

Registration of Employer

General Cases

Employers, who have never registered with the Social Security Fund (abbreviated to FSS in Macao), should register as an 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's 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 photocopy of the front and back sides of the employee's Macao SAR Resident ID Card.



- In accordance with the relevant provisions, an employer cannot pay contributions to 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.
- It is required to register as an employer and pay contributions for the employees according to the establishment declared on Financial Services Bureau's Salaries Tax, Group I, Registration Form (Form M/2).

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's 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's website);
4. For employers who have obtained Labour Affairs Bureau'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 Labour Affairs Bureau.



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 photocopy of the front and back sides of the Macao SAR Resident ID Card of the employee who has never been enrolled as a beneficiary of the FSS.

Documents that employers of different industry need to bring

Enterprises

- A photocopy of the front and back sides 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;
- A photocopy of a document that can show the employer's DSF registration number.
(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

- A photocopy of the front and back sides of the DSF Salaries Tax, Group II, Declaration Form for Business Commencement of Liberal or Specialized Professionals (M/1);
- A photocopy of the front and back sides of the employer's Macao SAR Resident ID Card;
- A photocopy of a document that can show the employer's DSF registration number.
(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's website);
- Photocopy of the employer's identification documents;
- A photocopy of the front and back sides 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

- A photocopy of the front and back sides 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's website);
- A photocopy of the front and back sides of the employer's Macao SAR Resident ID Card;
- A photocopy of the front and back sides of the employee's Macao SAR Resident ID Card and a photocopy of the DSF Salaries Tax, Group I, Registration Form (M/2).

Junket Promoters

- A photocopy of the front and back sides 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's website);
- A photocopy of the front and back sides of the employer's Macao SAR Resident ID Card (applies only to natural persons);
- A photocopy of the front and back sides of the employee's Macao SAR Resident ID Card and a 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;
- A photocopy of the front and back sides of the employer's Macao SAR Resident ID Card;
- A photocopy of a document that can show the employer's DSF registration number.
(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)