

Supplementary allowance for self-employed obliged to closure due to the **state of alarm** caused by the **COVID-19**



Validity and deadlines

This measure has been adopted under **exceptional circumstances** and **with a limited validity of one month** (from 14th March, date of validity of the Royal Decree 463/2020 on which it was declared the state of alarm applicable due to the COVID-19) **or until the last day of the month the state of alarm finishes**, providing that the said state of alarm lasts for more than one month.



Who is entitled to?

Self-employed can apply for this **allowance** in the following cases:

- When the **business activities** are **suspended**.
- When a fall in their **invoicing incomes**, in the month prior to the date the allowance is applied for, is **reduced**, at least, in a **75%**, compared with the average of the invoicing incomes of the previous semester.



Requirements to meet

- To be **affiliated** and **registered**, on the date the state of alarm was declared (that is, last **14th March**) with the **Special Social Security Regime for self-employed workers**. If the **business activities** are **not directly suspended**, it **must be credited** the **fall of incomes** in the **invoicing**, at least in a **75%**, compared with the previous semester.
- To be **up to date** with the **payment of the Social Security contributions**. (On the contrary the self-employed must settle the required contributions within a maximum period of 30 calendar days).
- To **not de-registered** the **business activities** with the **Tax Office** nor **Social Security**.



Amount of the allowance

- The **amount** of the **allowance** will be the **70%** of the **regulatory base** (calculated as per Art. 339 General Social Security Law, approved by RD 8/2015 of 30th October).
- **When the minimum contribution period** to apply for the allowance is **not credited**, the **amount** of the said **allowance** will be the **equivalent to 70%** of the **minimum base of contribution**, (which is of 661,05€/month in 2020) of the **Special Social Security Regime for self-employed workers**.



Where to submit it?

According to article 346 of the consolidated text of the General Social Security Law: The **management** of this **special supplementary allowance** will be carried out by the **Mutual Social Security Associations** and services related to the protection for cessation of activity, without prejudice to the competences of the competent Authorities in terms of sanctions for breaches of the Social Order and the management attributed to Ministry of Employment and Social Security (Art. 98.1)



NOTES related to the SS Contributions

1. This is a supplementary allowance and incompatible with any other allowance of the Social Security system.
2. The time this allowance is perceived, it will be considered as a contributed period and it will not reduced the periods of contributions for cessation of activity to which the self-employed may be entitled in future.