

Annexe I: Contribution bases for common contingencies of the General SS Regime

CONTRIBUTION BASES FOR COMMON CONTINGENCIES			
Contribution Group	Professional Categories	Minimum bases Euros/month	Maximum bases Euros/month
1	Engineers and University Graduates. Higher management personnel not included in article 1.3.c) of the Workers' Statute	1,152.90	3,751.20
2	Technical engineers, experts and graduate assistants	956.10	3,751.20
3	Administrative and workshop managers	831.60	3,751.20
4	Non-graduate assistants	825.60	3,751.20
5	Administrative officials	825.60	3,751.20
6	Juniors	825.60	3,751.20
7	Administrative Assistants	825.60	3,751.20
		Minimum bases Euros/day	Maximum bases Euros/day
8	First and second-rate officers	27.52	125.04
9	Third-rate officers and Specialists	27.52	125.04
10	Labourers	27.52	125.04
11	Workers below the age of eighteen years, regardless of their professional category	27.52	125.04

TYPES OF CONTRIBUTION (%)			
CONTINGENCIES	COMPANY	WORKERS	TOTAL
Common	23.60	4.70	28.30
Overtime Force Majeure	12.00	2.00	14.00
Remaining Overtime	23.60	4.70	28.30

(1) Type of common contingencies (IT): Workers aged 65 years and 0 to 4 months and 36 years and 3 months or more contributed or 65 years and 5 or more months of age and 35 years and 6 months or more contributed: 1.50 per 100 (1.25 per 100 -company- and 0.25 per 100 -worker-).

(2) For temporary contracts of effective duration of less than seven days, the company contribution for common contingencies is increased by 36%. Not applied to provisional contracts, or to the Special Self-employed Agricultural Workers System, included in the General Regime.

UNEMPLOYMENT	COMPANY	WORKERS	TOTAL
General Type	5.50	1.55	7.05
Fixed-term contract Full-time	6.70	1.60	8.30
Fixed-term contract Part-time	6.70	1.60	8.30

	COMPAN Y	WORKERS	TOTAL
FOGASA	0.20		0.20
	COMPAN Y	WORKERS	TOTAL
VOCATIONAL TRAINING	0.60	0.10	0.70

CONTRIBUTION LIMITS FOR OCCUPATIONAL ACCIDENTS AND DISEASES	
MAXIMUM	MINIMUM
3,751.20	825.60

PART-TIME WORK CONTRACT	
CONTRIBUTION GROUP	MINIMUM HOURLY BASE
1	6.95
2	5.76
3	5.01
4 to 11	4.97

MINIMUM INTER-PROFESSIONAL WAGE (SMI)			
AMOUNTS	DAILY	MONTHL Y	ANNUAL
		23.59	707.70

PUBLIC INDICATOR OF MULTIPLE EFFECTS INCOME (IPREM)			
AMOUNTS	DAILY	MONTHL Y	ANNUAL
		17.75	532.51