



## PORTUGAL - COUNTRY REPORT EU NATIONALS ONLY

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EMPLOYMENT STATUS	Each individual will work as an employee of Mauve Corporate Systems UK Ltd, which has a registered payroll in Portugal.
PAYROLL	Employees will be placed on a local payroll and salaries will be paid in euros. Salaries can be paid into a bank account of the employee's choice and if required, we can assist with the opening of a local bank account.
TAX & SOCIAL SECURITY	<p>The progressive rate of income tax in Portugal is 14.5% - 48% with an additional 3.5% surtax for incomes exceeding the minimum salary. For salary incomes between EUR 80,000 - EUR 250,000 the IRS surtax is 6% and for salary incomes exceeding EUR 250,000, the surtax is 8.5%. The tax year is the calendar year.</p> <p>The employer's social security contribution is 24.75% (which includes the additional mandatory 1% for workers' compensation). The employee's contribution is 11%.</p> <p>A monthly premium has to be paid for Workers' Accident Insurance. This employee insurance is compulsory in Portugal and covers the worker against any accidents in work, travelling to and from work and during travel for work. In the event of an accident, the company pays all hospital expenses and if the employee is unable to work temporarily, the company also pays his/her salary. If the employee suffers a permanent disability as a result of an accident as described above, the company will also pay out compensation.</p> <p>Employees are entitled to 13th and 14th salary payments in Portugal. The 13th salary is normally classed as a 'holiday' allowance (normally paid 1 month before a holiday is taken) and the 14th salary is classed as a Christmas allowance which has to be paid by the 15th of December. (This is normally paid with the November salary).</p> <p>Please note that by law, employees should not actually start work in Portugal until they are fully registered with the tax and Social Security authorities. If any expatriates enter Portugal and are living in hotel accommodation until they find suitable accommodation, they can be registered with the relevant authorities in the country but only as non-residents in Portugal for tax purposes.</p>
IMMIGRATION	As citizens of the EU, employees, will have the right of free movement inside the EU territory of Portugal under the provisions of the EU Treaty. They will therefore not require any visas nor residency permits in order to legally travel, live and work in the country.
ABOUT POLAND	Capital: Lisbon Dialing code: +351 Currency: Euro Population: 10.46 million Official Languages: Portuguese Continent: Europe



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*With strategically placed regional offices, Mauve has the knowledge and expertise to deliver solutions globally.*