapacity for work equal to or higher than 70%, are also exempt from contributions payment.

### **Contributions payment exemption due to the lack of income or due to the mandatory payment of contributions at the minimum value, during the previous year**

Self-Employed Persons may be exempt from contributions payment if, in January of the year following the one to which the contributions are due, it is verified that he/she was required to pay contributions at the minimum value, during the previous year, because there was no income to declare or the value of contributions due according to the calculated relevant income was less than €20,00.

### **When does the exemption take effect?**

- When the contributions payment exemption is granted *ex officio*, **it shall take effect in the month following that in which the facts** that determined the exemption **occurred**;

Example: A Self-Employed Person starts working as an employee in January 2023. As the exemption only takes effect in February 2023 (the month following the event) he/she will have to pay the contribution concerning the month of January.

- If the worker has to submit an application, the exemption **shall take effect in the month following that in which the application was submitted**;

Example: An employee that pays contributions to another social protection system (for example, the Civil Servants Pension Fund – Caixa Geral de Aposentações) starts an activity as a Self-Employed Person in December 2022. As the exemption only takes effect in January 2023 (the month following the event) he/she will have to pay the contribution concerning the month of December.

- In the case of pensioners, the exemption takes place from the date of **the pension beginning**.

### When does the exemption cease?

- When the Self-Employed Person who works also as an employee ceases his/her activity as an employee.

He/she is required to pay contributions as a Self-Employed Person as of the month following the one in which the activity as an employee ceased.

**Please note:** The Self-Employed Person continues to be exempt from contributions payment if the cessation of activity as an employee and the beginning of a new professional activity that determines the exemption occurs in a period that does not exceed 30 days, or 28 days, if the situation occurs in February, and provided that the remaining legal conditions continue to be fulfilled.

- The Self-Employed Person may voluntarily cease the contributions payment exemption, with the exception of Self-Employed Persons who are exempt because, in January of the year following the one to which the contributions are due, he/she was required to pay contributions during the previous year at the minimum value of €20,00 and as long as the conditions that determined this payment continue to be fulfilled.
- The Self-Employed Person may only voluntarily cease the contributions payment exemption when he/she submits the quarterly earnings statement (*i.e.*, **until the last day of January, April, July and October**) and this shall take effect as of the month in which the statement was submitted through the Social Security Online Service, at [www.seg-social.pt](http://www.seg-social.pt). There is no specific form to apply for the resumption of contributions payment.

## C1 – Social Security protection of Self-Employed Persons

Protection in the contingencies of **Sickness, Parenting, Occupational Diseases, Invalidity, Old-age and Death.**

Entitlement to Parental Allowances  
Entitlement to Unemployment Benefits  
Entitlement to Sickness Benefits

General condition for the Unemployment Benefits Payment (Activity Cessation Allowance), Sickness Benefits and Parental Allowances to Self-Employed Persons

## **Protection in the contingencies of Sickness, Parenting, Occupational Diseases, Old-Age and Death**

### **Self-Employed Persons are entitled to protection in the contingencies of Sickness, Parenting, Occupational Diseases, Old-Age and Death**

Self-Employed Persons who are Individual Entrepreneurs or Holders of a Single-Member Limited Liability Company and the Economically Dependent Self-Employed Persons are also entitled to protection in case of **Unemployment**.

#### **Entitlement to Parental Allowances**

Self-Employed Persons are entitled to Parental Allowances as of the first day of impediment to work, provided that the granting conditions are fulfilled.

During the period in which the Parental Allowances are granted, the Self-Employed Persons are not required to pay Social Security contributions.

The Parenting protection includes the following benefits:

- Allowance for Clinical Risk during Pregnancy;
- Pregnancy Termination Allowance;
- Parental Allowance;
- Extended Parental Allowance;
- Adoption Allowance;
- Allowance for Specific Risks;
- Childcare Allowance;
- Childcare Allowance for Children with Disabilities or Chronic Illness;
- Grandchild Care Allowance.

#### **Entitlement to Unemployment Benefits**

Self-Employed Persons are entitled to Unemployment Benefits, provided that they are:

- Individual entrepreneurs whose income arises exclusively from a commercial or industrial activity, as well as the respective spouses;
- Holders of a Single-Member Limited Liability Company, as well as the respective spouses who effectively perform a professional activity with them, on a regular and permanent basis;
- Economically Dependent Self-Employed Persons, i.e., Self-Employed Persons who receive from only one Contracting Entity more than **50 %** of the total value of their income during the same calendar year, resulting from the self-employment activity that determines the payment of contributions by the Contracting Entity.

### **Entitlement to Sickness Benefits**

Self-Employed Persons are entitled to Sickness Benefits under the following conditions:

- They are subject to a waiting period of 10 days and the benefit is due from the 11<sup>th</sup> day of incapacity for work, except in case of hospitalisation or tuberculosis, where the benefit is due from the 1<sup>st</sup> day of incapacity for work;
- Sickness Benefits are paid for a maximum period of 365 days, except in case of tuberculosis, for which there is no time limit.

Self-Employed Persons have to pay contributions during the first 10 days of the sickness period, except in the case of hospitalisation or tuberculosis. In the other cases, it is only after the 11<sup>th</sup> day of the sickness period that they stop paying contributions and are entitled to the respective Sickness Benefits.

If the Self-Employed Person returns to work after the sickness period, and outside the months established for the submission of the quarterly earnings statements (January, April, July and October), they are only required to pay contributions corresponding to the number of days they work in that month.

### **General condition for the payment of Unemployment Benefits (Activity Cessation Allowance), Sickness Benefits and Parental Allowances to Self-Employed Persons**

Self-Employed Persons are only entitled to activity Cessation Allowances, Sickness Benefits and Parental Allowances, if their contributory situation is in order by the end of the third month immediately preceding the month in which the event determining the benefit granting occurs.

**Please note:** Self-Employed Persons that accumulate their activity with an activity as employees and are exempt from the payment of contributions according to the average monthly relevant income calculated on a quarterly basis, whose amount is lower than 4 times the Social Support Index (IAS) value (€1.921,72 in 2023), when they exceed this value, they must pay the contribution amount calculated for the remainder; however, this amount is only relevant to calculate the reference remuneration in the contingencies of Invalidity, Old-age and Death.

## **C2 – What are the Self-Employed Persons' duties?**

Mandatory submission of the quarterly earnings statement

Who is not required to submit the quarterly earnings statement?

Determination of the relevant income

Organised accounting scheme

### **Mandatory submission of the quarterly earnings statement**

Self-Employed Persons, when subject to compliance with the contributory obligation (i.e., when they are not exempt from contributions payment), are required **to submit the quarterly earnings**

**statement until the last day of January, April, July and October;** this statement must include the following information:

- a) The total value of income earned from the production and sale of goods;
  - b) The total value of income earned from services provision.
1. The quarterly earnings statement must also include information on other income, which is necessary to calculate the relevant income of the Self-Employed Person.
  2. The quarterly earnings statement is submitted **until the last day** of the months of **January, April, July and October**, concerning the income earned in the three immediately preceding months.

**Please note:** The information included in the quarterly earnings statement **may be amended** until the **15<sup>th</sup> day** after the end of the time limit established for the respective submission.

3. When there is a suspension or cessation of activity, the Self-Employed Person must submit the quarterly earnings statement in the period of submission immediately after the activity suspension or cessation.
4. In the **month of January**, Self-Employed Persons who have been required to submit at least one quarterly earnings statement, concerning the income earned in the previous calendar year, must confirm or declare the income amounts concerning the previous calendar year.

Pensioners do not have to submit the annual statement; however, if they have submitted a quarterly earnings statement concerning the income earned during the calendar year 2021, they may amend the stated information in January 2022.

**Please note:** If it was not possible to submit the quarterly earnings statement in the period established for that purpose (until the last day of the months of January, April, July and October), **in January of the following year, the Self-Employed Person may confirm or amend the stated values, or declare the unstated values.**

5. The mandatory submission of the quarterly earnings statement does not apply to Self-Employed Persons covered by the organized accounting scheme, whose relevant income corresponds to the value of the taxable profit.

**Except if**, when notified of the contribution base applicable to them, by virtue of the value of the taxable profit calculated in the immediately preceding calendar year, they request, within the time limit established in the notification, that the scheme of quarterly calculation of income is applied to them. In this case, they are subject to the mandatory submission of the quarterly earnings statement as of January.

The non-submission of the quarterly earnings statement constitutes a minor administrative offense, punishable with the payment of a fine in the amount of €50 to €250, in accordance with Article 233(1) of the Code of Contributory Schemes.

### **Who is not required to submit the quarterly earnings statement?**

Self-Employed Persons who are exempt from contributions payment, in the following situations:

1. When they accumulate their professional activity as Self-Employed Persons with an activity as employees (the value of the average monthly remuneration is equal to or higher than the Social Support Index (IAS) value (€480,43 in 2023) and provided that the relevant average monthly income from self-employment, calculated on a quarterly basis, is lower than 4 times the Social Support Index (IAS) value (€1.921,72 in 2023) (see other conditions in paragraph C - What are the Self-Employed Persons' rights?);
2. When they are simultaneously Invalidity or Old-age Pensioners under National or Foreign Social Protection Schemes and the professional activity may be legally accumulated with the respective pensions;
3. When they simultaneously receive a pension resulting from the verification of an occupational risk and suffer from an incapacity for work equal to or higher than 70%;
4. When their relevant income is calculated on the basis of taxable profit (**organized accounting scheme**).

**Please note:** The statement with the additional elements necessary for the coverage by the Self-Employment Scheme and for the establishment of the contribution base, which cannot be obtained through the exchange of information with the Tax Administration, shall be submitted in the following periods:

- on a quarterly basis, in the earnings statement submission periods, i.e., **until the last day of January April, July and October**;
- annually, within the legal period established for the income tax return submission, through Annex SS to model 3 of the Income Tax return, which is sent to the Social Security services by the competent Tax Authority.

Individual Entrepreneurs and Holders of a Single-Member Limited Liability Company, who exclusively carry out an industrial or commercial activity, must declare the beginning or cessation of this type of activity through the Social Security Security Online Service, available at [www.seg-social.pt](http://www.seg-social.pt), in the month in which the activity concerned begins or ceases.

### **Organised accounting scheme**

Self-Employed Persons covered by the organized accounting scheme, whose relevant income corresponds to the amount of taxable profit calculated in the immediately preceding calendar year (stated in Annex SS to model 3 of the Income Tax return), after being notified of the contribution base applicable to them, may request, **from 1 to 30 November** of each year, that the scheme of quarterly calculation of income is applied to them, thus being subject to the duty of quarterly earnings statement submission as of January.

## D – Relevant income determination

Relevant income determination

Option right

Contribution base

Contribution base in special situations

Early contribution base

Contribution base in the event of activity resumption

Contribution base applicable to Self-Employed Persons with an organised accounting

Contribution base applicable to Self-Employed Persons with an activity abroad

Contribution base applicable to the spouse or person living in a *de facto* relationship with the Self-Employed Person

Annual statement

Annual review

Contribution rates

Contribution rates applicable to the Self-Employed Person and to the spouse or person living in a *de facto* relationship with him/her

### Relevant income determination

1. The relevant income of the Self-Employed Person is determined according to the income earned in the three months immediately preceding the month of the quarterly earnings statement submission, in the following terms:

- 70 % of the total value of services provision;
- 20 % of the income from the production and sale of goods;
- 20 % of the total value of services provision within the scope of hotel and similar activities, catering and beverages, which are declared as such for tax purposes.

a) Income that is not considered for the determination of the relevant income:

- Income earned with the production of electricity for self-consumption or through small production units from renewable energies;
- Income from lease contracts and urban lease contracts for local accommodation in a house or apartment;
- Investment grants or allowances;
- Income from capital gains;
- Income from intellectual or industrial property.

b) However, the following income may be considered for the determination of the relevant income, if the Self-Employed Person chooses to consider it:

- Investment grants or allowances;



- Income from capital gains;
  - Income from intellectual or industrial property.
2. The relevant income of Self-Employed Persons **covered by the organised accounting scheme**, provided for in the Income Tax Code for Natural Persons, corresponds to the amount of taxable profit calculated in the immediately preceding calendar year (stated in Annex SS to model 3 of the Income Tax return),

The mentioned income is calculated by the competent Social Security Institution on the basis of the amounts stated by the Self-Employed Person, as well as the amounts stated for tax purposes.

The Tax Administration electronically sends an *ex officio* information of the amounts stated by the Self-Employed Person, to the competent Social Security Institution.

### Option Right

In the quarterly earnings statement submission periods, the Self-Employed Persons may opt for the establishment of a higher or lower income amount of up to 25% of the one calculated according to the stated amounts. This option is made in intervals of 5% (5%, 10%, 15%, 20%, 25%) without prejudice to the established limits [minimum of €20,00 and maximum of 12 times de Social Support Index (IAS) value (€5.765,16 in 2023)], with the exception of Self-Employed Persons whose activity is accumulated with an activity as employees and pay contributions at the value of the Remaining Relevant Income.

**Please note:** The Self-Employed Person covered by the organised accounting scheme, who does not opt for the quarterly statement scheme, cannot opt for the establishment of a higher or lower income amount of up to 25% of the one resulting from the amount stated as taxable profit.

### Contribution base

1. The monthly contribution base corresponds to 1/3 of the relevant income calculated in each earnings statement submission period, taking effect in the month of submission and in the following two months.

Example:

In a stated period, Filipe earned income from services provision in the amount of €6.000,00. Thus, his relevant income will be 70% of €6.000,00, i.e., €4.200,00.

Therefore, the monthly contribution base will correspond to  $€4.200,00:3$  (months) = €1.400,00, on which the respective contribution rate will apply.

In summary, Filipe will pay a contribution of € 299,60 per month (i.e., €1.400,00 x 21,4%).

2. When there is no income to declare, or the value of the contributions due according to the calculated relevant income is lower than €20,00, the contribution base is established according to the amount of contributions in that value, i.e., €20,00 per month.

Example:

In a stated period, Marta did not earn any income. Therefore, regardless of the relevant income calculated and the respective monthly contribution base, Marta will pay €20,00 per month in the quarter following that period.

3. Whenever the relevant income is calculated under the organized accounting scheme, the monthly tax base corresponds to the twelfth of the taxable profit, with a minimum limit of 1,5 times the Social Support Index (IAS) value (€720,65 in 2023) being established in October to take effect in the following calendar year.

Example:

Leonor, which has an organized accounting, earned a taxable profit in the amount of € 15.000,00. Thus, her monthly contribution base will be € 15.000,00:12, i.e., €1.250,00 per month, on which the respective contribution rate will apply.

In summary, Leonor will pay the contribution of €267,50 per month (i.e., €1.250,00 x 21,4%).

4. The contribution base of Self-Employed Persons with an average relevant monthly income calculated on a quarterly basis, of an amount equal to or higher than 4 times the Social Support Index (IAS) value (€1.921,72 in 2023), who accumulate their activity with a professional activity as employees, corresponds to the value that exceeds that limit.

**Please note:** The relevant income value that determines a contribution amount of less than €5,00 is not considered for the purposes of the contribution base.

Example:

Paulo is an Employee, whose earnings exceed the Social Support Index (IAS) value (€480,43 in 2023) and is simultaneously a Self-Employed Person.

He earned €10.000,00 in January, €10.000,00 in February and €4.000,00 in March, which amounts to a total of €24.000,00 in the quarter.

Thus, his relevant income will be 70% of € 24.000,00, which corresponds to €16.800,00:3 (months) = €5.600,00 (being more than 4 times the Social Support Index (IAS) value - €1.921,72 in 2023).

Therefore, the monthly contribution base will be the difference between the declared income and 4 times the Social Support Index (IAS) value (remaining) = €5.600,00 – €1.921,72 = €3.678,28.

The contributory rate will therefore be applied to €3.678,28.

In summary, Paulo will pay a contribution of €787,15 per month (i.e., €3.678,28 x 21,4%), during the three months following the stated period.

5. The monthly contribution base has a maximum limit of 12 times the Social Support Index (IAS) value (€5.765,16 in 2023).

**Example:**

In the stated period, João earned €20.000,00 in April, €20.000,00 in May and €20.000,00 in June, which amounts to a total of €60.000,00 in the quarter.

Thus, his relevant income will be 70% of € 60.000,00, which corresponds to €42.000,00:3 (months) = €14.000,00.

In this case, instead of the amount calculated as relevant income (€14.000,00), the contribution base of João will have the maximum limit of €5.765,16 (i.e., 12 times the Social Support Index (IAS) value), on which the respective contribution rate will apply.

In summary, João will pay a contribution of €1.233,74 (i.e., €5.765,16 x 21,4%) per month, during the three months following the stated period.

### **Early contribution base or contribution base in special situations**

1. At the beginning of the effects of the Self-Employment Scheme's coverage and until the first quarterly earnings statement submission, the Self-Employed Person's relevant income is calculated on the basis of the €20,00 contribution.
2. In the case of Self-Employed Persons who are going to perform their activity in a foreign country and choose to continue to be covered by the Self-Employment Scheme, it is maintained the contribution base established according to the last quarterly earnings statement, in cases where the self-employment income is not declared in Portugal.

### **Contribution base in the event of activity resumption**

In the event of activity resumption and until the first quarterly statement submission, if there is no income to declare, or the value of the contributions due according to the relevant income calculated is lower than €20,00, the contribution base is established according to the amount of contributions at that value, i.e., €20,00 per month, unless the contribution base applicable for the period concerned has already been established.

### **Contribution base applicable to Self-Employed Persons with an organised accounting**

The monthly contribution base corresponds to the twelfth of taxable profit, with a minimum limit of 1,5 times the Social Support Index (IAS) value (€720,65 in 2023), being established in **October** to take effect in the following calendar year (in January of each year).

In October of each year, the Self-Employed Person with an organised accounting is notified of the contribution base applicable to him/her, by virtue of the value of the taxable profit calculated in the immediately preceding calendar year, on the basis of the income declared to the Tax Administration.

After this notification, the Self-Employed Person may request, within the time limit established in the notification, that the scheme of quarterly calculation of income is applied to him/her, thus being subject to the obligation of quarterly earnings statement submission as of January.

### **Contribution base applicable to Self-Employed Persons with an activity abroad**

In the case of Self-Employed Persons who are going to perform their activity in a foreign country and choose to continue to be covered by the Self-Employment Scheme, it is maintained the contribution base established according to the last quarterly earnings statement, in cases where the self-employment income is not declared in Portugal.

### **Contribution base applicable to the spouse or person living in a *de facto* relationship with the Self-Employed Person**

The contribution base applicable to workers covered by the Self-Employment Scheme only by virtue of being their spouses corresponds to 70% of the relevant income of the Self-Employed Person, whether under the quarterly earnings statement scheme or under the organized accounting scheme. However, if the amount of contributions due according to the calculated relevant income is less than €20,00, the contribution base is established according to the amount of contributions at that value.

Nevertheless, the spouse or person living in a *de facto* relationship with the Self-Employed Person may require the determination of a lower relevant income of up to 20%, or a higher relevant income of up to the limit amount established for the Self-Employed Person.

The contribution base considered in each month has a maximum limit amount of 12 times the Social Support Index (IAS) value (€5.765,16 in 2023).

### **Annual statement**

In **January 2023**, Self-Employed Persons must declare the income earned in the last quarter of the previous year (October, November and December 2022).

On that date, they must also **confirm or state the income amounts concerning the previous calendar year (2022)**, with the exception of pensioners, in case they have been required to submit at least one quarterly earnings statement concerning income earned in the previous calendar year.

To **confirm** the income amounts concerning the previous calendar year (2022) the Self-Employed Person must access the option **Emprego** (Employment) > **Trabalhadores independentes** (Self-Employed Persons) > **Regime declaração trimestral** (Quarterly earnings statement scheme) > **Declarações ano anterior** (Statement concerning the previous year). The quarterly earnings statements that have been submitted are marked by the option **Consultar Declaração** (Consult Statement).

The Self-Employed Person must click on **Consultar Declaração (Consult statement)** in order to consult the quarterly earnings statement that he/she wants to confirm and, after checking the stated values, if they are correct, he/she must click on **voltar** (turn back), without having to click on any other button to make the confirmation.

Please note: If it is concluded that the amount of the contributions paid should have been higher, the Self-Employed Person may pay the accruals until 20.02.2023, by means of a payment document.

After this period, interest is applicable, and the Self-Employed Person may apply for settlement by means of a debt settlement agreement.

If it is concluded that the amount of the contributions paid should have been lower, the existing credit amounts will be considered in the contributions of the following months.

Alternatively, the Self-Employed Person may apply for the reimbursement of the overpaid amounts, by submitting the form Mod. RC 3041 - DGSS - *Restituição de contribuições e quotizações indevidamente pagas* (Reimbursement of unduly paid contributions by the Employer/worker) in the Social Security customer information services of the area that covers him/her.

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.

#### **Annual review of the contribution base**

Each year, the Social Security services review the earnings statements submitted in the previous year, based on the income information communicated by the Tax Administration, and notify the Self-Employed Person of the differences found:

- The amount of the difference resulting from the annual review of the contribution base is taken into account in the contributions to be paid in January of the year following that to which the income is concerned; it is also considered proportionally in the worker's contributory career of the whole year to which the income is concerned.

**Please note:** Only the amount exceeding the value of €20,00 is relevant for the determination of the contribution base.

The Self-Employed Person is notified of the relevant income amount resulting from the review, so that he/she may respond, in accordance with the hearing of the interested parties provided for in the Administrative Procedure Code.

The right to response mentioned in the preceding paragraph shall be preferably carried out through the Social Security Online Service.

**Please note:** The earnings and working time registered in the Social Security system correspond to the amount of contributions paid by the Self-Employed Person:

- The Self-Employed Person's earnings corresponding to amendments or income reports made after the period to which they are concerned, are registered by reference to the year and month to which they concern.

- The earnings resulting from the annual review are registered by reference to the year to which they concern.

### Contribution rates

The Contribution Base rates are the following:

Activity type	Contribution Rate
Self-Employed Persons and the respective spouses Self-Employed Persons who are agricultural producers and the respective spouses	21,4 %
Individual Entrepreneurs and Holders of a Single-Member Limited Liability Company and the respective spouses	25,2 %

## D1 – Payments to Social Security

Contributions payment to Social Security

Beginning of the contributory obligation

Time limits established for the payment of contributions

How to pay the contributions

### Contribution payments to Social Security

#### Beginning of the contributory obligation

Apart from situations in which the Self-Employed Person is entitled to contributions payment exemption, the contributory obligation begins according to the following table:

Situation	Beginning of the contributory obligation
Beginning of an activity as a Self-Employed Person, for the first time	On the first day of the 12 <sup>th</sup> month after the beginning of activity
Activity resumption as a Self-Employed Person	On the 1 <sup>st</sup> day of the month in which the activity is resumed
Early coverage	On the 1 <sup>st</sup> day of the month following that in which the application is submitted

### **Time limits for the payment of contributions**

The contributions are paid on a monthly basis and the payment must be made **between the 10<sup>th</sup> and the 20<sup>th</sup>** of the month following that to which they concern.

If the contributions are paid 30 days after the established time limit, this constitutes a minor administrative offense; in the other situations, the non-compliance with the established time limit constitutes a serious administrative offense and the person concerned is subject to the payment of interest on late payment.

**Please note:** For the purposes of complying with their contributory obligation, Self-Employed Persons receive, on a monthly basis, the necessary data for the payment of the contributions due, in their mailbox of the Social Security Online Service.

### **How to pay the contributions**

- 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**

**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**

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

- Via Homebanking, according to the table available in the [Guia Prático – Pagamento de Contribuições à Segurança Social](#) (Practical Guide – Contributions payment to Social Security), also 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 Practical Guide number or name.
- By Direct Debit, 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).
- In the **treasuries** of the Social Security Institutions, using the **payment document** issued through the Social Security Online Service or in the treasuries, when requested by the person concerned:
  - Through the automatic payment terminal (TPA), with no limit on the amount;
  - In cash, up to the limit of €150,00;
  - 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 limit on the amount.
- Sending a **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), by registered mail, to any Social Security treasury, made payable to the *Instituto de Gestão Financeira da Segurança Social, I.P.* (Social Security Financial Management Institute, P.I)

**Note:** When the payment is made by cheque, you must indicate the following information on the back of that cheque:

- The Social Security Identification Number (NISS);
- The taxpayer number (NIF);
- The year and month to which the payment concerns.

**Please Note:** Requirements for the payment by cheque:

- All the cheques must be made payable to the *Instituto de Gestão Financeira da Segurança Social, I.P.* (Social Security Financial Management Institute, P.I)
- 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. 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.

## **D2 – Self-Employed Persons in the Social Security Online Service**

### **Direct debit**

How to consult the calculated contribution amounts

How to consult contribution payments

How to issue the payment document through the Social Security Online Service

### **Direct debit**

Self-Employed Persons may authorise **the payment of contributions by direct debit**, as well as **consult and change direct debit authorisations** through the Social Security Online Service.

The authorization for the payment of contributions by direct debit can only be done through the Social Security Online Service.

Access the Social Security Online Service (*Segurança Social Direta*) at [www.seg-social.pt](http://www.seg-social.pt); in the **Conta-Corrente** (Current Account) menu, click on **Posição atual** (current situation) » **Pagamentos à Segurança Social** (Payments to Social Security) » **Autorizar Débito Direto para Pagamento de**

**Contribuições** (Authorise direct debit for the payment of contributions) » conclude the adhesion contract and complete the Direct Debit Authorisation.

The Direct Debit Authorisation is made automatically through the Social Security Online Service.

The Social Security Online Service may also be used to change the information on the Direct Debit Authorization, in what concerns the IBAN and/or BIC/SWIFT code.

Other changes, such as amounts and time limits can be made using the ATM network or directly in your Bank.

**Please note:**

- The direct debit system only charges the monthly contribution amount, i.e., if the contributor has debts from other months, or interest in debt, he/she will have to make the respective payment through the already existing means.
- If the Self-Employed Person amends the Quarterly Earnings Statement until the 15<sup>th</sup> day of the month following the one in which the income statement was submitted, and this amendment results in increases to the initial contributions amount, this difference must be paid by using another means of payment.

**How to consult the calculated contribution amounts**

Access the Social Security Online Service (*Segurança Social Direta*) at [www.seg-social.pt](http://www.seg-social.pt); to consult the calculated contribution amounts; in the **Emprego** (Employment) menu, click on **Consultar Contribuições** (Consult Contributions) and then:

- The list of the calculated monthly contribution amounts is displayed;
- For more information about the values and details on the calculation of the monthly contribution amounts, click on **ver detalhe** (see details).

The information is organised according to the following tabs:

- **Detalhe cálculo** (Calculation details): displays information on the calculation of the monthly contribution amount;
- **Detalhe contribuição** (Contribution amount details): displays information on the amounts comprising the total contribution amount, the time limit for the respective payment and the reason for which the contribution is due;
- **Histórico de apuramentos** (History of the calculated amounts): displays information on all the calculated contribution amounts, sorted by calculation date, from the most recent to the oldest. By clicking on **ver detalhe** (see details), the information concerning the last calculation and the previous ones is displayed, if there were any amendments due to suspensions and/or amendments to the calculated values, as well as the reasons that gave rise to them.

### How to consult the contribution payments

Access the Social Security Online Service (*Segurança Social Direta*) at [www.seg-social.pt](http://www.seg-social.pt); in the **Conta Corrente** (Current Account) menu, click on **Pagamentos à Segurança Social** (Payments to Social Security) » **Consultar os meus pagamentos à Segurança Social** (Consult my Social Security payments) » **Consultar os Movimentos Conta Corrente** (Consult the Current Account Movements).

This procedure allows you to:

1. consult the current account for a maximum period of a previous year;  
access the current account movements (debit, credit, including settlement of accounts) and the respective description, with optional statement printing.

Some movements for which compensation has not yet been made (credit allocation to debit) may not be displayed.

The movements are ordered by value-date (payment date in the case of credits and date of the contributory obligation in the case of debits).

### How to issue the payment document through the Social Security Online Service

Access the Social Security Online Service (*Segurança Social Direta*) at [www.seg-social.pt](http://www.seg-social.pt):

1. In the **Conta Corrente** (Current Account) menu, click on **Posição atual** (Current Position) » **Valores a pagar** (Values to pay); select the desired option and then click on **Emitir Documentos de Pagamento** (To Issue Payment Documents).
2. In the **Tipo de Entidade** (Entity Type) field indicate in which quality you want to consult the amounts due and in the **Tipo de valor** (Type of value) field indicate which type of values you want to consult. If you wish to consult all debt amounts without restrictions, you must keep these options unselected and click only on **Pesquisar** (Search);
3. The calculated debt amounts are indicated in the **Valores apurados** (Calculated amounts) table;
4. To issue the Payment Documents for the amounts due, select the amounts for which you want to issue the respective document. In the **Selecionar** (Select) column, insert a ✓ in the respective option and click on **Seguinte** (next);
5. The amounts due are displayed, allowing the issuing of the Payment Document. After consulting the digital signature validation instructions, select the option **Gerar Documento** (Issue Document);
6. The document is issued in pdf format, which can be printed. It includes information on the payment data, as well as the description of the amounts due and it is valid for 72 hours.

## E – Cases in which Self-Employed Persons are not required to pay contributions

Self-Employed Persons are not required to pay contributions in the following cases:

- When they are entitled to the exemption of contributions payment;
- When there is a duly justified temporary suspension of the activity, whether voluntarily or not (provided that the activity cannot be performed by the spouse or person living in a *de facto* relationship with the Self-Employed Person or by a worker at his/her service);
- There is a period of proven incapacity or unavailability for work due to parenting, even if they are not entitled to or receiving the respective allowances;
- If they are temporarily disabled for work, regardless of whether or not they are entitled to Sickness Benefits;
- As of the disability assessment date (when there is no waiting period) or from the 11<sup>th</sup> day following the disability assessment (when the waiting period is 10 consecutive days).

#### **F – Cessation of activity of Self-Employed Persons and their spouses and/or persons living with them in a *de facto* relationship**

The registration of the Self-Employed Person's cessation of activity in the Social Security System is made *ex officio* and is based on the exchange of information with the Tax Administration, to which the Self-Employed Person has to participate the cessation of the respective activity.

The end of coverage under the Self-Employment Scheme takes effect as of the 1<sup>st</sup> day of the month following that in which the activity ceases.

The spouses of Self-Employed Persons cease to be covered by the scheme in one of the following situations:

1. The Self-Employed Person ceases his/her activity;
2. The spouse or *de facto* partner ceases his/her activity;
3. The spouse or *de facto* partner begins his/her own self-employment activity;
4. Marriage dissolution;
5. Dissolution of the *de facto* relationship;
6. Christian marriage annulment judgment;
7. Civil marriage annulment;
8. Legal separation.

**Please note:** The end of coverage takes effect from the 1<sup>st</sup> day of the month following that in which the activity ceases.

The cessation provided for in points 3 and 7 must be carried out by the spouse of the Self-Employed Person until the end of the month in which those facts occur.

The contributory obligation ceases as from the 1st day of the month following that in which the activity ceases, without prejudice to the payment of contributions resulting from an annual review.

The Self-Employed Person continues to be entitled to Sickness Benefits, Parental Allowances and Family Benefits that have been granted during the period in which he/she carried out the activity and are still being paid at the date of the activity cessation.

## **G – Necessary forms and documents**

It is mandatory that the communication between the worker and Social Security is done through the Social Security Online Service, where the following features concerning the activity of Self-Employed Persons are available:

- Registration of the Quarterly Earnings Statement
- Consultation of the Earnings Statement
- Consultation of the spouse's Relevant Income
- Consultation of the option made by the Self-Employed Person covered by the organised accounting scheme

If the Self-Employed Person is not yet registered in the Segurança Social Direta (Social Security Online Service), he/she must go to the Social Security Portal at [www.seg-social.pt](http://www.seg-social.pt), click on **Segurança Social Direta** (Social Security Online Service) and follow the steps indicated to get the password for access to this service.

**If you are going to use the Social Security Online Service for the first time and you do not have the password yet:**

1. Access the Social Security portal on the Internet, at [www.seg-social.pt](http://www.seg-social.pt);
2. Click on **Segurança Social Direta** (Social Security Online Service)
3. Click on **Efetuar Registo** (Register)
4. Insert your Social Security Identification Number (NISS)
5. Click on **Não sou um robô** (I am not a robot)
6. Validate the displayed image
7. Click on **Prosseguir** (Continue)
8. Read the service Terms and Conditions; if you agree, click on **Li e aceito os termos e condições do serviço** (I read and accept the service terms and conditions)
9. Insert the requested identification data:

**If you are a citizen**

- Full name
  - Date of birth
  - Civil Identification Number (Citizen's Card, ID-card, passport)
  - Taxpayer Number (NIF)
10. Click on **Próximo passo: contactos** (Next step: contacts)
  11. If the data you inserted do not correspond to the information registered in the Social Security information system, the user registration procedure cannot continue. Please contact the Social Security customer information services.
  12. Insert the requested contact information:
    - Email address
    - Mobile phone number
    - Telephone number (optional)
  13. Click on **Próximo passo: Código** (Next step: Code)
  14. The Social Security services will send you a verification code so that you may set your access password to the Social Security Online Service. Please indicate the way you want to receive the verification code: by e-mail or SMS (written message sent to the mobile phone)
    - If the contacts you have indicated are both different from the ones registered in the Social Security information system or if you do not have these contacts registered in the system, the only option available will be to send you the Verification Code by PIN-letter to the address registered in the Social Security information system.
  15. Click on **Próximo Passo: Resumo** (Next Step: Summary)
  16. Check the information inserted
  17. Click on **Confirmar** (Confirm) if you agree with that information
  18. Insert the verification code sent to the communication channel you have indicated
  19. Click on **Confirmar Código de verificação** (Confirm verification code)
  20. Insert your password in the password field (please consult the password setting rules available on the same page)
  21. Confirm your password by re-inserting the same password
  22. Click on **Confirmar palavra-chave** (Confirm password)
  23. Click on **efetuar autenticação na Segurança Social Direta** (Social Security Online Service authentication)
  24. After the authentication procedure, you must update and confirm your contact details. To learn more about this topic, please click on the **Ajuda** (Help) icon (of the Social Security Online

Service) and consult the questions available on **Perfil > Dados Pessoais** (Profile > Personal Data).

For more information on **how to get the password for access to 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](http://www.seg-social); 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.

## H – Applicable Legislation

### **Ministerial Order no. 298/2022 of 16 December**

Annual update of the Social Support Index (IAS) value for the year 2023 (€480,43).

### **Order no. 599/2019 of 11 January**

It establishes the minimum contribution amounts and contribution base under the Social Security Scheme for Self-Employed Persons.

### **Regulatory Decree no. 6/2018 of 2 July**

It republishes the Regulation of the Code of Contributory Schemes of the Social Security Welfare System.

### **Decree-Law no. 2/2018 of 9 January**

It amends the contributory Scheme for Self-Employed Persons.

### **Law No. 110/2009 of 16 September, with updates**

Code of Contributory Schemes of the Social Security Welfare System – self-employment Scheme.

## I – Glossary

### ***Contribution base***

It is the value used to calculate the Social Security contributions (deductions). The contribution amount will be a percentage (rate) of the contribution base established according to the worker's activity.

### ***Qualifying period***

It is the minimum period of work with payment of contributions to Social Security that is required for the entitlement to a Social Security Benefit.

### ***Contracting entity***

Legal persons and natural persons with business activities who, in the same calendar year, benefit from more than 50% of the total value of the Self-Employed Person's activity.

## J – Frequently Asked Questions

Please see document [\*\*\*Perguntas Frequentes – Novo regime dos Trabalhadores Independentes\*\*\*](#) (Frequently Asked Questions – New Scheme for Self-Employed Persons) available at [www.seg-social](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 expression ***Perguntas Frequentes*** (Frequently Asked Questions).