

Redemption of retirement and education saving plans:

1 - Without prejudice to the provisions of Article 4(1 to 4) of Decree-Law 158/2002, of 2 July, **until 30 September 2021**, the value of retirement savings plans (*PPR*), education savings plans (*PPE*) and retirement and education saving plans (*PPR/E*) may be redeemed up to a monthly limit of the value of the IAS by the participants in those plans and provided that one of the members of their household:

- a) Is in a situation of prophylactic isolation or illness or providing assistance to children or grandchildren, as established in Decree-Law no. 10-A/2020, of 13 March;
- b) Has been placed in a situation of reduction of the normal work period or suspension of the work contract, due to a business crisis;
- c) Is in a situation of unemployment registered with the IEFP, I. P;
- d) Is eligible for extraordinary income support for workers, provided for in article 156;
- e) Is eligible for the extraordinary support to the reduction of economic activity as an independent worker, under the terms of article 26 of Decree-Law no. 10-A/2020, of 13 March;
- f) Is a worker in a situation of economic and social vulnerability, meets the requirements to benefit from the extraordinary support foreseen in article 325-G of Law no. 2/2020, of 31 March, added by Law no. 27-A/2020, of 24 July, or in article 156 of this law;
- g) Presents a drop in the average monthly relevant income of more than 40% in the period from March to December 2020 in relation to the average monthly relevant income of 2019 and, cumulatively, between the last quarterly statement available at the date of the application for support and the average monthly relevant income of 2019; or
- h) Is a tenant in a lease contract of an urban building for own and permanent residence in force on the 31<sup>st</sup> of March, is benefiting from the regime of deferred payment of rents under the terms of Law no. 4-C/2020, of the 6th of April, and needs that amount to settle the rents subject to moratorium.

2 - In the case of application of the provisions of paragraph h) of the previous number, the value of the plans to be reimbursed under this regime may go up to a monthly limit of 1,5 IAS.

3 - The value of the reimbursed retirement plan shall correspond to the value of the participation unit on the date of the application for reimbursement.