

## Employment Update

### Order TMS/83/2019 of 31 January developing the legal rules for social security contributions, unemployment, cessation of activity protection, Wage Guarantee Fund and vocational training for the financial year 2019.

18th February 2019

Throughout this letter there are brief comments on the most relevant aspects included in **Order TMS/83/2019, of 31 January**, which develops the legal rules for Social Security contributions for 2019, which came into force on 3 February, with retroactive effect from 1 January 2019.

Due to the fact that the General State Budgets for 2018 have been automatically extended, by virtue of the provisions of article 134.4 of the Spanish Constitution, it is appropriate to maintain in their own terms the contribution rules provided for in the aforementioned article 130, until the General Budgets for 2019 are approved, albeit with the regulatory modifications set out below:

#### 1. Contribution to the General Social Security Scheme

##### 1.1.- Assumptions of general application

The **maximum limit** of the contribution base to the General Regime will be from 1 January 2019, **4,070.10 euros per month** (increase of 7%). On the other hand, **the minimum contribution limit** for occupational accident and disease contingencies will be equivalent to the minimum interprofessional salary in force at any given time, increased by the pro rata of the payments due in excess of the monthly payment received by the worker, without being less than **1,050.00 euros per month**, assuming an increase of **22%**, as can be seen in the following table:

Contribution group	Professional categories	Minimum bases - Euros/month	Maximum bases - Euros/month
1	Engineers and Graduates. Senior management staff not included in Article 1.3.c) of the Workers' Statute.	1.466,40	4.070,10
2	Technical Engineers, Experts and Qualified Assistants	1.215,90	4.070,10



3	Administrative Heads and Workshop	1.057,80	4.070,10
4	Non-qualified assistants	1.050,00	4.070,10
5	Administrative Officers	1.050,00	4.070,10
6	Subordinates	1.050,00	4.070,10
7	Administrative Assistants	1.050,00	4.070,10
8	First and second officers	35,00	4.070,10
9	Third-Party Officers and Specialists	35,00	4.070,10
10	Labourers	35,00	4.070,10
11	Workers under the age of 18, whatever their professional category	35,00	4.070,10

Under the General System, the monthly contribution bases range from a minimum of 1050.00 euros to a maximum of 4070.10 euros (art. 2). The contribution rates, on the other hand, remain at 28.30% for common contingencies and the premium rate for work accidents and occupational illness (art. 4).

#### 1.2.- Special contribution cases within the general regime

**Bullfighting Artists and Professionals (art 10 and 11):** the maximum contribution base for common contingencies for all professional categories of artists will be 4070.10 euros per month on an annual basis.

**Tasks of Handling and Packing of Fresh Tomato within the General Regime of the Social Security. (art. 12):** Employers covered by this special system are entitled to a **80 per cent reduction and a 10 per cent bonus** on the said company contribution to the contribution for common contingencies.

**Employed agricultural workers (Article 13):** the contribution base for agricultural workers for real working days will be **45.65 euros and 176.96 euros**.

## 2. Contributions to the special systems of the General Social Security Scheme

### 2.1.- Contribution to the special system of the general scheme for domestic employees

The contribution bases for common contingencies for this special system will be a minimum base of 206 euros and a maximum base of 1,294.01 euros. On the other hand, during fiscal year 2019 a

**reduction of 20 per cent will be applicable to the employer's contribution to Social Security** for common contingencies in this special system.

2.2.- The contribution to the special system of the general scheme for self-employed farmers

Self-employed agricultural workers will apply one rate (**18.75%**) or another (**26.50%**) if their base is lower or higher than 1,133.40 euros per month (art16).

### **3. Special Regime for Self-Employed Workers**

The **maximum base** is raised as in the General Regime to 4,070.10 euros and the **minimum** is set at an amount for 2019 of 944.40 euros with the peculiarities of those who have certain ages and contribution bases (art. 15).

The exchange rates are **28.30%** for common contingencies. When **temporary incapacity** is covered under another Social Security regime, a reduction will be applied to the contribution that would correspond to be paid in accordance with the rate for common contingencies equivalent to multiplying the reducing coefficient of **0.045** by said contribution.

It is possible to voluntarily improve temporary incapacity due to common contingencies. The contribution rate to be applied to the full amount of the interested party's contribution base will be **3.30** or **2.80%** if the interested party is covered by protection due to professional contingencies or due to cessation of activity.

For professional contingencies, a rate of **0.9 per cent** will be applied, of which **0.46 per cent** corresponds to the contingency of temporary incapacity and **0.44 per cent** to those of permanent incapacity and death and survival.

If workers are not covered by the protection provided for contingencies arising from accidents at work and occupational diseases, they will make an additional contribution equivalent to **0.10 percent**.

For the contingencies of accidents at work and occupational diseases, the rates of the premium rate shall apply (art. 16).

### **4. Contributions for part-time workers and for training and apprenticeship**

The minimum hourly rate for **part-time contracts** is 6.33 euros (art. 37), and **for contracts for training and apprenticeship and for research staff undergoing training** a single monthly fee of 51.05 euros for common contingencies and 5.85 euros for professional contingencies is set.

The contribution for FOGASA will be 3.23 euros/month for professional training and 7.05% on the minimum basis of the contingencies for work accidents and occupational illness if it is necessary to contribute for unemployment (art. 44 in relation to art. 32 2.a).1.º).

Finally, the Second Transitory Provision of the Order should be highlighted, which establishes that the differences in contributions that may have arisen as a result of the application of the provisions of this order with respect to the contributions that, from 1 January 2019, have been made, may be paid without surcharge within the period ending on the last day of the second month following the publication of this order in the Official State Gazette, i.e. 31 March 2019.

As is customary, we hope that the above comments will be useful, and we remain at your entire disposal to expand, comment or clarify any issue that may be required.

For your information, the full text of Order TMS/83/2019 of 31 January, published in the Official Journal of the European Union, is attached.

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Los comentarios expuestos contienen aspectos informativos, sin que constituyan opinión profesional o asesoramiento jurídico alguno, no incluyendo necesariamente opinión de sus autores.

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