NEW SOCIAL SECURITY CONTRIBUTION FEES SYSTEM FOR SELF-EMPLOYED WORKERS (RDL 13/2022 – 26th July)

The Ministry of Social Security, through the Council of Ministers, approved **Royal Decree-Law 13/2022, of 26th July**, which establishes a **new contribution fees system** for **self-employed workers** and **improves protection in the event of termination of activity**.

The peculiarity of the **new contribution fees system** applicable to the Special Social Security Scheme for Self-Employed Workers (RETA) is that contributions will be paid based on the **net annual income** obtained in the practice of their **economic, business or professional activities**.

In order to verify the real income, the State Tax Office (AEAT) and the Social Security (SS) will crosscheck the data, so that the AEAT will audit the new system of contribution fees by brackets, thus opening up a period of connection and interoperability between these two public entities.

New contributions for self-employed workers until 2025

The flat rate increases.

The new regulated reduced contribution fee, during the period between 2023 and 2025, for the start of activity during the first year, and renewable for a further 12 months, if the self-employed person has an income lower than the Minimum Inter-Professional Wage (SMI) will be **80.- euros** per month.

By way of reminder, it is worth mentioning that the main requirement to access the flat rate for self-employed workers is that they must not have been registered in the Special Regime for Self-Employed Workers (RETA) in the last 2 years.

Subsequent changes in the contribution base.

Workers included in this special scheme (RETA) **may change the base on which they are obliged to contribute up to six times a year**, choosing another of the minimum and maximum limits applicable to them in each financial year, provided that they apply to the Social Security General Treasury, with the following effects:

a) **1st March**, if the application is made between 1st January and the last calendar day of February.

b) **1st May**, if the application is made between 1st March and 30th April.

c) **1st July**, if the application is made between 1st May and 30th June.

d) **1st September**, if the application is made between 1st July and 31st August.

e) **1st November**, if the application is made between 1st September and 31st October.

f) **1st January following year**, if the application is made between 1st November and 31st December.

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Transitional application of the system of contribution fees based on actual income in the RETA system

The general and reduced tables in force for each year in this transitional period from 2023 to 2025 are as follows:

YEAR 2023		Net Income Brackets Euros/month	Minimum Base Euros/month	Maximum Base Euros/month	Fee/month
Reduced Table	Bracket 1	<= 670	751.63	849.66	230.00
	Bracket 2	> 670 y <= 900	849.67	900.00	260.00
	Bracket 3	> 900 y < 1,166.70	898.69	1,166.70	275.00
General Table	Bracket 1	> = 1,166.70 y < = 1,300	950.98	1,300.00	291.00
	Bracket 2	> 1,300 y <= 1,500	960.78	1,500.00	294.00
	Bracket 3	> 1,500 y <= 1,700	960.78	1,700.00	294.00
	Bracket 4	> 1,700 y <= 1,850	1,013.07	1,850.00	310.00
	Bracket 5	> 1,850 y <= 2,030	1,029.41	2,030.00	315.00
	Bracket 6	> 2,030 y <= 2,330	1,045.75	2,030.00	320.00
	Bracket 7	> 2,330 y <= 2,760	1,078.43	2,760.00	330.00
	Bracket 8	> 2,760 y <= 3,190	1,143.79	3,190.00	350.00
	Bracket 9	> 3,190 y <= 3,620	1,209.15	3,620.00	370.00
	Bracket 10	> 3,620 y <= 4,050	1,274.51	4,050.00	390.00
	Bracket 11	> 4,050 y <= 6,000	1,372.55	4,139.40	420.00
	Bracket 12	> 6,000	1,633.99	4,139.40	500.00

In **2023**: The **minimum and maximum contribution fee** will be between **230.- and 500.- euros per month**.

YEAR 2024		Net Income Brackets Euros/month	Minimum Base Euros/month	Maximum Base Euros/month	Fee/month
Reduced Table	Bracket 1	<= 670	735.29	816.98	225.00
	Bracket 2	> 670 y <= 900	816.99	900.00	250.00
	Bracket 3	> 900 y < 1,166.70	872.55	1,166.70	267.00
General Table	Bracket 1	> = 1,166.70 y < = 1,300	950.98	1,300.00	291.00
	Bracket 2	> 1,300 y <= 1,500	960.78	1,500.00	294.00
	Bracket 3	> 1,500 y <= 1,700	960.78	1,700.00	294.00
	Bracket 4	> 1,700 y <= 1,850	1,045.75	1,850.00	320.00
	Bracket 5	> 1,850 y <= 2,030	1,062.09	2,030.00	325.00
	Bracket 6	> 2,030 y <= 2,330	1,078.43	2,030.00	330.00
	Bracket 7	> 2,330 y <= 2,760	1,111.11	2,760.00	340.00
	Bracket 8	> 2,760 y <= 3,190	1,176.47	3,190.00	360.00
	Bracket 9	> 3,190 y <= 3,620	1,241.83	3,620.00	380.00
	Bracket 10	> 3,620 y <= 4,050	1,307.19	4,050.00	400.00
	Bracket 11	> 4,050 y <= 6,000	1,454.25	4,139.40	445.00
	Bracket 12	> 6,000	1,732.03	4,139.40	530.00

In **2024**: The **minimum and maximum contribution fee** will be between **225.- and 530.- Euros per month.**

YEAR 2025		Net Income Brackets Euros/month	Minimum Base Euros/month	Maximum Base Euros/month	Fee/month
Reduced Table	Bracket 1	<= 670	653.59	718.94	200.00
	Bracket 2	> 670 y <= 900	718.95	900.00	220.00
	Bracket 3	> 900 y < 1,166.70	849.67	1,166.70	260.00
General Table	Bracket 1	> = 1,166.70 y < = 1,300	950.98	1,300.00	291.00
	Bracket 2	> 1,300 y <= 1,500	960.78	1,500.00	294.00
	Bracket 3	> 1,500 y <= 1,700	960.78	1,700.00	294.00
	Bracket 4	> 1,700 y <= 1,850	1,143.79	1,850.00	350.00
	Bracket 5	> 1,850 y <= 2,030	1,209.15	2,030.00	370.00
	Bracket 6	> 2,030 y <= 2,330	1,274.51	2,030.00	390.00
	Bracket 7	> 2,330 y <= 2,760	1,356.21	2,760.00	415.00
	Bracket 8	> 2,760 y <= 3,190	1,437.91	3,190.00	440.00
	Bracket 9	> 3,190 y <= 3,620	1,519.61	3,620.00	465.00
	Bracket 10	> 3,620 y <= 4,050	1,601.31	4,050.00	490.00
	Bracket 11	> 4,050 y <= 6,000	1,732.03	4,139.40	530.00
	Bracket 12	> 6,000	1,928.10	4,139.40	590.00

In **2025**: The **minimum and maximum contribution fee** will be between **200.- and 590.- Euros per month.**

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Before 1st January 2026, the Government will determine the timetable for the implementation of the new system of contribution fees based on real income, which will provide for the deployment of the scale of income brackets and contribution bases over the following period, with a maximum of six years.

Improved protection in the event of partial cessation of activity.

A new benefit is regulated in the event of partial cessation of activity, which will be 50% of the regulatory base, compatible with the activity and can also be received for a period of between four months and two years.
This protection will be financed against to the contribution fee for this type of contingency.

Deduction of general expenses.

An **individual deduction** for general expenses of **7%** will be applied to the full income from work or capital, in cash or in kind, derived from their status as **worker-members**, except in the case of self-employed or self-employed corporate employees, in which case the **deduction** will be **3%**.
For the application of the last-mentioned percentage of **3%**, it will be sufficient to **have been registered for ninety days** in this special scheme during the period to be regularised.

rise above the rest

<u>This Royal Decree-Law shall enter into force on 1st January 2023.</u>

For further information: Full text in Spanish RDL 13/2022 (BOE nº 179 - published 27th July 2022)

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