

Disclaimer: This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case PT-2020-13/345

Temporary exemption of payment of Social Security contributions due by employers - Exceptional and temporary measure to protect jobs in the context of the COVID-19 pandemic

Factsheet generated on 27 April 2020, 17:58

Country	Portugal, applies nationwide
Time period	Temporary, 27 March 2020 - 26 April 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct or indirect financial support
Case created	07 April 2020 (updated 20 April 2020)

Background Information

This exceptional and temporary measure, set by Decree-Law 10-G/2020 of 26 March, refers to the temporary exemption of payment of Social Security contributions due by employers, in companies in crisis situation. This temporary measure was already provided for in the Ordinance 71-A/2020 of 15 March, to respond to the COVID-19 pandemic.

The right to this exemption is also applicable to independent workers who are employers benefiting from the exceptional and temporary measures to protect jobs in the context of the COVID-19 pandemic, as well as to the respective spouses.

Content of measure

Article 11 of Decree-law 10-G/2020 sets that companies in crisis situation as a result of: i) a complete halt in the activity or ii) or abrupt and sharp decrease of activity of at least 40% of invoicing have access to the temporary exemption of payment of Social Security contributions due by employers.

This exemption is conferred for one month, being exceptionally extendable up to three months.

The exemption covers the Social Security contributions of the workers and the members of the statutory bodies.

The right to this exemption is also applicable to independent workers who are employers benefiting from the exceptional and temporary measures to protect jobs in the context of the COVID-19 pandemic, as well as to the respective spouses.

The exemption of payment of contributions in relation to the independent workers determines the pay statement by equivalence and does not remove the obligation of delivery of the quarterly declaration. The employers deliver the autonomous pay statements relating to the workers covered and make the payment of the respective levies.

Use of measure

Not available

Actors, target groups and funding

Actors	Target groups	Funding
National government Trade unions Employers' organisations Company / Companies Social insurance	self-employed All companies	European Funds National funds

Social partners

Role of social partners	Consulted
Form of involvement	Bi-or tripartite social dialogue bodies

Social partners were consulted at the tripartite social dialogue - Standing Committee for Social Concertation (Comissão Permanente de Concertação Social – CPCS).

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 15 March 2020: Portaria nº. 71-A/2020, Diário da República n.º 52-A/2020, 1º Suplemento, Série I de 2020-03-15 ([dre.pt](#))
- 20 March 2020: Decreto-Lei n.º 10-G/2020, Diário da República n.º 57/2020, 1º Suplemento, Série I de 2020-03- ([dre.pt](#))