

Contribution bases 2024

GENERAL SYSTEM

CONTRIBUTION BASES

Maximum ceiling for all contribution bases €4,720.50/month (€157.35/day)

Contribution group	Category	Minimum basis
1	Engineers and graduates. Staff address excluded from Art. 1.3 ET	€1,847.40
2	Engineers, technicians, experts, surveyors and qualified assistants and graduate assistants	€1,532.10
3	Administrative and workshop managers	€1,332.90
4	Non-graduate assistants	€1,323.00
5	Administrative officers	€1,323.00
6	Subordinates	€1,323.00
7	Administrative assistants	€1,323.00

Cont. group	Category	Minimum basis	Maximum basis
From 8 to 11	First, second, third and third class officers, labourers and workers under 18 years of age	€44.10	€157.35

CONTRIBUTION RATES

	Company	Worker	Total
Common Contingencies	23.60%	4.70%	28.30%
Intergenerational Equity Mechanism (IEM)	0.58% of CC	0.12% of CC	0.7% of CC
Overtime force majeure	12%	2%	14%
Other overtime	23.60%	4.70%	28.30%
Occupational contingencies	Percentage of the premium rate according to the fourth additional provision of Law 42/2006, of 28 December, on the General State Budget for 2007, to be borne exclusively by the company.		
FOGASA	0.20%	---	0.20%
Vocational training	0.60%	0.10%	0.70%

PART-TIME EMPLOYMENT CONTRACTS

Minimum hourly bases

Contribution group	Category	Minimum basis
1	Engineers and graduates. Senior management personnel excluded from art. 1,3 ET	€11.13
2	Engineers, technicians, expert personnel and graduate assistants	€9.23
3	Administrative and workshop managers	€8.03
From 4 to 11	Non-graduate assistants, administrative officers, subordinates, administrative assistants, first, second, third officers, labourers and workers under 18 years of age	€7.97

UNEMPLOYMENT

	Company	Worker	Total
General rate	5.50%	1.55%	7.05%
Fixed-term contract	6.70%	1.60%	8.30%

TRAINING CONTRACTS

	Company	Worker	Total
Common Contingencies	€53.61	€10.69	€64.30
Occupational Contingencies TI	€7.38	---	€7.38
Wage Guarantee Fund	€4.07	---	€4.07
Vocational Training	€2.00	€0.26	€2.26
Total	€67.06	€10.44	€78.01

SCHOLARSHIP RECIPIENTS

	Company	Worker	Total
Paid internships			
Common Contingencies	€53.61	€10.69	€64.30
Occupational Contingencies	€7.38	---	€7.38
Unpaid internships			
Common Contingencies	€0.13	---	€0.13
Occupational Contingencies	€0.02	---	€0.02
Total	€61.14	€10.69	€71.83

MINIMUM INTER-PROFESSIONAL WAGE (SMI)

	Daily	Monthly	Annual
Amount	€37.8	€1,134	€15,876

PUBLIC INDICATOR OF MULTIPLE EFFECTS INCOME (IPREM)

IPREM (Public Index of Multiple Purpose Income) per day: €20, monthly: €600, annual: €7,200

For when the IPREM has replaced the reference to the salary minimum interprofessional minimum wage pursuant to RD Law 3/2004, the annual IPREM shall be €8,400. When the rule refers to the minimum interprofessional wage on an annual basis, unless special payments are expressly excluded. In this case, the amount shall be €7,200.

OTHER INFORMATION OF INTEREST

Legal interest on money: 3.25% Interest for late payment: 4.0625%

SPECIAL SYSTEM FOR THE SELF-EMPLOYED OR SOLE TRADERS (RETA)

CONTRIBUTION BASES

Maximum ceiling €4,720.50/month. Minimum cap €950.98/month

	Tranche	Net income brackets 2023 (€/month)	Minimum basis	Maximum basis
Reduced table	Tranche 1	<= €670	€735.29	€816.98
	Tranche 2	> €670 and <= €900	€816.99	€900.00
	Tranche 3	> €900 and <= €1,166.70	€872.55	€1,166.70
General table	Tranche 1	>= €1,166.70 and <= €1,300	€950.98	€1,300
	Tranche 2	> €1,300 and <= €1,500	€960.78	€1,500
	Tranche 3	> €1,500 and <= €1,700	€960.78	€1,700
	Tranche 4	> €1,700 and <= €1,850	€1,045.75	€1,850
	Tranche 5	> €1,850 and <= €2,030	€1,062.09	€2,030
	Tranche 6	> €2,030 and <= €2,330	€1,078.43	€2,330
	Tranche 7	> €2,330 and <= €2,760	€1,111.11	€2,760
	Tranche 8	> €2,760 and <= €3,190	€1,176.47	€3,190
	Tranche 9	> €3,190 and <= €3,620	€1,241.83	€3,620
	Tranche 10	> €3,620 and <= €4,050	€1,307.19	€4,050
	Tranche 11	> €4,050 and <= €6,000	€1,454.25	€4,720.50
	Tranche 12	> €6,000	€1,732.08	€4,720.50

Family members, partners with control or administrators: the monthly contribution base may not be less than €1,000.

Street vending (CNAE's 4781, 4782 and 4789): they can choose to pay contributions at a base equivalent to 77% of the minimum base of Tranche 1 in the reduced table.

CONTRIBUTION RATES

	RETA (Special Sole Traders' System)
Common Contingencies	28.30%
Occupational Contingencies ¹	1.30%
Cessation of activity	0.90%
Vocational Training	0.10%
Intergenerational Equity Mechanism (IEM)	0.7% of CC

¹ 0.66% TI and 0.64% to PI, death and survival

FLAT RATE

Collective	Amount	Duration
Sole traders registered on or after 1/1/23	€80	First 12 months of activity
Registered sole traders from 1/1/23	€80	From 13 to 24 months of activity (if their financial return net annual income does not exceed the SMI)
Sole traders registered before 1/1/23	The flat rate	Until the maximum period has elapsed. Subsequently, they will pay contributions based on actual earnings.
Sole traders who are victims of gender-based violence, terrorism or with disabilities equal to or greater than 33%	€80	Over the first two years
Sole traders who are victims of gender-based violence, terrorism or with disabilities 33% or more	€160	From the 3rd to the 5th year

DOMESTIC WORKERS

CONTRIBUTION BASES

Tranches	Monthly remuneration	Contribution basis
Tranche 1	Up to €306.00	€284.00
Tranche 2	From €306.01 to €474.00	€405.00
Tranche 3	From €474.01 to €644.00	€559.00
Tranche 4	From €644.01 to €814.00	€729.00
Tranche 5	From €814.01 to €986.00	€901.00
Tranche 6	From €986.01 to €1,153.00	€1,069.00
Tranche 7	From €1,153.01 to €1,323.00	€1,323.00
Tranche 8	From €1,323.01	Monthly remuneration

CONTRIBUTION RATES

	Employer	Worker	Total
Common Contingencies	23.60%	4.70%	28.30%
Occupational Contingencies	Per the premium rate DA 4a Law 42/2006	---	---
Intergenerational Equity Mechanism (IEM)	0.58%	0.12%	0.7%
Indefinite unemployment	5.50%	1.55%	7.05%
Unemployment for an indefinite period	6.70%	1.60%	8.30%
FOGASA	0.20%	---	0.20%

ARTISTS

CONTRIBUTION BASES

I. Theatre, circus, music, variety and folklore works, including those made for radio and television or via recordings.

Contribution group	Category	Minimum daily basis	Daily account basis	Maximum annual basis
1	Directors, choreographic, stage and artistic directors, principal conductors, radio and TV directors and presenters	€61.58		€56,646
2	Second and third conductors, first and second substitute conductors and conductors	€51.07		€56,646
3	Teachers(choreographers, of choruses and prompters), band conductors, stage managers, prompters, radio and television announcers.	€44.43		€56,646
3	Actors, opera and light music singers, caricaturists, party animators, dancers, musicians and circus, variety and folk artists.	€44.43	(*)	€56,646
5	Management assistants	€44.10		€56,646
7	Management secretaries	€44.10		€56,646

II. Production, film dubbing or film (whether feature films, short films or advertising) or television synchronisation work, and technical and ancillary work directly related to performing arts, audiovisual and musical activities.

Contribution group	Category	Minimum daily basis	Daily account basis	Maximum annual basis
1	Directors	€61.58		€56,646
2	Directors of photography	€51.07		€56,646
3	Production managers, technical directors and actors	€44.43		€56,646
4	Decorators, set designers for live shows, events and audiovisuals, designers of stage machinery, sound directors, lighting directors, costume designers.	€44.10		€56,646
5	Film editors, dubbing technicians, technical directors and dialogue adaptors, secondary operators, make-up artists, technical assistants, first production assistant, photographer (stills), costume designers, lighting technicians, sound technicians, stage machinery technicians, prop technicians and costume technicians.	€44.10	(*)	€56,646
7	Operator's assistants, make-up assistants, characterisation assistants, sound assistants, stage management assistants, lighting assistants, stage machinery assistants, props assistants, tailoring assistants, set design assistants, hairdressers, second hairdressing assistants, production assistants, filming secretaries, on-set production secretaries, editing assistants, direction assistants, make-up auxiliaries and production assistants, extras, programme sellers.	€44.10		€56,646

DAILY BASIS ARTISTS I AND II

(*) Total remunerations	Daily account basis
Up to €534.00	€314.00
Between €534.01 and €961.00	€396.00
Between €961.01 and €1,608.00	€473.00
More than €1,608.00	€628.00