PRACTICAL GUIDE
REGISTRATION, CHANGE AND CESSATION OF DOMESTIC SERVICE ACTIVITY

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

TECHNICAL FILE

TITLE

Practical Guide – Registration, Change and Cessation of Domestic Service Activity
(1003-v5.40)

OWNERSHIP

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PUBLICATION DATE

26 March 2024

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

A – Who is considered a Domestic Service Worker?

A **Domestic** Worker is a person who regularly provides services to others, under their supervision and authority, aimed at satisfying the household needs (cooking, doing the laundry, house cleaning, taking care of children or elderly persons, taking care of the garden or the animals, doing sewing services, etc.). In return, the Domestic Worker receives a salary on a regular basis.

B – Registration, Coverage and Cessation of activity

Registration in/Coverage by the Social Security system
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Registration in/Coverage by the Social Security system

If the Domestic Worker is not yet registered in the Social Security system, the Employer must make his/her registration on the Social Security Online Service (*Segurança Social Direta*). Then, the Social Security services provide for the worker's registration and coverage under the Social Security Domestic Service Scheme. The worker receives a letter confirming his/her Registration in the system and the respective Social Security Identification Number (NISS).

Please note: The Employer cannot be the worker's:

- Husband/wife or *de facto* partner

- Child, grandchild or adopted child

- Son-in-law/daughter-in-law, stepson/stepdaughter or stepson's/stepdaughter's child

- Father/mother, stepfather/stepmother or father-in-law/mother-in-law

- Brother/sister or brother-in-law/sister-in-law

If the worker is already registered in the Social Security system

The Employer must communicate the Domestic Worker's beginning of activity to Social Security, through the Social Security Online Service (*Segurança Social Direta*). Then, the Social Security services register the person concerned in the system as a Domestic Worker, at the service of that Employer, so that the worker may be covered by the Domestic Service Scheme.

Cessation of activity

When the Domestic Service Worker stops working for the Employer, the Employer must register the end of the Domestic Worker's legal link with him/her on the Social Security Online Service (*Segurança Social Direta*).

C – Employer´s and Worker´s duties

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Employer's duties

To provide for the worker's Registration in/Coverage by the Social Security system, within the time limit established for that purpose

The time limit for the Employer to provide for the worker's Registration in the Social Security system, or to inform the Social Security services of the worker's beginning of activity as a Domestic Service Worker, is 15 days before the date on which the employment contract takes effect.

How can the Employer provide for the worker's Registration in/Coverage by the Social Security system?

Through the Social Security Online Service (*Segurança Social Direta*), taking the following steps:

> ***Emprego*** (Employment) **> *Serviço Doméstico*** (Domestic Service) **> *Comunicar vínculo*** (Communicate legal link)

To pay Social Security contributions

The Social Security contributions amount to be paid by the Employer depends on the stated salary (per hour, day and month), according to the following table:

STATED CONVENCIONAL SALARY		CONTRIBUTION RATES		
PER MONTH	**PER HOUR**	**EMPLOYER**	**WORKER**	**TOTAL**
€509,26 €16,97(IAS/30) per day *	€2,94 (IASx12) / (52x40) per hour	18,90%	9,40%	28,30%
STATED REAL SALARY				
The salary actually earned by the worker which must be equal to or higher than €820,00 (Guaranteed Minimum Monthly Wage).		22,30%	11%	33,30%
Pensioners carrying out an activity Real or Conventional Salary (per Hour, Week and Month)				
Invalidity pensioners		19,3%	8,9%	28,2%
Old-age pensioners		16,4%	7,5%	23,9%

(*) The contribution base for workers with a monthly contract, considered for the purposes of calculating the daily salary, exclusively in cases of absence from effective work during the month, corresponds to 1 x IAS (€509,26) in 2024 – please see example 2.

The Employer is responsible for deducting the percentage of the worker's contributions to Social Security from the worker's salary. Then, the Employer must pay his/her own contributions plus the worker's contributions amount to the Social Security.

If the worker receives a real salary, the respective amount will be considered the contribution base, **as of the month following** the submission of the necessary documents for the payment of Social Security contributions based on the real salary (please see **section E – Necessary documents**).

Also, for the real salary to be considered the contribution base, the worker's age must be under the age indicated in the following table, according to the respective calendar year:

YEAR	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	**2024**	2025	2026	2027	2028
AGE	58	58,5	59	59,5	60	60,5	61	61,5	62	62,5	**63**	63,5	64	64,5	65

If the worker´s salary is paid by the hour, the Employer must declare **at least 30 hours per month**, i.e., even if the person concerned works less than 30 hours per month, the stated salary must correspond to a minimum of 30 working hours.

Examples:

1 – A Domestic Worker receives **a conventional salary on a monthly basis**. What is the value of contributions due?

The Employer is required to pay 18,9% of the stated amount of €509,26 i.e., €96,25, while the worker's percentage is 9,4% of the same amount, i.e., €47,87.

2 – A Domestic Worker with an employment contract, receiving **a conventional salary on a monthly basis**. In a given month, the worker gets sick and does not work the whole month (he/she works only 10 days). What is the value of contributions due?

If the worker receives a conventional salary on a monthly basis, but does not work the whole month, the contribution value shall be calculated according to the number of days he/she actually worked. In this case, €16,97 (daily amount) x 10 (number of working days) = €169,70.

Therefore, the Employer is required to pay 18,9% of the stated amount of €169,70, i.e., €32,07 while the worker's percentage is 9,4% of the same amount, i.e., €15,95.

3 – A Domestic Worker receives a **real salary** (actual earnings) of €820,00 per month. What is the value of contributions due?

The Employer is required to pay 22,3% of the stated amount of €820,00, i.e., €182,96, while the worker's percentage is 11% of the same amount, i.e., €90,20.

4 – A Domestic Worker receives a **real salary** of €820,00 per month. In a given month, he/she gets sick and only works half the month. What is the value of contributions due?

The Employer pays the salary according to the number of days worked, which corresponds to half of the real salary (€410,00). Therefore, he/she is required to pay 22,3% of the stated amount of €410,00, i.e., €91,43, while the worker's percentage is 11% of the same amount, i.e., €45,10.

5 – A Domestic Worker **whose salary is paid by the hour**. What is the value of contributions due?

The reference value will be €2,94 per hour. If the person works 20 hours, the contribution base will correspond to a minimum of 30 hours (30 x €2,94= €88,20). Therefore, the contributions value will be €16,67 to be paid by the Employer and €8,29 to be paid by the worker, in a total amount of €24,96 (please consult the table of contributions value per working hours).

If the person works 70 hours, the contribution base will be €205,80 (70 x €2,94). Therefore, the contributions value will be €38,90 to be paid by the Employer and €19,35 to be paid by the worker, in a total amount of €58,25 (please consult the table of contributions value per working hours).

6 – A Domestic Worker is working 80 hours per month. He/she receives a **conventional salary paid by the hour**. In a given month, he/she gets sick and does not work for 6 days, which corresponds to a total of 6 x 4 hours per day = 24 hours. What is the value of contributions due?

Since the person works 80 - 24 = 56 hours, the contribution base will be €164,64 (56 x €2,94). Therefore, the contributions value will be €31,12 to be paid by the Employer and €15,48 to be paid by the worker, in a total amount of €46,60 (please consult the table of contributions value per working hours).

7 – A Domestic Worker is working 50 hours per month. He/she receives a **conventional salary paid by the hour**. In a given month, he/she gets sick and does not work for 7 days, which corresponds to a total of 7 x 4 hours per day = 28 hours. What is the value of contributions due?

In this case, the person worked 50 - 28 = 22 hours. Considering that the contribution base must correspond to a minimum of 30 hours (30 x €2,94= €88,20), the contributions value will be €16,67 to be paid by the Employer and €8,29 to be paid by the worker, in a total amount of €24,96 (please consult the table of contributions value per working hours).

Table of contributions value per working hours

Considering that the reference value per hour is €2,94, the following table shows the value of contributions due, according to the number of hours worked by the Domestic Worker.

SALARY PAID BY THE HOUR			
VALUE OF CONTRIBUTIONS DUE			
No. of Working Hours	Employer	Worker	Total value
30	€16,67	€8,29	€24,96
31	€17,23	€8,56	€25,79
32	€17,78	€8,84	€26,62
33	€18,34	€9,12	€27,46
34	€18,89	€9,40	€28,29
35	€19,45	€9,67	€29,12
36	€20,00	€9,95	€29,95
37	€20,56	€10,22	€30,78
38	€21,12	€10,50	€31,62
39	€21,67	€10,78	€32,45
40	€22,23	€11,05	€33,28
41	€22,78	€11,33	€34,11
42	€23,34	€11,60	€34,94
43	€23,89	€11,89	€35,78
44	€24,45	€12,16	€36,61
45	€25,00	€12,44	€37,44
46	€25,56	€12,71	€38,27
47	€26,12	€12,98	€39,10
48	€26,67	€13,27	€39,94
49	€27,23	€13,54	€40,77
50	€27,78	€13,82	€41,60
51	€28,34	€14,09	€42,43
52	€28,89	€14,38	€43,27
53	€29,45	€14,65	€44,10
54	€30,01	€14,92	€44,93

55	€30,56	€15,20	€45,76
56	€31,12	€15,47	€46,59
57	€31,67	€15,76	€47,43
58	€32,23	€16,03	€48,26
59	€32,78	€16,31	€49,09
60	€33,34	€16,58	€49,92
61	€33,90	€16,85	€50,75
62	€34,45	€17,14	€51,59
63	€35,01	€17,41	€52,42
64	€35,56	€17,69	€53,25
65	€36,12	€17,96	€54,08
66	€36,67	€18,24	€54,91
67	€37,23	€18,52	€55,75
68	€37,78	€18,80	€56,58
69	€38,34	€19,07	€57,41
70	€38,90	€19,34	€58,24
71	€39,45	€19,62	€59,07
72	€40,01	€19,90	€59,91
73	€40,56	€20,18	€60,74
74	€41,12	€20,45	€61,57
75	€41,67	€20,73	€62,40
76	€42,23	€21,00	€63,23
77	€42,79	€21,28	€64,07
78	€43,34	€21,56	€64,90
79	€43,90	€21,83	€65,73
80	€44,45	€22,11	€66,56
81	€45,01	€22,38	€67,39
82	€45,56	€22,67	€68,23
83	€46,12	€22,94	€69,06
84	€46,68	€23,21	€69,89
85	€47,23	€23,49	€70,72
86	€47,79	€23,76	€71,55
87	€48,34	€24,05	€72,39
88	€48,90	€24,32	€73,22
89	€49,45	€24,60	€74,05
90	€50,01	€24,87	€74,88
91	€50,57	€25,14	€75,71
92	€51,12	€25,43	€76,55
93	€51,68	€25,70	€77,38
94	€52,23	€25,98	€78,21
95	€52,79	€26,25	€79,04
96	€53,34	€26,53	€79,87
97	€53,90	€26,81	€80,71

98	€54,45	€27,07	€81,52
99	€55,01	€27,36	€82,37
100	€55,57	€27,63	€83,20
101	€56,12	€27,91	€84,03
102	€56,68	€28,19	€84,87
103	€57,23	€28,47	€85,70
104	€57,79	€28,74	€86,53
105	€58,34	€29,02	€87,36
106	€58,90	€29,29	€88,19
107	€59,46	€29,57	€89,03
108	€60,01	€29,85	€89,86
109	€60,57	€30,12	€90,69
110	€61,12	€30,40	€91,52
111	€61,68	€30,67	€92,35
112	€62,23	€30,94	€93,17
113	€62,79	€31,23	€94,02
114	€63,35	€31,50	€94,85
115	€63,90	€31,78	€95,68
116	€64,46	€32,05	€96,51
117	€65,01	€32,34	€97,35
118	€65,57	€32,61	€98,18
119	€66,12	€32,89	€99,01
120	€66,68	€33,16	€99,84
121	€67,23	€33,44	€100,67
122	€67,79	€33,72	€101,51
123	€68,35	€33,99	€102,34
124	€68,90	€34,27	€103,17
125	€69,46	€34,54	€104,00
126	€70,01	€34,82	€104,83
127	€70,57	€35,10	€105,67
128	€71,12	€35,38	€106,50
129	€71,68	€35,65	€107,33
130	€72,24	€35,92	€108,16
131	€72,79	€36,20	€108,99
132	€73,35	€36,48	€109,83
133	€73,90	€36,76	€110,66
134	€74,46	€37,03	€111,49
135	€75,01	€37,31	€112,32
136	€75,57	€37,58	€113,15
137	€76,13	€37,86	€113,99
138	€76,68	€38,14	€114,82
139	€77,24	€38,41	€115,65
140	€77,79	€38,69	€116,48

141	€78,35	€38,96	€117,31
142	€78,90	€39,25	€118,15
143	€79,46	€39,52	€118,98
144	€80,02	€39,79	€119,81
145	€80,57	€40,07	€120,64
146	€81,13	€40,34	€121,47
147	€81,68	€40,63	€122,31
148	€82,24	€40,90	€123,14
149	€82,79	€41,18	€123,97
150	€83,35	€41,45	€124,80
151	€83,90	€41,74	€125,64
152	€84,46	€42,01	€126,47
153	€85,02	€42,28	€127,30
154	€85,57	€42,56	€128,13
155	€86,13	€42,83	€128,96
156	€86,68	€43,12	€129,80
157	€87,24	€43,39	€130,63
158	€87,79	€43,67	€131,46
159	€88,35	€43,94	€132,29
160	€88,91	€44,21	€133,12
161	€89,46	€44,50	€133,96
162	€90,02	€44,77	€134,79
163	€90,57	€45,05	€135,62
164	€91,13	€45,32	€136,45
165	€91,68	€45,60	€137,28
166	€92,24	€45,88	€138,12
167	€92,80	€46,15	€138,95
168	€93,35	€46,43	€139,78
169	€93,91	€46,70	€140,61
170	€94,46	€46,98	€141,44
171	€95,02	€47,26	€142,28
172	€95,57	€47,54	€143,11

When to pay the contributions

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

Please note: The payment of contributions for the month of July can be made until the last day of August 2024, regardless of whether it is a business day, and without any additional payments or penalties.

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

If the person concerned pays the contributions after the established time limit, he/she shall be subject to the payment of interest on the contributions amount.

Where to pay

Payment modalities

1. Via the **ATM system**:
   - Without an ATM reference – Special Service

     You can pay the value of the Domestic Service Workers Social Security contributions whether they are based on the real salary or on the conventional salary.

     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 at the same time.

2. In the **Treasuries** of the Social Security institutions:
   - Through the automatic payment terminal (TPA), with no amount limit;

   - In cash, up to the limit of €150,00;

   - By 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), with no amount limit.

3. Via **Homebanking**, according to the table available in the *Guia Prático – Pagamento de Contribuições à Segurança Social* (Practical Guide – Contributions payment to Social Security), available at 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 Guide number or name.

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.

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

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.

Requirements for the payment by cheque:

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

What happens if the Employer does not fulfil the respective duties?

If the Employer does not communicate the hiring of the domestic worker to the Social Security services within six months following the end of the time limit established for that purpose (15 days before the date on which the employment contract takes effect), he/she shall be punished with a prison sentence of up to three years or with a fine of up to 360 days.

If the Employer does not pay the contributions within the established time limit, he/she shall be subject to the payment of interest on late payment (interest on the outstanding amount).

Worker's duties

To communicate the date on which he/she starts working for the Employer

When a person starts working for an Employer, he/she must communicate this fact to the Social Security Institute. This communication may be done in person, at the Social Security Customer Information Services, or by letter addressed to the District Centre of the place where he/she will be working, between the date on which the employment contract is concluded and the end of the 2nd day of domestic services provision; this communication may be submitted together with the employer's statement.

The worker's statement of beginning of activity must include the following data:

- His/her full name, birth date, birth place and address;
- His/her Social Security Identification Number (NISS) (if he/she already has one, or the indication that he/she is registering in the Social Security system for the first time).
- Professional category;
- Workplace;
- The date of the activity beginning;
- The worker's and the employer's Taxpayer Number (NIF).

What happens if the worker does not fulfil the respective duties?

If the worker submits the statement of beginning of activity after the time limit established for that purpose

The period between the beginning of activity and the date on which the statement is submitted to the Social Security Institute will not be considered for the entitlement or calculation of Social Security benefits, i.e., this period does not count for the qualifying period and the amounts received are not considered in the calculation of the benefits amount.

If the worker did not submit the statement of beginning of activity

If the Social Security Institute has not received a statement of beginning of activity from the worker, nor a communication of admission of new workers or an earnings statement from the Employer, the periods of undeclared professional activity are not considered for the entitlement or calculation of Social Security benefits (unless the respective contributions have been paid at a later stage).

Please note: It is always the worker's responsibility to prove that he/she has submitted the statement of beginning of activity or link to a new Employer

D – Domestic Service Worker's rights

From the moment a person is covered by the Social Security system as a Domestic Service Worker, he/she shall be entitled to the following Social Security benefits.

Situation	Examples of Social Security benefits
Family benefits	- Prenatal family benefit - Family benefit for children anf young people - Child Guarantee - Funeral allowance
Unemployment	- Unemployment benefit - Initial or subsequent unemployment social benefit - Partial unemployment benefit

Death	- Survivor's pension - Long-term care supplement - Death grant - Reimbursement of funeral expenses
Sickness	- Sickness benefit - Compensation benefits for the holiday pay and Christmas bonus or other payments of a similar nature (only if the worker is receiving a real salary)
Invalidity	- Invalidity pension - Long-term care supplement - Pension supplement for dependent spouse
Occupational Diseases	- Guaranteed protection in occupational disease situations
Parenting	- Allowance for clinical risk during pregnancy - Pregnancy termination allowance - Parental allowance (initial parental allowance, initial parental allowance granted exclusively to the father, initial parental allowance granted exclusively to the mother and initial parental allowance granted to one parent if the other is unable to take the initial parental leave) - Extended parental allowance - Adoption allowance - Childcare allowance - Childcare allowance for children with disabilities or chronic illness - Grandchild care allowance - Allowance for the care of sick children under de age of twelve or disabled children - Special allowance for grandparental leave
Old age	- Old-age pension - Long-term care supplement - Pension supplement for dependent spouse

Holiday pay: Domestic Workers are entitled to a holiday pay (corresponding to 22 working days), regardless of the respective scheme, since they are treated as employees.

Christmas Bonus: Domestic Workers are entitled to a Christmas Bonus whose amount corresponds to a month of work.

Please Note:
▪ If the Domestic Worker's Social Security contributions are based on the conventional salary, the holiday pay and Christmas Bonus are not subject to contributions payment, i.e., these amounts are paid to the worker but are exempt from contributions payment [in accordance with *Article 48(e) of the Code of Contributory Schemes, the contribution base does not include the amounts corresponding to the Holiday pay, Christmas Bonus and other payments of a similar nature, considered as conventional contribution bases*].

▪ However, if the contributions are based on the real salary (actual earnings), whose minimum amount is €820,00, the holiday pay and Christmas Bonus are subject to the payment of Social Security contributions.

▪ Only workers whose Social Security contributions are deducted from the monthly salary, actually earned under a full-time employment contract, shall be entitled to unemployment benefits.

▪ All Domestic Workers are entitled to sickness benefits, provided that they fulfil the minimum qualifying period (12 working days in the first four months of the last six months, being the sixth month the one in which the worker stops working because he/she got sick).

E – Necessary documents

Worker's Registration in/Coverage by the Social Security system (carried out by the Employer)

Necessary documents

Request for contributions payment based on the real salary (made by the worker)

Necessary documents

Time limit for the communication of the real salary updated amount

Cessation of activity

Time limit for the communication of the worker's cessation of activity

Worker's Registration in/Coverage by the Social Security system (carried out by the Employer)

The admission of domestic service workers is made through the Social Security Online Service (*Segurança Social Direta*). To do this, you must access the *Emprego* (Employment) menu and select the *Serviço doméstico* (Domestic service) option, taking the following steps:

1. Click on *Comunicar Vínculo do serviço doméstico* (Communicate domestic worker´s legal link)

   After accessing this menu option, the employer will be able to consult the list of domestic service workers hired and/or communicate a legal link.

   For the purpose of signing the veracity of the inserted data, click on *Confirmar e continuar* (Confirm and continue).

2. A form will be displayed where you must fill in the following data:
   - the worker's *NISS* (Social Security Identification Number) or *NIF* (Portuguese Taxpayer Number);
   - the worker's birth date;
   - the date on which the worker begins the domestic services provision;
   - the type of salary (per hour, day or month);

3. If you select the monthly salary type, you will be asked if you opt for the actual earnings and then you must click on one of the following options:
   - *Sim* (Yes). In this case, the contributions are calculated according to the salary actually received, as defined in a written agreement or employment contract.
   - *Não* (No). In ths case, the contributions are calculated according to the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value.

4. If you select option 1 – *Sim* (Yes), the contributions are calculated according to the salary actually received, as defined in a written agreement or employment contract – you must indicate the monthly amount of the salary actually received and attach the written agreement or employment contract and the medical certificate.

5. By clicking on the **_Comunicar vínculo_** (Communicate worker's legal link) button, a message confirming the link will be displayed on the screen, showing the worker's personal details as well as yours (the Employer).

6. The worker's legal link will be examined by the Social Security services. The respective decision will only be sent to the employer's and the worker's inbox after the case examination is completed.

7. If, when selecting the monthly salary type, you click on option 2 – **_Não_** (No) – the contributions are calculated according to the Social Support Index (IAS – _Indexante dos Apoios Sociais_) value. This means that the contributions amount will be based on conventional salaries.

8. When selecting a daily or hourly salary type, the legal link is created in the same way, since the contributions are calculated on the basis of conventional salaries.

9. By clicking on the **_Comunicar vínculo_** (Communicate worker's legal link) button, a message confirming the worker's legal link will be displayed on the screen, showing his/her personal details as well as yours.

10. A message confirming the domestic service worker's legal link will be immediately sent to the employer's and the worker's inboxes.

Please note: After having communicated the domestic service worker's legal link, you may access the domestic service module again, where it is displayed a list of the domestic service workers whose legal link is active in the system and another list with the legal links communicated to Social Security, i.e., the legal links which will take effect in the future (the communication must be made during the 15 days prior to the beginning of the domestic services provision).

If you do not have an account on the Social Security Online Service (_Segurança Social Direta_) yet, please request your Password on Time (_Senha na Hora_). For further information, you may consult the Social Security Online Service Practical Guide (_Guia Prático Segurança Social Direta_).

Necessary documents

Valid ID document [1] and Taxpayer document:

> [1] Citizen Card or Identity Card, Civil Registration Certificate, Birth Certificate.
> Photocopies of the worker and the Employer's taxpayer documents (in the case they do not have a citizen card).

Request for contributions payment based on the real salary (actual earnings)
Necessary documents
Copy of the written agreement or contract with the Employer.
Medical certificate stating the worker's ability to carry out the activity, in case it has been agreed that the contributions payment is to be based on the salary actually earned the Domestic Service Worker.

Please note: The salary actually earned by the domestic service worker is considered the contribution base as of the month following the documents submission.

Time limit for the communication of the real salary updated amount

The time limit for the Employer to communicate the updated amount of the worker's salary to the Social Security services is five days.

Please note: The salary actually earned by the domestic service worker is considered the contribution base as of the month following the documents submission.

Cessation of activity

The cessation of domestic service workers activity is made through the Social Security Online Service (*Segurança Social Direta*). To do this, you must access the ***Emprego*** (Employment) menu and select the ***Serviço doméstico*** (Domestic service) option, where you can consult the Domestic Service Workers whose legal link is active in the system and identify the worker whose **legal link cessation** you want to communicate.

After clicking on ***cessar vínculo*** (cease legal link), it is mandatory to insert the date of cessation of activity as well as the reason. By clicking again on ***cessar vínculo*** (cease legal link) the legal link is ceased.

F1 – Applicable Legislation

Ministerial Order no. 421/2023 of 11 December
Updates the Social Support Index (IAS - *Indexante dos Apoios Sociais*) value for 2024 (€509,26)

Decree-Law no. 107/2023 of 17 November
Updates the guaranteed minimum monthly wage to €820,00, as of 1 January 2024.

Law no. 13/2023 of 3 April

Adds article no. 106 - A to Law no. 15/2001 of 5 June, which approved the General Scheme for Tax Offenses.

Notice no. 678/2024 of 12 January**, Notice no. 177/2023 of 4 January, Notice no. 369/2021 of 7 January, Notice no. 366/2020 of 9 January; Notice no. 212/2019 of 4 January; Notice no. 235/2017 of 4 January; Notice no. 139/2017 of 4 January; Notice no. 87/2016 of 6 January; Notice no. 130/2015 of 7 January; Notice no. 219/2014 of 7 January; Notice no. 17289/2012 of 28 December; Notice no. 24866-A/2011 of 28 December; Notice no. 27831-F/2010 of 31 December.**

Ministério das Finanças – Instituto de Gestão da Tesouraria e do Crédito Público, IP (Ministry of Finance - Treasury and Public Credit Management Institute), default interest rates applicable to debts to the State and other public entities and *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency), default interest rates applicable to debts to the State and other public entities.

Law no. 24-D/2022 of 30 December

State Budget 2023 – Article 270 adds Article 23b to the Code of Contributory Schemes of the Social Security System.

Regulatory Decree no. 6/2018 of 2 July

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.

Regulatory Decree no. 50/2012 of 25 September
Establishes the second amendment to Regulatory Decree no.1-A/2011 of 3 January, which regulates the Code of Contributory Schemes of the Social Security Welfare System.

Regulatory Decree no. 1-A/2011 of 3 January
Regulates the Code of Contributory Schemes of the Social Security Welfare System.

Law no. 110/2009 of 16 September in its current wording.
Code of Contributory Schemes of the Social Security Welfare System.

F2 – Glossary

Coverage
Workers are covered by the Social Security schemes according to the type of work performed.
A worker may be covered by one of the following Social Security schemes, that provide for different obligations and benefits:

- The Social Security general scheme for Employees (also covering Domestic Service Workers)
- The Self-employment scheme
- The Voluntary Social Insurance scheme

Stated salary or contribution base
It is the value used to calculate the Social Security contributions (deductions). The contribution amount will be a percentage of this value.

Conventional salary
It is a fixed value equivalent to the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value, which is updated every year – €509,26 per month and €2,94 per hour in 2024.

Real salary
It is the salary actually earned before the deductions, whose amount cannot be lower than the guaranteed minimum monthly wage (€820,00 in 2024).

Social Support Index (IAS – Indexante dos Apoios Sociais)
It is the value used to calculate the conventional salaries, benefits and bonuses, income levels, etc.
The IAS value in 2024 is €509,26.