



# PRACTICAL GUIDE

## POSTING OF WORKERS FROM PORTUGAL TO OTHER COUNTRIES AND PURSUIT OF ACTIVITY IN TWO OR MORE MEMBER STATES

INSTITUTO DA SEGURANCA SOCIAL, I.P.

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## **TECHNICAL FILE**

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Practical Guide – Posting of workers from Portugal to other countries and pursuit of activity in two or more Member States

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

## **A – What is it?**

The general rule establishes that a worker is subject to the Social Security legislation of the country where he/she is carrying out the activity.

Posting is the main exception to this rule, as it allows the worker to remain subject to the Social Security legislation of the country of origin, in the following situations:

- he/she is sent by the employer to another country to work on behalf of that employer for a specific period;
- he/she is a self-employed person who goes to another country to work for a specific period.

### **Exceptions**

Teleworking is not considered posting, since the applicable legislation is that of the Member State where the worker is physically carrying out the activity

Also, an exception to the general rule is when an activity is carried out alternately or simultaneously in two or more Member States of the European Union (EU):

- the employee, Member of Statutory Body, or self-employed person carries out an activity in Portugal and in another EU Member State;
- the specific case of Members of Statutory Bodies may eventually be representative of a situation where an activity is carried out simultaneously in two or more Member States when they are carrying out their activity in Portugal, as well as in another Member State of the European Union.

## **B – Who may apply?**

The posting of workers, depending on the country, may be applied by:

- employers who wish to post their workers (employees) to another country, and/or
- self-employed persons who wish to work temporarily in another country.

## **C – What is the duration?**

### **C1 Posting period**

Posting periods may vary depending on the country<sup>(1)</sup> and can be extended. During these periods, the worker remains covered by the Portuguese social security system. A worker cannot be posted to replace another worker who has ended his/her posting period.

<sup>(1)</sup> This country may or may not have a Social Security Convention with Portugal, which allows maintaining contributions and rights from the country of origin.

### **C2. When does the posting period end?**

It ends:

- on the previously established date for the end of the posting period, which is stated in the posting form;
- if the worker returns to Portugal before the previously established date for the end of the posting period.

## **D – Countries to which workers can be posted**

- European Union (EU) Member States: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden;  
  
including the EU Outermost Territories: Guadeloupe, French Guiana, Martinique, Mayotte, Réunion, Saint-Martin, the Azores, Madeira and the Canary Islands;
- European Economic Area (EEA) Member States: Iceland, Liechtenstein, and Norway;
- Switzerland;
- The United Kingdom (England, Scotland, Wales, and Northern Ireland);
- countries bound to Portugal by a Bilateral Agreement/Convention on Social Security (Andorra, Argentina, Australia, Brazil, Canada – Ontario, Canada – Quebec, Cape Verde, Chile, East Timor, India, Moldova, Morocco, Mozambique, Philippines, Tunisia, Ukraine, United Kingdom (Channel Islands), United States of America, Venezuela);
- countries bound to Portugal by a multilateral agreement/convention: Bolivia, El Salvador, Ecuador, Paraguay, Peru, Dominican Republic, and Uruguay (Multilateral Ibero-American Convention on Social Security);
- (European Convention on Social Security) – Türkiye;
- Countries not bound to Portugal by a Social Security Agreement/Convention

## **E – Posting to a EU/EEA Member State, Switzerland, and the United Kingdom**

### **E1. Who may apply?**

- Employers (for their employees);
- self-employed persons.

### **E2. Posting conditions**

Posting conditions for employees and their employers:

- the posting period cannot exceed 24 months (in exceptional and duly authorised situations the posting period may be extended to a maximum period of 5 years);
- the worker must be a national of a EU/EEA Member State or, if he/she is a third-country national, he/she must have a valid residence permit;
- the work must be carried out on behalf of the posting Employer and under its direction;
- the salary and disciplinary power remain the responsibility of the posting employer;
- a substantial part of the employer's activities must be carried out in Portugal (with a turnover equal to or higher than 25% on national territory), not limited to mere internal management;
- the worker remains under the authority and direction of the employer;
- the worker cannot be posted to replace another worker who has ended his/her posting period;

- the worker must have been subject to the Portuguese legislation in the month immediately preceding the date of the posting period beginning;
- the employer must have a valid insurance policy against accidents at work with territorial extension to the place where the activity is performed;
- in the case of a temporary work company, it must have a business permit to carry out this type of activity.
- Posting conditions for self-employed persons:
  - they must be paying their contributions to the Portuguese Social Security system (if they are not paying contributions yet, because they have started their activity less than a year ago, they must request for an early coverage by the self-employment scheme);
  - they must have been subject to the Portuguese legislation in the month immediately preceding the date of the posting period beginning;
  - they must normally carry out their activity in Portugal.

This situation is assessed using various criteria, namely:

- the turnover or green receipts issued;
- the self-employment activity was carried out in the Member State of origin for some time before the posting period (generally, a period of 2 months may be sufficient);
- maintenance of the means necessary to continue the activity in the Member State of origin after the worker's return;
- the self-employed person is paying his/her taxes in the Member State of origin;
- the self-employed person is covered by an insurance policy against accidents at work.

### **E3. How to apply for the posting of workers**

Before the posting begins, the employer or self-employed person must request to the Social Security services to issue a certificate<sup>(1)</sup> confirming that the worker remains subject to Portuguese legislation (a specific document is issued for each country of destination).

<sup>(1)</sup> A separate request must be made for each posted worker.

#### **E3.1 If the posting period is up to 24 months**

##### **E3.1.1 Where to apply**

- Through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Destacamento de trabalhadores* (Posting of workers).

The application will be examined by the Social Security services and the information on the respective approval or rejection will be sent to the employer's or self-employed person's inbox on the Social Security Online Service, in *Mensagens* (Messages). The online features available allow the following operations:

- registration of posting requests for employees;

- consultation of posting requests;
- submission of documents;
- withdrawal or cessation of a posting request;
- request for the extension of a posting period;
- issuing of documents attesting the requests made;
- issuing of Portable Document A1 after its approval.
- In person, at any Social Security Customer Information Service;
- By mail, to the Social Security District Centre of your place of residence.

### **E3.1.2 What certificate is issued to posted workers?**

- Portable Document A1

*Regulation (EC) no. 883/2004, Article 12*

### **E3.1.3 What documents are required?**

- Documents attesting that the workers have a valid insurance policy against accidents at work in the country where the activity will be carried out, which can be:
  - the insurance policy against accidents at work with the specific conditions, or
  - a statement from the insurance company specifying the coverage period and geographical scope and the worker's name.

If the employment relationship ends before the posting period ends or if the worker returns to Portugal earlier, the employer and/or the self-employed person must inform Social Security of this fact, using the previously mentioned communication channels.

- If the worker is an employee:
  - Work Contracts or subcontracting agreements (if applicable);
  - Company license, if required (construction or temporary work agencies);
  - Copies of residence permits for workers from outside the European Union;
  - A statement from the insurance company confirming that the posted workers are covered by a policy against accidents at work in the host country for the entire duration of the posting period, together with the receipt
  - VAT returns for VAT paid on services provided in Portugal, or invoices, if no current return is available.
- If the worker is self-employed:
  - Service provision contract;
  - VAT return or copies of receipts for the last 3 months, if a VAT return is not required;
  - Statement of beginning of activity;

- o A statement from the insurance company confirming that the person concerned is covered by a policy against accidents at work in the host country for the entire duration of the posting period.

### **E3.2 Posting to European Union countries – exception agreement**

In special cases and when it is in the interest of the worker, the competent institutions of the two countries concerned may provide for exceptions to the previously mentioned posting rules, by mutual agreement. For example, in situations of request for exemption from social security contributions payment in Portugal by a self-employed person who is carrying out his/her activity in 2 Member States, or in situations where the work planned is likely to last more than 24 months

**Note:** Some countries do not apply the exception agreement rule.

#### **E3.2.1 Where to apply for the exception agreement**

- Through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Destacamento de trabalhadores* (Posting of workers).

### **E3.3 Situations where an activity is carried out alternately or simultaneously in two or more Member States**

#### **E3.3.1 Where to request for the issuing of Portable Document A1?**

- Through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Transferir local de trabalho do trabalhador* (Transfer worker's place of work).

#### **E3.3.2 What certificate is issued to displaced workers?**

- Portable Document A1.

*Regulation (EC) no. 883/2004, Article 12*

### **E3.4 International transport drivers**

For international transport drivers, who work in two or more European Union countries, their employers must request Social Security to issue the Portable Document A1.

*Regulation (EC) No. 883/2004, Article 13*

#### **E3.4.1 Where to request for the issuing of Portable Document A1?**

- Through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Destacamento de trabalhadores* (Posting of workers).

## **F – United Kingdom – Withdrawal Agreement (BREXIT) and Trade and Cooperation Agreement with the European Union**

With the United Kingdom's exit from the European Union on 31 December 2020 ('Brexit'), two agreements were concluded:

- Withdrawal Agreement, applicable to citizens requesting the extension of posting periods issued until 31/12/2020;

- Trade and Cooperation Agreement, applicable to situations occurring after 01/01/2021.

The Trade and Cooperation Agreement is aimed to ensure rights for EU citizens and UK nationals after 1 January 2021. Under this Agreement, the posting of workers to the United Kingdom and *vice versa* continues to be possible for a transitional period of 15 years, provided that the respective legal conditions are met. In these cases, workers remain covered by the social protection system of the country of origin.

Portable Documents A1 for the United Kingdom must always be requested through the Social Security Online Service, whether the Withdrawal Agreement or the Trade and Cooperation Agreement applies.

**Note:** It is not possible to request an extension of posting periods to the United Kingdom beyond 24 months. Nationals from countries outside the European Union are subject to the United Kingdom's immigration rules.

## **G –Third-Country Nationals – Posting to Denmark, Iceland, Liechtenstein, Norway, United Kingdom, and Switzerland**

Regulation (EU) No 1231/2010 of 24 November 2010 extending Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009 to nationals of third countries who are not already covered by these Regulations solely on the ground of their nationality.

This Regulation does not apply to the United Kingdom, Denmark, Liechtenstein, Iceland, Norway and Switzerland. Therefore, selection of these countries is no longer available online for workers who are third-country nationals

### **G1. How to apply for the posting of workers**

#### **G1.1 Third-country nationals covered by the Withdrawal Agreement, where the posting started after 1 January 2021**

In the case of third-country nationals who were posted to work in the United Kingdom (after 01/01/2021), Denmark, Liechtenstein, Norway, Iceland and Switzerland, they continue to be subject to the Portuguese Social Security General Scheme until the end of the posting period.

*Decree-Law no. 64/93, Article 3(1)*

##### **G1.1.1 Where to apply**

Before the posting begins, the employer must notify Social Security of the posting:

- Through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter), or
- By mail, to the Social Security District Centre of the place where the company's headquarters are located.

##### **G1.2.2 Which forms must be completed?**

- In cases where there are no specific forms, the Social Security services will issue a statement confirming the posting.

##### **G1.2.3 What documents are required?**

- Documents attesting that the workers have a valid insurance policy against accidents at work in the country where the activity will be carried out, which can be:
  - the insurance policy against accidents at work with the specific conditions, or
  - a statement from the insurance company specifying the coverage period and geographical scope and the worker's name.

If the employment relationship ends before the posting period ends or if the worker returns to Portugal earlier, the employer and/or the self-employed person must inform Social Security of this fact.

## **H – Posting to a Country bound to Portugal by a Bilateral or Multilateral Agreement/Convention**

Before the posting begins, the employer or self-employed person must request to the Social Security services to issue a certificate<sup>(1)</sup> confirming that the worker remains subject to Portuguese legislation (a specific document is issued for each country of destination).

<sup>(1)</sup> A separate request must be made for each posted worker.

### **H1. How to apply for the posting of workers**

#### **H1.1 Where to apply**

- Through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter);
- By mail, to the Social Security District Centre of your place of residence;
- By mail, to the District Centre of the place where the company's headquarters are located, in the case of an employer;
- In person, at any Social Security Customer Information Service.

#### **H1.2 What documents are required?**

- Documents attesting that the workers have a valid insurance policy against accidents at work in the country where the activity will be carried out, which can be:
  - the insurance policy against accidents at work with the specific conditions, or
  - a statement from the insurance company specifying the coverage period and geographical scope and the worker's name.

If the employment relationship ends before the posting period ends or if the worker returns to Portugal earlier, the employer and/or the self-employed person must inform Social Security of this fact, using the previously mentioned communication channels.

**Note:** For Exception Agreement requests (extension of the posting period or other circumstances justifying such requests), they must be submitted to the **International Coordination Unit (*UCI - Unidade de Coordenação Internacional*)**, following the steps indicated above.

#### **H1.2.3 Who is entitled, which forms must be completed and what is the maximum duration of the posting period in these countries?**

##### **Countries bound to Portugal by Bilateral and Multilateral Agreements**

<b>Country</b>	<b>Who is entitled</b>	<b>Maximum duration of the Posting Period</b>	<b>Forms issued to Posted Workers</b>
Andorra	Employees	24 months (cannot be extended)	<b>P / AND 2</b>
Argentina	Employees	12 months (can be extended for another 12 months)	<b>PT / AR 1</b> <b>PT / AR 2</b> (extension)
Australia	Employees	48 months	<b>P-AUS 1</b>
Bolivia	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
Brazil	Employees Self-employed persons	60 months for Employees (can be extended for another 12 months) 24 months for Self-employed persons	<b>BR / PT 1</b> <b>BR / PT 02</b> (extension for Employees)
Canada - Ontario	Employees	24 months	<b>Statement</b> issued by the Social Security services
Canada - Quebec	Employees	24 months (can be extended with authorisation)	<b>POR / QUE 3</b>
Cape Verde	Employees	24 months (can be extended for another 24 months)	<b>PT / CV 1</b> <b>PT / CV 2</b> (extension)
Chile	Employees	36 months (can be extended for another 24 months)	<b>PT / CL 1</b> <b>PT / CL 2</b> (extension)
Colombia	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)

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El Salvador	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
Ecuador	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
United States of America	Employees	60 months (can be extended for another 12 months)	<b>PT / USA 1</b> <b>PT / USA 1A</b> (only for performing arts workers in short periods, e.g., touring artists)
Philippines	Employees	24 months (can be extended for another 24 months)	<b>PT/ PH 1</b> <b>PT/ PH 2</b> (extension)
India	Employees	60 months (may be extended by mutual agreement)	<b>PT / IN 9</b>
Morocco	Employees	36 months (can be extended for another 24 months)	<b>PT / MA 1</b> <b>PT / MA 2</b> (extension)
Mozambique	Employees	24 months (can be extended for another 24 months)	<b>PT / MZ 2</b> <b>PT / MZ 3</b> (extension)
Moldova	Employees	24 months (can be extended for another 24 months)	<b>PT / MD 1</b> <b>PT / MD 2</b> (extension)
Paraguay	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
Peru	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons)

			<b>IBERO 5</b> (extension)
United Kingdom - Channel Islands (Jersey, Man, Guernsey, Alderney, Herm and Jethou)	Employees	12 months (can be extended for another 12 months)	<b>PT / UK 1</b> <b>PT / UK 2</b> (extension)
Dominican Republic	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
Ukraine	Employees Self-employed persons	12 months for Employees and 6 months for Self-employed persons (can be extended for another 12 months)	<b>PT / UA 1</b> <b>PT / UA 2</b> (extension)
Uruguay	Employees Self-employed persons	12 months (can be extended for another 12 months)	<b>IBERO 3</b> (for Employees) <b>IBERO 4</b> (for Self-employed persons) <b>IBERO 5</b> (extension)
Timor Leste	Employees	24 months (can be extended for another 24 months)	<b>PT / TL 1</b> <b>PT / TL2</b> (extension) <b>PT / TL3</b> (exception agreements)
Tunisia	Employees Self-employed persons	24 months for Employees (can be extended for another 12 months) and 6 months for Self-employed persons	<b>PT / TN 01</b> <b>PT / TN 02</b> (extension)
Türkiye	Employees	12 months (can be extended for another 12 months)	<b>CE 1</b> <b>CE 2</b> (extension)

Venezuela	Employees	24 months (can be extended for another 12 months)	<b>P / VEN 1</b>
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## **I – Posting to Countries not bound to Portugal by a Bilateral or Multilateral Agreement/Convention**

If a worker is posted to a country not bound to Portugal by a bilateral or multilateral Agreement/Convention, he/she may continue to be subject to the Portuguese Social Security legislation, but this does not necessarily exempt him/her from being subject to the legislation of the country where he/she will be carrying out the activity.

### **I1. Who may apply?**

- Employers (for their employees);
- Self-employed persons.

### **I2. How to apply for the posting of workers**

#### **I2.1 If the posting period is up to 12 months**

##### **Employees**

When the employer posts a worker covered by the Portuguese Social Security system, he/she **must communicate this fact to the competent institution** within **8 days** before the posting period beginning, provided that this period does not exceed **12 months**.

##### **Self-employed persons**

Self-employed persons may continue to pay contributions in Portugal for one year without the need to submit any special application. If the posting period is extended, they may continue to pay contributions for another year, provided that an authorisation is granted via form RV 1024. It is also possible to continue paying contributions for a longer period in cases where the worker has technical knowledge or special skills that justify such an extension.

*Code of Contributory Schemes, Article 138*

##### **I2.1.1 Where to apply**

- Through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter);
- By mail, to the Social Security District Centre of the place where the company's headquarters are located, in the case of an employer;
- In person, at any Social Security Customer Information Service.

##### **I2.1.2 Which forms must be completed?**

- In cases where there are no specific forms, the Social Security services will issue a statement confirming the posting.

##### **I2.1.3 What documents are required?**

- Documents attesting that the workers have a valid insurance policy against accidents at work in the country where the activity will be carried out, which can be:
  - the insurance policy against accidents at work with the specific conditions, or
  - a statement from the insurance company specifying the coverage period and geographical scope and the worker's name.

If the employment relationship ends before the posting period ends or if the worker returns to Portugal earlier, the employer and/or the self-employed person must inform Social Security of this fact.

## **12.2 If the posting period exceeds 12 months**

When it is expected that the posted worker's professional activity, although temporary, may last for more than 12 months, the employer must request to the International Coordination Unit (*UCI – Unidade de Coordenação Internacional*) of the Social Security Institute, P.I. (*ISS, I.P. – Instituto da Segurança Social, I.P.*) to confirm that this activity is still considered temporary, attaching all the necessary supporting documents to the request.

### **12.1.1 Where to apply**

- Through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter);
- At any Social Security Customer Information Service.

### **12.1.2 Which forms must be completed?**

- **Employers:** Form RV 1021 – Application for Recognition of the temporary nature of the activity carried out by the posted worker sent by an employer from a country not bound to Portugal by an international social security instrument, in order to maintain his/her coverage by the Portuguese Social Security system (*Requerimento de reconhecimento do caráter temporário de atividade do trabalhador destacado por entidade empregadora para país não vinculado a Portugal por instrumento internacional de Segurança social para manutenção do enquadramento na Segurança social portuguesa*);
- **Self-employed Persons:** Form RV 1024 – Application for Maintenance of coverage by the Portuguese social security general scheme for self-employed persons in the case of a temporarily activity carried out in a country not bound to Portugal by an international social security instrument (*Manutenção do enquadramento no regime geral de segurança social português dos trabalhadores independentes em caso de exercício temporário de atividade em país não vinculado a Portugal por instrumento internacional de segurança social*).

### **12.1.3 What documents are required?**

- Documents attesting that the workers have a valid insurance policy against accidents at work in the country where the activity will be carried out, which can be:
  - the insurance policy against accidents at work with the specific conditions, or
  - a statement from the insurance company specifying the coverage period and geographical scope and the worker's name.

If the employment relationship ends before the posting period ends or if the worker returns to Portugal earlier, the employer and/or the self-employed person must inform Social Security of this fact.

**Note:** A confirmation document (GIQ 146) will be issued by the Portuguese Social Security, certifying that the request has been approved and that the worker remains covered by the Portuguese Social Security System.

## **J – What are the rights and duties of posted workers and their employers?**

### **J1. Rights of the posted worker:**

The posted worker continues to be entitled to the same social protection rights as if he/she was carrying out his/her activity in Portugal.

### **J2. Duties of the posted worker and his/her employer**

They must:

- Continue to pay their contributions to the Portuguese Social Security system;
- Keep the posting form in their possession so that, whenever necessary, it may be submitted to prove that the worker continues to be subject to the Portuguese Social Security system;
- Inform the Social Security services whenever there is a change of circumstances, namely:
  - the posting period has been interrupted before the end of the established period;
  - the posted worker has been transferred or started to work for another company;
  - a change of residence.

## **K – Supporting documentation**

### **K1. Applicable legislation**

#### **European Union, European Economic Area and Switzerland:**

**Regulation (EC) No. 883/2004**, as updated by Regulation (EC) No 988/2009, published in the Official Journal of the European Union, L Series, No. 200 of 7 June 2004, as amended by **Regulation (EU) No. 465/2012** of 22 May.

**Regulation (EC) No. 987/2009**, published in the Official Journal of the European Union, L Series, No. 284 of 30 October 2009, as amended by Regulation (EU) No 465/2012 of 22 May, laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.

#### **Regulation (EU) No. 1231/2010 of 24 November**

Extending Regulation (EC) No. 883/2004 and Regulation (EC) No. 987/2009 to nationals of third countries who are not already covered by these Regulations solely on the ground of their nationality – not applicable for Denmark and the United Kingdom.

**Decision A1** of 12 June 2009 of the Administrative Commission for the Coordination of Social Security Systems, published in the Official Journal of the European Union, C Series, No 106 of 24 April 2010.

**Decision A2** of 12 June 2009 of the Administrative Commission for the Coordination of Social Security Systems, published in the Official Journal of the European Union, C Series, No 106 of 24 April 2010.

**Decision A3** of 17 December 2009 of the Administrative Commission for the Coordination of Social Security Systems, published in the Official Journal of the European Union, C Series, No 149 of 8 June 2010.

**Order No. 23529/2000** (Series II) of 30 October 2000 of the Secretary of State for Social Security, establishing that all posted workers must be covered by an insurance policy against accidents at work for the entire posting period in another State.

### **Bilateral or Multilateral Agreements / Conventions:**

**Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, OJEC, 3112-2020.**

**Decree No. 12/90** (Series I) of 2 May approves the Convention on Social Security between the Portuguese Republic and the Principality of Andorra and the Administrative Agreement for the implementation of the Convention.

**Decree-Law No. 47190/66**, published in the Official Gazette of the Portuguese Republic, Series I, of 9 September 1966 – Convention on Social Security between the Portuguese Republic and the Argentine Republic and the Administrative Agreement for the implementation of the Convention, published in the Official Gazette of the Portuguese Republic, Series I, of 2 March 1972.

**Decree No. 10/2009**, published in the Official Gazette of the Portuguese Republic, Series I, of 3 April 2009.

Convention on Social Security between the Portuguese Republic and the Argentine Republic, signed in Santiago do Chile on 9 November 2007.

**Notice No. 94/2014**, published in the Official Gazette of the Portuguese Republic, Series I, of 3 October 2014 – Makes public that the formalities required for the entry into force of the Convention on Social Security between the Portuguese Republic and the Argentine Republic have been completed.

**Decree No. 11/2002**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 13 April 2002 – Convention on Social Security between the Portuguese Republic and Australia.

**Notice No. 228/2003**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 4 December 2003 — Administrative Agreement concerning the procedure for the implementation of the Convention on Social Security between the Portuguese Republic and Australia.

**Portuguese Parliament Resolution No. 54/94**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 27 August 1994 – Approves the Agreement on Social Security between the Portuguese Republic and the Federative Republic of Brazil and the respective Administrative Agreement ratified by the Presidential Decree No 67/94, published in the Official Gazette of the Portuguese Republic, Series I, of 27 August 1994.

**Portuguese Parliament Resolution No. 6/2009**, published in the Official Gazette of the Portuguese Republic, Series I, of 26 February 2009 – Approves the Agreement amending the Social Security Agreement between the Portuguese Republic and the Federative Republic of Brazil, signed in Brasilia on 9 August 2006.

**Notice No. 3968/2016**, published in the Official Gazette of the Portuguese Republic, Series II, of 23 March 2016 — Administrative Arrangement for the implementation of the Social Security Agreement between the Portuguese Republic and the Federative Republic of Brazil of 7 May 1991, as amended by the Agreement of 9 August 2006

**Decree No. 2/2005**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 4 February 2005 – Approves the Convention on Social Security between the Portuguese Republic and the Republic of Cape Verde.

**Notice No. 379/2007**, published in the Official Gazette of the Portuguese Republic, Series I, of 20 November 2007 — Administrative Agreement for the implementation of the Convention on Social Security between the Portuguese Republic and the Republic of Cape Verde.

**Decree No. 34/81**, published in the Official Gazette of the Portuguese Republic, Series I, of 5 March 1981 – Agreement on Social Security between the Portuguese Republic and Canada and the respective Administrative Arrangement for the implementation of the Agreement on Social Security concluded between Portugal and Canada on 15 December 1980, published in the Official Gazette of the Portuguese Republic, Series I, of 10 February 1981

**Ministerial Order No. 433/84**, published in the Official Gazette of the Portuguese Republic, Series I, of 3 July 1984 – Approves the Understanding on the Protection against Work Accidents and Occupational Diseases between the *Caixa Nacional de Seguros de Doenças Profissionais* and the Workmen's Compensation Board of the Province of Ontario.

**Notice from the Secretary of State for Emigration and Portuguese Communities**, published in the Official Gazette of the Portuguese Republic, Series I, of 22 September 1981 — Agreement and Administrative Arrangement on Social Security between the Government of Quebec and the Government of Portugal.

**Decree No. 61/91**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 5 December 1991 – Approves the Supplementary Agreement on Social Security between Portugal and Quebec.

**Decree No. 34/99**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 1 September 1999 – Approves the Convention on Social Security between the Portuguese Republic and the Republic of Chile.

**Decree No. 57/99**, published in the Official Gazette of the Portuguese Republic, Series I – B, of 16 December 1999 — Administrative Agreement for the implementation of the Convention on Social Security between the Portuguese Republic and the Republic of Chile.

**Decree No. 48/88**, published in the Official Gazette of the Portuguese Republic, Series I, of 28 December 1988 – Approves the Agreement on Social Security between Portugal and the United States of America.

**Decree No. 47/88**, published in the Official Gazette of the Portuguese Republic, Series I, of 26

December 1988 - Approves the Administrative Arrangement for the implementation of the Agreement on Social Security between the Portuguese Republic and the United States of America.

**Notice from the Ministry of Foreign Affairs**, published in the Official Gazette of the Portuguese Republic, Series I, of 9 March 1971 — Agreement for the exchange of diplomatic notes on Social Security between the Portuguese Government and the Government of the United States of America.

**Decree No. 16/79**, published in the Official Gazette of the Portuguese Republic, Series I, of 14 February 1979 - Approval for ratification of the Convention on Social Security between the Government of Portugal and the Government of the United Kingdom of Great Britain and Northern Ireland (applicable to the Islands of Man, Jersey, Guernsey, Alderney, Herm and Jethou).

**Notice from the Secretary of State for Emigration and Portuguese Communities**, published in the Official Gazette of the Portuguese Republic, Series I, of 25 September 1982 – Administrative Agreement for the implementation of the Convention on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of Portugal.

**Decree No. 5/2017**, published in the Official Gazette of the Portuguese Republic, Series I, of 31 January 2017 - Convention on Social Security between the Portuguese Republic and the Republic of India, signed in New Delhi on 4 March 2013.

**Notice (extract) No. 4494/2017** of the Directorate-General for Consular Affairs and the Portuguese Communities, published in the Official Gazette of the Portuguese Republic, Series II, of 27 April 2017 – Convention on social security between the Portuguese Republic and the Republic of India.

**Decree No. 27/99**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 23 July 1999, approves the Convention on Social Security between the Portuguese Republic and the Kingdom of Morocco.

**Notice No. 127/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of July 16, 2010 – Makes public the signing in Marrakesh, on 2 June 2010, of the Administrative Agreement for the implementation of the Convention on Social Security between the Portuguese Republic and the Kingdom of Morocco, of 14 November 1998.

**Notice No. 215/2000**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 15 November 2000 – Makes public that the formalities required for the entry into force of the Convention on Social Security between the Portuguese Republic and the Kingdom of Morocco, signed in Évora on 14 November 1998, have been completed.

**Decree No. 19/2011**, published in the Official Gazette of the Portuguese Republic, Series I, of 6 December 2011 — Convention on Social Security between the Portuguese Republic and the Republic of Mozambique.

**Notice No. 102/2017** from the Ministry of Foreign Affairs, published in the Official Gazette of the Portuguese Republic, Series I, of 25 July 2017 – Makes public that the formalities required for the entry into force of the Convention on Social Security between the Portuguese Republic and the Republic of Mozambique have been completed.

**Portuguese Parliament Resolution No. 108/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 24 September 2010 - Approves the Convention on Social Security between the Portuguese Republic and the Republic of Moldova, signed in Lisbon on 11 February 2009.

**Decree of the Portuguese Republic President No. 93/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 24 September 2010 - Ratifies the Convention on Social Security between the Portuguese Republic and the Republic of Moldova.

**Notice No. 1/2011**, published in the Official Gazette of the Portuguese Republic, Series I, of 17 January 2011 - Makes public that the formalities required for the entry into force of the Convention on Social Security between the Portuguese Republic and the Republic of Moldova, signed in Lisbon on 11 February 2009, have been completed.

**Notice No. 241/2011**, published in the Official Gazette of the Portuguese Republic, Series I, of 2 December 2011 - Administrative Agreement for the implementation of the Convention on Social Security between the Portuguese Republic and the Republic of Moldova.

**Portuguese Parliament Resolution No. 29/2009**, published in the Official Gazette of the Portuguese Republic, Series I, of 17 April 2009 – Approves the Convention on Social Security between the Portuguese Republic and the Republic of Tunisia.

**Notice No. 96/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 25 June 2010 – Makes public that the Administrative Agreement for the implementation of the Convention on Social Security between the Portuguese Republic and the Republic of Tunisia, and the Specific Agreement on the Reimbursement of Costs of Benefits in Kind were signed in Tunis on 23 March 2010.

**Notice No. 33/2009**, published in the Official Gazette of the Portuguese Republic, Series I, of 1 July 2009 – Makes public that the formalities for the entry into force of the Convention on Social Security between the Portuguese Republic and the Republic of Tunisia, signed in Tunis on 9 November 2006, have been completed.

**Decree No. 8/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 27 April 2010 – Approves the Convention on Social Security between the Portuguese Republic and Ukraine.

**Notice No. 78/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 4 June 2010 – Makes public that the Administrative Agreement for the implementation of the Convention on Social Security of 7 July 2009, between the Portuguese Republic and Ukraine, was signed in Lisbon on 25 September 2009.

**Notice from the Office of the Minister of Labour and Social Security**, published in the Official Gazette of the Portuguese Republic, Series I, of 1 July 1987 — Administrative Agreement between the Portuguese Republic and the Republic of Uruguay for the implementation of the Ibero-American Convention on Social Security of 26 January 1978.

**Decree No. 27/92**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 2 June 1992 – Approves the Convention on Social Security between the Portuguese Republic and the Republic of Venezuela and the respective Administrative Agreement.

**Decree No. 15/2010**, published in the Official Gazette of the Portuguese Republic, Series I, of 27

October 2010 – Multilateral Ibero-American Convention on Social Security, adopted in Santiago, Chile, on 10 November 2007.

**Decree No. 20/2014**, published in the Official Gazette of the Portuguese Republic, Series I, of 21 July 2014 - Approves the Implementation Agreement of the Multilateral Ibero-American Social Security Convention, signed in Madrid on 19 March 2013.

**Notice No. 28/2015**, published in the Official Gazette of the Portuguese Republic, Series I, of 25 March 2015 – Makes public that internal formalities for the entry into force of the Agreement for the implementation of the Multilateral Ibero-American Convention on Social Security have been completed.

**Decree No. 117/82**, of 19 October, published in the Official Gazette of the Portuguese Republic, Series I, of 19 October 1982 – Approves the European Convention on Social Security and its Supplementary Agreement.

#### **Posting to Countries not bound to Portugal by a bilateral Agreement/Convention:**

**Decree-Law No. 64/93**, published in the Official Gazette of the Portuguese Republic, Series I - A, of 5 March 1993 – Regulates the coverage by the Social Security general scheme of employees who are posted in a country to which Portugal is not bound by an International Instrument on the Coordination of Social Security systems.

**Ministerial Order No. 224/96**, published in the Official Gazette of the Portuguese Republic, Series I - B, of 24 June 1996 – Regulates the procedures necessary for the implementation of Decree-Law No 64/93 of 5 March.

#### **L – Glossary**

Portuguese acronyms and abbreviations

**UCI** – *Unidade de Coordenação Internacional* (International Coordination Unit)

**TCO** – *Trabalhador por conta de outrem* (Employee)

**TI** – *Trabalhador Independente* (Self-employed person)

**MOE** – *Membro de Órgão Estatutário* (Member of Statutory Body)

#### **M - Frequently Asked Questions**

##### **How can I go to work abroad?**

- You may be posted by your employer
- You may be hired by an employment agency duly authorised by the Portuguese Employment and Vocational Training Institute, which serves as an intermediary between job offer and job search;
- You may be hired directly by a foreign company, or
- You may go to work to a company abroad as a self-employed person.

##### **I have lost my posting form. What should I do in this situation?**

You must communicate this fact to the issuing authority and request a duplicate of the form concerned.

**Can I pay social security contributions in two countries at the same time?**

If you are working in a country bound to Portugal by a Social Security Agreement or Convention, you can only be subject to the Social Security legislation of one of these countries; therefore, you cannot pay contributions in both countries for the same period.

If the country in question is one with which Portugal has no agreement or convention, you may have to pay social security contributions in both countries; in such cases, the domestic legislation of the host country may allow you to be exempt from paying contributions there, provided that you can prove that you continue to pay contributions in Portugal (You should contact the social security authorities in that country for further information).

**I am working remotely from Portugal for a company based in another country. In which country do I have to pay my Social Security contributions? Should I request to be posted?**

In this case, you must make your registration and pay contributions to the Portuguese Social Security, because the activity is being physically carried out in Portugal.

If the company is based in a EU/EEA Member State, in Switzerland or in the United Kingdom, and the remote work period is up to 24 months, and there is a written agreement that allows remote work, this situation may be considered as **posting**.

You can apply for the **Portable Document A1** and continue to pay contributions in the country where the company is based, if that is in your interest.

If you need a Portable Document A1, you must send your request to the International Coordination Unit (*UCI – Unidade de Coordenação Internacional*)

- through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter);

*Regulation (EC) No. 987/2009, Article 21*

**I live in Portugal and I was hired by a company based in Denmark to work in several Member States. In which country do I have to pay my contributions?**

To determine which social security legislation is applicable to you (in this case Danish or Portuguese), you can submit a request:

- through the Social Security Online Service, via *Contactos e canais de atendimento* (Contacts and Service Channels) > *Balcão e-Clic* (e-Clic Counter);

**I am a musician and I am going to perform in France. Do I need to request the issuing of Portable Document A1?**

Yes, you can submit a request:

- through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Destacamento de trabalhadores* (Posting of workers).

**I live in Portugal and go to Spain every day to work. In which country do I have to pay my contributions?**

The rule that applies to your situation is the general rule, i.e., you have to pay your Social Security contributions in the Member State where you are carrying out your professional activity (Spain).

**How can I request the posting of one of my employees to a European Union country?**

You must submit your request through the Social Security Online Service, in the menu *Trabalho* (Work) > *Entrada, saída e destacamento de trabalhadores* (Entry, exit and posting of workers) > *Destacamento de trabalhadores* (Posting of workers).