



# PRACTICAL GUIDE

## STATEMENT OF CONTRIBUTORY SITUATION - LEGAL PERSON - NATURAL PERSON

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

## **TECHNICAL FILE**

### **TITLE**

Practical Guide – Statement of Contributory Situation - Legal Person - Natural Person

(2004 V4.16)

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### **PUBLICATION DATE**

09 January 2025

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

## A – What is a Statement of Contributory Situation?

It is a statement issued to certify the **contributor's situation towards Social Security**, i.e. to confirm if he/she has fulfilled his/her **contributory duties**.

The **contributory duties are fulfilled** when:

- there are no debts of contributions from employers and employees, late payment interest, or other amounts owed to Social Security;
- there are debts, but the payment has been authorised in instalments, and the conditions are being met, namely the payment of the first instalment and the provision of guarantees, when applicable;
- there are debts, but the contributor has made a claim or filed an appeal in Court, provided that a payment guarantee has been provided.

If there is a debt, the Statement is issued with the amount of contributions, interest, fines, costs, and other amounts, including debts concerning instalment agreements, bank charges and other debt amounts.

## B – Who may request it?

- The contributors (employers or self-employed persons) or their legal representatives;
- Other citizens covered by another Social Protection system, or their legal representatives (e.g., people registered in the voluntary social insurance scheme);
- Public entities, provided that they have obtained the necessary authorisation;
- Any creditor (to whom money is owed) or the Public Prosecutor's Office.

**Note:** If the Statement of Contributory Situation is requested by a creditor, the Statement will only indicate whether there is a debt or not.

## C – Time limit for the issuing of the Statement

### C1. When will I receive the Statement?

The Statement of Contributory Situation is issued within **10 business days** after the submission of the request (with all the necessary information) or judicial notification (when the Statement is requested by the Public Prosecutor's Office).

### C2. When does the validity of the Statement end? (cessation)

The validity of the Statement of Contributory Situation ends after **4 months**.

## D – How to apply

### D1. Where to apply

- Through the Social Security Online Service; in the menu *Pagamentos e dívidas* (Payments and Debts) > *Situação contributiva* (Contributory Situation) > *Declaração da situação contributiva* (Statement of Contributory Situation);
- To request and print a Statement of Contributory Situation, check if you have any contributory debts to Social Security, and consult requests made by entities to whom you have given your consent, through the Social Security Online Service:

- In the menu *Trabalho* (Work) click on > *Remunerações e contribuições* (Salaries and Contributions) > *Obter Declaração da situação contributiva* (Obtain Statement of Contributory Situation), or
- In the menu *Pagamentos e dívidas* (Payments and Debts) click on > *Situação contributiva* (Contributory Situation) > *Obter Declaração da situação contributiva* (Obtain Statement of Contributory Situation).
- At the Social Security District Centre of your place of residence or of the place where the employer's headquarters is located.

## **D2. Which forms must be completed?**

- Form RC 3042 - Statement Request - Contributory Situation – Non-application of penalties.

## **D3. What documents are required?**

If you authorise a third person to receive the Statement in your name:

- Valid Identification Document (e.g., Citizen Card, Identity Card, Passport, or Residence Permit);
- Name.

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

- Documents attesting the exclusion status of Members of the Statutory Bodies (*MOE – Membro dos Órgãos Estatutários*), i.e., documents attesting that they are exempt from contributions payment to Social Security (memorandum and articles of association or minutes registered at the Commercial Registry Office).

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

## **E – What are my duties?**

You must communicate any fact or situation which constitutes an infringement of the rights or duties of the person/entity towards Social Security.

## **F – Consent to public Entities – What is it?**

It is an authorisation that a person can give to a public entity for the consultation of his/her contributory situation directly in the Social Security system.

If you need to submit a Statement of Contributory Situation to a public entity, you can provide this authorisation through the Social Security Online Service. Thus, the public entity may consult the information directly and does not need to receive the Statement in paper.

For further information, please consult the Practical Guide - Consent to Public Entities for the Consultation of your Contributory Situation.

## **G – How to check the authenticity of the Statement of Contributory Situation**

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

1. Insert the Social Security Identification Number (*NISS – Número de Identificação da Segurança Social*) and the statement verification code (the statement verification code is aimed to confirm

the authenticity of the stated information, whenever this information is requested by third parties);

2. Click on *Obter* (Obtain);
3. A message confirming the statement existence is displayed. You can view it by clicking on *Visualizar declaração* (View Statement).

## **H – Supporting documentation**

### **H1. Applicable legislation**

#### **Decree-Law no. 114/2007 of 19 April**

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

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

Approval of the information systems foreseen in Regulatory Decree no.1-A/2011 of 3 January, which regulates the Code of Contributory Schemes of the Social Security Welfare System (*Código dos Regimes contributivos do sistema Previdencial de Segurança Social*).

#### **Ministerial Order no. 66/2010 of 4 February**

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

#### **Regulatory Decree No. 1-A/2011 of 3 January**

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

#### **Law no. 110/2009 of 16 September**

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

## **I – Glossary**

### **Creditor**

An entity to whom the person owes money. It can be a person, a company, or the State.

### **MOE (Member of Statutory Bodies)**

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

### **Legal person**

An organisation formed by a group of people and assets, such as a company, an association, a cooperative, etc.

## **J - Frequently Asked Questions**

### **What should I do if I disagree with the statement's content?**

If you disagree with the content of the statement (debt) and want to file a complaint, you must attach to the complaint the documents proving that you have paid your contributions.

The complaint must be addressed to the Social Security District Centre where the citizen's residence/employer's headquarters is located.