

The duty to hand in the pay slip when the worker is paid.

Remuneration, which is the totality of the employee's earnings resulting from the legal-labour relationship, is nothing more than a way of rewarding the employee for their work.

According to Mozambican labour law, remuneration is considered to be what, under the terms of the individual or collective contract or custom, the worker is entitled to in return for his work, and includes the basic salary and all regular and periodic payments made directly or indirectly, in cash or in kind¹.

This legal provision leads to the understanding that there is an obligation, a duty on the part of the employer to pay remuneration to the worker, a duty that finds its legal support in article 59 e) of the Labour Law in force.

Nowadays, it is common for employers to think that their obligation is just to pay remuneration, i.e. that the employee's right to remuneration under Article 54(5)(d) consists only of paying it or making it available to the employee during the period agreed in the contract.

However, the obligation to pay remuneration goes much further than this; it also includes the duty to give the employee a pay slip when the remuneration is paid.

This obligation stems from article 113 no. 4 of the Labour Law in force, which states: "When paying remuneration, the employer must give the employee a document containing the full name of both, the employee's professional category, the period to which the remuneration relates, detailing the basic remuneration and additional benefits, deductions and the net amount to be received".

The Portuguese legal system establishes that in addition to the information mentioned above, the pay slip must also contain the employee's identification, social security number, and deductions².

¹ Article 108 of Law no. 23/2007, of 01 August.

^{*}In Portugal, it only changes the terminology that is referred to as retribution under the terms of articles

²⁵⁸ and following of the Portuguese Labour Code approved by Law no. 7/2009, of 12 February.

² Crf. Article 276 no. 3 of the Portuguese Labour Code approved by Law no. 7/2009 of 12 February.

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But how important is this pay slip?

The pay slip makes it easy for the employee to check compliance with the legal and conventional rules on pay³.

In other words, the pay slip allows the employee to check that the remuneration they are paid is complying, as well as additional benefits and deductions, situations which, without the pay slip, they would have no way of knowing about and recording, as they would be information held by the employer.

Furthermore, from this document both parties comply with the principle of mutual collaboration, which consists of establishing a climate of mutual respect, trust and transparency in the fulfilment of the obligations arising from the employment contract.

Therefore, the warning also goes out to employers, since failure to issue and deliver the pay slip to workers is a clear violation of labour duties.

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Fernando - Mozambique Labour Law Annotated - Escolar Editora, 2015; pp. 222-223.

³ ANTUNES, Carlos; CASIMIRO, Duarte da Conceição; BARROS, Manuel Freire; PERDIGÃO, Carlos and TONIM,