

**EMPLOYMENT AND LABOUR**

Changes to the Social Security Contributory Code and respective regulations

On 9 December 2025, amendments were published to the Contributory Regimes Code of the Social Security Welfare System and to the relevant Regulatory Decree. The amendments aim to implement a new contributory communication model that will simplify and automate g communications, thereby reducing the number of interactions required between economic operators and Social Security.

The new contributory communications model consists of the following:

- All communications are made through Social Security platform (Segurança Social Direta) or the Interoperability Services Platform. The previous exception for domestic service contracts is eliminated.
- In addition to the information that employers were already required to report to Social Security, they must now also report permanent remunerations and any changes to them.
- The monthly remuneration report corresponds, in each month, to acceptance of the amounts calculated by the system based on the previously reported permanent remuneration.
- If there is insufficient information to calculate the contributions due, the Social Security may remedy these deficiencies based on available data.
- If there has been no interaction by the 20th of the following month, the amount calculated by Social Security will be deemed accepted.

The amendments aim to implement a new contributory communication model that will simplify and automate g communications, thereby reducing the number of interactions required between economic operators and Social Security.

- The remuneration report may also correspond to confirmation of changes to monthly remuneration, report of other amounts due, as well as changes to the applicable contribution rate.
- The payment period for contributions has been extended to the period from the 1st to the 25th of the following month (it was previously from the 10th to the 20th). In August, it remains possible to pay until the last day of the month.
- The administrative offence previously established for failing to report is replaced with one for failing to correct the values on which the amount of the Social Security contribution is based.

The other important changes are:

- The hiring report must be submitted before the start of the employment contract, rather than within the 15 days prior to it as is currently the case.
- The hiring report must include the Social Security Identification Number (NISS) and the permanent remuneration. It will no longer be possible to register an employee who is awaiting assignment of a NISS, which often affects foreign employees.
- If the hiring report requirement is not complied with, it is assumed that the employment contract began on the first day of the twelfth month prior to the verification of non-compliance. Currently, it is assumed that the employment contract began on the first day of the sixth month prior to the verification of non-compliance.
- In the case of hourly hiring, the rule for counting days of work in the case of is amended from multiples of six hours to multiples of five hours.

Entry into force of the new model

The above changes will come into effect on 1 January 2026, with a transition period ending on 1 January 2027.

During the transition period, employers can apply to join the new model. This application will be confirmed by Social Security and take effect in the month following confirmation. ■

**The above changes will
come into effect on 1
January 2026, with a
transition period ending
on 1 January 2027.**