

Social Security Fund

Rules for the Use of Electronic Filing Service

General provisions

1. Through its website, the Social Security Fund (abbreviated to “FSS” in Macao) provides employers with “Electronic Filing Service of the FSS”, hereinafter referred to as the “Electronic Filing Service”. Anyone who uses the “Electronic Filing Service” of the FSS is referred to as the “user”, and all users are subject to these rules and terms.
2. The FSS can modify, delete, suspend or terminate the “Electronic Filing Service” or any part of the Service at any time without prior notice. The FSS shall not be liable for damages caused to users or any third parties due to modification, deletion, suspension or termination of the Service.
3. The FSS shall not be liable for any consequences caused by any reason beyond its reasonable control, including delays or unsuccessful attempts to transmit, receive or perform operations over the internet due to malfunction or failure of the “Electronic Filing System” or the communication facilities, or interruption, delay, corruption or truncation of communication.
4. The use of “Electronic Filing Service” is subject to the provisions of the relevant legislations:
 - Law No. 4/2010 (Social Security System)
 - Law No. 21/2009 (Law on Employment of Non-Resident Workers)
 - By-Law No. 8/2010 (Regulation of the Law for the Employment of Non-Resident Workers)
 - Law No. 8/2005 (Personal Data Protection Act)
 - Law No. 5/2005 (Electronic Documents and Electronic Signatures)
 - Law No. 2/2020 (Electronic Governance)
 - By-Law No. 35/2018 (Electronic Services)
 - Executive Order No. 300/2018 (Regulations on the Technical Specifications Relating to the Guarantee Levels of the User Account System)
 - Executive Order No. 301/2018 (Regulations on the Login Method and Conditions of the User Account System of the Unified Electronic Platform)
5. All the information and documents submitted by the user shall be subject to the deadline, penalties and procedural rules for submitting relevant documents in written form.
6. The FSS reserves the right to modify and update the contents of these rules of use at any time without prior notice.

Activate the service

7. The user must provide true and correct information on the form of “Activate/Suspend the Electronic Filing Service (Contributions of the Obligatory System)”, and submit the required documents to the FSS.
8. By submitting the above form, it means that the user knows and accepts the provisions and terms of these rules and is bound by these rules.
9. Once the “Electronic Filing Service” is activated, three services will be available at the same time — Contributions of the Obligatory System (Long-Term Employee), Contributions of the Obligatory System for Fixed-Term Labour Contract (Casual Worker), and the Employment Fee for Non-Resident Workers.

User

10. Users can be divided into master accounts and sub-accounts.
11. Both the master account and the sub-account must log in to the “Electronic Filing System” with the user ID and password of the entity user account or individual account of the Public Administration and Civil Service Bureau’s “My Government Account of Macao SAR”.
12. To log in to the “Electronic Filing System” for the first time with the user ID and password of the entity user account of “My Government Account of Macao SAR”, a master account and a sub-account must be set up by the account with administrator status.
13. The master account can be the employer him/herself, the employer’s legal representative or authorized person. If the identity of the master account is changed, it must be processed in the following ways:
 - Entity user account of “My Government Account of Macao SAR”: you are required to follow the guidelines contained in the relevant website for identity change;
 - Individual account of “My Government Account of Macao SAR”: you are required to notify the FSS by completing a special form and submit with relevant documents.
14. The master account can set up and manage the sub-accounts by him/herself using the functions provided by the “Electronic Filing System” and grant the system functions available to the sub-account. In general, the master account can set up fifteen sub-accounts.
15. If the user forgets the user ID and/or password of “My Government Account of Macao SAR”, he/she will not be able to use the “Electronic Filing System”. Users can follow the guidelines contained in the relevant website to reset the username and password.
16. The “Electronic Filing System” carries out data maintenance from 00:00 to 08:00 every day, and the service of the System will be temporarily suspended during this period.

Legal effect and safety precautions

17. The master account performs electronic filing according to the regulations of this Service, which will have the legal effect of employer submitting a signed written declaration.
18. Electronic filing should be accompanied by the electronic submission of documents required by the law and by the FSS according to different situations.
19. The user should keep the user ID and password of the entity user account and individual account of “My Government Account of Macao SAR” strictly confidential and cannot disclose to a third party. The user should regularly update the password of “My Government Account of Macao SAR” and avoid using a password that is too short or easy to identify.
20. If a user suspects that his/her user ID and password of “My Government Account of Macao SAR” are used or known by others, he/she must immediately change the password on the relevant website and notify the FSS as soon as possible.
21. In the event of suspected abuse or improper use, the FSS has the right to temporarily suspend the “Electronic Filing Service” and at the same time, follow up and verify the authenticity of the relevant contribution data, and does not rule out the possibility of transferring the case to the judicial authorities for their follow-up action.

Notices and other documents issued by the FSS

22. When the “Electronic Filing System” receives data submitted by the master account, he/she will be considered to have submitted the data. The System will automatically provide, in the form of electronic records, a “Submitted Version” to users using the “Electronic Filing System”, notifying them that the filing has been accepted and the FSS will confirm the filing and initiate the relevant processing procedures.
23. Users are responsible for fulfilling their due obligations on time according to the provisions of applicable laws and the requirements of system message. Users cannot use failure to read system messages in the “Electronic Filing System” of the FSS or failure to use the System as an excuse for non-fulfillment or delay in fulfilling related obligations.

Filing and payment deadlines

24. In order to complete the filing procedures, users of the “Electronic Filing Service” are required to report the employment information of local employees within the reporting period specified by the FSS.
25. If the employees “have no change” during the quarter, the Contribution Payment Advice can be downloaded directly on the first day of the contribution month. If the employees “have changes” during the quarter, the master account is required to “submit” the employee data within the designated reporting period, so that the Social Security Fund can provide the Contribution Payment Advice in designated format as well as the relevant Local Employee List.
26. Users are required to comply with the provisions of Law No. 4/2010 (Social Security System) to pay contributions and enroll their employees as beneficiaries within the specified period; and pay the employment fee for non-resident workers within the specified period in accordance with By-Law No. 8/2010 (Regulation of the Law for the Employment of Non-Resident Workers).
27. The master account is required to notify the FSS in writing if he/she wants to modify the information already “submitted” to the FSS.

Suspend the service

28. The user can complete the “Activate/Suspend the Electronic Filing Service (Contributions of the Obligatory System)” and submit the form to the FSS to suspend the use of “Electronic Filing Service”.

Security measures

29. Users need to take effective security measures to prevent data from being stolen by third parties.
30. Users should try to avoid using public computers to log in to the “Electronic Filing System” and avoid handling confidential and sensitive information and documents in public places.
31. If the operating system remains idle for 30 minutes after the user logs in to the “Electronic Filing System”, he/she will be automatically logged out of the System to prevent data leakage. The user must log in to the “Electronic Filing System” again using the user ID and password of the entity user account and individual account of “My Government Account of Macao SAR”, or he/she must re-enter the Employer Registration Number to confirm the user ID in the “Electronic Filing System”.
32. If the user completes the relevant procedures or he/she wants to leave the System temporarily, he/she must log out of the System completely or take appropriate measures to prevent data leakage.
33. To the extent permitted by the available technology, the FSS must ensure the authenticity and integrity of the electronically transmitted data after receiving it, and ensure that the data cannot be obtained by a third party. All personal data are processed in accordance with Law No. 8/2005 (Personal Data Protection Act).

Applicable law and jurisdiction

34. The "Electronic Filing Service" and the terms of these rules shall be governed and construed in accordance with the laws of the Macao Special Administrative Region.