

CUATRECASAS, GONÇALVES PEREIRA



LEGAL FLASH | EMPLOYMENT LAW

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Decree-Law no. 11/2016, of March 8

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DECREE-LAW 11/2016, OF MARCH 8

Following the increase of the value of the minimum monthly remuneration (€ 530), the Government has decided to implement an exceptional measure to support employment proceed by reducing in 0.75% of the Social Security contribution rate paid by the employers regarding the remuneration due between February 2016 and January 2017 (including the amounts due under the vacation and Christmas allowances).

This measure applies to the private employers, as contributors of the Social Security regime, without prejudice to the exceptions provided for in the aforementioned decree-law.

The assignment of this reduction is subject to the following cumulative conditions:

- A full time or part-time employment contract between the parties, with date prior to January 1, 2016;
- The employee earning, as of December 31, 2015, a monthly base salary in the amount comprised between € 505 and € 530, or in its proportional amount in the case of part-time contracts;
- The employer has the situation regularized before Social Security.

Such reduction is granted *ex officio* by the Social Security's services, when the required conditions are met, after the submission, by the employer, of autonomous income statements of the employees covered by this reduction. In case of part-time employment contracts, such reduction depends on the submission of an application.

This support measure may be combined with other employment incentives applicable to the same workplace.

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