



PRACTICAL GUIDE

Registration and Change of Data - Legal Person

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

TECHNICAL FILE

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

A – What is a legal person?

It is a natural person or legal entity which, regardless of the type of company and its objectives, employs workers under an employment contract, who are covered by the Social Security general scheme for employees.

B - How to register a company with Social Security

B1. How to register a company

When the legal persons (companies) are registered on the Creation of Companies Online Platform, they are automatically registered in the Social Security System. The communication to the Social Security Institute is made automatically and free of charge, electronically, by the commercial registry, when the legal persons registration is made at the commercial registry offices.

The **legal persons registration** with Social Security is mandatory; it is automatically made, without the need for a request, on the date of:

- the activity beginning, or
- the company creation, in the cases of companies created under the special scheme for immediate creation of companies and associations, or
- the online creation of societies, or
- the creation of foreign entities representations, or
- the communication by the registry offices of the employers registered under the commercial scheme and of the employers included in the central registry of legal persons, in the case of entities not subject to mandatory commercial registration, or
- the inspection or supervision activities, in the case of companies created irregularly, with workers at their service.

Notes:

- In the case of a **natural person** who hires his/her first employee, under an employment contract, that natural person is also considered an employer.
- Legal persons can confirm with Social Security if their registration was automatically made.

The institution responsible for the registration depends on the workplace location:

- **Mainland Portugal:** Instituto da Segurança Social, I.P.;
- **Madeira:** Instituto de Segurança Social da Madeira, IP-RAM;
- **Azores:** Instituto da Segurança Social dos Açores, I.P.R.A..

The following changes must be communicated:

- email address;
- telephone number;
- address;
- members of the statutory bodies;
- amendments to the articles of association.

B2. Which forms must be completed?

- Form RV 1011 - Communication of the employer's beginning of activity / change of information / suspension / cessation of activity.

B3. Necessary documents

- Commercial registration certificate attesting the appointment of the members of statutory bodies;
- Copy of the articles of association or minutes of the general meeting attesting that the managers or directors do not receive a salary and, therefore, are not covered by the members of the statutory bodies scheme (for non-profit legal entities);
- Copy of the taxpayer card (NIF) of the company's members of statutory bodies;
- Social Security Identification Number (NISS);
- Document supporting the change of circumstances (for example: in order to communicate the change of address, you must submit a document attesting your current address, such as a gas, water, electricity, telephone bill, etc.).

B4. Time limit

The change of circumstances must be communicated within **10 business days** from the date on which the change occurs.

C – What are my rights, duties and penalties?

C1. Rights:

The employers are entitled to:

- **Partial exemption from contributions payment** if they conclude an open-ended employment contract with young people seeking their first job and long-term unemployed persons;
- **Total exemption from contributions payment for a period of 3 years**, if they conclude an open-ended employment contract with very long-term unemployed persons;

For more information, please refer to the 'Practical Guide – Partial or Total Exemption from Contributions Payment – 1st Employment, Long-Term Unemployed Persons and Very Long-Term Unemployed Persons'.

- Reduction of contribution rates if they conclude an open-ended employment contract with:
 - Young people seeking their first job and long-term unemployed persons;
 - Workers within their own company who have a fixed-term employment contract;
 - Prisoners in an open scheme;
 - People with disabilities.

If the company concludes an open-ended contract with a person with a disability, provided that his/her **work capacity is lower than 80%**, then:

- The company pays 11.9% on the salary of that person;
- The employee pays 11%;
- The total rate is **22.9%**.

C2. Duties:

- **Communication of changes in the company's identification data**

- Inform Social Security about changes in the company (such as name, address, beginning, interruption or cessation of activity), including those concerning the establishments.

If these changes were already communicated to the Tax and Customs Authority or may be obtained automatically, it is not necessary to communicate them to the Social Security services.

- Provide the documents requested by Social Security to confirm whether the employee is a manager, administrator, etc.

If the Social Security services are unable to obtain the data automatically or have any doubts, the company will be notified to submit the documents within **10 business days**.

If the company does not submit the documents within the above-mentioned time limit, the employee will be registered as a manager or administrator, with a contribution base value equal to the Social Support Index value (**€522.50** in 2025).

- **Communication of new employees' admission**

- **Up to 15 days** before the worker begins the activity, or;
- **Up to 24 hours** after the worker begins the activity, in exceptional and well substantiated cases of very short-term contracts or shift work.

Note: The Social Security Identification Number (NISS) of the employee must be indicated, if he/she has already one, as well as the type of contract (fixed-term, open-ended, part-time employment contract, etc.).

- **Communication of cessation or suspension of the employment contract**

The employer must communicate this information, through the Social Security Online Service, by submitting the form RV 1009 – Cessation/Suspension of Activity of an Employee or Trainee, **until the 10th of the month following** the employment contract cessation or suspension.

- **provide the worker with a statement or a copy of the admission statement communication, indicating the:**

- Social Security Identification Number (NISS);
- Taxpayer Number (NIF);
- Date of admission of the employee.

For more information, please consult the Practical Guide – Registration, Admission and Cessation of Activity of an Employee/Trainee.

- **Earnings Statement submission**

The Earnings Statement is submitted through the Social Security Online Service, between the 1st and the 10th day of the month following the one to which the earnings concern.

Note: The time limit for submission in August of the Earning Statement concerning the month of July is extended until 25 of August, without any additions or penalties.

For more information, please consult the Practical Guide – Earnings Statement.

- **Contributions payment**

The employers are responsible for the payment of their respective social security contributions and the social security contributions of the employees at their service.

For more information, please consult the Practical Guide – Contributions Payment to Social Security.

When to pay the contributions

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

Note: The contributions concerning the month of July can be paid until the last day of August, even if that day is not a business day, without additions or penalties.

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

If the contributions are paid after the established time limit, the employer is subject to the payment of interest on late payment.

C3. Penalties:

- **if contributions are not paid within the established time limit:**
 - payment of interest on late payment (interest on the outstanding amount).
- **if the Earnings Statement is not submitted:**

The competent Social Security institution will submit and register the Earnings Statement on its own initiative if:

- The employer does not submit it;
- The employer does not state employees or values in the Earnings Statement;
- The Earnings Statement has been rejected and considered as undelivered;
- The employee (or, if he/she is unable to do so, a family member with interest in the earnings statement submission) requests and submits proof that the employer did not fulfil this duty.

The Earnings Statement is based on the following data:

- The last base remuneration amount of the employees' last Earnings Statement with registration of 30 days of work, or
- the minimum amount of the monthly salary by reference of 30 days, in case of lack of information on the employees' base remuneration.

D – What must the company do when it ceases its activity or is closed down?

When a company ceases its activity or is closed down, it must communicate this situation to Social Security, through the District Centre of the place where the headquarters of the company is located.

Even after ceasing the activity, the company continues to exist until it is officially closed (liquidation). Until then, the company must continue to pay Social Security contributions for any managers who are still working.

The payment only ends when the liquidation is registered at the competent Commercial Registry Office, which then automatically communicates this fact to Social Security.

If the company suspends or closes its activity with the Tax Authorities, the Social Security services are automatically informed and no further communication is required. Similarly, when the company's liquidation is registered at the Commercial Registry Office, this fact is automatically communicated, electronically, to the Social Security services.

Where to communicate the cessation of activity

This communication must be done in writing to the Social Security services of the place where the company has its headquarters or domicile.

Which forms must be completed?

- Form RV1011 – Communication of the employer's beginning of activity/Change of information/Suspension/Cessation of activity.

Necessary documents

Whenever there is any doubt regarding the employer's situation towards Social Security, the employer must submit the following supporting documents:

Cessation of activity

- Statement of activity cessation issued by the Tax and Customs Authority.

Proof of registration of the liquidation closure

- Copy of the certificate of registration of the liquidation closure, issued by the Commercial Registry Office.

Time limit for the activity cessation communication

Within **10 business days** from the date of the company activity cessation or of the request for the company's liquidation registration.

E - Supporting documentation

E1. Applicable legislation

Ministerial Order no. 6-B/2025/1 of 6 January

Updates the Social Support Index (IAS) value for 2025 (€522.50).

Law no. 24-D/2022 of 30 December

State Budget for 2023 – Article 270 adds Article 23-B to the Code of the Contributory Schemes of the Social Security Welfare System.

Notice no. 177/2023 of 4 January; Notice no. 396/2022 of 7 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.

Ministry of Finance – Treasury and Public Credit Management Institute P.I. (IGCP, I.P.), interest rate for late payment applicable to debts to the State and other public entities, and Treasury and Public Debt Management Agency – IGCP, EPE, interest rate for late payment applicable to debts to the State and other public entities.

Regulatory Decree no. 6/2018 of 2 July

Establishes the sixth amendment to Regulatory Decree no. 1-A/2011 of 3 January, as amended by Law no. 64-B/2011 of 30 December, by Regulatory Decrees no. 50/2012 of 25 September, no. 6/2013 of 15 October, and no. 2/2017 of 22 March, and by Decree-Law no. 93/2017 of 1 August, which regulates the Code of Contributory Schemes of the Social Security Welfare System.

Decree-Law no. 72/2017 of 21 June

Regulates the granting of incentives for the hiring of young people seeking their first job and long-term and very long-term unemployed persons, through partial or total exemption from the payment of the employer's contributions to the Social Security general scheme.

Order no. 2-I/SESS/2011

Approves the table of remuneration codes necessary to complete the Earnings Statement.

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

Code of Contributory Schemes of the Social Security Welfare System, as amended by Law no. 119/2009 of 30 December.

Joint Order no. 561/2001 of 22 June

Working prisoners.

F – Glossary

Young people seeking their first job

Young people aged up to 30 who have never performed an activity under an open-ended employment contract.

Long-term unemployed persons

Persons who have been registered at the Job Centres, as unemployed, for a period of more than 12 months.

Very long-term unemployed

Persons aged 45 or more, who are available for work and have been registered at the Job Centres for a period of 25 months or more.

G - Frequently Asked Questions

1. What are the employer's contributions (*Contribuições*)?

These contributions are a percentage of the employee's remuneration amount that must be paid by the employer to Social Security.

2. What are the employee's contributions (*Quotizações*)?

These contributions are a percentage of the employee's remuneration amount that must be deducted and paid by the employee to Social Security.