



PRACTICAL GUIDE

ALLOWANCE FOR SPECIFIC RISKS

INSTITUTO DA SEGURANÇA SOCIAL, I.P.

TECHNICAL FILE

TITLE

Practical Guide – Allowance for Specific Risks

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

A – What is it?

The **Allowance for Specific Risks** is a **cash benefit** paid to a **pregnant woman**, a **recent mother**, or a **breastfeeding mother** who is unable to work because her job poses a risk to her health and safety (e.g. being in contact with certain materials, ways of working, working conditions, or working at night).

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, including domestic workers, who pay contributions to Social Security;
- Self-employed women who pay contributions to Social Security;
- Women registered under the voluntary social insurance scheme, who:
 - work on ships of foreign companies, or
 - are scientific research fellows
- Working women in pre-retirement with reduced working hours;
- Women who are receiving a Relative Invalidity Pension, Old-Age Pension or Survivor's Pension and working and paying contributions to Social Security;
- Home working women.

C – What are the entitlement conditions?

You are entitled to the Allowance for Specific Risks if you **fulfil all of the following conditions**:

- you reside in Portugal or are treated as resident;
- you fulfil the qualifying period, i.e., you have paid **at least 6 months** (consecutive or non-consecutive) of contributions, until the day on which you stopped working because your job poses a risk to your health and safety;

Note: For this purpose, are taken into account the contributions paid to Social Security or to other national or foreign social protection schemes, provided that the contributions periods do not overlap and those schemes include parental protection.

- You are taking or have already taken the unpaid leaves or absences provided for in the Labour Code.
- your **contributory situation is regularised** on the date you become entitled to the Allowance, if you are self-employed or covered by the voluntary social insurance scheme.

- you apply for the Allowance within the established time limit, i.e., within 6 months from the first day on which you stopped working.
- If you are an employee, your employer must confirm in the form RP 5051- *Requerimento de Subsídio: Risco Clínico durante a gravidez, Interrupção da gravidez, Riscos específicos* (Application for: Allowance for Clinical Risk During Pregnancy, Allowance for Pregnancy Termination, Allowance for Specific Risks) that **it is not possible to assign you alternative tasks or a daytime work schedule**, depending on the circumstances;
- If you are self-employed or covered by the voluntary social insurance scheme, you must **provide a certificate from the occupational health doctor or the National Health Service stating that you perform night work or are exposed to risks.**

Qualifying period

To be entitled to the **Allowance for Specific Risks**, you must have worked and paid contributions for **6 months** (consecutive or non-consecutive) to

- the **Portuguese Social Security**, or
- **to other social protection schemes**, national or foreign, provided that the contributions periods do not overlap and those schemes include **parental protection**.

In order to complete the 6 months of contributions it is also taken into account:

- the month in which **you stopped working**, if 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 fulfilled as from the month in which the payment of contributions is resumed (i.e., when there is a new salaries registration);

Example 1:

Maria João began working and **paying contributions to Social Security in October 2024**.

On **10 March 2025**, she had to stop working because her job poses a risk to her health and safety; As she **had not yet completed 6 full months of contributions** by that date, the month of **March** will also be taken into account for the **qualifying period**, even if she did not work the entire month.

Example 2:

Luísa began paying contributions to the Portuguese Social Security system in **August 2024**.

On **1 November**, she stopped working because her job poses a risk to her health and safety; she has paid contributions until **30 October 2024**.

At the time she stopped working, she **had not yet completed 6 months of contributions** in Portugal. However, since she **has worked and paid contributions in France until May 2024**, **those periods of contributions will also be taken into account to complete the qualifying period.**

General Condition for the Allowance payment to Self-Employed women and women Registered under the Voluntary Social Insurance Scheme

Self-employed women and women registered under the **voluntary social insurance** scheme must have their payments to social security regularised on the date they become entitled to the Allowance.

If there are contributory debts to Social Security, the payment of the **Allowance for Specific Risks** will be suspended as from the date it was due. However, if the debt is settled within 3 months following that in which the suspension occurred, the entitlement to the Allowance is resumed.

If the debt is not regularised within that time limit, the woman loses the right to the Allowance.

However, if the debt is regularised after the time limit of 3 months, but still during the period in which the woman could receive the Allowance, the respective payment will be resumed as from the day following the regularisation date.

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.

D – How much will I receive?

D1. How much will I receive?

The daily amount of the Allowance for Specific Risks corresponds to **100% of the net reference remuneration (NRR)**, but it cannot be lower than **65% of the reference remuneration (RR)**.

Notes:

- If you live in the autonomous regions (Madeira or the Azores), this Allowance is increased by 2%.
- In order to calculate the net reference remuneration (NRR), the amounts corresponding to the income tax (IRS) rate and the Social Security contribution rate, applicable to the person that will receive the Allowance, are deducted from the total gross amount (before deductions).

Example: If you stopped working in April 2025, the calculation is based on the total salaries earned from August 2024 to January 2025.

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 the leave begins, excluding Holiday pay, Christmas bonuses and similar payments.

In this case, you can consult your registered salaries through the Social Security Portal, 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 of 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 the leave begins;

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;

Months identified in step 1	Registered salary, excluding Holiday pay, Christmas bonus and similar payments.
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.

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 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: Marta 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 Marta 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;

Months identified in Step 1:	Registered salary, excluding Holiday pay, Christmas bonus and similar payments):
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);

Marta 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 she is entitled.

D2. How can I receive it?

There are **2 modalities** of payment of this Allowance. The payment can be made

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

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

1. Through the Social Security Portal

You can register or change the IBAN through the Social Security Portal, in the menu *Iniciar Sessão* (Log In) > *Perfil* (Profile) > *Conta bancária* (Bank Account) > *Consultar e decidir pedidos de alteração de conta bancária* (Consult and decide on bank account change requests).

2. At the Social Security Customer Information Services

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 Portal 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 **Allowance for Specific Risks** as the account holder.

Note: The IBAN will be pending validation by Social Security. Once confirmed, a notification will be sent to your inbox in 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

D4.1 How to reimburse the unduly paid amount

You can make the payment through:

- ATM payment reference;
- 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 cheques, bank cheques, or cheques issued by *IGCP, EPE*.

The payment document is available on the Social Security Portal:

- 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 to 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 Portal, 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
- through the Social Security Portal, 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 you 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 Minimum Monthly 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 amount of the Social Support Index (IAS), 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.

If you are not receiving social benefits, or if you are receiving social benefits from which no deductions can be made, **the amount concerned will be recovered through tax enforcement proceedings (compulsory collection).**

E – Granting period

E1. When does the Allowance for Specific Risks start to be paid?

This Allowance is paid as from the 1st day in which you stopped working because your job poses a risk to your health and safety.

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

The Allowance for Specific Risks can be received for as long as the doctor considers it necessary to prevent the specific risks to the health of the **pregnant woman, recent mother** or **breastfeeding mother**.

Note: These days of leave due to specific risks are neither taken into account to, nor deducted from, the parental leave period to which you are entitled.

E3. When will the Allowance for Specific Risks be temporarily suspended?

This Allowance is suspended when:

- the employer assigns other tasks to the worker, that do not pose a risk to her health or safety.

E4. When does the Allowance for Specific Risks entitlement end? (cessation)

The entitlement to this **Allowance** ends when **at least one of the following circumstances happens:**

- The person concerned no longer meets at least one of the necessary conditions to be entitled to the Allowance;
- For more information, please consult section C - What are the entitlement conditions?
- Fraud occurs;
- The woman is working while receiving the Allowance;
- The woman receiving the Allowance dies (in this case, the Allowance ceases on the following day)

F – How to apply

F1. Where to apply

- Through the Social Security Portal, in the menu *Família* (Family) > *Maternidade e Paternidade* (Maternity and Paternity) > *Subsídio por Riscos Específicos* (Allowance for Specific Risks);
- At any Social Security Customer Information Service;
- By post, sent to the Social Security District Centre of the place of residence of the woman entitled to the Allowance.

F2. Which forms must be completed?

- Form 5051 – *Requerimento de Subsídio: Risco Clínico durante a gravidez, interrupção da gravidez, riscos específicos* (Application for: Allowance for Clinical Risk During Pregnancy, Allowance for Pregnancy Termination, Allowance for Specific Risks);

Note: In the case of an employee, the employer must certificate, in the form RP 5051 (Application for: Allowance for Clinical Risk During Pregnancy, Allowance for Pregnancy Termination and Allowance for

Specific Risks) the impossibility of granting her other tasks or compatible daytime working hours, as applicable.

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

Note: Self-employed women (issuing “green receipts”, or individual entrepreneurs) are not entitled to **Christmas pay** or **Holiday bonus** payments while receiving the **Allowance for Specific Risks**.

F3. What documents are required?

- Bank document confirming the IBAN, which must include the name of the person submitting the application as the account holder, if she wants that the payment is made by bank transfer.
- If the person concerned is self-employed or covered by the voluntary social insurance scheme, it is also necessary a medical certificate issued by an occupational health doctor or by an institution or service of the National Health Service, attesting that she performs night shift work or is exposed to agents, processes or working conditions that pose a risk to her health and safety.

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 Portal, 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’s 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 1st day on which the **pregnant woman, recent mother, or breastfeeding** mother stopped working.

If you submit the application after the time limit of 6 months but are still within the period in which you could receive the Allowance, the period that has elapsed after the 6 months’ time limit will be deducted.

Example: If the 1st day on which you stopped working was 1 March 2025, the time limit to apply for the Allowance ends on 31 August 2025 (6 months later) and you will receive the full amount of the

Allowance. If you apply for the Allowance on 1 October 2025, i.e., 1 month after the 6 months' time limit, it will be deducted the amount corresponding to 1 month of Allowance.

G – Can the Allowance for Specific Risks be cumulated with other benefits?

G1. It can be cumulated with:

- Solidarity Supplement for the Elderly;
- Compensation or pension due to occupational disease or work 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 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;
- Unemployment Benefits (Unemployment Benefit, Unemployment Social Benefit, Activity Cessation Allowance for Economically Dependent Self-Employed Workers, Activity Cessation Allowance for Business Owners and for Statutory Bodies Members of Legal Entities).
- Employment income;
- 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 Allowance for Specific Risks entitlement, such as changes to leave periods, unpaid absences or exemptions provided for in the Labour Code, or similar situations.

H2. Penalties:

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

I – Compensatory Benefits

I1. What are the entitlement conditions?

You are entitled to compensatory benefits for Holiday pay, Christmas Bonus or similar payments, 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 parental leave and receiving parental allowances. In situations where 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, which in 2026 is equal to €537,13.

How can I receive it?

There are **2 modalities of payment** of compensatory benefits. The payment can be made

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

I3. How to apply

You can apply to the compensatory benefits:

- through the Social Security Portal, in the menu *Doença (Sickness) > Cuidados na doença (Sickness Care) > Prestação Compensatória dos Subsídios de Férias e Natal (Compensatory Benefit for Holiday Pay and Christmas Bonus)*, or
- through the Social Security Portal, 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;

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.

Time limit to apply

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

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

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. 7/2016 of 17 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.

Decree-Law no. 91/2009 of 9 April, updated version

Establishes the legal scheme of 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.

Order no. 8847/2001 of 27 April

Excludes the months in which there is a contributory gap due to professional training during the granting of unemployment benefits, for the purposes of the qualifying period fulfilment and calculation of the reference remuneration.

K - Glossary

Agents, processes or working conditions that pose specific risks

	Physical agents	Biological agents	Chemical agents	Work processes and conditions
Pregnant women, women who have recently given birth and breastfeeding women	<p>Likely to cause foetus injury or placental abruption, including</p> <p>a) Shocks, mechanical vibrations or movements;</p> <p>b) Manual handling of loads that pose risks, particularly to the lower back, or whose weight exceeds 10 kg;</p> <p>c) Noise;</p> <p>d) Non-ionising radiation;</p> <p>e) Extreme temperatures, either cold or heat;</p> <p>f) Movements and postures, travel either inside or outside the workplace, mental and physical fatigue and other physical strains related to the performed activity</p>	Biological agents from the risk groups 2, 3, and 4	<p>a) Hazardous chemical substances and preparations:</p> <p>«R40 - possible irreversible effects»</p> <ul style="list-style-type: none"> • «R45 - may cause cancer» • «R49 - may cause cancer by inhalation» • «R63 - possible risk of harm to the unborn child during pregnancy» <p>b) Auramine;</p> <p>c) Mercury and its derivatives;</p> <p>d) Antimitotic medicines;</p> <p>e) Carbon monoxide;</p> <p>f) Hazardous chemical agents that can be absorbed through the skin;</p> <p>g) Substances or preparations released during the industrial processes listed in the following column</p>	<p>a) Manufacture of auramine;</p> <p>b) Strong acid process during the production of isopropyl alcohol;</p> <p>c) Work likely to involve exposure to:</p> <ul style="list-style-type: none"> • Polycyclic aromatic hydrocarbons found in soot, tar, pitch, fumes or coal dust; • Dust, fumes or mists produced during the calcining and electro-refining of nickel mattes; • Hardwood dust.

Pregnant women	<p>a) Ionising radiation</p> <p>b) Environments with high overpressure, namely hyperbaric chambers or underwater diving chambers</p> <p>Atmospheres with high overpressure, in particular hyperbaric chambers or underwater diving chambers.</p>	<p>Contact with transmission vectors of toxoplasma and the rubella virus, unless there is evidence that the pregnant worker has antibodies or immunity to these agents and is sufficiently protected.</p>	<p>a) Hazardous chemical substances;</p> <ul style="list-style-type: none"> • « R46 – may cause heritable genetic damage". • «R61 - risk during pregnancy with adverse effects on the offspring». • «R64 - may cause harm to breastfed children». <p>b) Lead and its compounds</p>	---
Breastfeeding women	<p>a) Ionising radiation</p> <p>b) Chemical substances "R64 – may cause harm to breastfed children"</p> <p>c) Lead and its compounds</p>	<p>a) Ionising radiation</p> <p>b) Chemical substances "R64 – may cause harm to breastfed children"</p> <p>c) Lead and its compounds</p>	---	Underground work in mines

Lactating woman

A woman who is breastfeeding.

Unborn child

A foetus; the child who is yet to be born.

Postpartum woman

A woman who has just given birth.

Qualifying period

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

In this case, a person is only entitled to the Allowance for Specific Risks if she has worked and paid contributions for at least 6 consecutive or non-consecutive months (provided that there is no interruption in the contributions payment that exceeds 6 months) to Social Security or another social protection scheme that guarantees her an allowance in these situations.

If necessary, the month in which the work interruption occurs is 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	Czech Republic
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	Cabo Verde	Morocco
	Australia	Tunisia	

Reference Remuneration

It is the value used to calculate the Allowance.

In the case of the Allowance for Specific Risks, it corresponds to the average of salaries registered in the Social Security system in the 6 oldest months of the last 8 months before the month in which you stopped working (excluding Holiday pay, Christmas bonus and similar payments).

For example, if you started the leave on 07 April 2024, the salaries taken into account for this calculation will be the salaries from August 2023 to January 2024.

L – Frequently Asked Questions

1. Do I have to declare the amounts of the Allowance for Specific Risks received from Social Security for Income Tax (IRS) purposes?

No. Currently, the **Allowance for Specific Risks** amounts received from Social Security do not need to be declared for income tax (IRS) purposes.

2. What is the difference between specific risks and clinical risk?

Specific Risks

Specific risks are related to the type of work the woman performs and involve night work or exposure to agents, processes, or working conditions that may affect her health or safety.

These risks may arise during pregnancy, after childbirth, or while breastfeeding. If the woman cannot work due to these risks, she may be entitled to the daily amount of the Allowance for Specific Risks corresponding to 100% of the net reference remuneration, and it cannot be lower than 65% of the reference remuneration (RR).

The days during which a woman is absent from work due to specific risks are not deducted from the parental leave period to which she is entitled.

Clinical risk

A pregnant woman cannot work due to health complications during pregnancy that could endanger her health or that of the baby. In such cases, she is entitled to a leave for clinical risk during pregnancy for the period recommended by her doctor and to the Allowance for Clinical Risk During Pregnancy, which corresponds to 100% of her Reference Remuneration.

The days during which a woman is absent from work due to clinical risk are not deducted from the parental leave period to which she is entitled.