


# PRACTICAL GUIDE

## UNEMPLOYMENT BENEFIT

INSTITUTO DA SEGURANÇA SOCIAL, I.P

**TECHNICAL FILE**

**TITLE**

Practical Guide – Unemployment Benefit

(6001 – v4.79)

**OWNERSHIP**

Instituto da Segurança Social, I.P. (Social Security Institute, P.I.)

**AUTHOR**

Benefits and Contributions Department

**PAGINATION**

Communication and Customer Management Department

**CONTACTS**

**Social Security Line:** +351 210 545 400 | +351 300 502 502, business days from 9:00 a.m. to 6:00 p.m.

**Appointments line:** +351 210 548 888 | +351 300 088 888, business days from 9:00 a.m. to 6:00 p.m., for personalised service, and 24 hours a day, 7 days a week for automatic service.

**Site:** www.seg-social.pt

**PUBLICATION DATE**

16 October 2026

## TABLE OF CONTENTS

A – What is it? ..... 4
B – Who is entitled? ..... 4
C – What are the entitlement conditions? ..... 5
C1. What is taken into account for the qualifying period? ..... 6
C2. What is not taken into account for the qualifying period? ..... 6
D – How much will I receive? ..... 6
D1. How much will I receive? ..... 6
D2. How is the amount of the Unemployment Benefit calculated? ..... 8
D2.1 How to calculate the reference remuneration (RR)? ..... 8
D3. Lump-sum payment of the benefit (self-employment creation) ..... 10
D4. How can I receive it? ..... 10
D5. How to register or change the IBAN (International Bank Account Number) ..... 10
E – Granting period ..... 10
E1. When does the Unemployment Benefit start to be paid? ..... 10
E2. How long will I receive it? (granting period) ..... 10
E3. When will the Unemployment Benefit be temporarily suspended? ..... 13
E4. When will the payment of the Unemployment Benefit be resumed? ..... 14
E5. When does the Unemployment Benefit entitlement end? (cessation) ..... 15
F – How to apply ..... 16
F1. Where to apply ..... 16
F2. Which forms must be completed? ..... 16
F3. What documents are required? ..... 16
F4. Time limit to apply ..... 19
F4.1 Situations where the counting of the time limit of 90 consecutive days is suspended ..... 19
F5. Increase in the amount of the benefit ..... 19
F6. Submission of the application by a representative ..... 20
F7. When am I exempt from submitting an application? ..... 20
G – Can the Unemployment Benefit be cumulated with other benefits? ..... 20
G1. It can be cumulated with: ..... 20
G2. It cannot be cumulated with: ..... 21
G3. Unemployment Social Benefit ..... 21
G4. Benefit for Suspension of Cultural Activity ..... 22
H – What are my duties and penalties? ..... 22
H1. Duties ..... 22
H1.1 Towards Social Security ..... 22
H1.2 Towards the Employment Service: ..... 22
H1.3 Can I be exempt from some duties? ..... 23
H1.4 Can I benefit from the Working Student Statute? ..... 23
H1.5 What are active job seeking activities? ..... 24
H2. Penalties ..... 25
I – Exceptional Measure to Encourage Long-Term Unemployed Persons to Return to Work (*MIRT – Medida Excecional de Incentivo ao Regresso ao Trabalho para Desempregados de Longa Duração*) ..... 26
I1. What is it? ..... 26
I2. Who is it intended for? ..... 26
I3. What are the entitlement conditions? ..... 26
I4. How much will I receive? ..... 26
I5. How to apply ..... 27
I5.1 Time limit to apply ..... 27
I6. When does the entitlement to this measure end (cessation)? ..... 27
J - Supporting Documentation ..... 27
J1. Applicable Legislation ..... 27
K - Glossary ..... 29
L – Frequently Asked Questions ..... 33

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

## A – What is it?

It is a **monthly cash benefit** paid to unemployed persons who are registered with the Employment Centre or the Employment Service of the Employment and Vocational Training Centres (hereinafter referred to as the **Employment Service**), to compensate for the loss of salary due to involuntary unemployment.

## B – Who is entitled?

- Workers covered by the Social Security General Scheme for Employees, who:
    - worked under an employment contract and became unemployed, or
    - have terminated their employment contract due to unpaid salaries;
    - domestic service workers, provided that their contributions were calculated based on a salary earned from a full-time monthly employment contract, and an agreement was submitted to the competent Social Security service, in accordance with the conditions for taking into account the effective remuneration as the basis for contributions payment;
- Invalidity pensioners covered by the Social Security General Scheme who were deemed fit for work after a disability reassessment examination and are currently unemployed;
- Basic and Secondary Education School teachers;
- Former military personnel under an employment contract or voluntary service;
- Farm workers registered with Social Security from 1 January 2011;
- Unskilled farm workers registered with Social Security until 31 December 2010, provided that:
    - they have open-ended full-time contracts and have signed a written agreement with their employer before the age of 60 to pay contributions based on their actual salary;
    - the agreement was submitted to the Social Security services;
    - the salary amount is not lower than the national minimum wage value, which in 2026 is equal to €920.00;
- Workers appointed to management positions are eligible if, at the date of the appointment, they had already been working under an employment contract by the company for at least 1 year and are covered by the Social Security General Scheme for Employees;
- Workers under an employment contract who are also managers, whether they are partners or not, in a non-profit entity, provided that they do not receive any form of remuneration for those positions.

**Note**: This guide does not include self-employed persons who provide services primarily to a single contracting entity on which they are economically dependent, nor self-employed persons with business activities, or managers and administrators of legal persons, who are also entitled to unemployment protection under specific legislation.

## C – What are the entitlement conditions?

You are entitled to Unemployment Benefit if **you meet all of the following conditions**.

You:

- live in Portugal;
- are involuntarily unemployed;
- are able and available to work;
- are registered with the Employment Centre of your place of residence;
- have applied for the benefit within 90 consecutive days after becoming unemployed;
- have a valid residence permit or other authorisation that allows you to have an employment contract, in case you are a foreign national;
- have a valid temporary protection permit, if you are a refugee or a stateless person;
- have worked under an employment contract;
- terminated your employment contract due to domestic violence and submit the respective proof of Domestic Violence Victim Status;
- are not currently working (if you work part-time as an employee or as a self-employed person, you may be entitled to Partial Unemployment Benefit, provided that your salary as employee or the relevant income earned from self-employment is lower than the amount of the Unemployment Benefit);
- are not carrying out an activity, whether remunerated or not, for the company that dismissed you and gave rise to the Unemployment Benefit entitlement, or for any affiliated companies;
- **Note:** The annual income of self-employed persons is calculated according to the Code of the Contributory Schemes of the Social Security Welfare System. It corresponds to 70% of the total value of services provided or 20% of income from the production and sale of goods, and services in hotels, catering and beverages, from the previous year.
- fulfil the qualifying period, i.e., you have at least 540 days of earnings registration in the last 36 months before the date on which you became unemployed, if you are a contracted teacher paying contributions to the *Caixa Geral de Aposentações* (Civil Servants Pension Fund) and the Social Security General Scheme for Employees, only for unemployment protection purposes. If you have worked during less than 540 days, you may be entitled to the **Unemployment Social Benefit**;

**Important:** Applications for the Unemployment Social Benefit (Initial or Subsequent) may only be submitted until **30 December 2026**:

- preferably, through the Social Security Portal, at www.seg-social.pt;
- alternatively, at any Social Security Customer Information Service.

From 31 December 2026, this benefit will no longer be available for new applications.

Current beneficiaries will continue to receive the benefit until the end of their respective entitlement periods.

- fulfil the qualifying period, i.e., if you have at least 12 months (360 days) of earnings registration in the last 24 months before the date on which you became unemployed;

  **Note:** If necessary, the periods of earnings registration under the self-employed persons' scheme are taken into account to complete the qualifying period, provided that the respective contribution rate includes unemployment protection.

### C1. What is taken into account for the qualifying period?

- All days in which you worked under an employment contract;
- Days in which you worked in the month of dismissal;
- Days in which you worked as a self-employed person, if the contribution rate includes unemployment protection;
- Paid vacation days that you were entitled to, but you have not taken;
- Days in which you received benefits from Social Security, for illness and/or parental leave, except parental social benefits;
- Days in which you worked in an **EU country, Iceland, Norway, Liechtenstein, or Switzerland** (you must submit the form **U1**, completed by the social security institution of the country/countries where you have worked);
- Days in which you worked in countries with which Portugal has social security agreements that allow contribution periods completed in those countries to be taken into account to the Portuguese unemployment benefits entitlement (you must submit the relevant form from the social security institution of the country where you worked);
- Up to 120 days in which you received Social Security benefits for illness or maternity that have determined the registration of periods equivalent to earnings registration, if you are a domestic service worker or farm worker.

### C2. What is not taken into account for the qualifying period?

- Days in which you were receiving unemployment benefits;
- Days in which you worked under a part-time employment contract or as a self-employed person, while simultaneously receiving Partial Unemployment Benefit.

## D – How much will I receive?

### D1. How much will I receive?

The daily amount of Unemployment Benefit corresponds to **65% of the reference remuneration (RR)**.

If you are a former invalidity pensioner, and now are deemed able to work:

- **If you live with family members:** you will receive **€537.13**, that corresponds to the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value in 2026;
- **If you live alone:** you will receive **€429.70** (80% of the IAS value).

**Note:** If this amount exceeds the amount of the invalidity pension you received previously, the benefit amount will be equal to the pension amount received.

**Notes:**

- The monthly amount of Unemployment Benefit **cannot be lower than €537.13 (1 × IAS)**, except if the reference remuneration net value is lower than the IAS value;
- In situations where the salaries amount used to calculate the benefit are at least equal to the minimum wage value (which in 2026 is equal to €920.00), the benefit amount cannot be **lower than €617.70** (1.15 × IAS);
- The benefit amount cannot also be higher than **€1,342.83** (2.5 × IAS) nor higher than **75% of the reference remuneration net value** used as benefit calculation base;

  **Example:** If João has a monthly reference remuneration net value of **€2,000.00**, 75% of that amount would be €1,500.00 (0.75 x €2,000.00). However, since the maximum amount allowed is €1,342.83, João would receive only that amount.
- For former invalidity pensioners, the **maximum amount is the amount of the Invalidity Pension they were receiving**.
- The reference remuneration net value is obtained by deducting, from the gross value of the reference remuneration (before deductions), the **contribution rate** (11%) of the person receiving the benefit and the **IRS (Personal Income Tax) withholding rate**.

**What is taken into account as earnings registration (registration of periods equivalent to earnings registration)?**

- If you are receiving the Unemployment Benefit, what is considered as salary for the purpose of earnings registration in the Social Security system is the reference remuneration, and this period is taken into account as if it were a normal working period. This value **cannot be higher than €4,297.04**, i.e., 8 times the Social Support Index (IAS – *Indexante dos Apoios Sociais*) value;
- If you are a former invalidity pensioner and are receiving unemployment benefits, what is considered as salary for the earnings registration in the Social Security system is the amount of the Unemployment Benefit you receive;
- If you are attending a paid vocational training course, what is considered as salary for the earnings registration in the Social Security system is the amount of the benefit you receive minus the amount you receive from the course;
- If you are receiving financial support, what is considered as salary for the earnings registration in the Social Security system is the financial support amount;

- If there was a period in which you were working and receiving financial support, simultaneously, only the work income is considered for the calculation of the new benefit.

**D2. How is the amount of the Unemployment Benefit calculated?**

The Unemployment Benefit amount is calculated in 2 steps:

**Step 1**. Calculate the reference remuneration.

**Step 2.** Multiply the result from Step 1 by 65% to obtain the amount of the Unemployment Benefit you will receive.

**D2.1 How to calculate the reference remuneration (RR)?**

The reference remuneration (RR) is calculated in **3 steps**:

**Step 1.** Identify the salaries registered with Social Security in the **oldest 12 months out of the last 14 months prior** to the month in which you became unemployed, including Holiday pay, Christmas bonus and similar payments;

In this case, you can consult your registered salaries on the Social Security Portal, in the Menu *Trabalho* (Work) > *Remunerações e contribuições* (Remunerations and Contributions) > *Carreira contributiva* (Contributory Career).

**Step 2.** Add together the salaries from the 12 months identified in Step 1;

**Step 3.** Divide the result from Step 2 by 360 days (30 days × 12 months) to obtain the daily reference remuneration.

**Example**: Ana became unemployed on 10 January 2025.

**Step 1.** Identify the salaries registered with Social Security in the **oldest 12 months out of the last 14 months prior** to the month in which she became unemployed.

In this case, if Ana became unemployed in January 2026, the 14 months prior to that month are from **November 2024 to December 2025**. From these 14 months, we select the oldest 12 months, i.e., the salaries of **November 2024 to October 2025**.

**Step 2.** Add together the salaries from the 12 months identified in Step 1;

| **Months identified in Step 1** | **Registered salaries, including Holiday pay, Christmas bonus and similar payments** |
|---|---|
| November | €1,000.00 + €1,000.00 (Christmas bonus) |
| December | €1,000.00 |

| | |
|---|---|
| January | €1,000.00 |
| February | €1,000.00 |
| March | €1,000.00 |
| April | €1,000.00 |
| May | €1,000.00 |
| June | €1,000.00 + €1,000.00 (Holiday pay) |
| July | €1,000.00 |
| August | €1,000.00 |
| September | €1,000.00 |
| October | €1,000.00 |

In this case, the total salaries amount of the 12 months, including Christmas bonus and Holiday pay, is **€14,000.00**.

**Step 3.** Divide the result from Step 2 by 360 days (30 days × 12 months) to obtain the daily reference remuneration.

Calculation of the daily reference remuneration (RR): **€14,000.00 / 360 days = €38.89 per day.**

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

In this case, the Unemployment Benefit monthly amount to be received would be: €38.89 × 30 days × 65% = €1,166.70 × 0.65 = **€758.36**.

**It is important to know the monthly amount of the benefit to verify whether the established limits are not exceeded.**

If the benefit value is €758.36, we verify that the monthly amount of the benefit is neither lower than €537.13 (1 IAS), nor exceeds €1,342.83 (2.5 × IAS), and is not higher than 75% of the reference remuneration net value [RR – Social Security contribution (11%) – applicable IRS withholding rate]. Therefore, **Ana would be entitled to this amount of Unemployment Benefit.**

To see more examples, please consult Section L – Frequently Asked Questions.

**Increase of the amount**

The daily amount of the Unemployment **Benefit** is **increased by 10%** when:

- the husband/wife or the person with whom you live in a *de facto* relationship is unemployed, (whether receiving Unemployment Benefit or not), is registered with the *Instituto de Emprego e Formação Profissional, I.P. - IEFP* (Institute of Employment and Vocational Training), and has children or equivalent dependants under his/her care;
- you are the only person responsible for the children and young people under your care.

### D3. Lump-sum payment of the benefit (self-employment creation)

You may receive the full or partial Initial Unemployment Benefit all at once, if you submit a project to create self-employment at the Employment Centre and that project is approved.

For more information, please consult the *Guia Prático* (Practical Guide): *Prestações de Desemprego – Montante Único* (Unemployment Benefits – Lump Sum Payment).

### D4. How can I receive it?

There are **2 modalities** of payment of the Unemployment Benefit. The payment can be made

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

### D5. 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) 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 **Unemployment Benefit** 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.

## E – Granting period

### E1. When does the Unemployment Benefit start to be paid?

The benefit starts to be paid as from

- the date on which the person concerned applies for it;
- the 1st day of the month following the communication that the person is able to work, in the case of former invalidity pensioners.

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

It depends on the age of the beneficiary and on the number of months with earnings registration in the Social Security system.

For **people entitled to the benefit who became unemployed** on or after 1 April 2012 and who, on 31 March 2012, did not yet fulfil the qualifying period for the Unemployment Benefit, the granting periods of the benefit are those indicated in the following table:

**Table I**

| Beneficiary's age | No. of months with earnings registration | Duration of the Unemployment Benefit | |
|---|---|---|---|
| | | Granting period | Additional period<br>for every 5 years with earnings registration in the last 20 years |
| Up to 30 years | Up to 15 months | 150 days | 30 days |
| | Between 15 (inclusive) and 24 months | 210 days | |
| | 24 months or more | 330 days | |
| Between 30 and 39 years (inclusive) | Up to 15 months | 180 days | 30 days |
| | Between 15 (inclusive) and 24 months | 330 days | |
| | 24 months or more | 420 days | |
| Between 40 and 49 years (inclusive) | Up to 15 months | 210 days | 45 days |
| | Between 15 (inclusive) and 24 months | 360 days | |
| | 24 months or more | 540 days | |
| 50 years or more | Up to 15 months | 270 days | 60 days |

| | | | |
|---|---|---|---|
| | Between 15 (inclusive) and 24 months | 480 days | |
| | 24 months or more | 540 days | |

If a person **became unemployed for the 1st time** as from 1 April 2012, and on 31 March 2012 **had already fulfilled the qualifying period for the Unemployment Benefit**, he/she may keep the more favourable granting period, considering his/her age and the period of earnings registration until that date.

See the following table with the benefit granting periods:

**Table II**

| **Beneficiary's age** | **No. of months with earnings registration** | **Duration of the Unemployment Benefit** | |
|---|---|---|---|
| | | **Granting period** | **Additional period** for every 5 years with earnings registration |
| Less than 30 years | Up to 24 months (inclusive) | 270 days | - |
| | More than 24 months | 360 days | 30 days |
| Between 30 and 39 years (inclusive) | Up to 48 months (inclusive) | 360 days | - |
| | More than 48 months | 540 days | 30 days |
| Between 40 and 44 years (inclusive) | Up to 60 months (inclusive) | 540 days | - |
| | More than 60 months | 720 days | 30 days |

| | | | |
|---|---|---|---|
| 45 years or more | Up to 72 months (inclusive) | 720 days | - |
| | More than 72 months | 900 days | 60 days |

**E3. When will the Unemployment Benefit be temporarily suspended?**

This Benefit is suspended when the beneficiary:

- receives the Allowance for Clinical Risk During Pregnancy, Pregnancy Termination Allowance, Initial Parental Allowance or Adoption Allowance;
- works as employee or self-employed person for a continuous period of less than 3 years (e.g. the person returns to work under a 6-month fixed-term contract);
- attends a paid vocational training course;

  **Note**: If the amount paid by the training course is lower than the benefit amount, the beneficiary will continue to receive the difference between the benefit amount and the amount he/she receives from the training course.

  **Example**: If a person receives Unemployment Benefit in the amount of €500.00 and the amount of €300.00 from the training course, he/she will continue to receive €200.00 from the benefit.
- leaves the country, except during the annual exemption period (e.g. one month holiday) or for medical treatment, provided it is justified; in this case, the person must notify the Employment Centre through the *Instituto de Emprego e Formação Profissional, IP - IEFP* – (Institute of Employment and Vocational Training) employment services network;
- goes abroad on a certified volunteering mission, for up to 5 years from the date of the Unemployment Benefit application;
- goes abroad as a grant holder in a community or international institution programme, or as a research fellow, for up to 5 years from the date of the Unemployment Benefit application;
- is imprisoned or under measures that deprive freedom;
- the former employer states to Social Security services the payment of not taken holidays (the benefit is temporarily suspended for the number of days corresponding to paid and not taken holidays);
- carries out a one-off act for tax purposes (e.g. a one-off, non-regular economic activity, such as issuing a "green receipt" only once without having registered with tax authorities as a self-employed person);
- starts carrying out an activity and issuing "green receipts", or under an employment contract.

  **Note**: The Unemployment Benefit is suspended even if the income received is lower than the Benefit amount. However, the person concerned may be entitled to Partial Unemployment Benefit if he/she fulfils and proves the necessary conditions.

For more information, please consult the *Guia Prático – Subsídio de Desemprego Parcial* (Practical Guide - Partial Unemployment Benefit).

### E4. When will the payment of the Unemployment Benefit be resumed?

**If you are receiving the Allowance for Clinical Risk During Pregnancy, Parental Allowance or Adoption Allowance:**

- when you communicate the end of these benefits to the Employment Centre.

**If you are working as an employee:**

- when you submit to the Employment Centre a statement from the employer proving the involuntary unemployment situation.

**If you are self-employed:**

- when you submit to the Employment Centre a proof of the end of self-employment activity.

**If the benefit was interrupted because you are working in Portugal:**

- when you register again with the Employment Service and prove that you stopped working involuntarily and/or the self-employment activity has ended, using the appropriate form, according to your situation:
  - Form RP 5044 - *Declaração de Situação de Desemprego* (Statement of unemployment situation) - for employees;
  - Form RP 5064 - *Declaração de Situação de Desemprego – Trabalhadores Independentes Economicamente Dependentes* (Statement of unemployment situation - Economically Dependent Self-Employed Persons) – for economically dependent self-employed persons;
  - Form RP 5066 - *Declaração – Trabalhadores Independentes com Atividade Empresarial* (Statement - Self-Employed Persons with Business Activity) – for individual entrepreneurs;
  - *Form RP 5082 - Declaração – Membros dos Órgãos Estatutários das Pessoas Coletivas* (Statement - Members of Statutory Bodies of Legal Persons) - for administrators or managers.

The benefit granting is only resumed if Social Security confirms that the unemployment was involuntary, based on these documents.

**If you are working abroad:**

- when you submit the specified documents to Social Security, according to the country of employment:
  - European Union, Iceland, Norway, Liechtenstein or Switzerland:
    - Statement of registration with the Employment Centre;

- Portable document U1 (available at any Social Security Customer Information Service).

- Outside the European Union:

  - Proof of employment, authenticated by the Consulate of the country where you worked.

**If you were on a volunteering mission or were a grant holder:**

- you may receive the benefit again if you present proof of the mission or the grant.

**E5. When does the Unemployment Benefit entitlement end? (cessation)**

The entitlement to the Unemployment Benefit ends when **at least one of the following circumstances happens**:

- you no longer meet at least one of the necessary conditions to be entitled to the benefit;
- For more information, please consult section C - What are the entitlement conditions?
- the benefit entitlement period expires;
- you become an invalidity pensioner;
- you reach the age to apply for the Old-Age Pension, if you have fulfilled the qualifying period required for the entitlement to this pension;
- you give false information, omit details or use fraudulent means to obtain the benefit or to influence the benefit amount;
- you fail to fulfil your duties and have your employment registration cancelled by the Employment Centre;
- you work as an employee or as self-employed person for 3 or more consecutive years (e.g. you return to work under an open-ended employment contract, which indicates labour market reintegration, and thus, it will be necessary to fulfil a new qualifying period to be entitled to the Unemployment Benefit again);
- you are abroad for more than 3 months without proof of employment;
- 5 years have passed since the date of the benefit application;
- you do not return to the country after the end of a volunteering mission;
- you do not return to the country after the end of a period as a grant holder;
- you receive a new Unemployment Benefit (e.g. you stopped receiving the benefit temporarily due to employment, but fulfilled a new qualifying period in the meantime, and may apply for a new Unemployment Benefit, provided that you meet the necessary entitlement conditions and the benefit amount is more favourable).

**Note**: If the new benefit amount is more favourable, you may choose to resume the previous benefit payment for the remaining period, within **60 days** after receiving the new Unemployment Benefit.

For more information, please consult the *Guia Prático – Pensão de Velhice* (Practical Guide - Old-Age Pension).

## F – How to apply

### F1. Where to apply

- at the Employment Service of the *Instituto de Emprego e Formação Profissional, I.P. - IEFP* (Institute of Employment and Vocational Training), when registering with that Institute;
- on the Portal of the *Instituto de Emprego e Formação Profissional, I.P. - IEFP* -;
- at the Employment Centre.

### F2. Which forms must be completed?

- Form RP 5000 – *Requerimento de Prestações de Desemprego* (Application for Unemployment Benefits); this form is completed by the employee of the Employment Service;
- Form RP 5044 - *Declaração de Situação de Desemprego* (Statement of Unemployment Situation) - issued by the employer or by the *Autoridade para as Condições de Trabalho* (Authority for Working Conditions), if the employer refuses or is unable to issue it;

  **Note:** This Statement must be submitted to the Employment Service, by the employee. If the employer issues this statement in digital format, through the Social Security Portal, when registering the end of the employment relationship, the employee is not required to submit this document.
- Form GD 18 – *Declaração de retribuições em mora* (Statement of Outstanding Salaries), issued by the employer or by the *Autoridade para as Condições de Trabalho* (Authority for Working Conditions), when the employment contract is interrupted due to outstanding salaries.

### F3. What documents are required?

**All situations:**

- 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 bank transfer;

**If the employer terminates the employment contract with just cause:**

**If the employer terminates the employment contract due to redundancy or the employee's unsuitability for the job**

Unemployment is deemed involuntary if the employee can prove that the employer informed him/her, in writing, of the need to eliminate the job position or of the intention to dismiss him/her on grounds of unsuitability, stating the respective reasons, in accordance with Articles 369 and 376 of the Labour Code;

- If the employer did not communicate the need to eliminate the job position or the intention to proceed with dismissal on grounds of unsuitability, as applicable, the employee must submit proof that legal proceedings have been initiated against the employer.

**If the employer terminates the contract by collective dismissal**

If the employer has notified the competent service of the Ministry responsible for labour matters (DGERT) of the collective dismissal procedure, no proof of compliance with the formalities relating to collective dismissal is required.

- If the employer has not made the required notifications to DGERT, unemployment is deemed involuntary if the employee proves that the employer informed him/her, or the workers' representative body, of the intention to proceed with a collective dismissal, in accordance with paragraph 3 of Article 360 or paragraphs 1 or 4 of Article 360 of the Labour Code;
- If the employer has not made any of the above-mentioned notifications, the employee must submit proof that legal proceedings have been initiated against the employer.

**If the worker terminates the employment contract with just cause:**

- Proof of legal action against the employer if the person that will receive the benefit alleges just cause for terminating the employment contract and the employer has stated a different reason in the form RP 5044 - *Declaração de Situação de Desemprego* (Statement of Unemployment Situation) – that classifies the unemployment as voluntary.

**If the worker terminates the employment contract due to domestic violence:**

- Submission of Victim Status certificate.

For more information, please consult the *Guia Prático – Licença de reestruturação familiar e respetivo subsídio para vítimas de violência doméstica* (Practical Guide - Family Restructuring Leave and respective Allowance for Victims of Domestic Violence).

**If the worker interrupts the contract due to outstanding salaries:**

- Form GD 18 – *Declaração de retribuições em mora* (Statement of Outstanding Salaries);
- Proof of the communication to the employer and to the Authority for Working Conditions.

**Note**: In this case, it is not necessary to submit the form RP 5044 - *Declaração de Situação de Desemprego* (Statement of Unemployment Situation).

**If you are a migrant worker from the European Union, Iceland, Norway, Liechtenstein or Switzerland residing in and applying for the benefit in Portugal:**

- *Documento Portátil U1* (Portable document U1) (available at any Social Security Customer Information Service).
- *Requerimento de Subsídio de Desemprego* (Application for Unemployment Benefit);

- Form GD 75/2026 – *Requerimento de Subsídio de Desemprego para Trabalhadores Migrantes* (Application for Unemployment Benefits for Migrant Workers).

**If you are a worker receiving unemployment benefits in a country of the European Union, Iceland, Norway, Liechtenstein or Switzerland and seeking work in Portugal**

- *Documento Portátil U2* (Portable document U2) (with registration in the competent Employment Service of the destination country).

**If you are receiving unemployment benefits in Portugal and intend to leave the national territory to seek work, maintaining the entitlement to benefits:**

- *Documento Portátil U2* (Portable document U2) (with registration in the competent Employment Service of the destination country and having already been registered with the Employment Centre in Portugal for at least 4 weeks after the start of unemployment).

**Note**: In this case, you must register with the Employment Service of the destination country within 7 days after arrival. If you register after that time limit, you only receive the benefit as from the date of registration.

The benefit payment is guaranteed for up to 3 months and this period can be extended for another 3 months, provided that:

- it never exceeds the total duration period of the granted benefit;
- the request is justified (e.g. you are still actively seeking employment);
- the request is submitted to Social Security up to 30 days before the end of the first period.

In addition, the benefits will continue to be paid by Portuguese Social Security, but control will be carried out by the Employment Service of the destination country, which will inform you the rules that must be followed.

The country where you are registered must communicate your registration and address (through form U009) to Portugal.

Any change that affects the entitlement to the benefit must be communicated to the competent District Centre in Portugal.

If you do not find a job and **return to Portugal within 3 or 6 months**, the benefit payment will be resumed, provided that you register with the Employment Centre again.

If you neither return nor register again until the end of that period, you lose the entitlement to the benefit, unless you can prove (through Portable Document U1) that you have been working.

**If you are a former member of the Armed Forces serving under an employment contract**

When a former member of the Armed Forces applies for a contract renewal and the request is not accepted for a reason not attributable to him/her, i.e., through no fault of his/her own (e.g. because he/she has reached the maximum contract duration period allowed), the employer must indicate this situation in Section 3 of the *Declaração de Situação de Desemprego* (Statement of Unemployment Situation) by selecting option number 19.

In such cases, the unemployment is considered involuntary, which may entitle the person to Unemployment Benefit.

When the former member of the Armed Forces does not apply for the contract renewal, the employer must indicate this in Section 3 of the *Declaração de Situação de Desemprego* (Statement of Unemployment Situation) by selecting option number 9.

In this case, the unemployment is considered voluntary and no additional statement is required.

**F4. Time limit to apply**

Up to **90 consecutive days** as from the date on which you became unemployed.

If the application is submitted **after the 90-day period**, but still within the legal period to receive the benefit, the period of delay will be deducted from the total period of benefit payment.

**Example**: If your first day without working was 1 March 2025, the time limit to apply for the Unemployment Benefit ends on 29 May 2025 (90 days later) and you will receive the benefit in full. If you applied for the Benefit on 30 June 2025, one month after the 90 day-period, one month will be deducted from your Unemployment Benefit entitlement.

**Note**: If it is necessary to submit proof of legal action against the employer, the 90-day time limit still applies. If this time limit is exceeded, the delay period will also be deducted from the total benefit entitlement period.

**F4.1 Situations where the counting of the time limit of 90 consecutive days is suspended**

The counting of the 90 consecutive days is suspended while the person entitled to the benefit is

- on sick leave (illness):
    - if lasting more than 30 days, it must be communicated and confirmed by the Disability Assessment Service. Otherwise, the counting resumes on the 31st day;
    - in case of work or traffic accident, it is only necessary to submit a statement from the insurance company confirming the period of incapacity.
- receiving:
    - Allowance for Clinical Risk During Pregnancy;
    - Pregnancy Termination Allowance;
    - Initial Parental Allowance;
    - Adoption Allowance.
- carrying out duties of **recognised public interest**;
- detained or subject to a **restraint measure that deprives the person of his/her liberty**;
- awaiting the Statement of Unemployment Situation from the Authority for Working Conditions, if the employer does not issue it.

**F5. Increase in the amount of the benefit**

You may apply for an increase in the benefit amount:

- Through the Social Security Portal under the menu ***Trabalho*** (Work) ***> Desemprego*** (Unemployment) ***> Subsídio de Desemprego*** (Unemployment Benefit) ***> Consultar e pedir majoração de Subsídio de Desemprego*** (Consult and apply for an Increase in the Unemployment Benefit).

  By completing the form RP 5059 – *Requerimento de Majoração do Montante do Subsídio de Desemprego, do Subsídio por Cessação de Atividade ou Subsídio por Cessação de Atividade Profissional* (Application for Increase in the Amount of the Unemployment Benefit, Activity Cessation Allowance or Professional Activity Cessation Allowance) and submitting it

- by mail to the District Centre of your residence area, or
- at any Social Security Customer Information Service.

**F6. Submission of the application by a representative**

The application for Unemployment Benefit or Initial Unemployment Social Benefit may be submitted by a representative if the entitled person becomes ill after becoming unemployed and is unable to go to the Employment Service.

In this situation, the representative must submit a CIT – *Certificado de Incapacidade Temporária para o Trabalho* (Certificate of Temporary Incapacity for Work) issued by a National Health Service doctor, proving the reason for his/her absence.

**If the illness continues**

If the illness persists beyond the date initially expected, the person entitled to the benefit must send an updated CIT to the Employment Service of his/her area of residence, within 5 business days.

**After recovery**

When the period of temporary incapacity ends, the person entitled to the benefit must update his/her registration with the Employment Service, also within 5 working days.

**Failure to comply with the time limits** established for submitting the CIT or updating the registration may result in a reduction of the total granting period of the Unemployment Benefit.

For more information, please consult Section H – What are my duties and penalties?

**F7. When am I exempt from submitting an application?**

It is not necessary to submit an application when:

- **the payment of a previously suspended Unemployment Benefit is resumed:** the person concerned must be registered as a jobseeker with the Employment Centre and have the employer's statement proving the unemployment situation, in the case of employees.

## G – Can the Unemployment Benefit be cumulated with other benefits?

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

- Supplementary grant paid during socially necessary work (persons that carry out socially necessary work promoted by the Employment Service are entitled to receive more 20% of the

Social Support Index (*Indexante dos Apoios Sociais* - IAS) value, which in 2025 is equal to €537.13);

- Compensation and pensions for professional risks (occupational diseases and work accidents) and similar payments (e.g. for persons with disabilities from the Armed Forces);
- Exceptional Measure to Encourage the Return to Work for Long-Term Unemployed persons;
- Social Inclusion Benefit.

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

- Other benefits that compensate for salaries loss (Sickness Benefit, Initial Parental Allowance, or Adoption Allowance);
- Pensions granted by Social Security or another mandatory social protection system, including the civil servants' scheme and foreign Social Security systems;
- Survivor's Pension and Partial Invalidity Pension, when the respective amount is higher than the Social Support Index (*Indexante dos Apoios Sociais* – IAS) value;
- Pre-retirement and other regular payments (e.g. rents) made by the employer due to the employment contract termination;
- Primary Informal Carer Allowance.

**G3. Unemployment Social Benefit**

If you do not fulfil the qualifying period for the Unemployment Benefit, you may be entitled to the **Initial Unemployment Social Benefit** if you meet the necessary entitlement conditions.

For more information about the entitlement conditions and the Benefit, please consult the *Guia Prático - Subsídio Social de Desemprego, Inicial ou subsequente ao Subsídio de Desemprego* (Practical Guide – Unemployment Social Benefit – Initial or subsequent to Unemployment Benefit).

If you have already received all of the Unemployment Benefit to which you were entitled and are still unemployed, you may be entitled to the **Subsequent Unemployment Social Benefit**, provided that you meet the necessary entitlement conditions.

For more information about the entitlement conditions and the Benefit, please consult the *Guia Prático - Subsídio Social de Desemprego, Inicial ou subsequente ao Subsídio de Desemprego* (Practical Guide – Unemployment Social Benefit – Initial or subsequent to Unemployment Benefit).

**Important:** Applications for the Unemployment Social Benefit (Initial or Subsequent) may only be submitted until **30 December 2026**:

- preferably, through the Social Security Portal, at www.seg-social.pt;
- alternatively, at any Social Security Customer Information Service.

**If you do not submit your application until 30 December**, you will lose your entitlement to this benefit. In that case, you may apply for the Single Social Benefit.
From 31 December 2026, these social benefits will no longer be available for new applications.

Current beneficiaries will continue to receive the benefits until the end of their respective entitlement periods.

### G4. Benefit for Suspension of Cultural Activity

Receiving the Benefit for Suspension of Cultural Activity does not prevent the person concerned from being entitled to Unemployment Benefit, provided that he/she meets the necessary entitlement conditions.

However, if the person receives the two benefits at different times, the months during which he/she received the Benefit for Suspension of Cultural Activity in the last 36 months will be deducted from the Unemployment Benefit granting period.

For more information, please consult the *Guia Prático – Estatuto dos Profissionais na Área da Cultura* (Practical Guide - Statute of Cultural Sector Professionals).

## H – What are my duties and penalties?

### H1. Duties

#### H1.1 Towards Social Security

- Inform Social Security within **5 business days** of
    - any situations that cause the temporary suspension or determine the end of the benefit entitlement;
    - the court's decision in the case of legal proceedings against the contracting entity (e.g. when the contract ends due to just cause and there is disagreement between the parties).

**Note**: This information must be communicated to Social Security by completing the form GD 63 – *Declaração de alterações* (Statement of Changes) and submitting it

- by mail to the District Centre of your place of residence, or
- at any Social Security Customer Information Service, or
- by e-mail, sent via the Social Security Portal, to communicate the start of a professional activity as an employee (*EACO*), for the purpose of interrupting the unemployment benefits.

#### H1.2 Towards the Employment Service:

You must:

- Accept suitable full-time employment;
- Accept and comply with the Personal Employment Plan;
- Inform the Employment Service, within 5 business days from the date on which you become aware of the situation, if you:
    - change your address;
    - travel abroad, indicating how long you will be absent;
    - become ill;

      **Note**: You must submit the CIT – *Certificado de Incapacidade Temporária para o Trabalho* (Certificate of Temporary Incapacity for Work), issued by the National Health Service, within **5 business days** after you became ill, to the Employment Service. If

you are summoned by the Employment Service, but cannot attend due to illness, you must submit the CIT within **5 consecutive days** from the date of the missed appointment, in order to justify your absence.

- start receiving the Allowance for Clinical Risk During Pregnancy, the Pregnancy Termination Allowance, the Initial Parental Allowance or the Adoption Allowance, indicating the start and end dates of the benefit;
- become temporarily unable to work in order to provide urgent and essential care to children, adopted children or stepchildren under 12 years of age, or to persons with disabilities.

  **Note**: You must submit the CIT – *Certificado de Incapacidade Temporária para o Trabalho* (Certificate of Temporary Incapacity for Work), issued by the National Health Service (SNS), (initial certificate and any extensions).

Citizens from countries that are not members of the European Union, and from Iceland, Norway, Liechtenstein or Switzerland must maintain a valid residence or stay permit that allowed them to register with the Employment Centre. Otherwise, their employment registration may be cancelled.

### H1.3 Can I be exempt from some duties?

Yes. Each year, you may be exempt, for a period of **30 consecutive days**, from fulfilling the following duties:

- accepting suitable employment, socially necessary work, vocational training and other active employment measures in effect;
- accepting and complying with the Personal Employment Plan (PPE);
- actively seeking employment, according to the PPE, and prove that to the Employment Service;
- attending appointments in the dates and locations scheduled by the Employment Service for assessment, monitoring, and control.

To benefit from this exemption, you must communicate to the Employment Service, **at least 30 consecutive days in advance**, the period during which you wish to be exempt.

If you do not make that communication within the established time limit, you may not claim that any failure to comply with any duty occurred during the annual exemption period.

### H1.4 Can I benefit from the Working Student Statute?

Yes, if on the date your employment contract ended (i.e., when you became unemployed), you were already covered by the Working Student Statute.

### What is required?

You must provide proof of this statute when submitting your unemployment benefits application, so that any absences may be justified. Otherwise, you will not be able to invoke this statute at a later date.

The same applies to unemployed persons who begin their studies while receiving unemployment benefits. In these cases, they must submit the proof immediately after starting their studies.

**Note**: The Working Student Statute is provided for in the Labour Code and applies, with the necessary adjustments, to unemployed persons. This statute can only be used to justify absences or failures to comply with duties towards the Employment Service, and only on the days of examinations or the day preceding them.

### H1.5 What are active job seeking activities?

These are all the actions taken by a person entitled to Unemployment Benefit in order to find a job, such as:

- Written responses to job advertisements;
- Responses or attendance to job offers disclosed by the Employment Service, the media, or by any other means;
- Submission of spontaneous job applications;
- Actions aimed at creating self-employment or a new business initiative;
- Responses to online job offers;
- Registration of a *curriculum vitae* on internet websites;
- Attending job interviews or selection procedures;
- Registering with recruitment and selection companies, temporary work companies and private employment agencies.

**How to prove active job seeking activities**

- **Proof of spontaneous job applications**, by submitting copies of letters, email records, originals of companies' responses to applications, or any other evidence deemed valid by the Employment Service;

  **Note**: A sworn statement may also be accepted, in exceptional circumstances.

- **Proof of response to job advertisements**, by submitting copies of advertisements showing the publication date, even if handwritten, copies of letters and attachments, with date, originals of responses from companies to applications, or any other evidence deemed valid by the Employment Service;

  **Note**: A sworn statement may also be accepted, in exceptional circumstances.

- **Proof of attendance at job interviews,** by submitting a declaration of attendance issued by a representative or employee of the company, validated by signature;

  **Note**: If it is not possible to obtain such declaration, a sworn statement may be accepted, provided that it identifies the company and includes contact details for verification by the Employment Service.

- **Proof of actions aimed at creating self-employment or a business,** where no support has been provided by the Institute of Employment and Vocational Training (IEFP, IP), by submitting the original or a copy of the application already submitted, or evidence of subsequent steps taken until approval, such as registration of start of a business activity with the Tax Authority, and/or documentation relating to the creation of a company through the "*Empresa na hora"* (creation of a company on the spot) service;

- **Proof of participation in actions designed to facilitate access to the labour market,** by submitting a document issued by the organising body, with its identification, as well as the date and location of the action, and the participant concerned;
- **Proof of participation in training actions promoted by entities outside the IEFP, IP,** by submitting a document of registration or attendance;
- Responses received from employers;
- Proof of contacts made with employers;
- Copy of advertisements placed, with visible dates and locations.

**H2. Penalties**

If the duties are not fulfilled or illegal means are used to obtain the benefit, you will be subject to the reimbursement of the benefit amounts and to the payment of fines; the same applies if you work while receiving Unemployment Benefit, even if you receive no salary for that work.

If you do not communicate the start of a new professional activity, **you may be unable to receive the Benefit for a period of up to 2 years.**

If the **employer** does not submit the statements of unemployment, he/she will also be subject to fines; the amount of the fine is reduced by half for employers with up to 5 employees.

**You lose the right to the benefit and your registration with the Employment Service is cancelled if, without justification, you:**

- refuse a suitable job offer;
- refuse, unjustifiably drop out of, or are excluded from:
  - vocational training, or
  - socially necessary work, or
  - active employment measures;
- refuse the creation of the Personal Employment Plan (*Plano Pessoal de Emprego* - PPE), either in person or by failing to attend the meeting scheduled for the PPE creation;
- do not attend appointments, arranged directly by the Employment Service or through the Professional Integration Offices (*Gabinetes de Inserção Profissional* - GIP), after having already received a written warning;
- do not attend an appointment in another entity indicated by the Employment Service (e.g. for an interview);
- have a 2nd unjustified absence.

**Note**: You have up to **5 consecutive days** from the date of absence to justify it. If your registration is cancelled, you can only register again after **90 consecutive days** from the date of cancellation.

## I – Exceptional Measure to Encourage Long-Term Unemployed Persons to Return to Work (*MIRT – Medida Excecional de Incentivo ao Regresso ao Trabalho para Desempregados de Longa Duração*)

### I1. What is it?

It is a **measure** granted to long-term unemployed persons to encourage them to return to work. This measure allows the partial cumulation of the Unemployment Benefit with employment income, until the Unemployment Benefit entitlement ends.

### I2. Who is it intended for?

It is intended for unemployed persons registered under the Social Security General Scheme who have been receiving Unemployment Benefit for **more than 12 months** and start working under a full-time employment contract.

### I3. What are the entitlement conditions?

You are entitled to this measure if **you meet all the following conditions**:

You

- are in a situation of long-term unemployment;
- it is the first time you benefit from this measure;
- have received 12 months of Unemployment Benefit at the start date of the employment contract;
- have started to work under a full-time employment contract in one of the following modalities:
    - open-ended employment contract;
    - fixed-term employment contract, with a duration of 12 months or more;
    - non-fixed-term term employment contract, with a foreseeable duration of 12 months or more;
- the salary you receive is equal to or lower than the reference remuneration used to calculate the Unemployment Benefit;
- are not working for the company that dismissed you (which led to your entitlement to the Unemployment Benefit), nor for a company or business group linked to that company.

### I4. How much will I receive?

This measure allows the partial accumulation of the Unemployment Benefit with work income, as follows:

- **For open-ended employment contracts:**
    - **65%** between the 13th and 18th month of the Unemployment Benefit;
    - **45%** between the 19th and 24th month of the Unemployment Benefit;
    - **25%** between the 25th month and the end of the Unemployment Benefit.
- **For fixed-term employment contracts (duration of 12 months or more) or non-fixed term contracts (foreseeable duration of 12 months or more):**

- **25%** between the 13th month and the end of the Unemployment Benefit entitlement.

**I5. How to apply**

You can apply for the measure through the Social Security Portal:

- in the menu *Trabalho* (Work) > *Desemprego* (Unemployment) > *Medida Excecional de Incentivo ao regresso ao Trabalho para Desempregados de Longa Duração* (Exceptional Measure to Encourage Long-Term Unemployed Persons to Return to Work), or
- in the menu *Fundos e Programas* (Funds and Programmes) > *Desemprego* (Unemployment) > *Pedir Medida Excecional* (Apply for Exceptional Measure);
- through the form GD 67 – *Requerimento da Medida Excecional de Incentivo ao Regresso ao Trabalho para Desempregados de Longa Duração* (Application for the Exceptional Measure to Encourage Long-Term Unemployed Persons to Return to Work), accompanied by the **required documents**, and submitting it:
    - by mail to the District Centre of your residence area, or
    - at any Social Security Customer Information Service.

**I5.1 Time limit to apply**

**It is recommended that you apply immediately after the signing of the part-time employment contract**, so that the Unemployment Benefit is not interrupted.

However, the maximum time limit to submit the application is **90 consecutive days** from the date of the employment contract.

**I6. When does the entitlement to this measure end (cessation)?**

The entitlement to this measure ends when:

- the total period of the Unemployment Benefit has been reached;
- the salary amount under the new employment contract becomes higher than the reference remuneration used to calculate the benefit;
- the employment contract ends.

If you sign a new employment contract (with the same conditions) **up to 5 business days** after the end of the previous one, the measure will continue without interruption, provided that there is still a remaining period of Unemployment Benefit entitlement available.

**It is foreseen that this measure is in force until 31 December 2026.**

## J - Supporting Documentation

**J1. Applicable Legislation**

**Decree-Law no. 166/2026 of 13 August**

Establishes the Single Social Benefit within the scope of the solidarity subsystem and repeals unemployment social benefits.

**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. 55-A/2025 of 22 July**

Amends the Personal Income Tax Code.

**Order no. 236-A/2025 of January 6**

Approves the withholding tax tables applicable to employment income and pensions received by residents in mainland Portugal, to be in force during the year 2025.

**Decree-Law no. 105/2021 of 29 November**

Approves the Statutes of the professionals of the cultural sector.

**Decree-Law no. 76/2018 of 11 October**

Regulation on Incentives for Military Service Provision under the Special Contract Scheme (RCE), Contract Scheme (RC), and Volunteer Scheme (RV).

**Decree-Law no. 75/2018 of 11 October**

Amends and republishes Decree-Law no. 130/2010 of 14 December, which approves the Special Contract Scheme (RCE) for military service provision.

**Order no. 13263/2013, published in the Official Gazette, 2nd Series, of 17 October**

Approves the new model for the Statement of Unemployment Situation.

**Decision no. 1/2012 of 31 March**

Agreement between the Member States of the European Community and the Swiss Confederation on the free movement of persons.

**Decision of the EEA Joint Committee, no. 76/2011 of 1 July 2011**

Agreement between the Member States of the European Community and Iceland, Liechtenstein, and Norway on the free movement of persons.

**Regulation (EC) no. 883/2004 and Regulation (EC) no. 987/2009**

**Law no. 110/2009 of 16 September**, updated version

Code of Contributory Schemes of the Social Security Welfare System (*Código dos Regimes Contributivos do Sistema Previdencial de Segurança Social*).

**Ministerial Order no. 128/2009 of 30 January**, updated version

**Ministerial Order no. 1301/2007 of 3 October**

Establishes the Appeals Commission for decisions cancelling registration with the Employment Centre.

**Ministerial Order no. 8-B/2007 of 3 January**, updated version

**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.

**Decree-Law no. 220/2006 of 3 November**

General scheme of social protection in unemployment for employees.

**Law no. 105/2009 of 14 September [Art. 1(f) and Article 25]**

Entitlement to unemployment benefits due to suspension of the employment contract for overdue remuneration (unpaid salaries).

**Decree-Law no. 67/2000 of 26 April**

Establishes the Unemployment Protection for Teachers under an employment contract, in public education and teaching establishments.

**Order no. 4001/99, published in the Official Gazette, 2nd Series of 25 February**

Unemployment protection for workers on service commission.

**Decree-Law no. 93/98 of 14 April**

Unemployment protection for former workers in the customs sector.

**Order no. 332/97, published in the Official Gazette, 2nd Series, of 13 May**

Extends the scheme established by **Order 8/SESS/86** to disabled military personnel receiving invalidity pensions granted due to the reduction or loss of earning capacity occurred during the compulsory military service.

**Order no. 8/SESS/96**

It makes the retirement pension due to incapacity of disabled members of the Armed Forces equivalent to a work accident pension.

**Decree-Law no. 46/93 of 20 February**

Unemployment protection in situations where the person entitled to the benefit has also worked abroad.

## K - Glossary

A household is defined as a group of persons living together in common economy, with the following ties with each other:

- Spouse or *de facto* partner for more than two years;
- Adult relatives and kin, in straight line and in collateral line, up to the 3rd degree: parents; parents-in-law; stepfather/stepmother, children, stepchildren, son-in-law/daughter-in-law, grandparents, grandchildren, brothers/sisters, brothers-in-law/sisters-in-law, uncles/aunts, nephews/nieces, great-grandparents, great-grandchildren.
- Minor relatives and kin, in straight line and in collateral line (there is no limit to the degree of kinship).
- restricted adoptees and minors judicially or administratively entrusted to a household member.

**Notes:**

- the household concept for the Means-Testing is similar to the domestic household concept (people living in the same house and bound by family ties). However, there are exceptions; the following persons are not considered as household members:
    - persons bound by a contractual relationship (e.g. the person is accommodated in the house or has rented part of the house);
    - persons working for a household member;
    - persons staying in the house for a short time;
    - persons living in the household against their will due to physical or psychological coercion.
- children and young people accommodated in Care Centres are considered separately.

**Date of Unemployment**

The day immediately following the date of the employment contract cessation.

**Involuntary Unemployment**

The end of the employment contract is deemed to be a situation of involuntary unemployment when:

- the employment contract termination results from the employer's initiative;
- the employment contract ends and the worker does not start receiving a pension;
- the employment contract termination results from the worker's initiative, but with just cause;
- the professional activity is interrupted by decision of an employee with Domestic Violence Victim Status;
- there is an agreement between the company and the worker to terminate the employment contract due to restructuring or financial difficulties of the company;
- the employee was retired due to invalidity but is considered able to work following a review examination.

**Long-Term Unemployed**

A person who has been registered with the Employment Service, as unemployed, for more than 12 months.

**Suitable Employment**

A job is considered suitable when it simultaneously meets the following criteria:

- guarantees at least the national minimum wage, which in 2026 is equal to €920.00, and meets the other conditions provided for by law;
- includes tasks that the person is capable of performing, taking into account his/her physical condition, education level, experience, skills, and vocational training, even if it is in a different area from his/her previous job;
- guarantees a gross salary (before deductions) equal to or higher than the amount of the Activity Cessation Allowance, if the job offer is made:

- during the **first 12 months** of the benefit: the salary must be equal to or higher than the amount of the Activity Cessation Allowance + 10%;
- as **from the 13th month** of the unemployment benefit: the salary must be equal to or higher than the amount of the Activity Cessation Allowance.

**Note**: A job is always considered suitable if it guarantees a gross salary (before deductions) equal to or higher than the gross salary of the last job of the person concerned.

- public transport expenses (round trip between home and work) must meet one of the following conditions:
  - they do not exceed **10%** of the gross salary (before deductions);

    **Example**: Laura earns €750.00 per month. The maximum amount she can spend on transport is €75.00.
  - they are equal to or lower than the expenses incurred in the previous job;
  - they are paid by the employer, or the employer provides free transport.
- The average daily commuting time between home and work must be:
  - **less than 25%** of the daily working hours;

    **Example**: Joel works 8 hours a day. The commuting time (to and from work) cannot be higher than 2 hours.
  - less than 20% if the person concerned has minor children or dependants;

    **Example:** Carla works 8 hours a day and has minor children. The commuting time (to and from work) cannot be higher than 1 hour and 36 minutes.

**Note**: If that time exceeds 25%, it can only be acceptable if it is less than the commuting time of the previous job.

**Personal Employment Plan** (*Plano Pessoal de Emprego* - PPE)

The PPE is a plan that helps unemployed persons to find work, by defining the steps for their (re)integration into the labour market.

It is prepared together with the career manager if the registration is made in person, or autonomously by the unemployed person if the registration is made online through the *Netemprego* (Employment Portal) and later validated by the Employment Service.

The PPE includes:

- Actions aimed at obtaining employment;
- Minimum requirements for active job seeking;
- Other monitoring and assessment actions carried out by the Employment Service.

The PPE can be changed by the Employment Service and ends when:

- The unemployed person finds a job;
- The registration with the Employment Service is cancelled.

**Qualifying Period**

It is the minimum period of contributions payment to Social Security that is necessary to be entitled to a benefit.

**Reference Remuneration**

It corresponds to the average of all salaries stated to Social Security in the first 12 months of the last 14 months before the person concerned became unemployed.

For example, if the person concerned became unemployed on 7 January 2025, the average of salaries taken into account will be the average of salaries from 1 November 2023 to 31 October 2024.

**Socially Necessary Work**

Activities for social purposes and of collective interest promoted by public or private non-profit entities.

Persons receiving Unemployment Benefit may be called by the Employment Service to perform this type of activities, and in that case they will receive, in addition to the Unemployment Benefit, a supplementary monthly grant amounting to 20% of the Social Support Index (*Indexante dos Apoios Sociais* - IAS) value.

**Reference Remuneration Net Value**

It corresponds to the Reference Remuneration minus the deductions for Social Security and IRS (Personal Income Tax).

**Termination of Employment Contract by Mutual Agreement**

The termination of an employment contract by mutual agreement between the worker and the employer is regarded as involuntary unemployment, when it takes place within a staff reduction process.

It may occur for reasons such as the company's restructuring, recovery, or viability, or because the company is in a difficult economic situation (regardless of its size).

**In these cases, unemployment is considered involuntary if the company:**

- is undergoing a special recovery procedure, according to the Company Insolvency and Recovery Code, or out-of-court conciliation procedure;
- is declared to be in a difficult economic situation;
- is under restructuring, by legal decision or by Order of the Minister responsible for the employment area;
- is in a situation that allows collective dismissal or the termination of job positions, taking into account the number of workers covered and the size of the company.

Furthermore, unemployment is also regarded as involuntary when the contract is terminated in order to improve the company's qualification and technical capacity, without reducing the number of job positions.

The company must guarantee the same number of workers until the end of the month following the contract termination; this requirement is fulfilled if the company hires a new worker, under a full-time open-ended contract, for a position that requires qualification, responsibility, or technical knowledge.

**What is the number of dismissals allowed (established percentage) by mutual agreement?**

Every 3 years, an unemployment **percentage** is established based on the number of employees that the employer had in the month preceding the start of the 3-year period in question.

Thus, if the employer has:

- Up to 250 employees: up to 3 (inclusive) employment contract terminations, or up to 25% of the total number of employees, are considered;
- 251 employees or more: up to 62 (inclusive) employment contract terminations or up to 20% of the total number of employees (with a maximum limit of 80 employees) are considered.

The percentage is calculated by taking into account only the employment contracts terminated by mutual agreement in accordance with Article 10(4) of Decree-Law no. 220/2006 of 3 November.

Other grounds for employment contracts termination will not be taken into account.

**Example**: If a company makes dismissals on 24 February 2025, that date is considered the end of the 3-year period. The start of that period will be on 25 February 2022. The percentage will be calculated based on the number of employees in the company in January 2022 i.e., the month before the start of the 3-year period.

Since the 3-year period is flexible, if a new dismissal occurs on 02 March 2025, the end of the period will be 02 March 2025, and the start will be 03 March 2022. In this case, the month used to calculate the percentage/limit will be February 2022, i.e., the month before the start of the 3-year period.

## L – Frequently Asked Questions

**1. What must military personnel under a special contract scheme (RCE), contract scheme (RC), or volunteer scheme (RV) do to be entitled to Unemployment Benefit?**

They must:

- Register with the Employment Service of their residence area;
- Apply for Unemployment Benefit up to 90 days after becoming unemployed;
- If the contract ended before reaching the maximum duration and could not be renewed for reasons not attributable to the person concerned, the employer must check box no. 19 in Section 3 of the form RP 5044 - *Declaração da Situação de Desemprego* (Statement of Unemployment Situation);
- If the contract ended because it reached the maximum duration allowed by law (18 years in RCE, 6 years in RC, or 1 year in RV), the employer must check box no. 19 in Section 3 of the form RP 5044 - *Declaração da Situação de Desemprego* (Statement of Unemployment Situation);

Military personnel are entitled to Unemployment Benefit or Initial Unemployment Social Benefit for a period equal to their military service time, up to a maximum of 30 months.

**2. Is a manager entitled to Unemployment Benefit?**

Yes, but it depends on the situation:

1. If the manager had been working in the company for at least 1 year before being appointed, as a contracted employee under the social security general scheme, he/she may be entitled to Unemployment Benefit if he/she leaves the management position or is removed and,

subsequently, the employment contract ends involuntarily, provided that the other entitlement conditions are met.

2. If the manager was appointed since the beginning (whether a partner or not), he/she may be entitled to the Professional Activity Cessation Allowance, provided that he/she has worked 720 days as Member of Statutory Bodies of legal persons (MOE), paying contributions at a rate of 34.75% in the 48 months preceding the end of the activity, and meets the other conditions.

**3. If I receive Unemployment Benefit during a vocational training course, am I entitled to less days of Unemployment Benefit?**

We can consider 3 scenarios:

**Scenario 1:**

If you do not receive any grant during the course, you will continue to receive Unemployment Benefit during the course, without changing the benefit duration.

**Scenario 2:**

If you receive a training grant equal to or higher than the benefit amount, the Unemployment Benefit is suspended during the course. Then, after completing the course, the payment will be resumed for the remaining period of entitlement.

**Scenario 3:**

If the training grant is lower than the Unemployment Benefit amount, you will continue to receive Unemployment Benefit, but only in the amount of the difference between the Unemployment Benefit amount and the grant amount. The Unemployment Benefit period will be reduced based on the amount received during the course.

**For example:** If you were receiving €20.00 per day of Unemployment Benefit and during 120 days of the course received a grant of €15.00 per day, you will receive the difference of €5.00 per day of Unemployment Benefit (120 x €5.00 = €600.00). This is equivalent to 30 days of Unemployment Benefit (€600.00 / €20.00 = 30). After the course, the Unemployment Benefit will be reduced by 30 days, deducted from the remaining time.

**4. Are the days during which I receive Unemployment Benefit taken into account as contribution days for Social Security purposes?**

Yes. The days during which you receive Unemployment Benefit are also taken into account as days of contributions payment to Social Security. During that period, it is assumed that your income is equal to the reference remuneration value, with a limit of 8 times the Social Support Index (*Indexante dos Apoios Sociais* – IAS) value, which in 2026 is equal to €537.13 (€4,297.04).

If you are a former invalidity pensioner, it is deemed that your income is equal to the Unemployment Benefit amount.

If you are attending a vocational training course and the grant amount is lower than the reference remuneration amount, it is deemed that the income value is the reference remuneration minus the grant value.

**Note**: The periods during which you are receiving Unemployment Benefit while you have "remunerations registration equivalent to contributions payment" are not taken into account for the qualifying period when you apply for a new Unemployment Benefit.

### 5. When an employment contract ends, what are the employer's obligations and what happens if he/she does not comply with them?

When the employment contract ends, the employer must provide the worker with the statement that proves the unemployment situation, duly completed, within 5 days after the employee's request.

If the employer fails to comply, he/she may have to pay a fine between €250.00 and €2,000.00 (or half of these amounts if the company has up to 5 employees).

### 6. Is the period during which I am receiving sickness benefit taken into account for the calculation of Unemployment Benefit?

Yes. Days during which Sickness Benefit is received are taken into account for the calculation of Unemployment Benefit, as if contributions to Social Security have been paid. During that period, it is deemed that your income is equal to the reference remuneration value.

If you are on sick leave during the employment contract and then become unemployed, and the sick leave lasts more than 30 days, you must communicate this fact to Social Security.

The sick leave will be verified by the Disability Assessment Service and, if confirmed, the 90-day period to apply for Unemployment Benefit will be suspended. If you do not inform Social Security, the 90-day period will start again as from the 31st day of illness.

### 7. What happens if the contract ends by mutual agreement, but the employer exceeds the allowed number of dismissals (established percentage)?

The employee is still entitled to Unemployment Benefit (or to the Initial Unemployment Social Benefit), but the employer is required to pay Social Security the total amount of the benefit corresponding to the initial period of the unemployment benefit.

### 8. When the dismissal is due to the elimination of the job position, what must companies do in order that the employee may be entitled to Unemployment Benefit?

When the dismissal is due to the elimination of the job position, companies must follow the steps outlined in the Labour Code and complete the **form RP 5044 - *Declaração da Situação de Desemprego*** (Statement of Unemployment Situation), checking reason no. 3 in Section 3 "Reasons for termination of the employment contract," under "Employer's initiative."

If the company does not follow these procedures, the dismissal is considered illegal, and the worker must submit proof of legal action against the company in order to be able to receive Unemployment Benefit.

### 9. If my Unemployment Benefit was interrupted because I found a job and then I request the end of the employment contract (during or after the probationary period), can I receive the Unemployment Benefit again?

No. Unemployment Benefit is granted to those who lost their job involuntarily, i.e., those who became unemployed unintentionally and are registered with the Employment Centre. Since the employment contract is terminated by your decision, even during the probationary period, it is not considered

involuntary unemployment. However, if you are an employee with Domestic Violence Victim Status, the unemployment is considered involuntary, even if you requested the end of the contract.

**10. Do I need to declare the Unemployment Benefit amounts I receive from Social Security for Income Tax (IRS) purposes?**

No. You do not need to declare the Unemployment Benefit amounts for Income Tax (IRS) purposes.

**11. If one member of a couple is unemployed and the other is working, but subsequently also becomes unemployed, does the Unemployment Benefit increase as from the date on which the first member of the couple became unemployed?**

No. Any increase may only take effect from the date on which the second member of the couple becomes unemployed and after the request for the increase has been submitted.

The increase in the Unemployment Benefit depends on **3 conditions**:

1. both members of the couple must be unemployed and submit proof of that fact;
2. they must have dependent children or other dependants in the household;
3. they must submit the request for the increase in the amount. See Section **F5 – Increase in the amount of the benefit**.

   For example, if one member of the couple is already receiving Unemployment Benefit on 1 November 2025, and the other starts receiving it on 1 January 2026, the increase can be requested, and it will be granted as from the date of the request.

**12. In situations where both members of the couple are entitled to the increase in the Unemployment Benefit and one of them stops receiving Unemployment Benefit, does the other maintain the increase in the Unemployment Benefit entitlement?**

When one member of the couple stops receiving Unemployment Benefit and starts receiving Social Unemployment Benefit or does not receive any support, the other member of the couple (to whom he/she is married or with whom he/she lives in a *de facto* relationship) maintains the entitlement to the increase in the Unemployment Benefit that he/she is receiving.

**13. How is calculated the period during which Unemployment Benefit can be received?**

To calculate the granting period of the Unemployment Benefit, it is necessary to take into account the age of the employee when he/she became unemployed, how many months of contributions he/she has paid during the previous 36 months, as well as the number of contributory years in the last 20 years preceding the unemployment.

For more information, please consult Table I under Section E2.

The number of days of entitlement may vary depending on the situation of the person concerned towards Social Security on 31 March 2012. Therefore, for persons who became unemployed after 01 April 2012, either the entitlement periods in force before that date or the new entitlement periods may apply, depending on which periods are more favourable.

Thus, to the persons who, on 31 March 2012, had fulfilled the qualifying period for the Unemployment Benefit (on 31 March 2012, the qualifying period was 450 days of contributions), in the first unemployment situation occurred after 01 April 2012, it is guaranteed the benefit granting period to

which they would have been entitled at that date, under the legislation in force at that time (**See Section E – Granting period**), provided that it is more favourable.

**Example 1:** Filipe, on 31 March 2012, was 29 years old, had 10 years of contributions to Social Security and fulfilled the qualifying period required for the Unemployment Benefit.

If he had become unemployed on 01 April 2012, he would have been entitled to 360 days of Unemployment Benefit plus 30 days for each group of 5 years with earnings registration in the last 20 years (See table on page 12). In total, he would be entitled to 420 days of Unemployment Benefit.

**However, if the unemployment situation occurred in 2016**, it would be necessary to determine which scheme was more favourable.

As in 2016 Filipe would be over 30 years of age, under the new unemployment protection scheme he would be entitled to 420 days of Unemployment Benefit plus 30 days for each group of 5 years with earnings registration in the last 20 years (**See Section E – Granting period**). In total, he would be entitled to 480 days of Unemployment Benefit.

In this case, the new unemployment protection scheme would apply, because it is more favourable to Filipe.

**Example 2:** Alice, on 31 March 2012, was 33 years old and had 1 year of contributions to Social Security since her last unemployment situation. On that date, she had not yet fulfilled the qualifying period required to the Unemployment Benefit (on 31 March 2012 the qualifying period was 450 days of contributions), and she became unemployed for the first time after 01 April 2012, in September 2015; at that date, she was 36 years old and had 4 years of contributions since her last unemployment situation.

Since on 31 March 2012 Alice had not fulfilled the necessary qualifying period, the granting period of the Unemployment Benefit would be determined according to the new unemployment protection scheme (**See Section E – Granting period**).

In this case, Alice would be entitled to 420 days of Unemployment Benefit.

In this example, as Alice has only 4 years of contributions since her last unemployment situation, she is not entitled to receive Unemployment Benefit for a longer period.

**Example of how Unemployment Benefit amount is calculated.**

**The amount of Unemployment Benefit is calculated in three distinct stages.**

**1st Stage**

**Step 1**

Calculate the total of salaries stated to Social Security in the first 12 months of the last 14, counting from the month prior to unemployment, including the holiday pay and Christmas bonus due and stated during those 12 months (a maximum of one holiday pay and one Christmas bonus).

**Step 2**

**Calculate the Reference Remuneration (RR) that will serve as the basis for calculating the Unemployment Benefit**

- RR = R / 12

**Step 3**

Calculate the monthly amount of the Unemployment Benefit, based on 30 days per month, according to the following formula:

- **Amount of the Unemployment Benefit = 65% X RR**

**Step 4**

Calculate the Reference Remuneration Net Value (VLRR)

- **VLRR = The Reference Remuneration Net Value corresponds to the amount remaining after deducting the contributions to Social Security and IRS (Personal Income Tax) from the gross salary (before deductions).**

  - **Social Security contributions** = 11%
  - **IRS rate** = The rate applicable under the IRS withholding tax tables in force on the date of the unemployment benefit application submission, according to the reference remuneration net value and the household of the beneficiary.

**Step 5**

Calculate 75% of the reference remuneration net value (VLRR)

- **0.75 X VLRR**

**2nd Phase**

**Verify the limits of the Unemployment Benefit amount**

The amount of the Unemployment Benefit cannot:

1. be higher than 2.5 X the Social Support Index (*Indexante dos Apoios Sociais* - IAS) value (€1,342.83), nor be lower than the IAS value (€537.13), except if the net reference remuneration is lower than the IAS;
2. be higher than 75% of the reference remuneration net value (after deductions) used for the calculation, except if that value is lower than the IAS. In that case, the beneficiary will receive the amount corresponding to the reference remuneration net value.

   **Note**: If the salaries used to calculate the Unemployment Benefit are at least equal to the national minimum wage (€920.00), the benefit will be increased to the minimum amount of 1.15 IAS (€617.70) (See example no. 4).
3. under no circumstances, be higher than the reference remuneration net value used for the calculation.

**Calculation Examples**

**Example 1**

Marta receives a salary of €300.00 per month (part-time), corresponding to a **reference**

**remuneration (RR) of €350.00** [(€300.00 X 14) / 12]; she is single and has no children (for the purposes of applying the IRS – Personal Income Tax - table applicable in December 2025, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €350.00 X 0.65 = €227.50
- **Reference Remuneration Net Value (VLRR)** = €311.50

**VLRR = Reference Remuneration – [Social Security contribution of 11% + IRS applicable rate (in this example, it does not apply)]**= €350.00 – €38.50 = €311.50

- **75% of the Reference Remuneration Net Value (VLRR)** = €311.50 X 0.75 = €233.63

In this case, Marta is entitled to Unemployment Benefit in the amount of **€311.50** per month.

**Example 2**

Duarte receives a salary of €500.00 per month corresponding to a **reference remuneration (RR) of €583.33** [(€500.00 X 14) / 12]; he is single and has no children (for the purpose of applying the IRS – Personal Income Tax - table applicable in December 2025, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €583.33 X 0.65 = €379.16
- **Reference Remuneration Net Value (VLRR)** = €519.16

**VLRR = Reference Remuneration – [Social Security contribution of 11% + IRS applicable rate (in this example, it does not apply)]** = €583.33 – €64.17 = €519.16

- **75% of the Reference Remuneration Net Value** = €519.76 X 0.75 = €389.82

In this case, Duarte is entitled to Unemployment Benefit in the amount of €519.16 (IAS value) per month.

**Example 3**

Rita receives a salary of €550.00 per month corresponding to a **reference remuneration (RR) of €641.67** [(€550.00 X 14) / 12]; she is single and has no children (for the purpose of applying the IRS - Personal Income Tax - table, applicable in December 2026, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €641.67 X 0.65 = €417.10
- **Reference Remuneration Net Value (VLRR)** = €571.09

**VLRR = Reference Remuneration – [Social Security contribution of 11% + IRS applicable rate (in this example, it does not apply)]** = €641.67 – €70.58 = €571.09

- **75% of the Reference Remuneration Net Value** = €571.09 X 0.75 = €428.32

In this case, Rita is entitled to Unemployment Benefit in the amount of €537.13 (IAS value) per month.

**Example 4**

Catarina receives a salary of **€790.00** per month corresponding to a **reference remuneration (RR) of €921.67** [(€790.00 X 14) / 12]; she is single and has no children (for the purpose of applying the IRS - Personal Income Tax - table, applicable in December 2025, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €921.67 X 0.65 = €599.09
- **Reference Remuneration Net Value (VLRR)** = €820.29

  **VLRR = Reference Remuneration – (Social Security contribution (11%) + IRS applicable rate (in this example, it does not apply)]** = €921.67 – 101.38 = €820.29
- **75% of the Reference Remuneration Net Value** = €820.29 X 0.75 = €615.21

In this case, since the reference remuneration (€921.67) used to calculate the Unemployment Benefit is higher than the minimum wage (€920.00), the Unemployment Benefit is increased to reach 1.15 IAS, i.e., it increases from €615.21 to €617.70 (1.15 IAS) per month.

**Example 5**

Inês receives a salary of €1,670.00 per month corresponding to a **reference remuneration (RR) of €1,948.33** [(€1,670.00 X 14) / 12]; she is single and has no children (for the purpose of applying the IRS - Personal Income Tax - table, applicable in December 2025, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €1,948.33 X 0.65 = €1,266.41
- **Reference Remuneration Net Value (VLRR)** = €1,459.30

  **VLRR = Reference Remuneration – [Social Security contribution (11%) + IRS applicable rate (in this example it is 14.1%)]** = €1,948.33 – (€214.32 + €274.71) = €1,459.30
- **75% of the Reference Remuneration Net Value** = €1,459.30 X 0.75 = €1,094.48

In this case, Inês is entitled to Unemployment Benefit in the amount of €1,094,48 per month.

**Example 6**

Daniela receives a salary of €2,400.00 per month corresponding to a **reference remuneration (RR) of €2,800.00** [(€2,400.00 X 14) / 12]; she is single and has no children (for the purpose of applying the IRS - Personal Income Tax - table, applicable in December 2025, for calculating the reference remuneration net value):

- **IAS Value** = €537.13
- **Unemployment Benefit (SD) Value** = €2,800.00 X 0.65 = €1,820.00
- **Reference Remuneration Net Value (VLRR)** = €2,402.40

**VLRR = Reference Remuneration – [Social Security contribution (11%) + IRS applicable rate (in this example it is 19.2%)]** = €2,800.00 – (€308.00 + €537.60) = €1,954.4

- **75% of the Reference Remuneration Net Value** = €1,954.40 X 0.75 = €1,465.8

In this case, Daniela is entitled to Unemployment Benefit in the amount of €1,342.83 (2.5 of IAS) per month.

**14. Who issues the portable documents U1 and U2?**

In Portugal, the portable **documents U1 and U2** are issued:

- in mainland Portugal, by the District Centres of the Social Security Institute;
- in the Autonomous Region of Madeira, by the Madeira Social Security Institute;
- in the Autonomous Region of the Azores, by the Azores Social Security Institute.

**15. I am in an irregular situation in Portugal. However, I worked and paid contributions to Social Security. Can I apply for the Unemployment Benefit?**

Any employee who becomes unemployed must register with the Employment Service in the area where he/she lives in order to apply for the Unemployment Benefit.

A foreign citizen must have a valid residence permit, a proof of application for residence permit renewal, or another document that allows him/her to work as an employee in order to register with the Employment Service. If the person concerned is a refugee or a stateless person, he/she must have a valid temporary protection permit.