



PRACTICAL GUIDE

REGISTRATION, LEGAL LINK AND CESSATION OF ACTIVITY OF AN EMPLOYEE/A TRAINEE

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

TECHNICAL FILE

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Practical Guide - Registration, legal link and cessation of activity of an employee/a trainee
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The information contained in this practical guide does not waive the consultation of the law.

A – What is it?

Employees are persons who work for an employer and receive a salary for their work.

The following persons are considered to be covered by **the General Social Security Scheme for Employees**:

- employees with a paid employment contract;
- young people working under an employment contract during school holidays;
- posted workers in accordance with international laws and agreements;
- persons working in rural tourism, tourist accommodation, and agrotourism;
- persons who clean buildings in condominiums;
- members of statutory bodies of companies and similar entities;
- employees who also perform self-employment work for the same employer or for a company within the same corporate group;
- home workers, in accordance with labour law;
- professional athletes with a contract and technical-professional training, who receive a salary for practising a sport after completing their training.
- Employees under very short-term employment contracts in seasonal agricultural activities or in the organisation of tourism events;
- employees aged 55 or older who have entered into a pre-retirement agreement with their employers, according to labour law;
- invalidity and old age pensioners from any social protection scheme, who continue to work;
- employees under intermittent contracts or who work in alternating periods;
- agricultural workers under the authority of an employer.
- persons working on agricultural holdings where production is the main activity;
- workers in forestry, livestock farming, horticulture, fruit growing, floriculture, poultry farming, and beekeeping, even without the use of land for cultivation;
- maritime workers engaged in local and coastal fishing, under the authority of a fishing boat owner or legal representative;
- owners of local and coastal fishing boats who work on board;
- persons collecting marine species;
- fishermen fishing along the coast without a boat.
- workers and owners of boats engaged in coastal fishing who were subject to a dockside retention of a percentage of the gross value of the catch before June 1999;
- crew members of ships or vessels covered by the special scheme for determining the tax base according to the tonnage of the ships and vessels (tonnage tax);

Note: Only crew members who are citizens of European Union or European Economic Area countries can benefit from this special scheme when working on ships that provide regular passenger services between ports within this area.

- public servants covered by the General Social Security Scheme;
- domestic service workers;
- members of the Catholic clergy, religious institutes, and societies of a postolic life;
- members of the government of other churches, associations, and religious bodies legally recognised;
- religious persons with public vows or commitments, who live in community;
- novices who live in community;
- ministers of non-Catholic confessions in educational roles within those confessions.

B – Who is entitled?

Employees.

B1. Who can request the registration of the employee or trainee

If the employer or the employee/trainee does not make the registration, it can be done:

- **by Social Security**, based on:
 - the data already available in its information system;
 - in tax or justice information systems, or
 - following an inspection.
- **by a family member**, if the employee or trainee is unable to do so, provided that he/she submits:
 - a document proving the inability;
 - a copy of the employment or traineeship contract;
 - a payslip or another document proving the legal link with the employer.

C – Registration of Employees

Coverage of new employees or trainees/beginning of activity

The employer (or his/her representative) must request the information from the employees or trainees and communicate it to the Social Security, so that they are registered in/covered by the Social Security system.

In the communication, the employer must state the employee's Social Security Identification Number (NISS), the type of employment contract, the basic remuneration and other permanent remuneration, and the employee's occupation and professional category for the purpose of his/her registration/coverage.

The communication must also include the employer's identification details.

Registration

When the employee or trainee starts working for the first time, he/she must be registered with Social Security.

Cessation or suspension of activity

When an employee or trainee stops working or takes a break from work, the employer (or his/her representative) is required to communicate the cessation or suspension of the employment contract to Social Security, stating the reason that led to this situation.

These changes must be communicated until the 10th of the month following that in which they occurred, through the Social Security Portal or through the Interoperability Services Platform.

Until the communication is made, the employee is considered to be still working, and the obligation to pay contributions remains.

Change in the employment contract modality

If the employment contract modality changes, the employer (or his/her representative) must communicate this fact to Social Security.

D – What is the duration?

D1. When does the registration with Social Security end? (cessation)

Registration with Social Security only needs to be done once and lasts for life.

Even if the person stops working, he/she remains registered with Social Security.

E - How to register

When the employer or his/her representative communicates the details of the employee or trainee to Social Security, a Social Security Identification Number (NISS) is allocated to the person concerned, if he/she is not already registered in the system.

Employers are required to provide newly hired employees with a statement containing:

- their Social Security Identification Number (NISS);
- the Taxpayer Number (*NIF – Número de Identificação Fiscal*);
- the employee's hiring date, or a copy of the hiring statement notification.

In cases where the hiring takes place at the location where the workers will carry out their activity and this location does not correspond to the employer's establishment; a copy of the aforementioned statement is accepted as proof of the hiring date.

Note: In the case of foreign workers, the employer's obligation to submit the statement can be considered fulfilled when the worker has access to the reserved area of the Social Security Portal, through which the worker's hiring and legal link have been communicated.

E1. What documents are required?

- Valid identification document (e.g., Citizen Card, Identity Card, or Passport).
- For foreign workers, the employer, in addition to the identification documents, must submit the documents deemed necessary in accordance with the legislation governing the entry, stay, exit and removal of foreigners from the national territory.

F - What are my rights, duties and penalties?

F1. Rights:

From the moment you are registered as an employee, you become entitled to **benefits** granted by Social Security in the following situations:

Situations	Examples of Social Security benefits
Family benefits	<ul style="list-style-type: none"> • Prenatal Family Benefit; • Family Benefit for Children and Young People; • Child Guarantee; • Funeral Allowance.
Unemployment	<ul style="list-style-type: none"> • Unemployment Benefit; • Unemployment Social Benefit (Initial or Subsequent); • Partial Unemployment Benefit.
Death	<ul style="list-style-type: none"> • Survivor's Pension; • Long-term Care Supplement; • Death Grant; • Reimbursement of Funeral Expenses.
Sickness	<ul style="list-style-type: none"> • Sickness Benefit; • Compensatory benefits for holiday pay, Christmas Bonus or similar payments.
Invalidity	<ul style="list-style-type: none"> • Invalidity Pension; • Long-term Care Supplement; • Pension supplement for Dependent Spouse.
Occupational Diseases	<ul style="list-style-type: none"> • Guaranteed protection in Occupational Disease situations.
Parenting	<ul style="list-style-type: none"> • Allowance for Clinical Risk during Pregnancy; • Pregnancy Termination 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;

	<ul style="list-style-type: none"> • Adoption Allowance; • Childcare Allowance; • Childcare Allowance for Children with Disabilities, Chronic Illness or Oncological Disease; • Grandchild Care Allowance; • Allowance for the care of sick children under the age of 12 and disabled children; • Special Allowance for grandparental leave.
Old Age	<ul style="list-style-type: none"> • Old Age Pension; • Long-term Care Supplement; • Pension supplement for Dependent Spouse.

F2. Duties:

F2.1 Of the Employer

- **Communication of hiring of new employees/trainees/beginning of activity**

When an employee or trainee starts working for the first time in a company, the employer (or his/her authorised representative) must communicate the employment relationship/legal link through the Social Security Portal, stating the Social Security Identification Number (NISS), the type of employment contract, the permanent remuneration, and other information necessary for the employee's registration/coverage.

If the employee is not registered in the social security system, a Social Security Identification Number (NISS) will be automatically allocated to him/her, based on the details he/she has provided to the employer.

Note: The employer is required to communicate to social security any changes to the permanent remuneration amount.

Such communications are deemed to have been made whenever the social security system is already aware of the changes.

When should the legal link be communicated?

The employer, or his/her authorised representative, must communicate the hiring of a new employee or trainee before the employment contract takes effect.

In exceptional cases, such as **very short-term contracts or shift work situations**, this communication can be made **up to 24 hours after the activity begins**.

Where to communicate the legal link

The employer, or his/her authorised representative, must communicate the hiring of a new employee or trainee through the Social Security Portal, tacking the following steps:

1. Access the **Trabalho** (Work) menu;

2. Click on ***Entrada, saída e destacamento de trabalhadores*** (Entry, exit and posting of workers);
3. Click on ***Admissão de trabalhadores*** (Hiring of workers);
4. Click on ***Comunicar contrato e vínculo do trabalhador*** (Communicate employment contract and worker's legal link);
5. Insert the worker's Social Security Identification Number (***NISS***) or Taxpayer Number (***NIF***);
6. Insert the worker's date of birth;
7. Click on ***Seguinte: Contrato de trabalho*** (Next: Employment contract);
8. In the *Comunicar vínculo do trabalhador* (Communicate hiring of worker) tab, fill in the *Contrato de trabalho* (Employment contract) section. The mandatory fields here are:
 - *Tipo de contrato* (Type of contract)
 - *Prestação de trabalho* (Type of Work)
 - *Início contrato* (Employment contract start date)
 - *Fim contrato* (Employment contract end date) (if applicable)
 - *Profissão* (Occupation) (Start by clicking on occupation, and the system will return a list of occupations)
 - *Remuneração Base* (Basic Remuneration)
 - *Motivo contrato* (Employment Contract purpose) (in case of a fixed-term contract);
9. Click on *Seguinte: Prestação de trabalho* (Next: Type of work);
10. In the *Prestação de trabalho* (Type of Work) tab, you must fill in the following details: *Local de trabalho* (Workplace) and the *Enquadramento da prestação de trabalho* (Coverage scheme of the work provided). The system will calculate the Applicable rate (%);
11. Click on *Seguinte: Resumo* (Next: Summary);

In the *Resumo* (Summary) tab, the following details are displayed: *Identificação do trabalhador* (Worker's identification), *Contrato de trabalho* (Employment contract) and *Prestação de trabalho* (Type of Work);
12. To complete the registration, click on *Comunicar vínculo do trabalhador* (Communicate hiring of worker);

In the *Comunicar vínculo do trabalhador* (Communicate hiring of worker) tab, a confirmation message will appear: *O vínculo do trabalhador foi comunicado com sucesso* (The worker's hiring has been successfully communicated), and this message is followed by information on the next steps to be taken.

Once the system has processed the data, the legal link is communicated to Social Security. Once the legal link has been registered, the employer receives a notification in the ***Mensagens*** (Messages) section containing the worker's details (NISS and name), the employer's details, the effective date of the legal link (employment relationship), and the contribution rate applicable to the salary.

Notes:

- the employers must communicate traineeship contracts that took effect before **1 May 2023** and that are still in force. They must indicate that it is a **fixed-term contract** (type and duration of the contract) and select ***Estágios*** (Traineeship) as the **reason for the contract**. This option is now available on the Social Security Portal. They must insert **1 May 2023** as the contract start date and not the original date of the traineeship contract.
- the employers must also communicate the traineeship contracts that took effect **after 1 May 2023**. They must indicate that it is a **fixed-term contract** (type and duration of the contract) and select

Estágios (Traineeship) as the **reason for the contract**. This option is now available on the Social Security Portal. In this case, the start date to be indicated is the actual start date of the contract.

- in the case of traineeship contracts of very short duration, where no traineeship allowance is paid and there are **no other earnings** that could serve as a basis for Social Security contributions, **there is no need to communicate the legal link to Social Security**.

Once the system processes the information, the worker's legal link is registered. When this happens, the employer receives a message containing the following information: the worker's identification (Social Security Identification Number – NISS and name), the employer's identification, the date of effect of the legal link and the contribution rate applied to the salary.

- **Communication of hiring of workers under very short-term employment contracts**

The employer, or his/her authorised representative, must communicate the hiring of a new employee or trainee through the Social Security Portal, by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Comunicar vínculo do trabalhador* (Communicate hiring of worker), and taking the following steps:

1. click on *Comunicar vínculo do trabalhador* (Communicate hiring of worker);
2. insert the Social Security Identification Number (NISS) or Taxpayer Number (NIF) of the worker and the date of birth. Both fields are mandatory;
3. click on *Seguinte: Contrato de trabalho* (Next: Employment contract);
4. select the option *Trabalho de muito curta duração* (Very short-term employment contract) and fill in the fields: *Prestação de trabalho* (Type of Work), *Data de Início* (Start date), and *Data de Fim* (End date) of the contract;
5. click on *Seguinte: Prestação de trabalho* (Next: Type of work);
6. in the *Prestação de trabalho* (Type of Work) tab, check the information in the fields *Local de trabalho* (Workplace) and *Enquadramento da prestação de trabalho* (coverage scheme of the work provided);
7. click on *Seguinte: Resumo* (Next: Summary).

A **very short-term employment contract** cannot exceed **35 days** and is allowed for seasonal agricultural activities or tourism-related events, **without the need for a written contract**.

If this contract becomes a **fixed-term employment contract**, the total number of working days with the same employer **cannot exceed 70 days in a calendar year**.

Note: In case of non-compliance with the very short-term employment contract, it shall be considered a **fixed-term employment contract for a period of 6 months**.

Employers and their representatives have access to an online feature on the Social Security Portal that allows them to **cancel a worker's legal link**. This option applies when the person does not show up for work after the date on which the employment contract takes effect, and **provided that the cancellation is made during the month of the legal link beginning**.

You can cancel the worker's legal link through the Social Security Portal, by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Consultar e anular vínculo do trabalhador* (Consult and cancel worker's legal link), and taking the following steps:

1. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF) and the date of the legal link beginning;

2. click on *Pesquisar* (Search);
3. confirm the information shown, select the reason for cancellation, and click on *Anular vínculo* (Cancel worker's legal link);
4. confirm the cancellation.

The system sends a message to the employer's message box with the subject: *Anulação do vínculo do/a trabalhador/a* (Cancellation of worker's legal link).

Note: If the legal link took effect in a previous month, you must go to a Social Security Customer Information Service to regularise the situation.

Contribution Base

The contribution base is determined according to the conventional remuneration [a value defined using the Social Support Index (IAS- Indexante dos Apoios Sociais)], taking into account the number of hours worked and the hourly remuneration.

- **IAS** in 2026: **€537,13**
- **Rh** (Hourly remuneration) = $(IAS \times 12) \div (52 \times 40)$

The resulting amount is subject to a **rate of 26,1%**, which is the **employer's responsibility**.

- **Communication of hiring of workers under intermittent employment contracts**

The intermittent employment contract applies when the work is performed in periods, with intervals of inactivity (for example, workers in a ballet or theatre company).

This employment contract must be written and must include the annual number of working hours or full-time working days, which **cannot correspond to a total period of less than 5 months per year**, of which **at least 3 months must be continuous**.

During periods of inactivity (when there is no work), the worker is entitled to a compensation of **20% of the basic remuneration** and may engage in other activities.

The employer or his/her representative must send to Social Security a copy of the intermittent employment contract, including all legally required details. This document must be submitted **within 5 days** after the communication of the worker's hiring or the conversion of the respective contract.

During inactivity periods, the worker is entitled to the registration in the Social Security system of the difference between the basic remuneration and the compensation of 20% (i.e., 80% of the basic remuneration is registered by equivalence to earnings registration).

If the worker engages in another activity during this period, what will be registered by equivalence to earnings registration is the difference between the amount he/she would have received under the intermittent employment contract and the remuneration for the other activity performed.

Examples:

- During the normal period of activity, the worker earns a gross monthly amount of **€1.000,00**:

In the months of inactivity, he/she receives €200,00 (20% of €1.000,00).

Nevertheless, the amount of **€800,00** is declared to Social Security (the difference up to €1.000,00).

The contributions are based on the amount of:

- **€1.000,00** in the months of work;
- **€200,00** (actually paid) + **€800,00 of equivalence to earnings registration** in the months of inactivity.
- the worker earns a gross salary of **€1.000,00** under the intermittent contract:

During the period of inactivity, the worker performs another activity and earns the gross amount of €700,00.

During this period, the amount of **€300,00** is declared to Social Security (the difference up to €1.000,00).

The contributions are based on the amount of:

- **€700,00** from the new activity;
- and **€300,00 of equivalence to earnings registration** (to complete the amount of €1.000,00).

Note: Employers must always provide the newly hired person with a statement containing the start date of the legal link.

This statement may be replaced by the employment contract, provided that it includes:

- the start date of the legal link (employment or traineeship contract);
- the Social Security Identification Number (NISS) and Taxpayer Number (NIF) of the employer.
- **Communicating of hiring young people working under an employment contract during school holidays**

You can communicate the hiring through the Social Security Portal, by accessing the menu *Trabalho (Work)* > *Entrada, saída e destacamento de trabalhadores (Entry, exit and posting of workers)* > *Consultar e anular vínculo do trabalhador (Consult and cancel worker's legal link)*, and taking the following steps:

1. click on *Comunicar vínculo do trabalhador (Communicate hiring of worker)*;
2. insert the Social Security Identification Number (NISS) or Taxpayer Number (NIF) of the worker and the date of birth. Both fields are mandatory;
3. click on *Seguinte: Prestação de trabalho (Next: Type of work)*;
4. In the *Comunicar vínculo do trabalhador (Communicate hiring of worker)* tab, specify the *Tipo de contrato (Type of contract)*, *Duração (Duration)*, *Tempo (Time)*, *Scheme (Scheme)*, *Prestação de Trabalho (Type of work)*, *Início do contrato (Contract start date)*, *Fim do contrato (Contract end date)* (which must be within the school holiday period), *Profissão (Occupation)*, *Remuneração base (Basic remuneration)*, and *Motivo contrato (Employment contract purpose)*, which in this case must always be *Outro motivo – Jovens em férias escolares (Another reason - Young people working during school holidays)*;
5. click on *Seguinte: Prestação de trabalho (Next: Type of work)*;
6. In the *Prestação de trabalho (Type of work)* tab, the coverage scheme of the work provided is automatically set as *Jovens em férias escolares (Young people working during school holidays)*;
7. complete the *Local de trabalho (Workplace)* field;
8. complete the coverage scheme information with the education details, filling in the school holiday period (the duration of the employment contract must be within this period);
9. insert the name of the educational establishment;
10. select the school level;
11. select the school grade.

12. In the *Documentos a entregar* (Documents to submit) section, it is mandatory to submit the Proof of enrolment) and the Proof of the school holiday period in the *Ações* (Actions) column.
13. click on *Entregar documento* (Submit document);
14. click on *Seguinte: Resumo* (Next: Summary);
15. the following information will be displayed in the *Resumo* (Summary) tab: *Identificação do trabalhador* (Worker's identification), *Contrato de trabalho* (Employment contract), and *Prestação de trabalho* (Type of work).
16. click on *Comunicar vínculo do trabalhador* (Communicate hiring of worker).

In the *Comunicar vínculo do trabalhador* (Communicate hiring of worker) tab, a message will appear confirming that the legal link has been successfully communicated, and this information is followed by information on the next steps to be taken.

The system automatically applies the estimated contribution rate of **26,1%**, but the Social Security services will still review the information.

After the review, a message will be sent to the employer's inbox with the final decision.

Contribution Base

The contribution base is determined according to the conventional remuneration [a value defined using the Social Support Index (IAS)], taking into account the number of hours worked and the hourly remuneration.

- **IAS** in 2026: **€537,13**
- **Rh** (Hourly remuneration) = $(IAS \times 12) \div (52 \times 40)$

The resulting amount is subject to a **rate of 26,1%**, which is the **employer's responsibility**.

- **Communication of hiring of professional sports practitioners**

You can communicate the hiring through the Social Security Portal, by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Consultar e anular vínculo do trabalhador* (Consult and cancel worker's legal link), and taking the following steps:

1. click on *Tipo de contrato* (Type of contract)
2. click on *a termo certo* (Fixed-term contract);
3. click on *motivo de contrato* (Employment contract purpose);
4. click on *Outro motivo – Contrato de Trabalho Desportivo* (Another reason – Sports Employment Contract).

At the time of the communication of hiring, the employer must attach the following documents:

- the sports employment contract, with start and end dates;
- the written agreement with the worker, if the option of calculation based on the real salary has been used.

The communication of hiring will only be accepted after confirmation by the Social Security services.

After the confirmation, the worker will be covered by the "Professional Sports Practitioner" scheme.

How to apply for a tax reduction under the special scheme for tax base determination applicable to maritime transport activities

Where to apply

At any Social Security Customer Information Service.

Which forms must be completed?

- GTE 103 – Application for the Special Contributory Scheme for Crews of Ships or Vessels;
- GTE 103/1 – Continuation sheet of the application form.

What documents are required?

- Proof of coverage under the special scheme of tax base determination applicable to maritime transport activities;
- Documentation proving that the crews of ships or vessels are made up of at least 50% of crew members with Portuguese nationality, from a country of the European Union, of the European Economic Area, or a Portuguese-speaking country.

How to apply for hiring incentives

You can apply for hiring and work incentives through the Social Security Portal, by accessing the menu *Trabalho* (Work) > *Fundos e programas* (Funds and programmes) > *Incentivos à Contratação e Emprego* (Hiring and Work Incentives), and taking the following steps:

1. click on *Tipo de medida* (Type of measure);
2. click on *Âmbito da medida* (Scope of the measure) > *Descrever o âmbito* (Describe the scope);
3. select the type of measure you are applying for:
 - *Jovens à procura de 1.º Emprego* (Young people seeking their first job);
 - *Desempregados de longa duração* (Long-term unemployed persons);
 - *Desempregados de muito longa duração* (Very long-term unemployed persons).

For more information, see the practical guide - Partial or Total Exemption from Contributions Payment – First Employment, Long-term Unemployed Persons and Very Long-term Unemployed Persons.

- **Communication of hiring of workers subject to contribution rates not available on the Social Security Portal (with the exception of domestic service workers and young people working under an employment contract during school holidays)**

You can communicate the hiring through the Social Security Portal, by accessing the *Ajuda* (Help) menu and click on *Contactos e canais de atendimento* (Contacts and service channels) > *Canal e-dic* (e-dic channel) and take the following steps:

- Click on *Criar Pedido* (Create a Request) > Describe the issue you want to address with Social Security > Click on *Seguinte: Definir tema* (Next: Define theme);
- Click on *evento de vida* (Life event) > *Empregador* (Employer) > *Assunto* (Subject) > *Admissão e cessação de trabalhadores* (Workers' hiring and cessation of activity) > *Motivo* (Reason) > *Comunicar uma alteração ou nova informação* (Communicate a change of information or new information) > *Confirmar Seleção* (Confirm selection) > Read the provided information;
- Click on *Continuar com o pedido* (proceed with the request) > *Adicionar documento* (Add document) > Select the form and/or documents and drag them to the designated > Save document > Click on *Seguinte: Resumo* (Next: Summary);

- Click on *Submeter pedido* (Submit request).

- **Payment of employer and employee/trainee Social Security contributions**

Employers are responsible for the payment of the respective Social Security contributions and the contributions of the employees and trainees at their service.

In most cases, the contribution rate is **34,75%**, from which:

- **23,75%** is paid by the **employer**;
- **11%** is paid by the **employee**.

These values may be reduced or exempt in certain situations, such as:

- support for hiring and job creation;
- when the employer is a **non-profit entity**.

Examples:

- Churches, associations, and religious bodies;
- Associations, foundations, special and cooperative commissions;
- Employer associations, trade unions, employers' unions, federations, and confederations;
- Professional associations;
- Political parties;
- Social cooperation bodies ("Casas do Povo");
- Mutual agricultural credit banks;
- Employers of domestic service personnel;
- Condominium management of Urban buildings.

Global contribution rate

(with protection in all the contingencies)

Workers	Employer	Worker	Global rate
<ul style="list-style-type: none"> ● Employees/trainees; ● Workers under intermittent employment contracts; ● Teleworking employees. 	23,75%	11%	34,75%
<ul style="list-style-type: none"> ● Insurance Workers 	Supplementary contribution rate for the purposes of a special social security fund $23,75\% + 1\% = 24,75\%$	11%	35,75%

Workers with reduced protection

Workers	Employer	Worker	Total
Members of the statutory bodies of legal persons (with protection in the contingencies of sickness, parenting, occupational diseases, invalidity, old age, and death)	20,3%	9,3%	29,6%
Members of the statutory bodies of for-profit and non-profit legal persons – insurance professionals. (Supplementary contribution rate, for the purposes of a special social security fund)	21,3%	9,3%	30,6%
Members of statutory bodies, performing management or administration duties, with protection in the event of unemployment	23,75%	11%	34,75%
Active workers who fulfil the access conditions to a full pension (65 years of age and 40 years of contributory career), with protection in the contingencies of sickness, parenting, occupational diseases, old age, and death	17,3%	8%	25,3%
Active pensioners Invalidity pension	19,3%	8,9%	28,2%
Active pensioners Old age pension	16,4%	7,5%	23,9%
Workers in a pre-retirement situation (covered until 31 December 2010, considered a closed group) ⁽¹⁾ :			
<ul style="list-style-type: none"> with a contributory career of at least 37 years; 	7%	3%	10%
<ul style="list-style-type: none"> with a contributory career of less than 37 years. 	14,6%	7%	21,6%
Workers in a pre-retirement situation, whose agreement establishes: <ul style="list-style-type: none"> activity suspension; activity reduction (in this case, it is applied the same rate that was applied before the pre-retirement situation). 	18,3%	8,6%	26,9%
Teachers from private and cooperative education establishments, hired until 31 December 2005 (closed group):			
<ul style="list-style-type: none"> covered by the Civil Servants Pension Fund (<i>CGA – Caixa Geral de Aposentações</i>); 	7,8%	-	7,8%
<ul style="list-style-type: none"> foreign teachers not covered by the Civil Servants Pension Fund (CGA). 	7,8%	-	7,8%
Teachers not covered by the Civil Servants Pension Fund (CGA), hired until 31 December 2005 (closed group)	21%	8%	29%
Teachers from public education establishments, covered by the Civil Servants Pension Fund (CGA) until 31 December 2005	4,9%	-	4,9%

(closed group)			
Bank employees in for-profit entities, registered in the Family Allowance Fund for Bank Employees	23,6%	3%	26,6%
Bank employees in non-profit entities	25,4%	3%	25,4%
Military personnel under volunteer or contract service, covered until 31 December 2005 (closed group)	3%	-	3%
Workers under very short-term employment contracts (with protection in the contingencies of invalidity, old age, and death)	26,1%	-	26,1%
Home workers	20,3%	9,3%	29,6%
Young people working during school holidays (with protection in the contingencies of invalidity, old age, and death)	26,1%	-	26,1%

⁽¹⁾ Workers who were covered by this scheme in 2010 are considered to be in a closed group, regardless of the number of months they worked, provided that they return to agricultural work in 2011 and that they have not been covered by the general scheme between one period and the other.

Non-profit entities

Workers	Employer	Worker	Total
Employees or trainees in non-profit entities, with protection in all the contingencies (unemployment, sickness, parenting, occupational diseases, invalidity, old age)	22,3%	11%	33,3%
Staff and trainees of Social Solidarity Private Institutions (IPSS)	22,3%	11%	33,3%
Domestic service workers without protection in case of unemployment	18,9%	9,4%	28,3%
Domestic service workers with protection in case of unemployment	22,3%	11%	33,3%

Crew members and entrepreneurs of ships and vessels, who have applied for the special scheme for tax base determination, are entitled to a reduction in the contribution rate, according to the following table:

Global contribution rate

(with protection in all the contingencies)

Workers	Employer	Worker	Global rate
Crew members and entrepreneurs of ships and vessels	4,1%	1,9%	6%

Professional Sports Practitioners with a Sports Employment Contract

Professional sports practitioners are persons who, after technical training, practice a sport as their main or exclusive activity and have signed a sports employment contract.

The base for calculating Social Security contributions is generally 1/5 (20%) of the monthly salary, with a minimum amount of **€537,13** [Social Support Index (IAS) value in 2026].

If there is an agreement between the employer and the employee, this calculation may be based on the total amount (100%) of the salary, provided that this amount is higher than €537,13 (IAS value in 2026).

The effective monthly salary includes:

- benefits in cash or in kind established in the sports employment contract;
- amount paid as contract signing bonuses (divided by the number of months of the contract duration);
- amounts established according to the club's internal regulations or other contracts.

The effective monthly salary does not include the amounts paid by the employer for health, personal accidents, or life insurance, as long as they only cover death, invalidity, or retirement due to old age.

Note: Life insurance related to retirement due to old age may be included in the effective monthly salary, provided that:

- the benefit is not guaranteed after the age of 55;
- there is the possibility of receiving the amount (by redemption or advance) within the first 5 years.

Global contribution rate

Workers	Employer	Worker	Global
With protection in the contingencies of parenting, unemployment, occupational diseases, invalidity, old age, and death.	22,3%	11%	33,3%

Members of churches, associations, and religious bodies

This group includes members of churches or religious bodies and who work for entities such as dioceses, religious institutes, church councils, Catholic parish centres, or other legally recognised religious associations.

Examples:

- members of the secular and religious clergy (priests, nuns, etc.) of the Catholic Church
- members of religious institutes, apostolic societies, and secular institutes of the Catholic Church
- members of other legally recognised religions or religious associations.

Note: When registering with Social Security, they must submit a written agreement in which they choose:

- the extended protection scheme, and/or
- a contribution base higher than the Social Support Index (IAS) value.

Applicable rates according to the chosen social protection

Workers	Employer	Worker	Total
With protection in the contingencies of sickness, parenting, occupational diseases, invalidity, old age, and death	19,7%	8,6%	28,3%
With protection in the contingencies of invalidity and old age	16,2%	7,6%	23,8%

- **How to choose a remuneration level**

People covered by the voluntary social insurance scheme must choose a remuneration level, which is used to calculate the monthly amount payable to Social Security and the benefits they may receive.

The remuneration levels are the following:

Members of churches, associations, and religious bodies

Remuneration levels	Social Support Index (IAS)	Remuneration amount
1 st	1 X IAS	€537,13
2 nd	1,5 X IAS	€805,70
3 rd	2 X IAS	€1.074,26
4 th	2,5 X IAS	€1.342,83
5 th	3 X IAS	€1.611,39
6 th	4 X IAS	€2.148,52
7 th	5 X IAS	€2.685,65
8 th	6 X IAS	€3.222,78
9 th	7 X IAS	€3.759,91
10 th	8 X IAS	€4.297,04

How to change the remuneration level

It is always possible to change to a **lower** remuneration level. The change to a **higher** remuneration level is only allowed if:

- you have paid contributions for the same remuneration level for at least 12 consecutive months;
- you are aged up to 64 in 2026. **The age limit increases by 6 months each year, until reaching the age of 65** (according to the following table). The highest remuneration level allowed in these cases is the 5th.

Year	Age
2011	56,5

2012	57
2013	57,5
2014	58
2015	58,5
2016	59
2017	59,5
2018	60
2019	60,5
2020	61
2021	61,5
2022	62
2023	62,5
2024	63
2025	63,5
2026	64
2027	64,5
2028	65

Economically weak activities

Workers	Employer	Worker	Total
Farm workers registered until 31 December 2010 (Closed group)			
Skilled workers	23%	9,5%	32,5%
Unskilled workers	21%	8%	29%
Farm workers registered as of 1 January 2011 (the distinction between skilled and unskilled workers no longer applies)	22,3%	11%	33,3%
Maritime workers engaged in local and coastal fishing who started their activity until 31 December 2010, even if they change their employer	21%	8 %	10% * 29%
Maritime workers engaged in local and coastal fishing who started their activity as of 1 January 2011. Note: This contribution rate (33,3%) only applied during the year 2011.	22,3%(2)	11 %(2)	33,3%(2)

Workers engaged in local and coastal fishing, including vessel owners listed on the crew register and who actively work on these vessels, as well as marine species catchers and anglers, as of 1 January 2012.	21%	8%	29%
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⁽²⁾ The contribution rates are levied on 10% of the value of the fish sold at the fish market.

Note: The Social Security contribution rates vary depending on the type of worker:

- **Skilled workers:**
 - **23%** paid by the employer;
 - **9,5%** paid by the worker;
 - Based on the real salary amount.
- **Unskilled workers:**
 - **21%** paid by the employer;
 - **8%** paid by the worker;
 - based on **1/30 of the minimum salary**, multiplied by the **number of days worked** in each month.

Initiatives to stimulate employment

Workers	Employer	Worker	Total
Disabled workers	11,9%	11%	22,9%
Young people seeking their 1 st employment	50% reduction over a 5-year period = 11,88%	11%	22,88%
Long-term unemployed persons	50% reduction over a 3-year period = 11,88%	11%	22,88%
Very long-term unemployed persons	Exemption for a period of 3 years.	11%	11%

Initiatives to reintegrate prisoners

Workers	Employer	Worker	Total
Prisoners working outside the prison	Exemption for the first 3 years (open-ended contract)	11%	11%
	50% reduction for the duration of the employment contract (fixed-term employment contract) = 11,88%	11%	22,88%

F3. Penalties:

If the employer does not communicate the hiring a new employee or trainee within the time limit established for that purpose and the communication is made in the 24 hours after the time limit has expired, a fine may be imposed. The amount of the fine depends on the type of entity and whether the failure was caused by default or with intent. In this case, it is classified as a **minor administrative offence**:

- **natural person (individual):**
 - caused by default: €50,00 to €250,00;
 - caused with intent: €100,00 to €500,00.
- **legal person (company) with less than 50 employees:**
 - caused by default: €75,00 to €375,00
 - caused with intent: €150,00 to €750,00
- **legal person (company) with 50 or more employees:**
 - caused by default: €100,00 to €500,00
 - caused with intent: €200,00 to €1.000,00

If the employer does not communicate the hiring of a new employee or trainee in the **24 hours after** the time limit has expired, a higher fine may be imposed. The amount of the fine depends on the type of entity and whether the failure was caused by default or with intent, and it is classified as a **very serious administrative offence**.

- **natural person (individual):**
 - caused by default: €1.250,00 to €6.250,00
 - cause with intent: €2.500,00 to €12.500,00
- **legal person (company) with less than 50 employees:**
 - caused by default: €1.875,00 to €9.375,00
 - caused with intent: €3.750,00 to €18.750,00
- **legal person (company) with 50 or more employees:**
 - caused by default: €2.500,00 to €12.500,00
 - caused with intent: €5.000,00 to €25.000,00

If the employer does not communicate the hiring of a new employee or trainee who is receiving **Unemployment** or **Sickness benefits**, the work shall be presumed to have started on the date on which those benefits were first paid, and the employer shall be jointly and severally liable for the reimbursement of all amounts unduly received by the employee or trainee.

The amount of the fine depends on the type of entity and whether the failure was caused by default or with intent, and it is classified as a **very serious administrative offence**.

- **natural person (individual):**
 - caused by default: €1.250,00 to €6.250,00;
 - caused with intent: €2.500,00 to €12.500,00;
- **legal person (company) with less than 50 employees:**

- caused by default: €1.875,00 to €9.375,00;
- caused with intent: €3.750,00 to €18.750,00;
- **legal person (company) with 50 or more employees:**
 - caused by default: €2.500,00 to €12.500,00;
 - caused with intent: €5.000,00 to €25.000,00.

If the employer proves that he/she **did not know** that the employee or trainee was receiving Unemployment or Sickness benefits, the amount of the fine may be **reduced by half**.

In order to prove this, the employer must submit **one of the following statements**:

- a written statement from the employee or trainee, or
- a statement issued by the Social Security services.

If the employer does communicate the hiring of a new employee **within six months** after the end of the established time limit (i.e., **the first day of the third month prior to the employment contract start date**), the same shall be liable to a prison sentence of up to **three years** or a fine of up to 360 days.

If the hiring of a new employee or trainee is not communicated within the time limit established for that purpose, it is assumed that the employee or trainee started working for the defaulting employer on the first day of the third month prior to the verification of non-compliance. For Social Security purposes, it is considered that the person concerned started working for the employer since that date; however, the employer may provide evidence to the contrary.

If the hiring of workers receiving Unemployment or Sickness benefits is not communicated, or if they are not included in the Earnings Statements, in addition to the payment of a fine, the employer may be denied access to hiring incentives or reductions in Social Security contributions for **2 years**.

G – How can an employer consult information about the respective workers?

The employer, or his/her authorised representative, may consult information on the respective workers through the Social Security Portal.

There are **3 ways** to consult this information:

- per worker;
- per workplace and contribution rate – for employers with **less than 50 workers**;
- per workplace and contribution rate – for employers with **50 or more workers**.

• To consult information about a single worker

Through the Social Security Portal, accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Consultar trabalhadores* (Consult workers).

If you are representing someone for this action, take the following steps:

1. Select the entity or citizen you are representing;
2. in the *Consultar trabalhadores* (Consult workers) menu, select *trabalhador* (Worker);
3. fill in the search criteria [e.g., Social Security Identification Number (NISS) or name] and click on *Pesquisar* (Search);
4. Features available in the *Consultar trabalhadores* (Consult workers) menu:

- In the *Vínculos* (Legal links) tab, you may consult the worker's effective legal links (this information can be transferred to a file, if necessary);
 - In the *Comunicações* (Communications) tab, you may consult communications of legal links starting at a later date and not accepted communications (this information can be transferred to a file, if necessary).
5. by clicking on *Consultar vínculo* (Consult legal link), you have access to the following information:
- the worker's personal details;
 - chronological details of the legal link;
 - employment contract (if any);
 - activity periods and contribution rates applied;
 - workplaces;
 - exemption/suspension of contributory obligations.

- **To consult information by workplace and contribution rate, in the case of employer with less than 50 workers**

Through the Social Security Portal, accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Consultar trabalhadores* (Consult workers) and taking the following steps:

1. in the *Vínculos* (Legal links) tab, you may consult the workers' effective legal links (this information can be transferred to a file, if necessary);
2. in the *Comunicações* (Communications) tab, you may consult communications of legal links starting at a later date and not accepted communications (this information can be transferred to a file, if necessary);
3. by clicking on *Consultar vínculo* (Consult legal link), you have access to the following information:
 - the worker's personal details;
 - chronological details of the legal link;
 - employment contract (if any);
 - activity periods and contribution rates applied;
 - workplaces;
 - exemption/suspension of contributory obligations.

- **To consult information by workplace and contribution rate, in the case of an employer with 50 workers or more**

Through the Social Security Portal, accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Consultar trabalhadores* (Consult workers) and taking the following steps:

1. Choose the type of file you want for the workers list;
2. a message will appear informing you that the data will be sent to your message area;
3. click on ***Obter Vínculos*** (*Get legal links*) and then on ***OK***.

Keep an eye on your message area. When you receive files with information, a new message notification will appear.

5. go to the **Mensagens** (Messages) area;
6. open the message from Social Security;
7. click on the attachment you wish to open.

The attachment contains:

- workers' legal links to the employer;
- communications of legal links to be processed;
- communications of not accepted legal links.

H – Communication of the termination or suspension of the employment contract or traineeship contract and of the change in the employment contract modality.

- **Communication of termination or suspension of the employment contract or traineeship contract**

The employer or his/her authorised representative must communicate to Social Security that the employee/trainee has ceased or suspended the employment contract and indicate the reason for the cessation or suspension, until the 10th day of the month following the cessation or suspension of the employment contract.

To communicate the cessation of a worker's legal link, access the *Trabalho* (Work) menu > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Cessar vínculo do trabalhador* (Cease worker's legal link) and take the following steps:

1. in *Pesquisa por* (Search by), click on *trabalhador* (worker);
2. in the *Período a Pesquisar* (Period to Search) tab, define the period in question to get the worker's legal link you want to cease;
3. insert the worker's Social Security Identification Number (NISS) or Taxpayer number (NIF);
4. click on *Pesquisar* (Search);
5. access the *Ações* (Actions) tab;
6. click on *Consultar vínculo* (Consult legal link);
7. click on *Cessar vínculo* (Cease legal link);
8. insert the legal link end date in *Data fim vínculo*;
9. define the reason for the legal link cessation in *Motivo fim vínculo*;
10. Indicate whether or not you wish to make a *Comunicação para efeito de desemprego* (Communication for unemployment purposes) for the purpose of issuing a statement of unemployment situation;
11. Click on *Cessar vínculo* (Cease legal link).

The detailed information on the worker's legal link cessation for the stated period is displayed at the top of the screen, in *Detalhe do vínculo* (Legal link details).

The following message is displayed on the screen: *Cessação do vínculo do trabalhador com a entidade empregadora em processamento* (the cessation of worker's legal link to the employer is being processed).

After the information is processed by the system, the worker's legal link to the employer ceases. The employer or his/her representative will receive a message with the following information:

- Worker's Social Security Identification Number (NISS) and name;
- employer's identification;
- date and reason for the legal link cessation;
- information that, if applicable, a hyperlink to obtain the statement of unemployment situation will be sent shortly.

End of coverage of young people working during the holidays

The coverage of young people working under an employment contract during school holidays ceases on the last day of the school holidays.

If the termination of the employment contract with the employee or trainee is not communicated to Social Security until the 10th day of the month following the contract termination, the employer is required to pay Social Security contributions until the date of communication, even if the person concerned is no longer at the employer's service.

Note: The employer must indicate the start and end dates of the employee's activity online. However, in case of renewal of the employment contract (for example, the employee continues to work for the employer after the school holiday period), the employer does not have to communicate a new hiring of the same employee. He/she only needs to continue to submit the earnings statements concerning that employee.

- **Communication of change of the employment contract modality**

You can change the employment contract of a worker through the Social Security Portal, accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Renovar e alterar contrato de trabalho* (Renew and change employment contract), and taking the following steps:

1. In *Pesquisa por* (Search by), select *trabalhador* (worker);
2. in the *Período a Pesquisar* (Period to Search) tab, define the period in question to get the worker's legal link you want to cease;
3. insert the worker's Social Security Identification Number (*NISS*) or Taxpayer Number (*NIF*);
4. click on *Pesquisar* (Search);
5. go to *Ações* (Actions);
6. click on *Consultar vínculo* (Consult legal link);
7. click on *Contrato de trabalho* (Employment contract);
8. access the **Employment contract** you wish to consult and in the **Ações** (Actions) tab, click on **Alterar contrato** (Change employment contract);
9. insert the changes and define the employment contract start date in **Início contrato**;
10. click on **Alterar contrato** (Change employment contract).

Note: If the worker becomes unemployed, the employer must provide:

- a copy of the form RP 5044 – Statement of Unemployment situation (paper version), or
- proof of the communication made to Social Security.

I - Supporting documentation

I1. Applicable legislation

Ministerial Order no. 480-A/2025/1 of 30 December

Updates the Social Support Index (IAS) value for the year 2026 (€537,13).

Decree-Law no. 139/2025 of 29 December

Updates the value of the guaranteed minimum monthly wage (i.e., the national minimum salary) for 2026, to €920,00.

Ministerial Order no. 445/2025/1 of 15 December

Approves the first amendment to Ministerial Order no. 66/2011 of 4 February, which defines the procedures, elements and means of evidence necessary for registration, coverage and compliance with the contributory obligation provided for in Regulatory Decree no. 1-A/2011 of 3 January, in its current version.

Regulatory Decree no. 7/2025 of 9 December

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

Decree-Law no. 127/2025 of 9 December

Amends the Code of Contributory Schemes of the Social Security Welfare System.

Law no. 13/2023 of 3 April

This law amends the Labour Code and related legislation as part of the decent work agenda and establishes the first amendment to Decree-Law no. 66/2011 of 1 June, laying down the rules governing traineeships, adds article 106-A to Law no. 15/2001 of 5 June, which approved the General Scheme for Tax Offenses, and amends articles 29 and 243 of the Code of Contributory Schemes approved in the annex to Law no. 110/2009 of 16 September.

Law no. 24-D/2022 of 30 December (State Budget for 2023)

Article 269 amends article 29(2)(a) of the Code of Contributory Schemes of the Social Security Welfare System.

Law no. 93/2019 of 4 September

Amends the Labour Code, approved by Law no. 7/2009 of 12 February, and the respective regulations, and the Code of Contributory Schemes of the Social Security Welfare System, approved by Law no. 110/2009, of 16 September.

Decree-Law no. 92/2018 of 13 November

Establishes a special scheme for determining the tax base according to the tonnage of ships and vessels, a tax and contributory scheme applicable to crew members, and a simplified registration of ships and vessels.

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.

Order no. 5130/2011, March 24

Approves 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.

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, as amended

Code of Contributory Schemes of the Social Security Welfare System.

Law no. 7/2009 of 12 February

Approves the amendment of the Labour Code.

Law no. 4/2007 of 16 January

Defines the Social Security Framework Law.

Ministerial Order no. 204-B/2013 of 18 June

Establishes the Traineeships Employment Measure (*Medida Estágios Emprego*), referred to as the Measure (*Medida*).

Decree-Law no. 66/2011 of 1 June

Establishes the rules for professional traineeships.

Ministerial Order no. 92/2011 of 28 February, as amended by Ministerial Orders no. 309/2012 of 9 October, no. 3-B/2013 of 4 January, and no. 120/2013 of 26 March.

Regulates the Professional Traineeship Programme.

Ministerial Order no. 156/2013, of April 18

Amends the Specific Regulation of Employment Passports 3i (*Regulamento Específico Passaportes Emprego 3i*), in the annex to Ministerial Order no. 408/2012 of 14 December – implementing the Measures Employment Industrialisation Passport (*Passaporte Emprego Industrialização*), Employment Innovation Passport (*Passaporte Emprego Inovação*) and Employment Internationalisation Passport (*Passaporte Emprego Internacionalização*), and approves the Specific Regulation of Employment Passports 3i (*Regulamento Específico Passaportes Emprego 3i*).

Decree-Law no. 214/2012 of 28 September

Establishes the first amendment to Decree-Law no. 18/2010 of 19 March, which establishes the legal scheme of the Professional Traineeship Programme in Public Administration (*Programa de Estágios Profissionais na Administração Pública*).

J - Glossary

Qualifying Period

It is the minimum period of work with payment of contributions to Social Security, which is required for the entitlement to a Social Security benefit.

Home Workers

Persons that perform their activity at home, under service agreements similar to employment contracts, but without legal subordination, meaning they do not have a direct employer (e.g., services provided for companies, such as footwear or weaving services).

Teleworking Employees

Persons that work remotely, usually outside the company (such as from home), with a legal link to the employer, using digital and technological means to perform their tasks.

K - Frequently Asked Questions

1. I am an employee in a company and will start working simultaneously in another company, also as an employee. Is my new employer required to pay Social Security contributions?

A: Yes, the contributions to Social Security for employees are paid as many times as the number of companies they are working for.

2. The company I work for is not paying my social security contributions. Can I do anything to solve this situation?

A: Yes. You should first try to find out what is going on at the company and then contact the Social Security services. If the contributions are not actually being paid, you can contact the Working Conditions Authority (*ACT – Autoridade para as condições do Trabalho*) via the website www.act.gov.pt, the information helpline **300 069 300**, or go in person to one of ACT services.

3. I am working in a company, and I have reached the retirement age. Am I obliged to retire?

A. No. When a worker reaches the age of 70 without retiring, his/her employment contract is automatically converted into a fixed-term employment contract of 6 months.

Article 348 of Law no. 7/2009 - Labour Code

4. Can I register an employment contract for a worker whose legal link was already registered before 1 April 2022?

A: You can register the employment contract of a worker whose legal link already exists, through the Social Security Portal by accessing the menu *Trabalho (Work) > Entrada, saída e destacamento de trabalhadores (Entry, exit and posting of workers) > Consultar e anular vínculo do trabalhador (Consult and cancel the worker's legal link)*, and take the following steps:

1. in *Pesquisa* (Search), click on *Trabalhador* (Worker);
2. search by Worker;
3. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF);
4. click on *Pesquisar* (Search);
5. in the *Vínculos* (Legal Links) tab, you will get the search results showing the NISS, name, and date of birth of the worker, and you will be able to access the *Ações* (Actions) tab;
6. in *Contrato de trabalho* (Employment contract), click on *Registar contrato* (Register contract);
7. fill in the details of the employment contract, indicating the type of contract, the type of work, and any other required information;
8. click on *Registar contrato* (Register employment contract).

5. I hired a worker whose activity will be performed both at the workplace and remotely. What type of scheme must be communicated?

A: When communicating the hiring of a worker whose activity will be performed at the workplace and remotely, in the *Regime* (Scheme) tab you should not select *Teletrabalho* (Teleworking). In the *Prestação de trabalho* (Type of work) tab, you should define the type of work that represents the **highest percentage**. If the work is performed in equal percentages and there is a teleworking agreement or contract, select the *Teletrabalho* (Teleworking) option in the *Prestação de trabalho* (Type of work) tab.

6. Can I renew a fixed-term employment contract of a worker?

A: Yes. You can renew a worker's fixed-term employment contract through the Social Security Portal by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Renovar e alterar contrato de trabalho* (Renew and change employment contract), and take the following steps:

1. in *Pesquisa* (Search), click on *Trabalhador* (Worker);
2. search by *Trabalhador* (Worker);
3. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF);
4. click on *Pesquisar* (Search);
5. click on *Vínculos* (Legal Links) > *Ações* (Actions) > *Consultar vínculo* (Consult legal link);
6. access the Employment contract you wish to consult;
7. in the *Ações* (Actions) tab, click on *Renovar contrato* (Renew employment contract);
8. if there are any changes to the employment contract, you can insert them and define the employment contract end date;
9. select the reason for the employment contract renewal;
10. click on *Renovar contrato* (Renew employment contract).

7. Can I correct a worker's employment contract details?

A: Yes. You can correct a worker's employment contract details through the Social Security Portal by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Corrigir dados do contrato de trabalho* (Correct employment contract details), and take the following steps:

1. in *Pesquisa* (Search), click on *Trabalhador* (Worker);
2. search by *Trabalhador* (Worker);
3. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF);

4. click on *Pesquisar* (Search);
5. click on *Vínculos* (Legal Links) > *Ações* (Actions) > *Consultar vínculo* (Consult legal link);
6. access the Employment contract you wish to consult;
7. in the *Ações* (Actions) tab, click on *Corrigir dados do contrato* (Correct employment contract details);
8. insert the changes and select the reason for the correction;
9. click on *Corrigir contrato* (Correct employment contract).

Note: It is not allowed to correct the start date of the first contract associated with the legal link.

8. Can I consult and issue a Statement of Unemployment Situation?

A: Yes. For the purposes of consulting and issuing a statement of unemployment situation, you will receive two notifications in your Message box:

- **First message:** it is sent immediately after the legal link cessation and has information on your identification (name and NISS), the employer's name, the date of the legal link cessation, the reason for the legal link cessation, with an indication that you will soon receive a hyperlink so that you may issue the statement of unemployment situation.
- **Second message:** contains the hyperlink through which you can consult or issue the unemployment statement.

9. I hired a worker who did not show up at the workplace. Can I cancel the legal link with this worker?

A: Yes. If the worker does not show up for work in the month which the contract takes effect, the employer (or his/her representative) can communicate the legal link cancellation through the Social Security Portal by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit, and posting of workers) > *Consultar e anular vínculo do trabalhador* (Consult and cancel worker's legal link), and take the following steps:

1. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF) and the start date of the employment contract, then click on *Pesquisar* (Search);
2. the worker's information will appear below. Choose the reason for the cancellation and click on *Anular vínculo* (Cancel legal link);
3. confirm the cancellation;
4. the system sends a message to the employer's Message box confirming the cancellation of the worker's legal link; the message subject is: *Anulação do vínculo do trabalhador* (Cancellation of the worker's legal link).

Note: For the cancellation of legal links that started in previous months, the employer must go to the Social Security services to regularise the situation.

10. In case of replacement of a worker, how should I communicate the hiring of a new worker?

R: You can communicate the hiring of a worker who will replace another worker through the Social Security Portal by accessing the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Comunicar vínculo do trabalhador* (Communicate hiring of worker), and take the following steps:

1. If you are acting on behalf of someone else for this action, select the entity or citizen you are representing;
2. insert the worker's Social Security Identification Number (NISS) or Taxpayer Number (NIF) and date of birth. Both fields are mandatory;
3. click on *Seguinte: Contrato de trabalho* (Next: Employment contract);
4. in the *Comunicar vínculo do trabalhador* (Communicate hiring of worker) tab, fill in the Contrato de trabalho (Employment contract) section. The mandatory fields here are: *Tipo de contrato* (Type of contract), *Prestação de trabalho* (Type of Work), *Início* (Start date), *Fim* (End date), *Profissão* (Occupation) – start by writing the occupation name and the system will return the occupations' list so you can select the appropriate one –, *Remuneração Base* (Basic Remuneration)
5. in *Motivo contrato* (Employment Contract purpose) you must define one of the purposes: "*Substituição...*"(Replacement ...);
6. insert the Social Security Identification Number (NISS) of the worker to be replaced;
7. click on *Seguinte: Prestação de Trabalho* (Next: Type of work);
8. In the *Prestação de trabalho* (Type of Work) tab, you must fill in the following fields: *Local de trabalho* (Workplace) and *Enquadramento da prestação de trabalho* (coverage scheme of the work provided). The system calculates the estimated rate (%);
9. click on *Seguinte: Resumo* (Next: Summary);
10. in the *Resumo* (Summary) tab, the following details are displayed: *Identificação do trabalhador* (Worker's identification), *Contrato de trabalho* (Employment contract) and *Prestação de trabalho* (Type of Work);
11. click on *Comunicar vínculo do trabalhador* (Communicate hiring of worker);
12. in the *Comunicar vínculo do trabalhador* (Communicate hiring of worker) tab, a confirmation message will appear: *O vínculo do trabalhador foi comunicado com sucesso* (The worker's hiring has been successfully communicated), and this message is followed by information on the next steps to be taken.

Once the system processes the information, the worker's legal link to the employer is registered. When this happens, the employer receives a **message** containing the following information:

- the worker's name and Social Security Identification Number (NISS);
- the employer's identification;
- the date of effect of the legal link;
- the contribution rate applied to the salary.