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ANGOLA | AMENDMENTS TO THE LEGAL FRAMEWORK GOVERNING REGISTRATION WITH AND CONTRIBUTIONS TO THE MANDATORY SOCIAL SECURITY SYSTEM

Presidential Decree 227/18, of 27 September 2018, which will come into force on 27 December 2018, repealed Decree 38/08, of 19 June 2008, and significantly amended the Legal Framework governing Registration with and Contributions to the Mandatory Social Security System. Important amendments include:

- Broadening of the contributory base. Only the following are now excluded (i) social contributions paid by the employer within the Mandatory Social Security System; (ii) the amounts corresponding to vacation allowance; and (iii) the amounts corresponding to the employees' and employers' contributions set forth in separate legislation, within the complementary social security system;
- Employees and employers may now be registered *sua sponte* upon the request of the employee or as a result of any inspection;
- Employers must submit the renumbering registration sheet electronically;
- Increase of the contribution rate of already retired workers (from 3%) to 8%;
- Reduction of the default interest rate levied on outstanding contributions (from 2.5%/month on the outstanding principal amount) to 1%/month.