

LEGAL BRIEFING

Labour

Modernization and Automation of the Contributory Process

On January 1st, three diplomas came into force introducing changes within the scope of the so-called **Simplification of the Contributory Cycle.**

I. WHAT IS THE SIMPLIFICATION OF THE CONTRIBUTORY CYCLE?

It is a new model that changes the way employers communicate remuneration, reducing bureaucracy and ensuring greater transparency and predictability.

It consists of the automatic submission of the contributory obligation by Social Security, the confirmation, amendment or communication of new remuneration amounts by the employer, and the corresponding payment of the contributory obligation.

Adherence takes place gradually between 1 January 2026 and 31 December 2026 and is carried out directly by employers through the Social Security Portal.

After the end of the transitional period, all employers will be mandatorily covered by this model.

II. WHAT CHANGES?

LEGAL RELATION OF AFFILIATION

Communication of hiring of employees

- The hiring of employees must be mandatorily communicated through Segurança Social Direta;
- The communication may be carried out up to the start of the performance of the employment contract;
- Employers are now required to declare: the effective date of the contract; type of contract; duration; base and permanent remuneration; place of work; profession and professional category;
- In the event of non-compliance, the commencement of the provision of work is presumed to have occurred on the first day of the third month preceding the month in which the non-compliance is verified.

Amendment to the employment contract

- Communication of changes to the amount of permanent remuneration becomes mandatory.

CONTRIBUTORY LEGAL RELATIONSHIP

Remuneration statement

- The communication will no longer declare the contributory rate applicable to each worker, instead declaring only the amount of remuneration that constitutes the contributory base and the corresponding working time.
- Submission via the Interoperability Services Platform (micro-enterprises may use Segurança Social Direta).
- The elements declared in respect of a given month may be supplemented or corrected within two months, or up to four months (in the latter case, they are considered late).
- Employers are no longer required to prepare monthly remuneration declarations, instead validating the amounts calculated by the system on the basis of the permanent remuneration previously declared, accepting them or correcting them.
- Validation must be carried out by the 20th day of the following month (or the last day in August); failure to validate is deemed to constitute acceptance.
- The absence or insufficiency of declarations submitted to Social Security may be supplemented or corrected ex officio by this Entity using the data available to it, with the supplementation being notified to the employer.

Payments of contributions

- Payment must be made between the 1st and the 25th day of the following month, or by the last day of August.

This Legal Briefing is for informational purposes only. It refers to the date of its disclosure and does not preclude consultation of the law and legal advice. For more information or detailed analysis please contact us through geral@saraivamatias.com.