



# PRACTICAL GUIDE

## CHILDCARE ALLOWANCE

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

## **TECHNICAL FILE**

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**TABLE OF CONTENTS**

A – What is it? ..... 4

B – Who is entitled? ..... 4

C – What are the entitlement conditions? ..... 4

D – How much will I receive? ..... 5

    D1. How much will I receive? ..... 5

    D2. How can I receive it? ..... 7

    D3. How to register or change your IBAN (International Bank Account Number) ..... 7

    D4. Unduly Paid Benefits ..... 8

        D4.1 How to reimburse the unduly paid amounts ..... 8

        D4.2 What should I do if I cannot reimburse the full amount in a single payment? ..... 8

        D4.3 What happens if I do not respond or do not reimburse the amount voluntarily? ..... 9

E – Granting period ..... 9

    E1. When will I start to receive the allowance? ..... 9

    E2. How long will I receive it? (granting period) ..... 9

    E3. When will the allowance payment be temporarily suspended? ..... 9

    E4. When will the allowance payment be resumed? ..... 9

    E5. When does the allowance entitlement end? (cessation) ..... 10

F – How to apply ..... 10

    F1. Where to apply ..... 10

    F2. Which forms must be completed? ..... 11

    F3. What documents are required? ..... 11

    F4. Time limit to apply ..... 12

G – Can this allowance be cumulated with other benefits? ..... 12

    G1. It can be cumulated with: ..... 12

    G2. It cannot be cumulated with: ..... 12

H – What are my duties and penalties? ..... 12

    H1. Duties ..... 12

    H2. Penalties ..... 13

I – Compensatory Benefits ..... 13

    I1. What are the entitlement conditions? ..... 13

    I2. How much will I receive? ..... 13

    I3. How can I receive it? ..... 13

    I4. How to apply ..... 13

        I4.1 Required documents ..... 14

    I5. Time limit to apply ..... 14

J - Supporting documentation ..... 14

    J1. Applicable legislation ..... 14

K - Glossary ..... 15

L - Frequently Asked Questions ..... 16

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

## A – What is it?

It is a **cash benefit** paid to persons who need to take leave from work to **provide urgent and necessary care to their children** (biological, adopted, or the children of their spouse or partner) in the event of illness or accident.

**Note:** If the son/daughter is an adult, he/she must belong to the same household as the person providing the care.

This also applies to children, regardless of age, who have a disability or chronic illness.

**Note:** Questions regarding leaves or absences must be clarified by the Authority for Working Conditions (*Autoridade para as Condições do Trabalho - ACT*) and not by Social Security. The entitlement to parental allowances depends on taking the leaves or absences provided for in the Labour Code.

## B – Who is entitled?

- Employees, domestic service workers and home workers, who pay contributions to Social Security;
- Self-employed persons who pay contributions to Social Security;
- Persons registered under the voluntary social insurance scheme, including:
  - maritime workers and national watchkeepers on vessels owned by foreign companies;
  - scientific research fellows;
- Workers in pre-retirement with reduced working hours;
- Persons who are receiving a Relative Invalidity Pension, Old-Age Pension or Survivor's Pension and working and paying contributions to Social Security.

**Note:** Host families are also entitled to the Childcare Allowance under the same conditions that apply to persons who need to take leave from work to provide urgent and necessary care to their children (biological or adopted children, or the children of their spouse or partner) in the event of illness or accident.

## C – What are the entitlement conditions?

The entitlement to the Childcare Allowance is subject to **all of the following conditions**:

### The child or young person requiring care:

- belongs to the same household as the person applying for the allowance, if he/she is **an adult**.

### The person applying for the allowance:

- submits the application within 6 months from the date he/she stopped working to provide care to the child;
- fulfils the **qualifying period**;
- the other parent is either working or unable to provide care, and has not applied for the allowance for the same reason, or
- the applicant has his/her **contributory situation regularised** on the date he/she became entitled to the allowance, in the case of a self-employed person or member of the voluntary social insurance scheme.

### What is the qualifying period?

To be entitled to the **Childcare Allowance**, you must have worked and paid contributions for **6 months** (consecutive or non-consecutive) to Social Security or to another national or foreign social protection system (provided that the periods do not overlap).

The month in which the leave begins is taken into account for the qualifying period of 6 months, provided that you have worked and paid contributions for at least 1 day in that month.

**Note:** If the months with contributions are not consecutive, there cannot be a period of 6 months or more without contributions payment. Otherwise, a new qualifying period must be completed as from the month in which there is a new salaries registration.

## D – How much will I receive?

### D1. How much will I receive?

The daily amount of the Childcare Allowance corresponds to **100% of the Net Reference Remuneration (NRR)**. However, the amount received cannot be lower than **65% of the Reference Remuneration (RR)**.

#### Notes:

- if you are residing in the autonomous regions, the amount payable is increased by 2%;
- to calculate the net reference remuneration, the gross total amount (before deductions) is reduced by the income tax (IRS) rate and the Social Security contribution rate applicable to the person receiving the benefit.

### How to calculate the Reference Remuneration (RR)

The RR is calculated in **3 steps**:

**Step 1.** Identify the salaries registered in the Social Security System in the **oldest 6 months of the last 8 months** prior to that in which you were absent from work to provide care to your child, excluding the Holiday pay, Christmas Bonus and similar payments.

In this case, you may consult your registered salaries through the Social Security Online Service, in the Menu > *Trabalho* (Work) > *Remunerações e contribuições* (Remuneration and Contributions) > *Carreira contributiva* (Contributory career).

**Step 2.** Add the salaries from the 6 months identified in Step 1;

**Step 3.** Divide the result from Step 2 by 180 days (30 days × 6 months) to obtain the daily Reference Remuneration.

**Example:** Maria has been working for several years and will begin her leave on 10 April 2025.

**Step 1.** Identify the salaries registered by Social Security in the **oldest 6 months out of the last 8 months prior** to that in which she took the leave to take care of her child;

In this case, if the leave begins in April 2025, the last 8 months prior to the leave will be from August 2024 to March 2025. From these 8 months, we choose the oldest 6, i.e., the salaries from **August 2024 to January 2025**.

**Step 2.** Add the salaries from the 6 months identified in Step 1;

| <b>Months identified in Step 1</b> | <b>Registered salary, excluding Holiday pay, Christmas bonus and similar payments</b> |
|------------------------------------|---|
| August                             | €1.000,00   |
| September                          | €1.000,00   |
| October                            | €1.100,00   |
| November                           | €1.100,00   |
| December                           | €1.200,00   |
| January                            | €1.200,00   |

In this case, the total amount of salaries from the 6 months is **€6.600,00**.

**Step 3.** Divide the result of Step 2 by 180 days (30 days × 6 months) to obtain the daily Reference Remuneration.

The calculation of the daily Reference Remuneration is the following: **€6.600,00 / 180 days = €36,67 per day.**

This amount will be used to calculate the daily value of the allowance to which you are entitled (e.g., by applying the legal percentage corresponding to the type of allowance).

**What happens if I do not have 6 months of contributions to Social Security?**

If the allowance granting is based on contributions paid to other national or foreign schemes, the Reference Remuneration (RR) is calculated according to the following **4 steps**:

**Step 1.** Identify the salaries registered in the Social Security System up to the **day before** the start of the leave, excluding the Holiday pay, Christmas bonus and similar payments;

**Step 2.** Add the salaries from the months identified in Step 1;

**Step 3.** Count the number of months with registered salaries (with paid contributions);

**Step 4.** Divide the result from Step 1 by 30 × the total from Step 2.

**Example:** João started working 3 months ago and will begin his leave on 15 April 2025.

**Step 1.** Identify the salaries registered in the Social Security System up to the **day before** the start of the leave;

In this case, if the leave starts in April 2025 and João has been working for 3 months, the months with registered contributions to Social Security are from **January 2025 to March 2025**.

**Step 2.** Add the salaries from the months identified in Step 1;

| <b>Months identified in Step 1</b> | <b>Registered salary, excluding Holiday pay, Christmas bonus and similar payments</b> |
|------------------------------------|---|
| January                            | €1.000,00   |
| February                           | €1.100,00   |
| March                              | €1.200,00   |

In this case, the total amount of salaries from the 3 months is **€3.300,00**.

**Step 3.** Count the number of months with registered salaries (with paid contributions);

João paid contributions for 3 months.

**Step 4.** Divide the result from Step 1 by 30 × the total from Step 2.

The calculation of the daily Reference Remuneration is the following: **€3.300,00 / (30 x 3 meses) = €36,67 per day.**

This amount will be used to calculate the daily value of the allowance to which he is entitled (e.g., by applying the legal percentage corresponding to the type of allowance).

## **D2. How can I receive it?**

There are **2 ways** of receiving the allowance:

- by bank transfer, or
- by postal order issued by the Portuguese postal services (*CTT*) to your address.

## **D3. How to register or change your IBAN (International Bank Account Number)**

### **1. Online**

You can register or update your IBAN online by going to the menu: *Iniciar Sessão* (Sign In) > *Perfil* (Profile) > *Conta bancária* (Bank Account) > *Consultar e decidir pedidos de alteração de conta bancária* (View and manage bank account change requests).

### **2. At any Social Security Customer Information Service**

To register or change the IBAN, you must complete the form MG 14 - *Requerimento de Registo ou Alteração de IBAN* (Application for IBAN Registration or Change) available on the Social Security Online Service in the *Formulários* (Forms) menu, and attach a bank document confirming the IBAN, which must include the name of the person submitting the application or the person entitled to the **Childcare Allowance** as the account holder.

**Note:** The IBAN will be pending validation by Social Security. Once confirmed, a notification will be sent to the *Mensagens* (Messages) menu.

### **Minimum Banking Services (SMB)**

If you still do not have a current account, you may open a Minimum Banking Services account at any bank.

The annual cost is less than 1% of the national minimum wage, which in 2026 amounts to €920,00.

For more information on Minimum Banking Services, please consult the *Portal do Cliente Bancário* ([Bank Customer Portal](#)).

#### **D4. Unduly Paid Benefits**

If you received any unduly amounts from Social Security, you must return them.

The reimbursement of unduly paid amounts can be made in several ways, and you have **30 days** to do so, as from the date you received the notification from Social Security.

**Note:** You must keep the proof of payment, as it may be requested by Social Security

*Decree-Law no. 133/88, Art. 7(5), Art. 8 and Art. 11*

##### **D4.1 How to reimburse the unduly paid amounts**

You can make the payment through:

- ATM payment reference (via *Multibanco* system);
- bank transfer;
- certified cheque, bank cheque, or cheque issued by the *Agência de Gestão da Tesouraria e da Dívida Pública IGCP, EPE* (Portuguese Treasury and Public Debt Management Agency), or postal order, sent to the Social Security District Centre of your place of residence;
- a Treasury of the Social Security Services, bringing with you the notification you received from Social Security:
  - using a debit card;
  - in cash, up to €150,00;
  - by certified cheque, bank cheque, or cheque issued by *IGCP, EPE*.

The payment document is available through the Social Security Online Service:

- in the *Pagamentos e dívidas* (Payments and debts) menu > *Posição Atual* (Current Position), or
- in the *Iniciar sessão* (Log in) menu > *Posição Atual* (Current Position).

##### **D4.2 What should I do if I cannot reimburse the full amount in a single payment?**

You can request to make the payment in monthly instalments, using one of the following methods:

- through the Social Security Online Service, in the *Pagamentos e dívidas* (Payments and debts) menu > *Valores a pagar à Segurança Social* (Amounts to be Paid to Social Security) > *Planos Prestacionais* (Instalment Plans), or
- in the *Pagamentos e dívidas* (Payments and debts) menu > *Dívidas em execução fiscal* (Debts in tax execution) > *Planos Prestacionais* (Instalment Plans).

**Note:** In this case, the instalment plan is automatically approved.

- by submitting the form MG 7 - *Requerimento - Pagamento de valores devidos à Segurança Social* (Application for Payment of Amounts Owed to Social Security),
  - by post, sent to the Social Security District Centre of your place of residence, or
  - at any Social Security Customer Information Service.

#### **D4.3 What happens if I do not respond or do not reimburse the amount voluntarily?**

If you are receiving a social benefit, up to **1/3 of that benefit** will be deducted until the full amount is recovered. You may choose to have a higher amount deducted if you prefer.

#### **We guarantee that you will receive, at least:**

- the amount of the Guaranteed Monthly Minimum Wage, which in 2026 is €920,00, for benefits granted in case of loss or reduction of employment income; if you are receiving a lower benefit amount from Social Security, no deductions will be made, or
- The Social Support Index (*IAS – Indexante dos Apoios Sociais*) value, which in 2026 is €537,13, for all other types of benefits. If you are receiving a lower benefit amount from Social Security, no deductions will be made.

## **E – Granting period**

### **E1. When will I start to receive the allowance?**

The Childcare Allowance is paid as from the 1<sup>st</sup> day of absence from work to provide care to the child.

### **E2. How long will I receive it? (granting period)**

You may receive the allowance for **up to 30 days** per year if your child is **aged 12 or under**, or **up to 15 days** per year if your child is **aged over 12**. For each child beyond the first, an additional day is granted.

**Example:** A father and a mother who are both employees and have 2 children aged 5 and 10 are each entitled to **31 days per year** (30 days + 1 additional day for the second child) to provide care to their 2 children.

**Note:** In the event of hospitalisation, if the child is aged 12 or under, or if the child has a disability or a chronic illness, the mother or father may receive the allowance for the entire duration of the hospital stay. However, both parents cannot receive it at the same time.

### **E3. When will the allowance payment be temporarily suspended?**

When your contributory situation is irregular, i.e., when you have debts to Social Security

You will stop receiving the allowance from the date on which the debt begins.

If the parent providing care to the child becomes ill, the allowance payment will be suspended for the duration of the illness, during which time the person concerned will be receiving the sickness benefit.

### **E4. When will the allowance payment be resumed?**

The allowance payment will be resumed when:

- you regularise your situation with Social Security within **3 months** after the payment has been

suspended. In this case, you are entitled to receive the outstanding amount, and the allowance continues to be paid as usual;

- you regularise your contributory situation after the time limit of 3 months, but still during the period in which you could receive the Allowance. In this case, the allowance payment will be resumed as from the day following the regularisation, but you lose the right to the amounts unpaid during the period of irregularity.

**Note:** If you have debts but are paying them in instalments under an agreement with the Social Security Services, the situation is considered regularised as long as you comply with that agreement.

- You cease to be ill and stop receiving the sickness benefit.

### **E5. When does the allowance entitlement end? (cessation)**

The entitlement to the **Childcare Allowance** ends **when at least one of the following circumstances happen:**

- You stop fulfilling at least one of the necessary conditions for entitlement to the allowance;  
For more information, see Section C – What are the entitlement conditions?
- You return to work;
- fraud occurs;
- you are working while receiving the allowance.

## **F – How to apply**

### **F1. Where to apply**

- Through the Social Security Online Service, in the *Família* (Family) menu > *Maternidade e paternidade* (Maternity and paternity) > *Pedir e consultar Subsídio de Assistência a Filho* (Apply for and consult the Childcare Allowance);
- Through the Social Security Online Service, in *Contactos e canais de atendimento* (Contacts and service channels) > *Canal digital* (Digital Channel) and taking the following steps:
  - Click on *Criar Pedido* (Create Request) > Describe the issue you wish to handle with Social Security > Click on *Seguinte: Definir Tema* (Next: Define theme);
  - Click on *Evento de Vida* (Life Event) > *Parentalidade e Adoção ou Assistência à Família* (Parenting and Adoption or Childcare) > *Assunto* (Subject) > *Subsídio por Assistência a Filho – Faltas por Doença* (Childcare Allowance – Absences due to Illness) > *Motivo* (Reason) > *Apresentar um pedido* (Submit Request) > *Confirmar Seleção* (Confirm Selection) > Read the information provided;
  - Click on *Continuar com o pedido* (Proceed with the request) > *Adicionar documento* (Add Document) > Select the relevant form and/or documents and drag them into the designated area > *Guardar documento* (Save document) > *Seguinte: Resumo* (Next: Summary);
  - *Submeter pedido* (Submit request).
- At any Social Security Customer Information Service;

- By post, sent to the Social Security District Centre of your place of residence.

## **F2. Which forms must be completed?**

- Form RP 5052 – *Requerimento de Subsídio para Assistência a Filho* (Application for the Childcare Allowance);

**Note:** The submission of this application form is not necessary for Social Security purposes if the Medical Certificate is issued by the competent services of public, private, or social healthcare providers recognised by the Ministry of Health, using the official form – Certificate of Incapacity for Work (*CIT – Certificado de Incapacidade para o Trabalho*).

- Form RP 5003 – *Requerimento de Prestações Compensatórias* (Application for Compensatory Benefits).

## **F3. What documents are required?**

- Medical certificate or hospital statement proving the illness of the child, including identification of the child and the parent providing care, as well as the start and end dates of the absence from work period;
- Medical certificate of disability if the child is aged 12 or older;  
**Note:** This certificate is not required if the child is already receiving a disability benefit;
- Medical certificate confirming that the child has a chronic illness, if aged 12 or over. This document only needs to be submitted the first time the parent applies for the allowance;
- Bank document confirming the IBAN, which must include the name of the person submitting the application as the account holder.

## **Where can the Certificate of Incapacity for Work (*CIT – Certificado de Incapacidade para o Trabalho*) be issued?**

- Health Centres of the National Health Service;
- Hospitals;
- 24-hour healthcare services (*SAP – Serviços de atendimento permanente*);
- Drug addiction prevention and treatment services;
- Competent private or social healthcare providers.

**Note:** The Health Services are required to transmit the Certificates of Incapacity for Work (CIT) electronically to Social Security, except in duly substantiated exceptional cases.

## **Updated Address**

You must always keep your address updated.

- If you do not have a Citizen Card, you must update your address:
  - through the Social Security Online Service, or
  - by submitting the form MG 2 – *Requerimento de Alteração de Dados* (Application – Change of personal details).

- If you have a Citizen Card, you must update your address:
  - via the internet, by accessing the *Portal do Cidadão* ([Citizen Portal](#)), after making your registration.

**Note:** This service allows any adult to update his/her address online easily and simultaneously in multiple public entities. Alternatively, this can also be done in person at a Citizen Shop (*Loja do Cidadão*) or at other entities that issue the Citizen Card.

You may be asked to provide additional documents by the Social Security services, in order to confirm that you meet the conditions for the Allowance.

#### **F4. Time limit to apply**

**Up to 6 months** after the 1<sup>st</sup> day of absence from work to provide care to your child.

### **G – Can this allowance be cumulated with other benefits?**

#### **G1. It can be cumulated with:**

- Solidarity Supplementary for the Elderly;
- Compensation and pensions due to occupational disease or work-related accident;
- Old-age Pension, provided that you are working and paying contributions to Social Security;
- Relative Invalidity Pension, provided that you are working and paying contributions to Social Security;
- Survivor's Pension, provided that you are working and paying contributions to Social Security;
- Pre-retirement (agreement between employee and employer that allows employees to stop working before the retirement age), provided that you are also working and paying contributions to Social Security;
- Social Integration Income.

#### **G2. It cannot be cumulated with:**

- benefits granted within the scope of the solidarity subsystem, with the exception of the Social Integration Income and the Solidarity Supplement for the Elderly;
- Employment income;
- Unemployment benefits;
- Sickness benefit.

### **H – What are my duties and penalties?**

#### **H1. Duties**

- To inform Social Security within **5 business days** of any changes that determine the end of the Childcare Allowance entitlement.

## H2. Penalties

If the duties are not fulfilled or illegal means are used to obtain undue payment of the allowance, the person concerned will be subject to the payment of fines.

## I – Compensatory Benefits

### I1. What are the entitlement conditions?

You are entitled to compensatory benefits for the Holiday pay, Christmas Bonus, or similar allowances, if you **fulfil all of the following conditions**:

- your employer has not paid the holiday pay and Christmas bonus, either in full or in part;
- the period of absence from work (leave) was **equal to or higher than 30 consecutive days**.

### I2. How much will I receive?

The amount to be received corresponds to:

- **60% of the Holiday pay and Christmas bonus value** that the employer has neither paid nor is obliged to pay, in cases where the person was ill and receiving Sickness Benefit, or
- **80% of the Holiday pay and Christmas bonus value** that the employer has neither paid nor is obliged to pay, in cases where the person concerned was on leave and receiving parental allowances. If the person concerned takes a leave to care for a child with a disability or chronic illness, the compensatory benefits amount cannot exceed 2 times the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value.

### I3. How can I receive it?

You can receive the compensatory benefits in **2 ways**:

- by bank transfer or;
- by post (postal order) to your home address.

### I4. How to apply

You can apply to the compensatory benefits:

- through the Social Security Online Service, in the *Doença* (Sickness) menu > *Cuidados na doença* (Sickness care) > *Prestação Compensatória dos Subsídios de Férias e Natal* (Compensatory Benefit for Holiday Pay and Christmas Bonus), or
- in the *Trabalho* (Work) menu > *Cuidados na doença* (Sickness care) > *Prestação Compensatória dos Subsídios de Férias e Natal* (Compensatory Benefit for Holiday Pay and Christmas Bonus);
- by submitting the form RP 5003 – *Requerimento de Prestações Compensatórias* (Application for Compensatory Benefits) together with the **required documents**:
  - by post, sent to the Social Security District Centre of your place of residence, or

- at any Social Security Customer Information Service.

#### **I4.1 Required documents**

In addition to the form RP 5003 – *Requerimento de Prestações Compensatórias* (Application for Compensatory Benefits), the following documents are also required:

- Valid identification document (e.g., Citizen Card, Identity Card, Birth Certificate, Passport, and Residence Permit);
- Bank document confirming the IBAN, which must include the name of the person submitting the application as the account holder, if you want that the payment is made by deposit into a bank account.

#### **I5. Time limit to apply**

Up to **6 months**, as from:

- 1 January of the year following the one in which the Holiday pay and Christmas bonus should have been paid by the employer, or
- the date the employment contract termination, when applicable.

**Note:** If the person entitled to the compensatory benefit dies without having applied for it, the family members entitled to the Death Grant may apply for the compensatory benefit within the time limit established for that purpose.

### **J - Supporting documentation**

#### **J1. 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.

##### **Law no. 82/2023 of 29 December**

State Budget for 2024.

##### **Decree-Law no. 139/2019 of 16 September**

Establishes the system for the implementation of host family care, a measure to promote the rights and protection of children and young people in danger.

##### **Law no. 7-A/2016 of 30 March**

Provides for a specific increase in the amount of benefits within the scope of social protection, in the events of maternity, paternity and adoption, received by residents of the autonomous regions.

##### **Ministerial Order no. 337/2004 of 31 March, as amended**

Regulates Decree-Law no. 28/2004 of 4 February, which regulates the social protection scheme in the event of illness.

##### **Decree-Law no. 91/2009 of 9 April, as amended by Decree-Law no. 53/2023 of 5 July.**

Establishes the legal framework for social protection in parenthood.

**Law no. 53-B/2006 of 29 December**

Creates the Social Support Index (*IAS – Indexante dos Apoios Sociais*) and establishes new rules for updating pensions and other social benefits from the Social Security system.

**K - Glossary**

**Chronic illness**

A long-term condition that affects various aspects of the child’s life. Symptoms worsen over time and may cause difficulties. Medical treatment options are limited.

**Qualifying period**

It is the minimum period of contributions payment to Social Security (or another mandatory social protection system) required for the entitlement to a benefit.

In the case of the **Childcare Allowance**, a person is only entitled to this Allowance if he/she has worked and paid contributions for at least 6 months (consecutive or non-consecutive) to Social Security or to another national or foreign social protection system, provided that the contribution periods do not overlap and that the other system also guarantees him/her an allowance in these situations.

If necessary, the month in which the work interruption occurs is also taken into account for the qualifying period, provided that the person concerned has worked and paid contributions for at least 1 day during that same month.

**Countries that allow the aggregation of contributory periods for the fulfilment of the qualifying period (European Union, European Economic Area, and Switzerland):**

|            |          |                |             |
|------------|----------|----------------|-------------|
| Germany    | Austria  | Belgium        | Bulgaria    |
| Cyprus     | Denmark  | Slovakia       | Slovenia    |
| Spain      | Estonia  | Finland        | France      |
| Greece     | Hungary  | Ireland        | Iceland     |
| Italy      | Latvia   | Liechtenstein  | Lithuania   |
| Luxembourg | Malta    | Norway         | Netherlands |
| Poland     | Portugal | United Kingdom | Czechia     |
| Romania    | Sweden   | Switzerland    |             |

**Countries with Agreements or Conventions with Portugal that allow the aggregation of contributory periods for the fulfilment of the qualifying period:**

|         |           |            |         |
|---------|-----------|------------|---------|
| Andorra | Brazil    | Cape Verde | Morocco |
|         | Australia | Tunisia    |         |

## **L - Frequently Asked Questions**

**During the period in which I am receiving the Childcare Allowance because I am taking care of a child that is ill or with a disability, are these periods equivalent to earnings registration with the payment of contributions?**

Yes. The days you receive the childcare allowance also count as contributory periods.

During the allowance payment period, your earnings are assumed to be equal to the reference remuneration amount.

**Do I need to declare the childcare allowance amounts I receive from Social Security for income tax purposes?**

No. Currently, the Childcare Allowance amounts received are not declared for Income Tax (IRS) purposes.

**The mother is employed, but the father does not work. In the case of illness or hospitalisation of the child, can the mother take leave from work to take care of the child and be entitled to the Childcare Allowance?**

The entitlement to the Childcare Allowance depends on the other parent being professionally active and not exercising the right to the respective allowance for the same reason.

Thus, if the father does not work and is not prevented from providing care to the child, the mother is not entitled to the Childcare Allowance when taking the leave.

In the case of Host Family Care, the same rules apply. If one of the foster carers does not work and is not prevented from providing care to the child, the other foster carer is not entitled to the Childcare Allowance when taking the leave.

**A father and a mother are both employed and have two children under the age of 12. How many days per year are they entitled to be absent from work to take care of their children in case of illness, and what is the amount of the allowance paid by Social Security?**

Each parent is entitled to take up to 30 days of leave per calendar year, plus 1 additional day for each child beyond the first. Thus, in this case, the father is entitled to up to 31 days per year and the mother also up to 31 days per year.

However, in the event of hospitalisation of the child, either parent may take leave for the entire hospitalisation period, but the entitlement to leave cannot be used simultaneously by both parents.

The allowance amount paid by Social Security corresponds to 100% of the beneficiaries' net reference remuneration.

In cases of care for sick children, if the medical certificate is issued by the competent services of the National Health Service (health centres or hospitals) using the official form - Certificate of Incapacity for Work (*CIT – Certificado de Incapacidade para o Trabalho*), it is not necessary to apply for the allowance. If the medical certificate is issued by a private doctor, the person concerned must apply for the allowance submitting form RP 5052 - *Requerimento de Subsídio para Assistência a Filho* (Application for the Childcare Allowance), accompanied by the medical certificate.