



Trends



Support for families experiencing need or loss of income

Portuguese Social Security has made available an online form to support families who are in situations of need or who have suffered a significant loss of income, within the scope of the exceptional measures adopted during the State of Calamity caused by storm Kristin. This support is intended to cover essential household subsistence expenses or to enable the purchase of immediate and urgent goods. The amount granted is determined on a case-by-case basis, following an assessment by the competent services, up to a maximum of €1,075.00 per household. Payment may be made in up to 12 monthly instalments.

Exemption from the payment of social security contributions

Portuguese Social Security has created a temporary regime allowing for total or partial exemption from the payment of contributions, for an initial period of up to six months, renewable for an equal period. This regime applies to employers and self-employed individuals whose activity has been directly affected by the situation of calamity, provided that their contributory obligations are in good standing with both Social Security and the Tax Authority. The access to the regime depends on the submission of a request through Segurança Social Direta, within the following deadlines:

- Total exemption: until 03.03.2024
- Partial exemption: within 15 days from the date on which the contract takes effect Social Security must issue a decision within 7 days of the application being submitted. No late-payment interest shall accrue on contributions not paid between the date of the request and any refusal decision, provided that such amounts are settled within 30 days from the date of that decision.

Simplified regime for the reduction or suspension of activity in a situation of business crisis

Following the recent situation of calamity, an exceptional and simplified regime has been created allowing employers in a situation of business crisis to resort to the reduction of normal working periods or to the suspension of employment contracts (layoff), being exempted from complying with certain formal obligations otherwise required by law. To benefit from this measure, the employer must submit an application through the platform created by Social Security for this purpose, indicating the following information: (i) the economic, financial, or technical grounds justifying application of the measure; (ii) human resources, divided by sections; (iii) the criteria used for selecting the employees to be covered; and (iv) the number of employees covered, with indication of their respective professional categories.

Public notice on the ACT portal

The Authority for Working Conditions (ACT) now uses public notices, published on its website, whenever it is not possible to effect service of the Notice of Infraction, the report, or the administrative decision by post. This method of service is deemed legally valid and produces full legal effects, allowing the notified party, within 15 days, either to proceed with voluntary payment of the fine or to submit a written response within the context of the relevant administrative offence proceedings.

Storm Kristin: support measures for the labour market

In order to mitigate the devastating effects of storm Kristin, the Portuguese Government approved, among others, several exceptional measures aimed at supporting the labor market. These include, in particular, the implementation of a simplified regime for the reduction or suspension of activity in situations of business crisis (layoff), the temporary exemption from employer Social Security contributions (total or partial), facilitated access to unemployment benefits for those who lost their job as a result of damage caused by the storm, and a series of employment and training related measures addressed to both employees and self employed individuals.

It is expected that the experience gained during the Covid 19 pandemic, in which similar measures were adopted, will allow access to these support mechanisms to be simple, swift, and effective. Time will tell...



Pedro Ulrich
Partner
Labor and Social Security

Extraordinary incentive for the maintenance of employment (IEFP)

An extraordinary incentive has been created to support the maintenance of jobs and protect the income of self-employed individuals, compensating, for a maximum period of 3 months, the costs associated with employees' remuneration and the loss of income of self-employed individuals, subject to compliance with the legally established conditions. The support may reach the amount of each employer's remuneration, up to the limit of € 1,840.00, plus one twelfth of the Christmas allowance, which may not exceed € 153.33 per employee. Applications must be submitted through the designated form between 8 February and 11 May 2026. Once approved, the first instalment shall be paid within a maximum of 10 working days, with the subsequent instalments processed by the 15th day of each respective month.

Just cause for dismissal: violation of the duty of loyalty and confidentiality

The Supreme Court of Justice has confirmed the existence of just cause for dismissal in a case where an employee unlawfully accessed personal data of former employees of the company, including name, address, and tax and social security identification numbers, with the intention of enabling them to challenge the termination of health benefits by the employer. Although the Court admitted that the employer's motivation could "arouse some understanding", it considered that the conduct displayed both objective and subjective gravity sufficient to render continuation of the employment relationship impossible, constituting a serious breach of the duties of loyalty and confidentiality to which the employee was bound. Such behavior irreversibly compromised the relationship of trust between the parties.

The Court also emphasizes that this conduct is capable of constituting a criminal offence, namely unlawful access and diversion of personal data, under the GDPR, reason why the Court concluded that the legal requirements for lawful dismissal were met, reinforcing the idea that: "the stronger the relationship of trust between the parties – which is unequivocally strengthened over time – the harder it is to restore such trust when confronted with circumstances that undermine it in an almost irreversible manner."

Legislative changes



National minimum meal allowance

Ordinance no. 51-B

Updates the meal allowance for Public Administration employees to EUR 6.15. These values also constitute the new exemption limits applicable to the private sector: EUR 6.15 per day when paid in cash and EUR 10.46 when paid via meal card.

Exceptional support measures in response to storm Kristin

Decree-Law no. 31-C/2026, of 5 February
Creates a regime of social support and simplified lay-off for areas affected by storm Kristin.

Decree-Law no. 40-B/2026, of 13 February
Approves an exceptional and temporary regime exempting payment of toll fees to support mobility in areas affected by storm Kristin

Decree-Law no. 31-B/2026, of 5 February
Establishes a moratorium on loans for families and businesses affected by storm Kristin.

Restructurings

Regulatory Decree no. 2/2026, of 13 February
Restructures the Authority for Working Conditions.

Decree-Law no. 41/2026, of 16 February
Restructures the Institute for the Financial Management of Social Security, I.P.



Gonçalo Pinto Ferreira
Partner and Head of Labor and Social Security
gonferreira@deloittelegaltelles.pt



Pedro Breyner Ulrich
Partner
peulrich@deloittelegaltelles.pt



Sofia Pamplona
Partner
spamplona@deloittelegaltelles.pt

Labor and Social Security Team: Gonçalo Pinto Ferreira, Pedro Breyner Ulrich, Sofia Pamplona, João Dotti de Carvalho, Vera Matos Pereira, Raquel Bastos Gonçalves, Stephanie Gonçalves, Bernardo Costa Fernandes, Sara Mesquita, Bárbara Mendes, Eunice Correia, Madalena Cavaleiro, Joana Gomes Delgado, Francisca Cordeiro da Silva, Mariana Sofia Santos, Madalena Sanches Osório, Mariana Costa de Melo, Ana Regina Rego, Lwena Reis de Freitas.

"Deloitte", "we" and "our" refer to one or more of the member firms and related entities of Deloitte Touche Tohmatsu Limited ("DTTL"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities which, consequently, do not obligate or bind one another in any way. DTTL and each DTTL member firm and their related entities are solely responsible for their own acts and omissions and cannot be held liable for the acts and omissions of others. DTTL does not provide services to clients. For more information, visit www.deloitte.com/pr/about.

TELLES ADVOGADOS, SP, RL provides legal services in Portugal. TELLES ADVOGADOS refers to the legal services practice of DTTL, its affiliates and related entities. The exact nature of these relationships and of the legal services provided varies between jurisdictions, depending on the applicable laws, regulations and professional requirements. Each Deloitte Legal practice is a separate and independent legal entity and is solely responsible for its own acts and omissions and cannot be held liable for the acts and omissions of others.
TELLES ADVOGADOS, SP, RL | Tax ID and Commercial Registry no.: 519 106 563 | Share Capital: €16,500
Head office: Avenida Marechal Gomes da Costa, 1131, 4150-360 Porto

©2026. For information, contact TELLES Advogados, SP RL and Deloitte Legal, SP RL.