

Registration of Employer

General Cases

Employers, who have never registered with the Social Security Fund (abbreviated to FSS in Macao), should register as employer, enroll their employee(s) and make contributions for them **within the contribution month that immediately follows the establishment of labour relations with employees for the first time**. After completing the registration, the employer will be assigned a permanent employer registration number. When employers make registration, they should submit the following documents:

1. Form for Registration of Employer/Change of Employer Information* (can be downloaded from the FSS website);
2. Documents that employers of different industry need to bring (please see the table below for more details);
3. Payment Advice of Contributions of the Obligatory System* and Declaration Form for Staff Change of Local Employees*;
4. If the local employee hired has never been enrolled as a beneficiary of the FSS, the employer is required to submit the employee's Form for Enrollment of Beneficiary (Local Employee)* and a front and back photocopy of the employee's Macao SAR Resident ID Card.

Exceptional Cases

For employers who **have hired local employee(s) to work 15 days or more**, or employers who **have obtained Labour Affairs Bureau's approval to hire non-resident workers**, they can make early registration before the contribution month that immediately follows. After completing the registration, the employer will be assigned a permanent employer registration number. When employers make registration, they should submit the following documents:

1. Form for Registration of Employer/Change of Employer Information* (can be downloaded from the FSS website);
2. Documents that employers of different industry need to bring (see the table below for more details);
3. Declaration Form for Registration of Employer*, applicable only to early registration (can be downloaded from the FSS website);
4. For employers who have obtained Human Resources Office's approval to hire non-resident workers, they are required to submit a photocopy of a valid employment permit of non-resident workers issued by the Human Resources Office.



For payment of contributions, employers are required to visit the FSS **within the contribution month that immediately follows**, bringing along a photocopy of the Declaration Form for Registration of Employer*, Payment Advice of Contributions of the Obligatory System*, Declaration Form for Staff Change of Local Employees*, Form for Enrollment of Beneficiary (Local Employee)* and a front and back photocopy of the Macao SAR Resident ID Card of the employee who has never been enrolled as a beneficiary of the FSS.



In accordance with the relevant provisions, an employer cannot pay contributions of the obligatory system, in the capacity of an employee, for himself/herself, his/her spouse, a person who has de facto marital relationship with him/her, or a relative up to the second degree of relationship who lives and shares meal with him/her.

Documents that employers of different industry need to bring:

Enterprises

- Front and back photocopy of the Financial Services Bureau (abbreviated to DSF in Macao) Business Tax, Declaration Form for Business Commencement (M/1);
- Photocopy of the DSF Business Tax Return (M/8).

Associations

- Photocopies of the association's statutes published in the Official Gazette;
- Photocopies of documents that can show the employer's registration number of the DSF.
(e.g. photocopy of a certificate issued by the DSF, or photocopy of the DSF Salaries Tax Group I, Registration Form (M/2) of any one of the employees)

Liberal and Specialized Professionals

- Front and back photocopy of the DSF Salaries Tax Group II, Declaration Form for Business Commencement of Liberal or Specialized Professionals (M/1);
- Front and back photocopy of the employer's Macao SAR Resident ID Card;
- Photocopies of documents that can show the employer's registration number of the DSF.
(e.g. photocopy of a certificate issued by the DSF, or photocopy of the DSF Salaries Tax Group I, Registration Form (M/2) of any one of the employees)

Employers of local Domestic Workers

- Declaration of Domestic Work* (can be downloaded from the FSS website);
- Photocopy of the employer's identification documents;
- Front and back photocopy of the domestic worker's Macao SAR Resident ID Card;
- A document that contains the correct address (e.g. a utility bill of the current domicile).

Insurance Intermediaries

- Front and back photocopy of the DSF Business Tax Declaration Form for Business Commencement (M/1);
- Photocopy of the DSF Business Tax Return (M/8);
- Declaration of Individual Insurance Agent* and Declaration of Employee of Individual Insurance Agent* (can be downloaded from the FSS website);
- Front and back photocopy of the employer's Macao SAR Resident ID Card;
- Front and back photocopy of the employee's Macao SAR Resident ID Card and photocopy of the DSF Salaries Tax Group I, Registration Form (M/2).

Junket Promoters

- Front and back photocopy of the DSF Business Tax Declaration Form for Business Commencement (M/1);
- Photocopy of the DSF Business Tax Return (M/8);
- Photocopy of the junket promoter license issued by the Gaming Inspection and Coordination Bureau;
- Declaration of Junket Promoter* (can be downloaded from the FSS website);
- Front and back photocopy of the employer's Macao SAR Resident ID Card (applies only to natural persons);
- Front and back photocopy of the employee's Macao SAR Resident ID Card and photocopy of the DSF Salaries Tax Group I, Registration Form (M/2).

Market Stall Lessee

- Photocopy of the Profile of the Market Stall Lessee issued by the Municipal Affairs Bureau;
- Front and back photocopy of the employer's Macao SAR Resident ID Card;
- Photocopies of documents that can show the employer's registration number of the DSF.
(e.g. photocopy of a certificate issued by the DSF, or photocopy of the DSF Salaries Tax Group I, Registration Form (M/2) of any one of the employees)

* The forms are available in Chinese and Portuguese only.