

LABOR NEWSLETTER

// Angola

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PODCAST

EMPLOYMENT MATTERS

Episode 737: Social Security Reform in Angola: What Employers Need to Know

OPINION

ANGOLA'S SOCIAL SECURITY REFORM: LABOR, COMPLIANCE AND GOVERNANCE IMPLICATIONS

Angola's social security reform may materially affect the labor and compliance framework applicable to companies operating in Angola. Two instruments currently under discussion – the proposed revision of the Basic Law on Social Protection and the proposed Code of Procedure for Payment and Enforcement of Social Security Debts (the "CPEDSS") – point to a more structured, digital and demanding system, in which contribution records, payroll reporting and regularisation status may become increasingly relevant for corporate operations, transactions and management exposure.

The reform builds on changes already under way. Recent measures, including the growing use of the INSS Virtual Platform and Presidential Decree No. 11/26, have accelerated the digitalisation of procedures and reinforced the move towards electronic interaction with contributors and beneficiaries, namely online registration and access to contributor records. For employers, this means greater visibility over payroll and contribution reporting, and less room for error or omission.

The policy direction is clear. The current framework, rooted in Law No. 7/04, is more than two decades old, and the ongoing consultation process points to an effort to modernise the system, reinforce its sustainability and improve contribution debt collection.

The draft Basic Law may increase the exposure of companies operating in Angola in several respects. In particular, the following changes are currently proposed:

- **Extension of the limitation period** for contributions from 10 to 15 years, which would prolong the relevance of contribution liabilities and increase the importance of historical payroll and social security due diligence.
- **Compulsory registration and contributions for all employees** performing remunerated activity in Angola, including foreign employees, which may require expatriate structures, assignment models and remuneration packages to be revisited. In the absence of social security coordination treaties, overlapping contribution burdens may also arise.
- **Inclusion of parenthood as a protected contingency**, suggesting a broader reorganisation of the system and a potential expansion of employer obligations in this area.

The proposed CPEDSS would, for the first time, establish an autonomous regime for the collection of social security debts. Of particular relevance are the proposed 50% reduction of interest in the event of full payment and the possibility of payment in instalments against adequate security, both of which may encourage the regularisation of outstanding liabilities before enforcement becomes more onerous.

The proposals also introduce personal liability of directors and managers for social security debts and appear to condition the dissolution of a company on proof that no such debts exist. If enacted in their current form, these rules would elevate social security compliance from an operational matter to a governance issue, with direct implications for restructurings, mergers, demergers and corporate transactions. Social security due diligence is therefore likely to become more relevant in transactional planning and execution.

Against this background, employers should consider taking practical steps ahead of the entry into force of the new framework:

- review expatriate and mobility arrangements to identify potential registration and contribution exposure;
- audit historical contribution positions and payroll records;
- assess whether existing liabilities may be regularised under more favourable conditions;
- ensure that boards and senior management are aware of the personal, operational and transactional implications that may arise; and
- for companies involved in restructurings, disposals or internal reorganisations, consider whether social security due diligence is receiving an appropriate level of attention.

Taken together, the proposed measures suggest that social security compliance in Angola may be entering a new phase — one in which the margin for informality is likely to narrow and the legal, operational and governance implications of non-compliance may become more visible. What has often been treated as an administrative matter may increasingly need to be approached as a strategic issue, with relevance well beyond the employment function.

Against this background, a wait-and-see approach may prove increasingly difficult to sustain. For many employers, this may be the appropriate moment to reassess existing structures, identify legacy risks and ensure that social security compliance is being considered with the degree of attention that the proposed reform appears likely to demand.

You may find additional insights in our *Social Security Reform in Angola: What Is Currently*

Under Discussion Year podcast (only available in English language).

NEW LEGAL FRAMEWORK FOR FAMILY BENEFITS UNDER MANDATORY SOCIAL PROTECTION – PRESIDENTIAL DECREE NO. 95/26

Overview

Presidential Decree No. 95/26, of 22 May 2026, establishes a new legal framework for Family Benefits under the Mandatory Social Protection regime. It revoked Presidential Decree No. 8/11, of 7 January 2011, in its entirety, with the exception of Articles 29 to 31 and 35 thereof, which regulate the funeral subsidy and remain in force until further legislation is enacted. The new Decree entered into force on the date of its publication.

The new statute provides for a new set of procedures to be complied with by companies regarding each welfare benefit covered. Companies are hence required to review their internal procedures and update payroll practices immediately to ensure compliance.

Key Changes at a Glance

1. Maternity Subsidy

	Decree 8/11	Decree 95/26
Guarantee period	6 months of contributions within the last 12 months	12 months of contributions within the last 36 months
Benefit value	Average of the 2 best monthly remunerations in the 6 months preceding leave	3 times the average of the last 12 declared remunerations before leave begins
Abortion / stillbirth	6 weeks of leave post-event	Subsidy equivalent to 1 month
Payment method	Employer pays within 30 days of the start of leave	Employer pays by bank transfer to the insured employee's account within 30 days
Father substitution	Not provided	Father is entitled to substitute the mother in the event of the mother's proven physical or psychological incapacity, or death
Pre-maternity certification	Certified by the Provincial Health Board (<i>Junta Provincial de Saúde</i>)	Certified by a medical expert from the Disability Assessment and Verification Service (SAVI)

2. Breastfeeding Subsidy (*Subsídio de Aleitamento*)

Monthly values under Decree 95/26 are now set at Kz 6,000 for employees earning up to 5 national minimum wages; Kz 4,000 for those earning between 5 and 10 minimum wages; and Kz 2,000 for those earning above 10 minimum wages.

This represents a fourfold increase from Decree 8/11, under which values were Kz 1,500, Kz 1,000 and Kz 500 respectively.

3. Family Allowance (*Abono de Família*)

Monthly values per child under Decree 95/26 are now set at Kz 2,400 (up to 5 minimum wages), Kz 1,500 (between 5 and 10 minimum wages), and Kz 900 (above 10 minimum wages).

This represents a threefold increase from Decree 8/11, under which values were Kz 800, Kz 500 and Kz 300 per child respectively.

A critical change concerns the age limit: the family allowance now ceases when the child reaches 216 months of age (18 years), up from 14 years under the previous regime. The benefit has also been extended to cover pensioners receiving invalidity pensions in addition to old-age pensioners.

4. Funeral Subsidy

The funeral subsidy, which remains governed by the provisions of Decree 8/11 pending new legislation, is now set at Kz 100,000, a fourfold increase from the previous amount of Kz 25,000.

New Compliance Procedures for Employers

Companies must implement the following procedural changes without delay:

- **Electronic applications:** Reimbursement of the maternity subsidy must now be requested electronically, and the

breastfeeding subsidy must also be applied for electronically. The same applies to family allowance applications.

- **Bank transfer payments:** Payment of the maternity and pre-maternity subsidy must be made by bank transfer directly to the insured employee's account. A copy of the bank transfer confirmation must be included in the reimbursement file submitted to the Social Security Authority.
- **Salary receipts:** Employers must include a specific identifying reference to the family allowance on the monthly salary receipts issued to employees.
- **Registration of dependants:** Children must be registered as dependants with the Social Security Authority as a condition for the granting of the family allowance.
- **Annual proof of entitlement:** Employers or insured employees must submit, electronically, a copy of the child's vaccination card to the Social Security Authority to maintain the breastfeeding subsidy.
- **Transitional arrangements:** Until the electronic systems and the SAVI certification mechanism are fully operational, the procedural rules under Decree 8/11 continue to apply in those specific matters.

CASE LAW

TIME-BAR OF THE RIGHT TO BRING AN ACTION: RESORT TO EXTRAJUDICIAL AVENUES DOES NOT DISPENSE WITH COMPLIANCE WITH STATUTORY DEADLINES (JUDGMENT OF THE 1ST DIVISION OF THE LABOR CHAMBER OF THE LUANDA DISTRICT COURT, CASE NO. 202/24-A)

The action was brought by an employee seeking recognition of the employment relationship and of the applicable collective bargaining instrument, as well as payment of various employment-related claims, including seniority

compensation for alleged unlawful dismissal on grounds of redundancy, salary differences, compensation for the accumulation of duties, moral damages, and untaken annual leave.

In the case at hand, the employment relationship had been terminated on objective grounds, and the employee was notified of such termination on 23 February 2023.

The employer argued that, following termination of the employment contract, the employee had resorted to mediation before the General Labor Inspectorate and had obtained a declaration of failure to reach agreement on 11 August 2023. It therefore contended that, under the applicable legal framework, the employee had 30 days to bring the appropriate judicial action following that extrajudicial attempt. Since the action was only filed on 4 September 2024, the defendant invoked the time-bar of the right to bring the action due to expiry of the applicable statutory time limit.

The Court upheld this argument. According to the judgment, whether under Law No. 7/15 of 15 June or under the current Labor Procedure Code, once the extrajudicial avenue has failed, the interested party must bring the judicial action within 30 days. The Court also referred to article 52 of the Labor Procedure Code, pursuant to which actions seeking salary claims or other amounts falling due in the course of the employment relationship are subject to a limitation period. In the specific case, the Court found that, following the unsuccessful mediation before the General Labor Inspectorate and the subsequent unsuccessful judicial conciliation attempt, the claimant should have complied with the statutory deadline running after each of those steps. As she had failed to do so, the Court dismissed the action as time-barred and acquitted the defendant of all claims.

The decision reflects a particularly strict approach to the rules governing judicial deadlines in employment matters, clarifying that prior

recourse to extrajudicial dispute resolution mechanisms neither removes nor automatically suspends the burden of bringing the subsequent judicial action in a timely manner. From the perspective of employers, the position adopted by the Court is of particular practical relevance, as it reinforces the need for careful monitoring of both the pre-litigation and litigation stages of employment disputes, as well as for the proper documentary consolidation of the steps taken throughout that process. More broadly, this is a decision that underscores the centrality of procedural case management in employment disputes as an essential component of mitigating the legal risk associated with termination of employment and claims arising out of the employment contract.

LEGAL NEWS

- Presidential Decree No. 11/26, of 8 January 2026** – Establishes the Legal Framework for the Electronic Communication and Processing of Administrative Procedures under the Mandatory Social Protection Scheme. It repeals all legislation contrary to the provisions of this Decree.
- Presidential Decree No. 95/26, of 22 May 2026** – Establishes the Legal Framework for Family Benefits under the Mandatory Social Protection Scheme. It repeals Presidential Decree No. 8/11, of 7 January, and all provisions contrary to this Decree, save for articles 29 to 31 and 35 thereof, relating to the funeral allowance, which shall remain in force until the entry into force of the legislative instrument revoking Presidential Decree No. 50/05, of 8 August, which regulates protection against the contingency of death of beneficiaries under the Mandatory Social Protection Scheme.

KEY OBLIGATIONS TO CONSIDER

- Submission of the payroll register to the INSS and payment of contributions by the 10th day of the following month (electronic submission mandatory for companies with more than 20 employees).
- Submission of the payroll records and accidents at work and occupational diseases data before the General Labor Inspectorate, the relevant insurance company and the Provincial Judicial Court by the end of June 2026.

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