



Notes to Employers



Registration of Employer



In fulfillment of the obligation to make contributions, all employers who establish labour relations with others must register with the Social Security Fund in the contribution month that immediately follows* the commencement of such relations. Employers are required to register only once and they will be given a permanent employer registration number. Violators are liable to a financial penalty of 200 to 1,000 patacas for each employee affected by their infractions.

Enrollment of Employee



If the new hire is one who establishes first labour relations with others, his/her employer is required to enroll him/her as beneficiary in the contribution month that immediately follows* the commencement of such relations. Violators are liable to a financial penalty of 200 to 1,000 patacas for each employee affected by their infractions.

If the newly hired **long-term employee (indefinite-term labour contract)** has never been enrolled in the Social Security Fund before, even though there is no need to make contributions because the employee worked less than 15 days in the employment start month, his/her employer is still required to enroll him/her as beneficiary in the contribution month that immediately follows, for instance, if the employee started employment on March 20th, his/her employer should enroll him/her as beneficiary in the contribution month that immediately follows (i.e. April).

If the newly hired **casual worker (fixed-term labour contract)** has never been enrolled in the Social Security Fund before, his/her employer should enroll him/her as beneficiary and make contributions for him/her in the month that immediately follows his/her work month.

*** Note 1:** The contribution months for long-term employee (indefinite-term labour contract) are **January, April, July and October.**

The contribution month for casual worker (fixed-term labour contract) is the month that immediately follows the employee's work month.



Payment of Contributions for Local Employees**

Long-term employees
(Indefinite-term labour contract)

The contributions for the preceding quarter are paid, on a quarterly basis, in January, April, July and October, and the contribution rates are set out in the Executive Order. If the employee has worked less than 15 days in the start month or end month of labour relations, it is not required to make contributions for that month.

Contributions are paid in the month that immediately follows the employee's work month, and the contribution rates are set out in the Executive Order. If the employee has worked 15 days or more in the month, the employer is required to pay the full amount of contributions; if the employee has worked less than 15 days in the month, the contribution rates are halved.

Casual workers
(Fixed-term labour contract)



Example

Mr.Chan did not hire any employee until March 20th this year. He hired a **local long-term employee**, Wong Tai Man. This is the first job of Wong, who has never been enrolled as beneficiary in the Social Security Fund before. Therefore, his employer, Mr.Chan is required to **register as an employer** in the **contribution month that immediately follows** (April), and **enroll Wong as employee** at the same time. However, since Wong's first day of employment is March 20th, i.e. he worked less than 15 days in the start month of employment, so his employer is not required to make contributions for him for that month.

March	April (Contribution month)	July (Contribution month)
Wong Tai Man started work on March 20 th	Mr. Chan's required formalities include: ● Register as an employer ● Enroll Wong as employee	Mr. Chan's required formalities include: ● Pay contributions for his local employees

**** Note 2:** According to relevant regulations, obligatory system contributions are not applicable to the following persons: employers themselves, their spouses and persons in a de facto marriage relationship, second-degree relatives who share accommodation and meals, persons in a contractual relationship where labour services are provided (does not exercise authority and direction in the relationship).



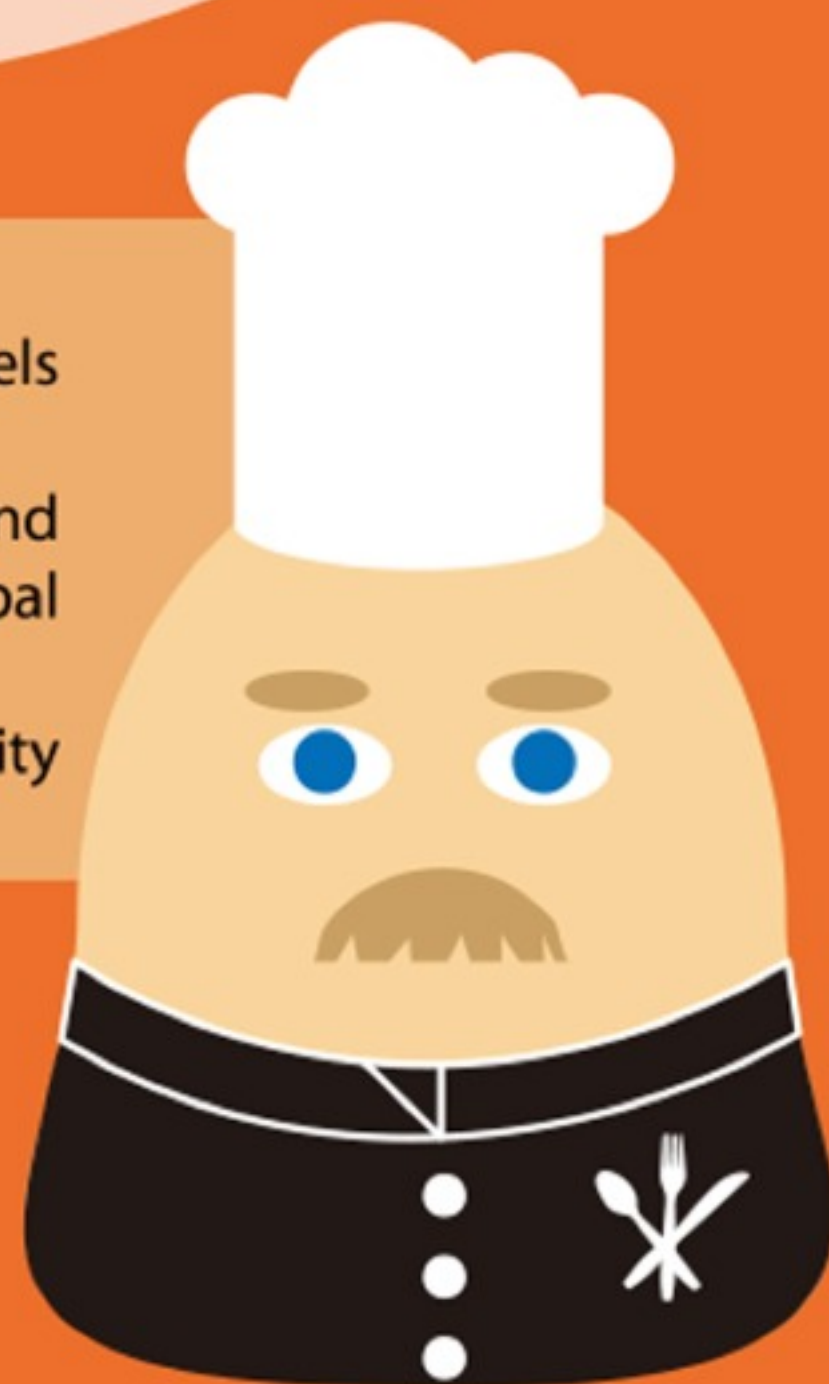
Payment of Employment Fee for Non-Resident Workers

- The employment fee for the preceding quarter is paid, on a quarterly basis, in January, April, July and October of each year.
- Employers are required to pay an employment fee for each non-resident worker they effectively hired. The employment fee for each non-resident worker is **200** patacas per month, which shall be fully paid by the employer.
- Employers engaged in the processing and manufacturing industries regulated by Article 1 of Decree-Law No. 11/99/M, are granted a 50% reduction on the employment fee, i.e., **100** patacas per month for each non-resident worker, and the whole amount should be paid by the employer.
- Employers of non-resident domestic helpers are exempt from paying the employment fee.
- If the employer fails to pay the employment fee within the statutory period, he/she shall be fined **300** to **1,000** patacas for each employee affected by his/her infractions.

Payment Methods:

- Designated banks' electronic channels or counters
- Designated Public Services Centres and Sub-Station under the Municipal Affairs Bureau
- All service points of the Social Security Fund

For details, please scan the following QR code:



Service Locations and Office Hours of Social Security Fund

St. Lazarus Parish Field Office

Rua Eduardo Marques, n.º 2 a 6, Macau

Office hours

Monday to Thursday	Friday
09:00-13:00	09:00-13:00
14:30-17:45	14:30-17:30

Macao Government Services Centre (Social Security Affairs)

Avenida de Venceslau de Morais, n.º 222, R/C, Zona E, Macau

Office hours

Monday to Friday
09:00-18:00 (No lunch break)

Macao Government Services Centre in Islands (Social Security Affairs)

Rua de Coimbra, n.º 225, 3.º andar, Zona G, Taipa

Office hours

Monday to Friday
09:00-18:00 (No lunch break)



Contact us

Enquiry number: 2853 2850

Website: www.fss.gov.mo