

A Guide to

**LABOUR LAW**  
IN MACAU

## FOREWORD

This guide sets out in simple terms the main provisions of the legislation regarding labour relations, labor dispute resolution, import of non-resident workers law and social security, as enacted in the legislation mentioned in their respective chapters below. The said legislation themselves remain the sole authority for the provisions of the laws explained.

Since factual situations will vary, please feel free to contact our office at, we advise you to consult a lawyer in Macau for specific interpretation and advice.

This publication is not intended as, and does not represent legal advice and should not be relied upon to take the place of such advice.

The hiring of a lawyer is an important decision that should not be based solely upon advertisements. Before you decide, ask us to send you free written information about our qualifications and experience.

Please note that, specific legislation regarding the import of overseas workers (point 4 below) has been approved. The labour relations between non-resident workers and the local employers will be regulated by the Labour Law in force.

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## 1. Labour Law Issues

### 1.1 Application of labour law

The Labour Relations Law (Labour Law), enacted by Law no. 7/2008 of 5 of August and amended by Law no. 2/2015, applies to all labor relations in all industries or sectors of activities with the following exceptions:

- Civil servants;
- Labour relations between spouses or persons in a de facto union;
- Labour relations of a family relative (up to 2nd degree of relation) who lives in the same premises as the employer;
- Relations established under a contract of apprenticeship or vocational training.

Special legislation will regulate the following:

- Labour relations established with non-resident -workers;
- Labour relations of seafarers;
- Part time labour.

The Labour Law has been in effect since 1 January 2009 (effective date), and is applicable also to employment agreements entered before that date, except in regards to the formal validity requirements and the legal consequences produced entirely before the effective date which will be regulated by the effective law at the time.

The clauses of the employment agreements entered before the effective date that infringe the mandatory provisions of the Labour Law will be automatically replaced by the legal provisions in the said agreements.

### 1.2 Duties and rights of employer

The Labour Law establishes the following duties of the employer:

- Respect and treat the worker with courtesy;
- Pay the worker a fair remuneration according to the work rendered by him;
- Provide the worker with good working conditions;
- Implement measures to increase the workers' level of productivity capacity;
- Indemnify the worker of the damages and losses arising from work accidents and/or professional diseases (in accordance with what is determined in the applicable legislation for these situations);
- Maintain an updated data registry of each worker, keep such data during the work relation period and in the 3 years that follow the termination of work;
- Fulfil all the obligations enacted by legal provisions that regulate the working relations and the instructions of the competent authorities;
- Allow the worker to exercise its rights without any prejudice;



- Not to unjustifiably deny the worker to provide its services;
- Not to assign the worker to other employee, without its written consent;
- Not to unjustifiably lower the professional category of the worker;
- Not to lower the base salary of the worker, except where allowed by law;
- Not to oblige the worker to acquire items or to use services directly supplied by the employer or by the employer through a third party.

The Labour Law establishes the following **rights** of the employer, besides the ones that result from some of the duties of the worker:

- To determine the way of execution of labour, by enacting company regulations of internal organisation and discipline;
- Intimacy Reserve.

### 1.3 Duties and rights of worker

The Labour Law establishes the following worker **duties**:

- Respect and treat with courtesy the employer, its superiors, co-workers and other persons who have working relations with the employer;
- Be punctual;
- Work with zeal and commitment;
- Obey the employer and its superiors in regards to the execution and provision of work, except when such instructions violate any of the worker's rights and guarantees;
- Be loyal, namely by not competing with the employer or disclosing information regarding the employer;
- Ensure the conservation and adequate use of work related items that are provided by the employer;
- Cooperate with all initiatives from the employer, aimed at increasing productivity;
- Cooperate with the employer in regards to hygiene and work safety;
- Fulfil all the obligations enacted by legal provisions that regulate the working relations and the instructions of the competent authorities.

The Labour Law establishes the following worker's rights, besides the ones that result from some of the duties of the employer:

- Access to the same work opportunities provided to other workers, in non discriminatory conditions;
- Not to be discriminated (negatively or positively) in reason of national or social origin, offspring, race, color, gender, sexual orientation, age, marital status, language, religion, political or ideological orientations, affiliations, school education or economic situation;
- Intimacy Reserve;
- Request a certificate of in which is displayed his data registered by the employer.

## 1.4 Contract and employment procedure

A employment contract is a contract on the employment conditions entered between an employer and a worker.

Employers and workers are free to negotiate and agree on the employment's terms and conditions provided that they do not infringe mandatory legal provisions. Any term of an employment contract which extinguishes or reduces any of the legal rights, benefits or protection of the worker, shall be considered as inexistent and replaced by the said legal provisions.

### Capacity to enter into employment contracts

Contracts of employment can be entered into by persons with legal capacity as determined in the general law (Civil Code) and is attained by whom is of at least 16 years of age. Below this age a prior authorisation of the Labour Affairs Bureau is required and is only possible if the minimum mandatory school education has been achieved by the minor.

### Types of employment contracts and duration

Contracts of employment can be of the following **types**:

- Fixed-term (certain or uncertain) employment contract - With a defined period in which the work will be rendered and that will end on a certain date or when a specific event occurs (uncertain). This event that is mentioned in the agreement cannot take longer than 2 years to occur.
- Obey the employer and its superiors in regards to the execution and provision of work, except when such instructions violate any of the worker's rights and guarantees;

Contracts of employment with fixed-term or the ones entered into with minors need to be in writing, with the identification of the parties, their signatures, and the indication of the reasons that justify the parties to enter into such type of agreement, of which each party is entitled to keep a signed copy.

Fixed-term employment contracts must also state the end date of the agreement or the condition that will bring the contract to a termination, the professional category, the job to be carried out, the salary, the location of the work, the daily working period, the effective starting date of the agreement, the name of the replaced worker (if that is the reason why the new worker is being employed under a fixed-term agreement) and the date in which the agreement is entered.

The other types of contracts of employment can be written or verbal.

Notwithstanding what is established in special legislation regarding employment policy, contracts of employment with fixed-term can only be entered for the satisfaction of temporary needs of the employer, namely due to the seasonal, transitory or special nature of the work and can only last up till the satisfaction of temporary needs of the employer.



### **Experimental period**

The contracts of employment include an trial period of 90 days for contracts without fixed-term and 30 days for fixed-term employment contracts.

The parties can agree to eliminate or alter the trial period by entering into other contractual terms. During the trial period, any party can terminate the agreement without the need to invoke justifiable cause or to pay any compensation for the termination. In general, a prior notice of termination is not required when it occurs during the trial period.

### **Procedures with regulatory authorities**

Employers should fill in the M/2 form (point 7.1.1 below) and submit it to the "Finance Services Bureau - Professional Tax Division" within 15 days of any employment. The Employer can also enrol their resident staff in the Social Security Fund by using the second form indicated in point 7.2.1 below.

## **1.5 Work period, rest, holidays and annual leave**

A worker shall enjoy rest days, statutory holidays and paid annual leave during his employment.

### **1.5.1 Work period**

#### **Limits**

The normal work cannot exceed 8 hours a day and 48 hours per week. The worker is entitled to a recess/interval of at least 30 consecutive minutes in order to ensure that he does not render more than 5 consecutive hours of work.

If the nature of the employer demands, a different daily limit can be agreed as long as the worker can enjoy 12 daily hours of rest being that 10 hours of those 12 daily hours must be consecutive.

#### **Definition**

The employer has the right to define the work period. If the work period is contractually determined, then an agreement of both parties is needed to alter that work period.

#### **Exemption**

The worker is not subject to work period when he performs director's functions, works outside of the work place without immediate control of his superior, performs academic work without the supervision of his superior or provides domestic work. Such exemption must be stated in a written agreement.

The exemption cannot affect the worker's right for a daily rest interval, rest days, holidays, annual leave and other guaranties.

#### **Overtime**

Overtime work is rendered by prior determination of the employer in 1) force majeure cases, 2) imminence of major losses, or 3) to face increased demand of work not foreseen. In the first two cases, the daily work period cannot be more than 16 hours and 12 hours in the third situation. Consent of the worker is not needed in these three situations mentioned before.

Overtime work can also be rendered by prior solicitation of the employer or of the worker, provided that the other party agrees and such consent is registered in the appropriate document or book and a copy is provided to the worker.

When overtime work is rendered by prior determination of the employer, the worker will be entitled to be paid the normal retribution he is paid with an increase of 50%.

For overtime work rendered in other cases, the worker is entitled to be paid the normal retribution for his work with an increase of 20%.

If the daily limit of work is achieved, the worker is entitled to enjoy an additional paid rest day not inferior to 24 hours. If the daily limit was not achieved the worker will be entitled to a proportional rest period. Such additional rest period will be enjoyed in the following 15 days on a date to be agreed by both parties, or determined by the employer if a consensus is not achieved.

### **Night work**

Night work is the one rendered between 00:00 and 06:00. If night work is rendered, the worker will be entitled to be paid the normal retribution he is paid with an increase of, unless he was hired specifically to render work in a daily schedule that includes night periods.

### **Work by shifts**

Work by shifts is the one rendered without fixed time periods, and the work must be rendered at different time. The employer has the right to organize the work by shifts and to determine the workers that will work in such shifts, whenever the working hours of the enterprise are higher than the maximum limits of normal period of work. The employer must take into consideration the preferences and interests of the workers when assigning workers for shift work.

If shift work is rendered, the worker will be entitled to be paid for such shift work period the normal retribution he is paid with an increase of 10%, unless he was hired specifically to render work in shifts.

The worker that is paid shift work retribution in that month will not be entitled for additional retribution due in reason of night work.

### **1.5.2 Rest day**

#### **Eligibility, periods and determination of rest days**

A worker shall enjoy paid rest days of at least 24 consecutive hours for every week of work. Both parties can agree to different periods when the rest period is to be enjoyed, in which case the worker will be entitled to enjoy at least a rest period of 4 days within every 4 weeks of work.

If not contractually determined, the employer will determine, at least 3 days before, the day in which the rest period will be enjoyed.

#### **Work rendered in rest days**

An employer can determine that a worker renders compulsory work in a rest day in the event of:



- 1) Eminent major losses or force majeure cases;
- 2) Unforeseen increased work demand; or,
- 3) The provision of work is indispensable to guarantee the continuity of business operation.

The provision of work on a rest day entitles the worker to a compensatory rest day in the subsequent 30 days, on a date to be determined by the employer, as well as to be paid an additional paid day of work.

A worker can voluntarily request to provide work on a rest day and is entitled to enjoy a compensatory rest day in the following 30 days, on a date to be determined by the employer. If such rest day is not enjoyed the worker will be entitled to be paid a compensatory additional paid day of work.

### 1.5.3 Holidays

A worker is entitled to the following statutory holidays:

- The first day of January;
- Lunar New Year (the first, second and third days of Lunar New Year);
- Cheng Ming Festival;
- The first day of May;
- The following day of Lunar Cake Festival (Chong Chao);
- The first day of October;
- Ancestors Cult day (Chong Yeong);
- Macau SAR Establishment Day, being the 20 of December.

The worker is exempted from rendering work on statutory holidays and is entitled to the holiday paid day.

Work rendered on a statutory holiday

An employer can determine that a worker renders compulsory work in a statutory holiday in the event of:

- 1) Eminent major losses or force majeure cases;
- 2) Unforeseen increased work demand; or,
- 3) The provision of work is indispensable to guarantee the continuity of business operation.

The provision of work on a statutory holiday entitles the worker to enjoy a compensatory rest day in the following 30 days, on a date to be determined by the employer, which can be substituted, with the agreement of the employer, by the payment of 2 additional paid days of work.

### 1.5.4 Annual leave

A worker with more than 1 year working relation is entitled to enjoy at least 6 days of paid annual leave in the subsequent year. The annual leave is enjoyed in the year in which they become due. By agreement of the employer and the worker, the annual leaves from two years can be accumulated.

A worker with less than 1 year but more than 3 months of working relation is entitled to enjoy in the subsequent year half day of annual leave for each complete month of working relation. The remaining period of the working relation will also entitle to half day if it represents more than 15 days of work. For example, a worker who has achieved in 2008 a working relation of 4 months and 16 days will be entitled to enjoy 5 half days of paid annual leave in 2009.

Employer and worker will agree on the period in which the annual leave is to be taken. In the absence of agreement, the employer will determine the period in which the annual leave will be enjoyed considering the necessities of the employer.

The determination of the period of annual leave ought to be done at least 30 days prior to its commencement.

The worker cannot render to paid work to a third party during the period of his annual leave, unless he was providing such work before in accumulation with his other work or if he has the written consent of the employer.

The employer that prevents a worker to enjoy its annual leave will pay the worker a compensation equal to the triple of the base payment corresponding to the annual leave period not enjoyed.

## **1.6 Wages and end of year payment**

### **Definition**

**Base pay wage** means all periodic monetary payments, however designated or calculated, payable to a worker in respect of work done and determined by agreement between the employer and the worker or by legal provision.

**Variable pay wage** means all non periodic retributions in money granted by the employer at its discretion, namely, subsidies, prizes, commissions that have the nature of gratuities, as well as tips granted without the determination of the employer.

### **Determination**

Wages are determined by agreement between the employer and the worker, taking into consideration the quantity, nature and quality of the work, notwithstanding what is legally determined for specific industries.

**Base pay salary** includes the following periodic retributions:

- Base salary;
- Food allowance;
- Family allowance;
- Subsidies and commissions due in reason of the work rendered;
- Amounts charged by the employer to the clients and later distributed to the worker;
- Year end payment (13th month salary);
- Overtime pay;
- Increase due to night work or work by shifts.



The daily base pay salary is calculated as follows:

Daily base pay salary = BP:30

The hourly base pay salary is calculated as follows

Hourly base pay = [(BP:30) X DHW]

BP – stands for Base Pay salary in the previous month

DHW – stands for normal Daily Hours of Work in the previous month

Overtime pay and increments due to night work or work by shifts will only be included if they represent at least 20% of the average basic wage of the worker in the last 6 months.

Base pay wages include the retribution of rest days, statutory holidays, annual leave, justifiable absence of work, and no deduction can be made to the base pay wage due to the fact that work was not rendered in the said periods.

### **Deductions**

An employer is prohibited from deducting any amounts on the salary due to its worker or to deduct credits it has over the worker, except in the following cases:

- Social security contributions;
- Deductions determined by law or by a court order that cannot be appealed;
- Compensation due by the worker to the employer awarded by a court order that cannot be appealed;
- Compensation due by the worker to the employer and awarded by a court order that cannot be appealed in regards to termination of employment without complying with the mandatory prior notice obligation;
- Deductions authorised by the worker in respect to contributions to private pension funds;
- Deductions in reason of absence from work;
- Deductions for damage to or loss of employer's goods, equipment or utensils;
- Deductions due to advance payment of wages.

The deductions for damage and advance payment cannot represent, either one or both, more than 1/6 of the base pay wage of the worker.

### **Payment**

Wages shall become due on the expiration of the last day of the wage period that was determined between employer and worker. An employer should pay the wages to the worker within the subsequent 9 days. The employer will be required to pay to the worker interest on the outstanding amount.

The wages are paid in Macau or in another agreed location. They will be paid in currency with legal tender in Macau, either by cheque of a bank institution authorised to operate in Macau or

by bank transfer to a current bank account of the worker in a bank institution authorised to operate in Macau, unless that represents a serious difficulty for the worker to receive its wages.

The employer must provide the worker with a payment receipt in which he states:

- The identification of the employer;
- The identification of the worker and its professional category;
- Social security number or other identification numbers as legally determined;
- Period to which the wage refers to;
- Types of retributions paid identified in a separate manner (base wage, overtime pay, etc);
- Deductions made;
- Net amount to be received by the worker.

### **1.7 Absence of work and sickness**

#### **Definition**

Absence of work can either be justified or unjustified.

The following are considered as justified absence of work:

- Death of the spouse, relative or next of kin in the first degree of the worker - 3 consecutive working days;
- Marriage - 7 consecutive working days;
- Paternity or adoption reasons - 2 working days;
- Birth of son of the male worker - 12 working days;
- Assistance to a member of the worker's household - 12 working days in each calendar year;
- Accident or sickness - 30 consecutive days or 45 non consecutive days in each calendar year;
- Disease contracted due to pregnancy, birth delivery or involuntary abortion - maximum of 3 months.
- Due to facts beyond the control of the worker, namely force majeure or the fulfilment of legal obligations;
- Voluntary participation in work related exams;
- With prior authorisation of the employer or post approval of the employer;
- In other situations foreseen in the law as justified absence of work.

All other situations are considered as unjustified absence of work.

#### **Communication**

The worker must provide a 3 day prior notice to the employer or, if unforeseen, as soon as possible. They must also submit evidence of the facts that justify their absence. Absence of notice, of proof or untruthfulness of the justification will result in the determination of the absence as unjustified.



### **Sickness**

During the period of absence of work due to sickness or accident, the worker can only carry out activities unrelated to its medical treatment if they are compatible with its health condition.

Absence of work due to sickness or accident is justified by a medical certificate issued by a medic with a license issued by the Government of Macau or accepted by the employer.

Except in cases of hospital admission, the employer can also request a medic practitioner with a license issued by the Government of Macau to conduct complimentary medical examinations to the health condition of the absent worker in order to verify its alleged medical condition, being that all expenses from such examinations will be borne by the employer.

### **Payment of days of absence**

A worker that has completed the trial period is entitled to six paid days of absence from work justified by accident or sickness. All remaining situations of absence will not be paid for, except where otherwise determined by law or by written agreement between employer and worker.

## **1.8 Maternity protection**

### **Maternity Leave**

The pregnant worker is entitled to a maternity leave of 56 days, being that 49 of those days must be taken immediately after delivery and the remaining period either before or after such date in accordance with the decision of the worker.

If the worker intends to enjoy such leave before delivery, then she must serve at least 5 days prior notice of such intent to the employer.

The worker must inform her employer within the shortest period of time possible of the delivery, by submitting a medical certificate issued by a medic with a license issued by the Government of Macau or accepted by the employer.

The worker is also entitled to a maternity leave of 56 days if her child is stillborn, or to a leave between 21 and 56 days, according to her medical condition, in case of involuntary abortion if the pregnancy was carried beyond 3 months.

Medical proof of birth, stillbirth or abortion must be presented to the employer or it will not be obliged to grant the maternity leave or to guarantee the working post of the worker.

### **Retribution of maternity leave**

A worker with more than one year of working relation is entitled to be paid the base pay wage for the period of maternity leave.

A worker that only completes one year of working relation during the period of maternity leave will be entitled to receive the amount of base pay salary equal to the period of maternity leave that is enjoyed after the completion of one year of working relation.

### **Guarantees**

During pregnancy and in the 3 months that follow the delivery, the worker cannot be asked to perform tasks that are inappropriate to her condition.

Unless for just cause the employer cannot unilaterally terminate the employment relation with a pregnant worker during her pregnancy or in the 3 months that follow the delivery. If the worker is terminated without just cause in the said period, the employer will have to pay her an amount equal to 56 days of base pay salary, notwithstanding other legal or contractual compensations.

The worker will only enjoy the legal protection and guarantees after she notifies the employer of her pregnancy or birth delivery.

## **1.9 Termination and employment protection**

### **Forms of termination of employment**

An employment contract can be terminated in either one of the following ways:

- **Revocation** – by a dated and signed written agreement between employer and worker to terminate the employment relation without prior notice nor payment of any indemnifications. It cannot be previously agreed upon in the employment contract and it must state the effective date of the revocation agreement;
- **Dissolution** – by initiative of the employer or the worker, with or without just cause. Just cause is any fact or serious circumstance which makes it virtually impossible to maintain the working relation;
- **Expiration** – When, namely, in the fixed-term employment agreements the term date established is reached or when the fact that the termination was dependent of occurs. An employment contract can also expire by the impossibility of the worker to render his work, due to an accident or working incapacity. No prior notice or indemnification is due in this form of termination of employment;
- **Termination** – when the employer and worker terminate the employment contract during the trial period.

### **Payments and compensations**

The worker with more than one year of employment is entitled to receive payment in lieu of any untaken annual leave days in the previous calendar year and any pro rata annual leave pay for the current calendar year in which the termination occurs.

A worker in his first year of employment is entitled to receive compensation of a pro rata annual leave pay for the current calendar year in which the termination occurs.

Workers are also entitled to a pro rata year end payment (13th month) proportional to the period worked in the calendar year in which the termination occurs.



The employer must pay the worker, within the 9 days that follow the termination of employment, all the due amounts regarding annual leave not enjoyed, indemnifications and other compensation due.

### **Certificates**

The employer must provide the worker with a work certificate in which it is mentioned the facts regarding the performance of work, namely:

- Date of start and termination of work performance;
- Nature of the work or position performed;
- Other information regarding the performance of work that is required by the worker.

### **Resolution with just cause by employer**

In the 30 days that follow the knowledge of the fact or situation that represent just cause for resolution, the employer will serve a notice to the worker in which he states the decision to resolve the employment contract describing, briefly, the alleged facts against the worker.

Just cause is any fact or serious circumstance which makes it virtually impossible to maintain the working relation. The following facts represent some of the just cause situations for the employer to resolve the contract:

- If the worker intentionally disobeys a lawful order of his superiors;
- If the worker is constantly disinterested in fulfilling his employment obligations and duties;
- If the worker arrives late, leaves early or abandons his work post, without permission and in a repeated manner;
- Unjustified absence of work that cause direct aggravated losses to the employer;
- More than 3 consecutive days of unjustified absence of work or 5 non consecutive days of unjustified absence of work in a single calendar year, independently of the fact that such absence causes or not any losses to the employer;
- The worker produces false statements when justifying a absence from work;
- The worker intentionally causes an aggravated reduction of his work productivity;
- If the worker is regularly provoking conflicts with other workers;
- If the worker causes, in his employment, acts of violence, libel or other criminal acts towards his employer, superiors or co-workers;
- If the worker damages gravely the interests of the company;
- If the worker wilfully violates hygiene and security in work provisions.

When just cause exists, no indemnification is due to the worker in case of termination of employment by resolution by the employer.

If just cause does not occur or if the employer has not served the termination notice mentioned, the worker will be entitled to compensation equal to the double of the amount granted for resolution without just cause, as mentioned below.

### **Resolution without just cause by employer**

The employer is entitled to resolve the employment agreement at any time without just cause provided that a termination indemnification is paid to the worker (if he has completed the trial period) considering the length of the work relation as follows:

- **More than the trial period defined and less than 1 year of employment** - amount equivalent to 7 days of base pay salary;
- **More than 1 year and less than 3 years** - amount equivalent to 10 days of base pay salary for each year of work;
- **More than 3 year and less than 5 years** - amount equivalent to 13 days of base pay salary for each year of work;
- **More than 5 year and less than 7 years** - amount equivalent to 15 days of base pay salary for each year of work;
- **More than 7 year and less than 8 years** - amount equivalent to 16 days of base pay salary for each year of work;
- **More than 8 year and less than 9 years** - amount equivalent to 17 days of base pay salary for each year of work;
- **More than 9 year and less than 10 years** - amount equivalent to 18 days of base pay salary for each year of work;
- **More than 10 years of employment** - amount equivalent to 20 days of base pay salary for each year of work;

The year in which the employment is terminated is also taken in consideration for the calculation of the indemnification period by counting the months in the year in which the termination occurs and by paying 1/12 of 1 day of base pay for each month worked. More than 15 days will be considered as 1 month.

For example the worker has 10 years, 3 months and 16 days of employment relation. He will be entitled to 20 days + 3/12 day of base pay + 1/12 day of base pay.

The indemnification cannot be superior to the monthly base pay salary (in the month in which the termination occurs) multiplied by 12.

The monthly base pay salary that can be taken into consideration when calculating the indemnification cannot be higher than MOP\$20,000.00, except when worker and employer agree to a higher amount.

When a fixed term agreement is terminated before the term fixed, the indemnification will take into consideration the period of time missing to complete the term fixed. Every month will represent 3 days of base pay salary in the indemnification calculation.

### **Resolution with just cause by worker**

In the 30 days that follow the knowledge of the fact or situation that represent just cause for resolution, the worker will serve a notice to the worker in which he will state the decision to resolve the employment contract describing, briefly, the alleged facts against the employer.



Just cause is any fact or serious circumstance which makes it virtually impossible to maintain the working relation. The following facts represent some of the just cause situations for the worker to resolve the contract:

- The employer repeatedly fails to pay the worker's salary in a timely manner and in the agreed way. More than 2 consecutive failures are enough to consider this situation as occurred;
- The employer wilfully violates the rights and guarantees of the worker;
- If the employer deliberately violates hygiene and security work provisions;
- If the employer intentionally damages the patrimonial interests of the worker;
- If the employer or his representatives inflict and assault the physical integrity of the worker, his liberty, honour and dignity, and such actions are punishable by law;
- Selling of the employer company;
- The agreed contractual terms and conditions are significantly modified.

If just cause exists, the worker is entitled to a compensation calculated as mentioned above for termination by employer without just cause.

If just cause does not occur or if the worker has not served the termination notice above mentioned, the employer will be entitled to compensation equal to the amount of base pay salary for the days of prior notice that is needed as mentioned below.

#### **Prior notice**

When just cause exists, the party that invokes just cause does not need to serve a prior notice to terminate the contract of employment.

Termination without just cause needs to observe the prior notice period stipulated in the employment contract, provided that the prior notice to be observed by worker is not higher than the one that the employer needs to observe.

When the employment contract does not established a prior notice period or establishes an inferior prior notice period, the following periods must be complied with:

- 15 days when the contract is resolved by the employer;
- 7 days when the contract is resolved by the worker.

When the employer does not respect the prior notice period, the worker will be entitled in receiving the base pay salary for the missing days of prior notice.

When the worker does not respect the prior notice period, the employer will be entitled to a compensation equal to the amount of base pay salary for the days of prior notice that are missing.

#### **1.10 Penalties for infringement of the labour law**

Violation of the provisions of the Labour Law will result in penalties in accordance with the determined in the Labour Law and also, when not provided by the Labour Law, in the Penal Code, the Labour Procedure Code and also in the Administrative Infringements General Regime.

Whenever the infringement results from the omission of the execution of a duty, the infringer is not exempted from the execution of such duty even if a penalty has been applied and a fine paid by the infringer.

### **Responsibility in general**

Legal persons, even if irregularly established, will be liable for the infringement of the Labour Law provisions, except when its agents have acted against express orders of the legal persons.

The responsibility of the legal persons does not preclude the responsibility of the agents that act on behalf of the legal persons.

### **Responsibility for the payment of fines**

The infringer will be responsible for the payment of fines applied and, if the infringer is a legal person, directors or other person who represents the infringer, will also be liable for the payment of fines when they are deemed to be responsible for the infringement.

### **Misdemeanours**

The employer will be liable to a fine between \$20,000.00 and \$50,000.00 for each worker in regards to whom he has disrespected the provisions of the law, expressly by:

- Behaving in a discriminatory way;
- Violating the worker's guarantees;
- Hiring with disregard to the provisions that regulate work by minors of age below 16 and the requisites of admission of work by a minor;
- Denying, totally or partially, a pregnant worker to benefit from maternity leave;
- Designating work that is not compatible with the condition of pregnant worker;
- Denying, totally or partially, the right of the worker to be paid his salary within the due period (the 9 days that follow the end of the retribution period) or by compensating credits in the worker's wage or by making deductions not allowed by law.

The fine immediately mentioned above, regarding the non payment of salary, totally or partially, can be converted in imprisonment, in accordance with the provisions of the Penal Code.

The employer will be liable to a fine between \$10,000.00 and \$25,000.00 for each worker in regards to whom he has disrespected the provisions of the law, expressly by:

- Determining the minor to execute any of the work that is established as forbidden to be carried out by minors (domestic work, overtime work, work between 21:00 and 7:00, work in locations where minors are forbidden to enter or other work stated as forbidden on a list to be approved by a dispatch of the Chief Executive of the Macau SAR Government).
- Denying the enjoyment of the rest period (which includes normal recess, overtime recess, compensatory rest following overtime work, shifts recess, rest day, compensatory rest following work voluntarily performed in a rest day, statutory holidays and annual leave).
- Not paying the salary during maternity leave;
- Infringing the provisions regarding the place and way of payment of salary.



The employer will be liable to a fine between \$5,000.00 and \$10,000.00 for each worker in regards to whom he, in disrespect to the provisions of the law, expressly by:

- Not fulfilling the duty of payment of compensation for absence of prior notice of termination in the agreements without fixed-term;
- Not abiding the provisions regarding the calculation of retribution (regarding overtime work pay, night shift work pay, shift work pay, work on a rest day pay, statutory holiday pay and all the other payments due, concerning the base salary pay);
- Not fulfilling the duty of payment of justified absence of work that entitles the worker to be paid even in such absence;
- Not fulfilling the duty of payment of days of annual leave not enjoyed due to termination of employment;
- Not fulfilling the duty of payment of all the amounts due to the worker in case of termination of employment, within the 9 days that follow such termination.

### **Administrative Infringements**

The employer will be liable to a fine between \$5,000.00 and \$10,000.00 for each worker in regards to whom he, in disrespect to the provisions of the law, conducts by:

- Not issuing the work certificate requested by the worker or following the termination of employment.
- Entering into a verbal and non written employment contract with a minor;
- Not providing copy of the written employment contract;
- Not providing for the minor's yearly medical exams;
- Changing the work period without the consent of the worker;
- Determining, unilaterally, the provision of overtime work in situations not allowed by law;
- Determining, unilaterally, the provision of work on a rest day in situations not allowed by law;
- Determining, unilaterally, the provision of work on a statutory holiday in situations not allowed by law;
- Not fulfilling the duty of issuing a salary receipt;

The employer will be liable to a fine between \$1,000.00 and \$5,000.00 for each worker in regards to whom he, in disrespect to the provisions of the law, expressively by:

- Not fulfilling the duty of data registration;
- Entering into a fixed term employment contract that has not the mandatory expressions;
- Not fulfilling the duty of informing the minor of the result of his yearly medical examination, as well as failing to inform the Labour Affairs Bureau that an employment contract was entered into with a minor;
- Issuing a salary receipt that does not have the mandatory expressions.

The decision of application of the fines for administrative infringements will be decided by the Director of the Labour Affairs Bureau.

Whenever an administrative infringement is reported, a procedure will be initiated to proceed with investigations and, if considered as likely to be have occurred, the infringer will be formally accused and will then have 15 days to repair the infraction (if the infringer is not a repeater) and/or submit his defense.

After the period of time granted, the accusation will be filed if it is repaired or, if the accused proves that an infringement has not been committed. If the infringement was not repaired or if the proof mentioned before was not made, a fine will be determined and applied, which must be paid within 15 days after the notice of the decision is served.

### **1.11 Illegal work**

Administrative Regulation no. 17/2004 regulates the prohibition of acceptance or provision of illegal work and the penalties for the non compliance with such prohibition.

#### **Definition of illegal work**

The following situations are considered as illegal work:

- 1) The work carried out by a non resident who does not possess the necessary authorisation to work on behalf of an employer;
- 2) The work carried out by a non resident who has the necessary authorisation to work on behalf of an employer, yet provides such work to a different employer, notwithstanding the fact of him being paid or not;
- 3) The work carried out by a non resident infringing the conditions of the authorisation granted;
- 4) The work carried out by a non resident on his self interest without the needed prior authorisation.

#### **Exceptions**

The paragraph 1) above will not be applicable in the following situations:

- Whenever a company incorporated in Macau enters into an agreement with a company incorporated abroad for the provision of certain occasional tasks or services, namely, whenever there is the need for the use of non resident workers for the services of direction, technical services, quality control or supervision;
- When a natural person resident in Macau or a company incorporated in Macau invites a non resident to perform religious, sporting, cultural or artistic exchange activities in which cases, the exception is limited to 45 days for each six month period, which is counted from the date of entry of the non resident in Macau. The employer must keep an accurate record of the days in which these non residents have provided their services.

#### **Responsibility for the payment of fines**

Violations of the provisions of the Administrative Regulation no. 17/2004 represent an administrative infringement.

The infringer will be responsible for the payment of fines applied and, if the infringer is a legal person, the directors or other person that represents the infringer will also be liable for the payment of fines if they are deemed also responsible for the infringement.

A fine between \$20,000.00 and \$50,000.00 for each worker is applied when:

- An employer employs a non resident worker without the necessary administrative authorisation;
- An employer employs a non resident worker in a way that violates the limits set forth in the exceptions above mentioned;
- A person carries out an activity in his self interest without the needed prior authorisation.



A fine between \$10,000.00 and \$40,000.00 for each worker will be applied to the employer who has at his service, a non resident worker with a working permit to work for a different employer. The same fine will be applied to the authorised employer if it is proven that he promoted or authorised his non resident worker to carry out work for such third party.

A fine between \$5,000.00 and \$20,000.00 for each worker will be applied to the employer that has at his service, a non resident worker providing work in different conditions from the ones authorised.

A fine between \$5,000.00 and \$20,000.00 will be applied to the non resident worker that carries out work without permit, to the non resident worker that works for a different employer than the one that has applied for his permit, or that provides work in excess of the limits and conditions for the two exception situations mentioned above.

As an accessory sanction, the non resident worker that carries out illegal work can be forbidden to provide any further labour activity in Macau for the period of 2 years.

If an infringer is a repeater, the minimum fines can be increased to ¼ and the time limit of the accessory sanction can be increased to 4 years.

## 2. Labour dispute and dispute resolution methods

Labour disputes, as any other disputes, can be solved by one of the following ways:

- **Negotiation between the parties**  
Employer and worker can initiate negotiations to determine the solution to a dispute over any matter regarding the labour relation between them and solve it without the need of requesting the intervention of either a government entity or a the courts of Macau, thus avoiding extra costs and the disruption of the trust between the parties.  
The parties should enter into a joint signed declaration stating the common understanding reached during their negotiations over the matter in dispute and how this matter should be solved in the future if the situation arises. Each party should keep a copy of the signed document.
- **Conciliation through the intervention of the Labour Affairs Bureau**  
The conciliation represents a special form of negotiation in which the negotiation procedure is promoted and carried out by a third party, in this case the Labour Affairs Bureau. In the conciliation method there is a third party (that is not the employer or the worker) who will put the parties in contact, issue their analyses on the dispute and promote that the parties enter an agreement that will defend the interests of both parties.  
The parties can determine or not in the employment agreement that parties will request the intervention of the Labour Affairs Bureau (the Work Inspection Department) for any disputes arising from the employment relation. Even if they don't any party can submit a request to the Labour Affairs Department explaining the dispute and requesting their intervention.
- **Judicial award by the courts in Macau.**  
Besides the possibility of the workers filing complaints at the Labour Affairs against the employer for administrative infringements, they can also reach for a judicial decision over their labour disputes, by submitting their lawsuits in accordance with the requisites determined by the Labour Procedure Code.  
Macau has its own independent judicial system, where the Judges are selected by a committee and appointed by the Chief Executive and foreign judges may also serve on the courts.

Macau has a three-tier court system:

- The Courts of First Instance
- The Court of Second Instance
- The Court of Final Appeal

The Court of First Instance includes the Judicial Base Court and the Administrative Court. The Judicial Base Court includes three Civil Sections, three Criminal Sections, two Criminal Pre-Trial Sections and one Small Claims Civil Section.

Labor proceedings must be commenced by filing a complaint in the Judicial Base Court, in the prescribed form and manner.

The labour proceedings are a special civil judicial procedure apart from the normal civil procedure determined in the Civil Procedure Code. The labour judicial procedure will be used to



award all the matters regarding any disputes arising between worker and employer, working accidents or professional sickness, preliminary motions, executive motions.

In almost all of the judicial procedures initiated there will be a attempt to reach a conciliation between the parties in dispute, which will be presided by the Public Prosecutor. If the conciliation is not possible the procedure will continue onto the trial phase.

The Court of Second Instance and the Court of Final Appeal, with minor exceptions, have a pure appellate jurisdiction in relation to proceedings adjudicated by Courts of First Instance.

An appeal will only be admissible in the actions with a value that is higher than the jurisdiction of the Court from which it is appealed, if the decision appeal is unfavourable in at least more than half of the jurisdiction of such court.

The jurisdiction of the Courts of First Instance and Second Instance is MOP\$50,000 and MOP\$2,000,000, respectively. If a party has claimed damages of MOP\$150,000 and was awarded by the Court of First Instance only MOP\$60,000 an appeal to the Court of Second Instance can be filed. If the Court of Second Instance awards a compensation of MOP\$100,000 an appeal cannot be filed to the Court of Final Appeal, since it is below the jurisdiction value of MOP\$2,000,000.

The costs of filing complaints and proceedings in the Small Claims Civil Section, Courts of First Instance, Court of Second Instance and in the Court of Final Appeal are set out in Court Costs Regime.<sup>1</sup> While this regime sets out the fixed court costs for the litigation procedure, the costs of filing a complaint will also be determined by the fees of the legal representation by counsel sought and obtained.

As a general rule, a successful party will be able to claim the recovery of its costs from the other side. However, one must consider that the award of costs is at the entire discretion of the judge of the court and that is unlikely to recoup all the expenses that the successful party has incurred on.

To increase the access to the legal system legal aid is available. The scope and regulation of such Legal Aid is defined in the Decree-Law no. 41/94/M, of 1 August 1994.

Legal aid comprises the dismissal or deferral of prepayment or payment of court costs and legal representation by the public prosecution office without costs for the applicant. Legal aid is available in all forms of procedure, is independent of the position of the applicant<sup>2</sup> for legal aid and can be requested in any phase of the procedure.<sup>3</sup>

Legal aid can be granted to Macau residents (even if they are only in Macau temporarily)<sup>4</sup> who demonstrate not possessing sufficient economical means to support, totally or partially, the costs of a judicial procedure. Such proof can be made by using any

1 Enacted by the Decree-Law no. 63/99/M, of 25 of October 1999.

2 As a plaintiff or as a defendant.

3 As per article 2, nos. 1, 2 and 5 of the Decree-Law no. 41/94/M.

4 As per article 4, no. 1 of the Decree-Law no. 41/94/M.

competent means namely, by filing an Economic Situation Certificate issued by the Social Welfare Bureau.<sup>5</sup>

Several situations represent legal presumptions of economic insufficiency, namely in the situation of the applicant who obtains a yearly labor income equal or inferior to the limit of exemption from the payment of professional tax (which is set at MOP\$144,000).<sup>6</sup>

If the worker claims in his motion for the payment of labor credits there is an automatic legal presumption of economic insufficiency.

An applicant must file in the Courts of First Instance an application for legal aid concession, on the prescribed form, being such request analysed and decided by a judge.

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<sup>5</sup> As per article 5, no. 1 of the Decree-Law no. 41/94/M.

<sup>6</sup> As per article 6, no. 1, paragraph e) of the Decree-Law no. 41/94/M



### **3. Social security law issues (in connection with employees)**

#### **3.1 Application of social security law**

The social security (welfare) regime in Macau is governed by the Decree-Law no. 4/2010. Such legal diploma remain the sole authority for the provisions of the law here explained.

The regime is applicable to all resident workers, in the private sector, public sector and other other residents, if of age, working for local companies in Macau or overseas.

#### **3.2 Registration of workers**

Companies hiring workers residing in Macau must register themselves as well, as contributors in the Social Security Fund, by completing and filing the first form in point 7.2.1 below along with the following documents:

- List of workers – Form provided by the Social Security Fund;
- Photocopy of Start of activity declaration – industrial contribution (M1 Form) obtained from the Finance Services Bureau;
- Photocopy of the last M/7 or M/8 declaration forms (industrial contribution payment) filed in the Finance Service Bureau (if the company has been in activity for more than one year).

Registration of the workers in the Social Security Fund as contributors and beneficiaries is mandatory for all workers even if they are solely hired for the execution of specific, occasional or seasonal tasks.

Registration of the workers is made with the payment of the company's and employees' quarterly withheld discounts and by completing and filing the second form in point 7.2.1 along with a photocopy (front & back) of the local employees' Macau Resident Identity Card.

### **3.3 Contributions**

#### **3.3.1 Amount**

Effectively from 1 January 2017, the monthly amount of contribution per local resident worker is MOP90.00, of which the employer will be responsible for MOP60 while withholding MOP30 in each monthly salary paid to local workers.

If the worker hired is a non local resident, the employer must pay quarterly a monthly fee of MOP200.00 (Chief Executive Order no. 89/2010) and the sole responsible for the payment will be the employer, meaning that no amount should be deducted from the monthly salary paid to the worker.

Only workers who have provided more than 15 days of work in a calendar month need to pay for these contributions.

**Example 1:** if a worker started his employment on 1st of February, the total amount of contributions to be paid relates to the months February and March. Therefore, a total amount of MOP\$90.00 is due and should be paid in April.

**Example 2:** if a worker started his employment on the 17th of February, the total amount of contributions to be paid relates to the months the worker was employed for more than 15 days and in this case it is only March. Therefore, a total amount of MOP\$45.00 is due and should be paid in April.

### 3.3.2 Payments

The employers are responsible for the quarterly payments of the contributions within the following time frame:

- **1<sup>st</sup> Quarter** contributions (regarding the months of January to March) must be paid in April;
- **2<sup>nd</sup> Quarter** contributions (regarding the months of April to June) must be paid in July;
- **3<sup>rd</sup> Quarter** contributions (regarding the months of July to September) must be paid in October;
- **4<sup>th</sup> Quarter** contributions (regarding the months of October to December) must be paid in January of the following year.

Interest of 3% for each a month or fraction of month of delay and fines are applicable if payments are not made within the above mentioned periods.

Payment is made by filing the form in point 7.2.2 below along with the following:

1. Photocopy of the registration of the company in the Social Security Fund (the first forms in point 7.2.1);
2. Photocopy of the Start of activity declaration – industrial contribution (M1 Form). If the company has been in activity for more than one year, a photocopy of the last M/7 or M/8 declaration forms (industrial contribution payment) filed in the Finance Service Bureau must also be delivered;
3. Contributor's identification bulletin of the local resident workers.
4. Cash, cheque or cashier order payable in patacas to "FUNDO DE SEGURANÇA SOCIAL" in the amounts due, calculated considering the number of workers in the previous quarter and the number of months worked. Amounts over MOP\$3,000.00 must be paid by cheque or cashier order.

The documents mentioned in points 1 and 2 above only need to be delivered when filing the first payment ever made by the company.

The forms must be signed by the legal representative of the company and must also have the company chop (with the company's name equal to the one stated in the business registration certificate).

### 3.4 Benefits and pensions

Non resident workers will not be entitled to any pension or allowance and pensions of old age, disability, unemployment and sickness allowance cannot be accumulated.



#### **3.4.1 Age pension**

A monthly age pension of MOP3,180.00 will be granted to the beneficiary workers that fulfil all the following requirements:

- 65 years of age or more; or at least 60 years but medically declared as having an early aggravated degeneration condition;
- At least 7 years of residency in Macau;
- At least 60 monthly contributions for the Social Security Fund.

The beneficiary workers with 60 years or more that fulfil all the above requirements can also apply for a early retirement and will be paid a percentage of their pension, which will be granted in full when they reach 80 years of age.

The request is made in the Social Security Fund by filing the adequate forms along with:

- Macau Resident Identity Card;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau";
- Residency proof (electricity, water or telephone bills, etc).

If approved, the pension will be payable in the month subsequent to the request and every year, the beneficiaries will also be entitled to one extraordinary allowance equivalent to the monthly age pension.

In the month of January the beneficiaries must submit to the Social Security Fund a "Proof of Life" in order to maintain the right of receiving the age pension.

#### **3.4.2 Disability pension**

A monthly disability pension of MOP3,180.00 will be granted to the beneficiary workers that fulfil all the following requirements:

- Declared by a Medical Commission of the Social Security Fund as disabled;
- At least 7 years of residency in Macau;
- At least 36 monthly contributions for the Social Security Fund.

The request is made in the Social Security Fund by filing the adequate forms along with:

- Disability declaration issued by a medic registered in the Health Services Bureau of Macau;
- Macau Resident Identity Card;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau";
- Residency proof (electricity, water or telephone bills, etc).

If approved, the pension will be payable in the month subsequent to the request and every year, the beneficiaries will be also entitled to one extraordinary allowance equivalent to the monthly disability pension.

In the month of January the beneficiaries must submit to the Social Security Fund a "Proof of Life" in order to maintain the right of receiving the disability pension. When the disability is temporary the beneficiary must be reassessed by the Medical Commission of the Social Security Fund when determined.

### **3.4.3 Unemployment allowance**

If the beneficiaries of the Social Security Fund are in a position of involuntary unemployment, they can request the concession of the daily unemployment allowance of MOP127.00, if they fulfil the following cumulative conditions:

- Registration in the Promotion of Employment Department of the Labour Affairs Bureau and unemployment condition sustained for more than 15 days after that registration;
- Have contributed at least 9 out of 12 monthly contributions for the Social Security Fund that are prior to the yearly quarter in which they registered in the Promotion of Employment Department of the Labour Affairs Bureau;
- Did not refuse to accept work compatible with their labor skills.

It is considered involuntary unemployment when the beneficiary of the Social Security Fund does not render any paid work following the termination of his labor agreement in consequence of:

- Decision of the employer;
- Just cause termination by the beneficiary;
- Termination of the period for which the agreement was entered into;
- Mutual agreement in situations that can allow resorting to collective dismissal, namely a company restructuring from which results the diminution of the employees or company departments;
- Medical declaration of incapacity to work that has reviewed a previous medical disability declaration and the beneficiary remains inactive.

The termination of the period for which the agreement was entered into is not considered as involuntary unemployment if:

- They result from the concession of age pension or disability pension;
- The beneficiary refuses, without grounds, the renovation or extension of the labor agreement.

The request is made in the Social Security Fund by filing the adequate forms along with:

- Original of the certificate of request for unemployment subsidy issued by the Labor Affairs Bureau;
- Macau Resident Identity Card;
- Photocopy of the termination letter issued, signed and stamped by the employer, indicating the termination date and grounds;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau.



The beneficiary must be present in the date and location indicated by the Social Security Fund and the Labour Affairs Bureau, and must also notify these two government authorities of any change to its residency address.

This allowance will be granted up until 90 days in each period of 12 months and granted only if the employment status is maintained 15 days after the registration as unemployed at the Promotion of Employment Department of the Labour Affairs Bureau.

#### **3.4.4 Sickness allowance**

If the beneficiaries of the Social Security Fund cannot work for more than one day and their sickness is attested by a medic registered in the Health Services Bureau, in the hospitals or in medical centres, they can request the grant of sickness allowance if they fulfil the following cumulative conditions:

- Have contributed at least 9 months of contributions for the Social Security Fund during the 12 months prior to the yearly quarter in which the sickness occurred;
- Do not render any paid service during the sickness period.

It is considered as sickness any disturbance that prevents the worker from working for more than one day with the exception of:

- Professional diseases;
- Diseases caused by working accidents;
- Diseases caused by a third party action entitles the applicant to a compensation;
- Self-inflicted diseases.

The request must be made in the Social Security Fund within the 30 days that follow the last day of the sickness, by filing the adequate form, signed by the applicant, a medic registered in the Health Services Bureau, in the hospitals or in medical centres and the employer along with:

- Macau Resident Identity Card;
- Medical declaration issued by a medic registered in the Health Services Bureau, in the hospitals or in medical centres, stating the disease, the day in which it has initiated and terminated (if less than 30 days).
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau.

If the pension is approved, and the applicant needs to be admitted to the hospital, the daily subsidy of MOP127.00 will be paid during a maximum of 180 days (consecutive or not) for each civil year.

If the applicant does not need to be admitted to the hospital, the daily subsidy of MOP96.00 will be paid during a maximum of 30 days (consecutive or not) for each civil year.

#### **3.4.5 Birth allowance**

The allowance of MOP1,800.00 will be granted to the beneficiary workers for each child (up until the limit of 3 allowances per beneficiary) and fulfils one of the following conditions:

- Have contributed at least 9 months of contributions for the Social Security Fund during the 12 months prior to the yearly quarter in which the birth/adoption occurred;
- Are receiving age pension or disability pension.

The request must be made in the Social Security Fund within the 60 days that follow the birth of the child by filing the adequate forms along with:

- Photocopy and original of the Macau Resident Identity Card;
- Photocopy and original of the birth certificate or of the court ruling that grants the adoption;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau.

#### **3.4.6 Marriage allowance**

A allowance of MOP1,800.00 will be granted to the beneficiary workers getting married and fulfils one of the following conditions:

- Have contributed at least 9 months of contributions for the Social Security Fund during the 12 months prior to the yearly quarter in which the marriage occurs;
- Are receiving age pension or disability pension.

The request must be made in the Social Security Fund within the 60 days that follow the marriage by filing the adequate forms along with:

- Macau Resident Identity Card;
- Photocopy and original of the marriage certificate;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau.

#### **3.4.8 Funeral allowance**

A funeral allowance of MOP2,330.00 will be granted in the occurrence of the death of the beneficiary of the Social Security Fund and will be paid to the individuals who prove that they have paid the funeral expenses.

The request must be made in the Social Security Fund within the year that follows the death of the beneficiary of the Social Security Fund along with:

- Macau Resident Identity Card of the beneficiary and of the applicant;
- Photocopy of the beneficiary's death certificate;
- Individual Bank Statement of one of the pre-approved banks: "Bank of China, Macau Branch", "Banco Nacional Ultramarino, S.A.", "Banco Tai Fung S.A.R.L.", "Banco OCBC Weng Hang, S.A.", "Banco Luso Internacional, S.A.R.L.", "Banco Comercial de Macau, S.A.", "The Hong Kong and Shanghai Banking Corporation Limited", "Industrial and Commercial Bank of China Limited" or "Banco Chinês de Macau.
- Funeral expenses receipts.
- Residency proof (electricity, water or telephone bills, etc).



#### 4. Labour import of overseas workers

Labour relations between non-resident workers and the local employers are regulated by the Labour Law in force.

##### 4.1 Overview

Companies incorporated in Macau may retain the labor of overseas (non resident) workers, Macau, provided that the Human Resources Office has approved the application for the import of skilled or non-skilled workers.

The Human Resources Office will analyse whether there are suitable local candidates for the position, will take into account whether the proportion of resident and non-resident workers in the company is acceptable and ponder whether the applicant has a good standing in regards to the fulfilment of all tax and legal obligations towards local resident workers.

##### 4.2 Procedures for the import of skilled workers

This procedure is adopted by companies that desire to hire highly skilled and qualified workers to render services, when they have not been able to find suitable candidates in Macau with qualifications to render such services.

In this situation, the company can directly apply for the approval of import of the skilled worker.

The custody of such workers shall be the responsibility of the company that needs to supply appropriate housing or provide a housing subsidy and to arrange the immediate repatriation of the non resident employee in case of termination of agreement.

##### Documentation that needs to be delivered

For the purpose of working permit application, the following information and documentation are required:

- Application forms;
- Photocopy of identification document of the legal representative of the applicant entity;
- For association, photocopy of the association constitution in government gazette and registration document of the Identification Bureau;
- Photocopy of the administrative license, industrial registration or other certification documents;
- Photocopy of the receipt of the latest "Contribuição Industrial – Declaração de Início de Actividade/Alterações" M/1 or "Contribuição Industrial – Conhecimento de cobrança" M/8;
- Photocopy of the "Recibo de contrib. do regime obrigatório para o Fundo de Segurança Social" and "Recibo de pag. da taxa de contratação-Trab. não residente" of the last quarter;
- Photocopy of proof for local recruitment from Labour Affairs Bureau;
- For chain store(s) operation, submit also the list of subsidiaries (applicant may use the template provided by GRH);
- Photocopy of the worker's passport containing the personal particulars, date of issue and date of expiry. Mainland residence should submit ONLY his ID copy with official phonetic translation (Pinyin) of the name; for HK residence, only HK ID copy is needed;
- Academic qualifications and/or professional experience testimonial of the worker, together with a resume (should it be written in other languages, submit a translated copy in either Chinese, Portuguese or English).

Validity period: These labor permits are renewable and are usually granted for a period of 2 years.

Timeline of application: Following the company incorporation and registration in the Social Security Fund, and the completion of all the necessary documents required by the Human Resources Office, the timeline for assessment and decision is approximately 120 days. If the application is approved, a Provisional Permit will be issued by the Police Force. The final Working Permit will be issued and ready for collection approximately 50 days after the issuing of the Provisional Permit.

#### **4.3 Procedures for the import of non skilled workers**

This procedure is adopted by companies that desire to hire overseas workers who are not considered as highly skilled. In this procedure, companies can apply for the approval of quotas for certain positions in which they have labor needs, indicating also the proposed salary to be paid to non resident workers.

In this situation, the companies can apply directly for the approval of quotas for specific positions, but the following procedure of using those quotas with specific professionals needs to be carried out by one of the licensed labor agencies. These agencies will be appointed by the company through a letter of appointment and an agreement (that will be delivered in the Human Resources Office). Companies will directly enter into the labor agreements with the workers to be hired to occupy the approved quotas, while the labor agencies are responsible for the formalities to import them.

The custody of such workers shall be the responsibility of the licensed labor agency that needs to supply appropriate housing and to arrange the immediate repatriation of the non resident employee in case of termination of agreement.

- Application form;
- Photocopy of identification document of the legal representative of the applicant entity;
- For association, photocopy of the association constitution in government gazette and registration document of the Identification Bureau;
- Photocopy of the administrative license, industrial registration or other certification documents;
- Photocopy of the receipt of the latest "Contribuição Industrial – Declaração de Início de Actividade/ Alterações" M/1 or "Contribuição Industrial – Conhecimento de cobrança" M/8;
- Photocopy of the "Recibo de contrib. do regime obrigatório para o Fundo de Segurança Social" and "Recibo de pag. da taxa de contratação- Trab. não residente" of the last quarter;
- Photocopy of proof for local recruitment from Labour Affairs Bureau;
- For chain store(s) operation, submit also the list of subsidiaries(applicant may use the template provided by GRH);

Validity Period: The quotas and the permits are renewable and are usually granted for a period of 2 years.



**Timeline:** After the application is submitted in the Human Resources Office, the timeline for assessment and decision by this entity takes approximately 120 days. A letter of appointment of a local labor agency will then need to be signed and delivered at the Human Resources Office Bureau. If the appointment is approved, the local labor agency will begin with the formalities of the import of workers to fill in the approved quotas.

#### **4.4 Stay permit**

After the approval by the Human Resources Bureau, the company or the labor agency needs to obtain the stay permit for the related workers that the company has applied for.

The worker will need to go to the Immigration office of the Public Security Police and bring along the following documents:

- Forms delivered by the Human Resources Office while approving the application and notifying the employer;
- Approval letter from Human Resources Office (original and 1 photocopy);
- Passport of employee (original and 4 copies);
- Marriage certificate of each employee (original and 1 photocopy) if applicable.

The Immigration Office will return 1 copy of the forms, with a red colour stamp on its back indicating "Working permission/Autorização de Trabalho" (a temporary status but allows the employee to begin working). To obtain the approval it takes approximately 20 days.

On the last working day before the expiration of the above mentioned stamp, the staff must go again to the Immigration Office for further formalities. The officers from the Immigration Office will obtain the staff's fingerprints and will issue a receipt with a stamp on its back, indicating the estimated time for the collection of the working permit commonly known as Blue Card (approximately 30 days).

## 5. Labour and social security legislation and international conventions

### 5.1 Labour legislation

#### 5.1.1 General legislation

- Law no. 4/98/M – Guidelines of Labour policy and labour rights.
- Decree-Law no. 52/95/M – Rules to observe in the labour relations to ensure gender equality in opportunities and in labour relations.

#### 5.1.2 Labour relations regulation and labour agreements

- Law no. 7/2008 – Macau Labour Relations.
- Law no. 2/2015 – amendment to Macau Labour Relations.
- Decree-Law no. 43/95/M – Rules to observe between employers and workers in the suspension of labour relations and reduction of working periods.
- Administrative Regulation no. 17/2004 – Prohibition of illegal work.
- Law no. 6/2004 – Illegal immigration and expulsion.

#### 5.1.3 Working conditions

- Decree-Law no. 57/82/M – Hygiene and work safety regulation in industrial establishments (partially revoked by Decree-Law no. 95/85/M).
- Law no. 2/83/M – Penalties for the infringement of legal or regulatory norms regarding hygiene and safety in industrial establishments.
- Decree-Law no. 37/89/M - Hygiene and work safety regulation in commercial establishments, offices and services.
- Decree-Law no. 13/91/M - Penalties for the infringement of legal or regulatory norms regarding hygiene and safety in commercial establishments, offices and services.
- Ordinance no. 123/98/M – Instructions and notice to be apposed near the establishment's electrical facilities, regarding first-aid to provide in accidents caused by electrical discharges.
- Decree-Law no. 44/91/M – Hygiene regulation in civil construction work.
- Decree-Law no. 67/92/M - Penalties for the infringement of the legal or regulatory norms regarding hygiene and safety in civil construction work.
- Ordinance no. 34/GM/86 – Safety and hygiene conditions of workers and protection of legitimate interests of third parties in industrial enterprises.
- Decree-Law no. 34/93/M - Occupational noise legal regime.
- Decree-Law no. 48/94/M – Penalty regime for the infringement of legal norms regulating occupational noise.
- Ordinance no. 241/94/M – Acoustic norm.
- Law no. 8/2014 – Prevention and control of environmental noise.
- Decree-Law no. 24/92/M – Installation, working and maintenance of alarm and safety sound systems.

#### 5.1.4 Prevention, labour accidents and professional diseases

- Decree-Law no. 33/99/M – Prevention, integration and rehabilitation of disabled persons.
- Decree-Law no. 40/95/M – Legal regime of recovery of damages arising from work accidents and professional diseases (amended by Law no. 6/2015).
- Law no. 12/2001 – Amendment to the legal regime of labour accidents and professional diseases insurance.



- Law n.º.6/2007 - Amendment to the legal regime of labour accidents and professional diseases insurance

#### **5.1.5 Vocational training**

- Decree-Law no. 51/96/M – Vocational training in the labour market.
- Decree-Law no. 52/96/M – Apprenticeship.
- Decree-Law no. 53/96/M – Professional certification.

#### **5.1.6 Non-resident workers**

- Law no. 21/2009 - Non Resident Workers Import.

#### **5.1.7 Labor competent government entities**

- Administrative Regulation no. 24/2004 – Internal organisation and competence of the Labour Affairs Bureau.
- Ordinance no. 545/99/M – Designates the Labour Affairs Bureau as the authority to comply with the obligations set forth in the international conventions of the International Labour Organisation in regards to their enforcement in Macau.
- Decree-Law no. 60/89/M – Activity of the inspection department of the Labour Affair (partially revoked by Administrative Regulation no. 6/1999).
- Order of the Chief Executive no. 116/2007 – Creates the Human Resources Bureau.
- Administrative Regulation no. 10/2007 – Amends the competence to decide the requests of import of non resident workers.

### **5.2 Social security legislation**

- Law no. 4/2010 – Social Security Regime.
- Order no. 45/GM/98 – Amount of contributions to be made by the employers and workers to the Social Security Fund.
- Order of the Chief Executive no. 127/2014 - Monthly amounts of retirement, disability, marriage, birth sickness and funeral allowances
- Administrative Regulation no. 6/2008 – Provisional measures of the allowance complimentary to the work income.
- Administrative Regulation no. 6/2007 – Allowance to individuals and households in economic deprivation.

### **5.3 International conventions**

Macau possesses full autonomy in the conduct of its external commercial relations and can, therefore, conclude and implement bilateral or multilateral trade agreements with states, regions and international organisations.

One of such international organisations is the International Labour Organisation (ILO), a tripartite UN agency that brings together governments, employers and workers of its member states in common action to promote decent work throughout the world. In Macau the following international conventions of ILO are applicable:

- **Convention no. 1** Limiting the Hours of Work in Industrial Undertakings to Eight in the Day and Forty-eight in the Week (1919)

- **Convention no. 6** Night Work of Young Persons (Industry) Convention (1919)
- **Convention no. 14** Weekly Rest (Industry) Convention (1921)
- **Convention no. 17** Workmen's Compensation (Accidents) Convention, (1925)
- **Convention no. 18** Workmen's Compensation (Occupational Diseases) Convention (1925)
- **Convention no. 19** Equality of Treatment of foreign and national works in regards to accident compensation Convention (1925)
- **Convention no. 22** Seamen's Articles of Agreement Convention (1926)
- **Convention no. 23** Repatriation of Seamen Convention (1926)
- **Convention no. 26** Minimum Wage-Fixing Machinery Convention (1928)
- **Convention no. 27** Marking of Weight for Packages Transported by Vessels (1929)
- **Convention no. 29** Forced Labour Convention (1930)
- **Convention no. 68** Food and Catering (Ships' Crews) Convention (1946)
- **Convention no. 69** Certification of Ships' Cooks) Convention (1946)
- **Convention no. 73** Medical Examination (Seafarers Convention (1946)
- **Convention no. 74** Certification of Able Seamen Convention (1946)
- **Convention no. 81** Final Articles Revision Convention (1946)
- **Convention no. 87** Freedom of Association and Protection of the Right to Organise Convention (1948)
- **Convention no. 88** Employment Service Convention (1948)
- **Convention no. 92** Accommodation of Crews Convention (Revised) (1949)
- **Convention no. 98** Right to Organise and Collective Bargaining Convention (1949)
- **Convention no. 100** Equal Remuneration Convention (1951)
- **Convention no. 105** Abolition of Forced Labour Convention (1957)
- **Convention no. 106** Weekly Rest (Commerce and Offices) Convention (1957)
- **Convention no. 108** Seafarers' Identity Documents Convention (1958)
- **Convention no. 111** Discrimination (Employment and Occupation) Convention (1958)
- **Convention no. 115** Radiation Protection Convention (1960)
- **Convention no. 120** Hygiene (Commerce and Offices) Convention (1964)
- **Convention no. 122** Employment Policy Convention (1964)
- **Convention no. 138** Minimum Age Convention (1973)
- **Convention no. 144** Tripartite Consultation (International Labour Standards) Convention (1976)
- **Convention no. 148** Working Environment (Air Pollution, Noise and Vibration) Convention (1977)
- **Convention no. 150** Labour Administration Convention (1978)
- **Convention no. 155** Occupational Safety and Health Convention (1981)
- **Convention no. 167** Safety and Health in Construction Convention (1988)
- **Convention no. 182** Worst Forms of Child Labour Convention (1999)



## 6. Useful contacts

### Labour Affairs Bureau

Address: Avenida do Dr. Francisco Vieira Machado, nos. 221-279, Edif. "Advance Plaza",  
in Macau

Office hours: 9:00-13:00; 14:30-17:45 or till 17:30 on Fridays

Phone number: 2856 4109

Fax number: 2855 0477

Email: dsalinfo@dsal.gov.mo

Homepage: www.dsal.gov.mo

### Human Resources Office

Address: Avenida Horta e Costa, n.º 26, Edif. Clementina Ho, 4 and 5/F in Macau

Office hours: 9:00-13:00; 14:30-17:45 or till 17:30 on Fridays

Phone number: 2833 6960

Fax number: 2871 1224

Email: info@grh.gov.mo

Homepage: www.grh.gov.mo

### Social Security Fund

Address: Rua de Eduardo Marques, n.º 2-6, in Macau

Office hours: 9:00-13:00; 14:30-17:45 or till 17:30 on Fridays

Phone number: 2823 8238

Fax number: 2853 2840

Email: at@fss.gov.mo

Homepage: www.fss.gov.mo

### Public Security (Immigration)

Address: Travessa da Amizade Serviço de Migração, in Macau

Office hours: 9:00-17:45 or 9:00-17:30 on Fridays

Phone number: 2872 5488

Fax number: 2853 2840

Email: sminfo@fsm.gov.mo

Homepage: www.fsm.gov.mo/psp

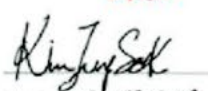
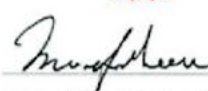
## 7. Sample of Labour and Social Security Forms

### 7.1 Labour related Forms

#### 7.1.1 Regarding taxation

##### Registration

Employers should fill in the M/2 form and submit it to the "Finance Services Bureau- Professional Tax Division" within 15 days of any employment.

澳門特級行政區政府 Governo da Região Administrativa Especial de Macau 財政局 Direcção dos Serviços de Finanças		職業稅—第一組 IMPOSTO PROFESSIONAL — 1.º GRUPO 登記及更改表 BOLETIM DE INSCRIÇÃO E ALTERAÇÕES		M/2 格式 M/2
<p>填此表格前，請詳讀首頁指示 Antes de preencher, leia com atenção as instruções constantes no verso</p>				
1. 納稅人識別 Identification do contribuinte:		2. 稅務編號 Número Fiscal		
中文姓名: _____ Nome em chinês: _____ 葡文姓名: _____ Nome em português: <b>KIM JUNG SOK</b>				
3. 身份證明文件 Documento de identificação:				
類別 Tipo: <b>Passaporte</b> 編號 N.º: <b>7523696</b> 出生日期 Data de nascimento: <b>23 12 1970</b>				
4. 本表之目的 Serve o presente documento para:				
<input checked="" type="checkbox"/> 新登記 (所有欄目必須填寫清楚) Nova inscrição (Preencher todos os quadros não sombreados) <input type="checkbox"/> 其他 Outros: _____ <input type="checkbox"/> 更改地址 (填填有第一、三、四、五、七及十一欄) Alteração da residência (Preencher os quadros 1, 3, 4, 5, 7 e 11)				
5. 住址 Residência:				
街道名稱 Rua: <b>Avenida Comercial de Macau, n.os</b> <input checked="" type="checkbox"/> 澳門 Macau 門牌 N.º: <b>251A-301</b> 樓層 Andar: <b>12</b> 單位 Unidade: <b>G</b> <input type="checkbox"/> 氹仔 Taipa 大廈名稱 Edifício: <b>Lilly Court</b> 樓層 Bloco: <b>II</b> <input type="checkbox"/> 路環 Coloane 電話 Telefone: <b>28845692</b> 流動電話 Telemóvel: <b>66732211</b> 郵政信箱 Caixa Postal: _____				
6. 其他應填的聯絡資料 (選擇性填寫) Contactos para envio de informações (Preenchimento facultativo):				
流動電話 Telemóvel: _____ 通訊語言 Língua: <input type="checkbox"/> 中文 Chinês <input type="checkbox"/> 葡文 Português 電郵地址 E-mail: _____ 更新聯絡資料 Actualização dos contactos <input type="checkbox"/> 是 Sim <input type="checkbox"/> 否 Não				
7. 希望於有關的稅務通知寄往: Pretende que as notificações, avisos, conhecimentos, sejam enviados para:				
<input checked="" type="checkbox"/> 住址 Residência <input type="checkbox"/> 僱主 Entidade Patronal <input type="checkbox"/> 郵政信箱 Caixa Postal				
8. 僱主識別 Identification da entidade patronal:				
營業稅冊號或僱主編號 N.º de Cadastro Industrial ou da Entidade Patronal: <b>156577</b> 電話 Telefone: <b>28845352</b> 傳真 Fax: <b>28829432</b> 僱主名稱 Nome da Entidade Patronal: <b>MACAU PROSPEROUS COMPANY LIMITED</b>				
9. 任職日期 Data do início do emprego: <b>16 05 2008</b> (date of beginning of employment)				
<input checked="" type="checkbox"/> 僱員 Empregado <input type="checkbox"/> 兼工 Assalariado				
11. 納稅人 O Contribuinte Employee		12. 對第八、九及十欄之資料確認 Confirma os elementos constantes dos quadros 8, 9, e 10 僱主 A Entidade Patronal Employer		13. 澳門稅務局蓋定 Autenticação da Repartição de Finanças de Macau
日期 Data: <b>23 05 2008</b> 		日期 Data: <b>23 05 2008</b> 		存入 Inscrito por: _____
14. 備註 Observações:				
<p style="color: red; text-align: center;">(filling must be within 15 days after employment has begun)</p>				



Payment of professional tax.

澳門稅務及行政局 Autoridade Tributária e Administrativa Administration des Impôts et Finances Direcção dos Serviços de Finanças		職業稅 - 第一組 IMPOSTO PROFISSIONAL - 1.º Grupo 關白或數目表 Relação Nominal - Empregados /Assalariados		M3/M4 格式 M3/M4																																																																																												
1 報稅人 Contribuinte	1 12	ABC 學校 ESCOLA ABC		Employer's address																																																																																												
200X		ISTMO FERREIRA DO AMARAL, Nº.123, R/C, MACAU		Employer's telephone number																																																																																												
		98654	505050																																																																																													
<table border="1"> <thead> <tr> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> </tr> <tr> <th>Identificação do trabalhador</th> <th>Salário bruto</th> <th>Salário líquido</th> <th>Retenções em fonte</th> <th>Retenções em fonte</th> <th>Retenções em fonte</th> <th>Data de cessação</th> </tr> </thead> <tbody> <tr> <td>50119849 歐國輝 AO KUOK FAI</td> <td>186,140.80</td> <td>11,245.80</td> <td>2,694</td> <td></td> <td></td> <td></td> </tr> <tr> <td>52753056 陳慧芬 CHAN WAI FAN</td> <td>506,500.80</td> <td>24,729.80</td> <td>26,297</td> <td></td> <td></td> <td></td> </tr> <tr> <td>51284927 葉志龍 CHEUNG CHI LONG</td> <td>192,400.00</td> <td>12,360.00</td> <td>3,003</td> <td></td> <td></td> <td></td> </tr> <tr> <td>52987470 徐桂香 CHOI KUAI HEONG</td> <td>169,620.00</td> <td>11,788.00</td> <td>1,670</td> <td></td> <td></td> <td></td> </tr> <tr> <td>53140953 鍾愛英 CHONG OI IENG</td> <td>232,320.00</td> <td>28,584.00</td> <td>4,603</td> <td></td> <td>15/08/200X</td> <td></td> </tr> <tr> <td>53399591 朱碧蘭 CHU CHOI LAN</td> <td>119,185.00</td> <td>8,330.00</td> <td>0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>53266141 馮玉棠 FONG IOK TONG</td> <td>169,620.00</td> <td>9,120.00</td> <td>1,830</td> <td></td> <td></td> <td></td> </tr> <tr> <td>53284351 方鏡輝 FONG WAI HUNG</td> <td>205,705.30</td> <td>29,580.30</td> <td>2,768</td> <td></td> <td>31/08/200X</td> <td></td> </tr> <tr> <td>53406171 何燕紅 HO IN HONG</td> <td>155,982.00</td> <td>4,338.00</td> <td>1,312</td> <td></td> <td></td> <td></td> </tr> <tr> <td>50766131 何少斌 HO SIO PAN</td> <td>177,866.70</td> <td>6,753.70</td> <td>2,467</td> <td></td> <td>31/12/200X</td> <td></td> </tr> <tr> <td></td> <td>2,115,340.60</td> <td>146,829.60</td> <td>46,644</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						1	2	3	4	5	6	7	Identificação do trabalhador	Salário bruto	Salário líquido	Retenções em fonte	Retenções em fonte	Retenções em fonte	Data de cessação	50119849 歐國輝 AO KUOK FAI	186,140.80	11,245.80	2,694				52753056 陳慧芬 CHAN WAI FAN	506,500.80	24,729.80	26,297				51284927 葉志龍 CHEUNG CHI LONG	192,400.00	12,360.00	3,003				52987470 徐桂香 CHOI KUAI HEONG	169,620.00	11,788.00	1,670				53140953 鍾愛英 CHONG OI IENG	232,320.00	28,584.00	4,603		15/08/200X		53399591 朱碧蘭 CHU CHOI LAN	119,185.00	8,330.00	0				53266141 馮玉棠 FONG IOK TONG	169,620.00	9,120.00	1,830				53284351 方鏡輝 FONG WAI HUNG	205,705.30	29,580.30	2,768		31/08/200X		53406171 何燕紅 HO IN HONG	155,982.00	4,338.00	1,312				50766131 何少斌 HO SIO PAN	177,866.70	6,753.70	2,467		31/12/200X			2,115,340.60	146,829.60	46,644			
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Date of declaration

Total income which is not taxable (if applicable, this amount should be transported to the next page)

Total tax deducted (if applicable, this amount should be transported to the next page)

Signature of responsible person and Employer's company chop

## 7.2 Social Security Forms

### 7.2.1 Registration of employer and worker in the Social Security Fund

The Employer can enroll their company in the Social Security Fund by using the following form:



澳門特別行政區政府  
Governo da Região Administrativa Especial de Macau  
社會保障基金  
Fundo de Segurança Social

**僱主註冊/更改資料申報表**  
Boletim de matrícula do empregador/Alteração

由社會保障基金填寫 Reservado ao FSS

**樣式**  
**EXEMPLO**

僱主註冊編號:  
N.º de matrícula do empregador \_\_\_\_\_

選擇項目  
O Secundário \_\_\_\_\_

註冊日期:  
Data de matrícula \_\_\_\_/\_\_\_\_/\_\_\_\_

**僱主身份資料 Identificação do empregador**

若為註冊，請填寫所有資料。若更改資料，請以“✓”選取需要更改的資料。  
Para matrícula, preencha todas as informações. Para alteração, marque com “✓” nas informações que pretende alterar.

僱主名稱 (填作之法律名稱):  
Nome do empregador (Denominação comercial do estabelecimento)

中文: **僱主有限公司** O nome do empregador deve estar conforme o nome do dístico comercial do estabelecimento da Declaração de início de actividade - contribuição Industrial (MI).

葡文: **COMPANHIA KU CHU LDA.**

英文: \_\_\_\_\_

聯絡電話: **2888 XXXX**       財政局稅人編號: **8XXXXXXX**  
Telefone de contacto      N.º de contribuinte do IRS

總行地址:  澳門 Macau     氹仔 Taipa     路環 Coloane

街名: **Rua de Eduardo Marques**

門牌: **888**    大廈名稱: **Centro Comercial Ku Chu**    字數: **8**    層數: **28**    單位: **C**

主要行業編號: **62**    (請按照財政局稅務申報表上之行業分類編號填寫)  
Código de actividade principal    (Preencha conforme o “c” de classificação de act. económica do dístico comercial de MI)

營業日期: **02.01.2013**    法律身份(稅務): **06** Ver no verso os códigos

**通訊地址 Endereço para correspondência**

總行地址  
Endereço do estabelecimento

其他地址 (請和地址內之資料與申報表通訊地址之資料一致)  
Outro endereço (deve estar em consonância com o endereço de comunicação do dístico comercial de MI)

澳門: Macau     氹仔: Taipa     路環: Coloane

街名: \_\_\_\_\_

門牌: \_\_\_\_\_    大廈名稱: \_\_\_\_\_    字數: \_\_\_\_\_    層數: \_\_\_\_\_    單位: \_\_\_\_\_

澳門 **16** 日 **04** 月 **2013** 年

僱主  
 O Empregador  
**COMPANHIA KU CHU LDA.**  
**Lei Ku Chu**

簽名及蓋章 (以本局印備之表格為準)      44 2008/03 20



The Employer can enrol their resident staff in the Social Security Fund by using the following form:



社會保障基金  
F U N D O  
DE SEGURANÇA  
S O C I A L

澳門特別行政區政府  
Governo da Região Administrativa Especial de Macau  
社會保障基金  
Fundo de Segurança Social

樣式  
EXEMPLO

受益人(本地僱員)登錄申報表  
Releção de inscrição de beneficiário (Trabalhador residente)

由社會保障基金填寫 Reservado ao FSS

適用職員 O Funcionário

受益人編號: \_\_\_\_\_  
Beneficiário do FSS

日期 Data: \_\_\_\_/\_\_\_\_/\_\_\_\_

身份資料 Elementos de identificação (請以清楚工整之字體填寫 O impresso deve ser preenchido com letra bem legível)

姓名: 中文: **陳僱員**  
Nome: Chinês

外文: **CHAN KU UN**  
Nome estrangeiro

性別: 男  女  出生日期: **01** 日 **01** 月 **1980** 年  
Sexo: Data de Nascimento: Dia Mês Ano

澳門居民身份證編號: **7777XXX(X)** 首次簽發日期: **01/02/1980**  
Número de identificação do residente em Macau Data de 1ª emissão

居住 Habitação: 澳門  濠洲  路環

街名 **Rua de Eduardo Marques** 門牌 **8**  
Rua Nº

大廈名稱 **Edifício Ku Un** 座數 - 層數 **8** 單位 **A**  
Edifício Bloco Andar Apart

家傳電話: **2800 XXXX** 手提電話: **6600 XXXX**  
Telefone Casa Telefone Celular

澳門 **02 01 2013** **Chan Ku Un**  
Macau Assinatura do beneficiário (em letra legível - FSS)

此欄須由僱主填寫 A preencher pelo empregador

僱主註冊編號: **1088888888**  
Número de matrícula do empregador

僱主名稱 **COMPANHIA KU CHU**  
Nome do empregador

僱主簽名日期: **02 01 2013**  
Data de assinatura do empregador

COMPANHIA  
KU CHU LDA.

**Lei Ku Chu**

僱主簽名及蓋章 (請用直線筆正楷填寫)  
Assinatura e carimbo do empregador (em letra legível - FSS)

澳門 Macau **02 01 2013**

社會保障基金 表 FSS/DC 1

M4 日期: 2013年1月27日

### 7.2.2 Payment of contributions by employer and worker in the Social Security Fund

Quarterly payment of employer and worker monthly contributions should be made on January, April, July and October of every year by submitting the following form together with the payment of contributions due.

**收款憑摺留用** Reservado à entidade que recebe as contrib.

**樣式 EXEMPLO**

強制性制度 供款憑單  
Mapa para o pagamento das contribuições do regime obrigatório

僱主名稱 - 註冊編號及地址: Nome do empregador, número de matrícula e endereço  
**COMPANHIA KU CHU LDA. 1088888888**  
Rua de Eduardo Marques, No.888  
Ku Chu Central Comércio, Bl.8, 28º Andar C, Macau

憑單編號: Mapa-papel N.º  
 現金  
Pagamento em dinheiro  
 支票  
Cheque

本局項目 Seleccions	第一個月 1.º Mês	第二個月 2.º Mês	第三個月 3.º Mês	總份數 Total	預計總額(澳門幣) Total a pagar (Patacas)
A. 沒有僱員 N.º de trabalhadores residentes					
B. 有僱員 Com residentes	2	2	2	6	\$270

銀行: Banco 號碼: N.º

**COMPANHIA KU CHU LDA.**  
*Lei Ku Chu*  
署名及蓋章 (印章須與僱主名稱一致)  
Assinatura e carimbo  
(O carimbo deve estar conforme o nome do empregador)

供款季次: 1º Trimestre, 2013  
Term. de pag.

供款類別: Pagamento em

(注意事項請參閱背頁 Informações importantes estão contantes no verso)

**收款憑摺留用** Reservado à entidade que recebe as contrib.

強制性制度 供款憑單  
Mapa para o pagamento das contribuições do regime obrigatório

僱主名稱 - 註冊編號及憑單編號: Nome do empregador, número de matrícula e número de mapa-papel  
**COMPANHIA KU CHU LDA. 1088888888**

供款季次: 1º Trimestre, 2013  
Term. de pag.

總份數: 6  
預計總額: 澳門幣 \$270  
Total a pagar Patacas

**強制性制度供款收據**  
Recibo de contribuições do regime obrigatório

供款季次: 1º Trimestre, 2013  
Term. de pag.

僱主名稱: **COMPANHIA KU CHU LDA.**  
Nome do empregador

僱主註冊編號: 1088888888  
N.º de matrícula do empregador

本局項目 Seleccions	第一個月 1.º Mês	第二個月 2.º Mês	第三個月 3.º Mês	總份數 Total
A. 沒有僱員 N.º de trabalhadores residentes				
B. 有僱員 Com residentes	2	2	2	6





[bnlawyers@bnlawmacau.com](mailto:bnlawyers@bnlawmacau.com)  
[www.bnlawmacau.com](http://www.bnlawmacau.com)

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