

Contributions of the Obligatory System/Arbitrary System and Employment Fee for Non-Resident Workers ¹

Payment Channels ²

Item	Reporting situation			Payment channel	Service Points of the FSS	Municipal Affairs Bureau's Public Services Centres and Sub-Stations ^{2,3}	"Macao One Account" mobile app and website ⁴	Designated Banks ^{2,3}				Self-Service Machines ⁸
								AutoPay	Payment Counter	Online Banking ⁵	JETCO network ATMs ⁷	
Contributions of Obligatory System	E-Filing	Long-term employee/fixed-term labour contract (casual worker)	Subject to the reporting time	From the employee's work quarter/work month to the 3 rd day of the following month	✓	✓	✓	✓	✓	✓	✓	✗
				From the 1 st to the 20 th day of the contribution month/from the 4 th to the 20 th day of the month following the work month	✓	✗	✓	✓	✗	✗	✗	✗
				From the 21 st day to the second last working day of the month following the contribution month/work month	✓	✗	✓	✗	✗	✗	✗	✗
	In paper form	No staff change of long-term employees (not required to report)		✓	✓	✓	✓	✓	✓	✓	✗	
			With staff change of long-term employees / fixed-term labour contract (casual workers)		✓	✓	✓	✗	✓	✓ ⁶	✗	✗
					✓	✗	✗	✗	✗	✗	✗	✗
Contributions of Arbitrary System					✓	✓	✓	✓	✓	✓	✓	
Employment Fee for Non-Resident Workers		E-Filing			✓	✓	✓	✓	✓	✓	✓	✗
		In paper form			✓	✓	✓	✗	✓	✓ ⁶	✗	✗

Payment Methods

Location	Methods
Service points of the FSS	Pay in cash, by cheque or cashier's order (payable to "Fundo de Segurança Social"), bank cards (UnionPay, VISA, MasterCard, American Express Card issued by Banco Nacional Ultramarino S.A.)
Municipal Affairs Bureau's Public Services Centres and Sub-Stations	Pay in cash, by cheque or cashier's order (payable to "Instituto para os Assuntos Municipais"), bank cards (UnionPay, VISA, MasterCard), WeChat Pay
Designated banks (payment counter)	Pay in cash, by cheque or cashier's order (payable to "Fundo de Segurança Social") (the designated banks only accept cheques or cashier's orders of their own banks)

1. Contribution deadline: (contributions of long-term employees, arbitrary system contributions, employment fee for non-resident workers) contributions and employment fee for the preceding quarter are paid quarterly in January, April, July and October; (contributions of casual workers) contributions are paid in the month that immediately follows the employee's work month.
2. For payment channels and locations, please visit the website of FSS or relevant institutions.
3. Municipal Affairs Bureau's Public Services Centres and Sub-Stations, and designated banks only accept FSS's payments that are made on time.
4. With the Employer Registration Number/beneficiary's Macao SAR Resident ID number, use the e-payment tools of GovPay (e.g. BoC Pay), MPay and VISA / Master Card - for payment.
5. Applies only to Bank of China, Industrial and Commercial Bank of China (Macau) Limited, Banco Comercial de Macau S.A., Tai Fung Bank Limited, Banco Nacional Ultramarino S.A., China Construction Bank, China Guangfa Bank, Well Link Bank and OCBC Wing Hang Bank Limited.
6. Applies only to Bank of China, Industrial and Commercial Bank of China (Macau) Limited, Banco Comercial de Macau S.A., Tai Fung Bank Limited, Banco Nacional Ultramarino S.A., China Construction Bank, China Guangfa Bank, Well Link Bank.
7. Applies only to Bank of China, Industrial and Commercial Bank of China (Macau) Limited, Banco Comercial de Macau S.A., Tai Fung Bank Limited, Banco Nacional Ultramarino S.A. and OCBC Wing Hang Bank Limited.
8. You need to pay with your MACAU Pass Card.