

Declaration by SPAIN pursuant to Article 9 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, for the reference year ending 31 December 2022

I. DECLARATIONS REFERRED TO IN ARTICLE 1(L) OF REGULATION (EC) NO 883/2004 AND THE DATE FROM WHICH THE REGULATION WILL APPLY

The date of application of Regulation (EC) No 883/2004 to the listed national legislation, insofar as it is covered by the scope of the Regulation, is 1 May 2010, except where otherwise stated. This is also the date from which the Regulation applies in this Member State.

II. LEGISLATION AND SCHEMES REFERRED TO IN ARTICLE 3 OF REGULATION (EC) NO 883/2004 AND THE DATE FROM WHICH THE REGULATION WILL APPLY

- Order of 3 April 1973 for the implementation and development of Decree 298/1973 of 8 February 1973 updating the Special Social Security Regime for Coal Mining.
- Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensioners [*Ley de Clases Pasivas del Estado*].
- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. It incorporates the recast General Law on Social Security, approved by Royal Legislative Decree No 1/1994 of 20 June 1994 and any legislation amending it in a form that is duly regulated, clarified and harmonised. In force since 2 January 2016.
- Law 22/2021 of 28 December 2021 on the 2022 General State Budget. For this financial year, the law does not fix the rate of increase in pensions and other public benefits, as in previous years, but lays down the procedure for calculating them. It thus determines that there will be a percentage increase equal to the average value of the interannual variation rates expressed as a percentage of the Consumer Price Index for the twelve months prior to December 2021.
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. It establishes the 2.5% adjustment of pensions and other benefits received from the social security system, under the contributory scheme, and also of the State Civil Service Pension Scheme, with economic effect from 1 January 2022 and under the non-contributory scheme of 3% [plus the 1.6% deviation from the consumer price index in 2022].
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. In accordance with the provisions of Law 22/2021 of 28 December 2021, this Royal Decree establishes a 2.5% general update of pensions and other benefits received from the social security system and also from the State Civil Service Pension Scheme. The minimum amounts of pensions under the contributory scheme of the social security system, non-contributory pensions and non-concurrent pensions from the former Mandatory Old Age and

Invalidity Insurance (SOVI, *Seguro Obligatorio de Vejez e Invalidez*) have increased by 3%.

- Constitutional Court Judgment STC 111/2021 declared unconstitutional the transfer of the management of the State Civil Service Pension Scheme to the INSS set out in the second transitional provision of Royal Decree-Law 15/2020 of 21 April 2020 on additional urgent measures to support the economy and employment, since there was no extraordinary and urgent need, as required by Article 86.1 of the Spanish Constitution with regard to royal decree-laws. However, it established an exception to immediate nullity in order to ensure that the rights of beneficiaries under the State Civil Service Pension Scheme were adequately met. Nullity was deferred until 1 January 2022, so that the regulatory provision declared unconstitutional and void could be replaced by the appropriate legal provision before the deadline expired.
- The second and fourth final provisions of Law 22/2021 of 28 December 2021 on the General State Budget for 2022 set out the appropriate rules for transfer of the management of the State Civil Service Pension Scheme to the National Social Security Institute.

1. SICKNESS BENEFITS

Benefits in kind

- Decree 2065/1974 of 30 May 1974, Title II, Chapter IV, Articles 98 to 125.
- Law 14/1986 of 25 April 1986, the General Health Act.
- Royal Decree 83/1993 of 22 January 1993 regulating the selection of medicinal products for the purposes of financing by the National Health System.
- Royal Decree 1993/1995 of 7 December 1995 approving the Regulation on the collaboration of the social security mutual associations for accidents at work and occupational diseases.
- Royal Decree 1575/1993 of 10 September 1993 regulating the free choice of doctors in the primary health care services of the National Institute of Health.
- Royal Decree 8/1996 of 15 January 1996 regulating the free choice of doctors in the specialised health care services of the National Institute of Health.
- Law 15/1997 of 25 April 1997 on the implementation of new ways of managing the National Health System.
- Royal Decree 1663/1998 of 24 July 1998 extending the list of medicinal products for the purposes of financing from Social Security funds or from the national health budget.
- Royal Decree 29/2000 of 14 January 2000 on new ways of managing the National Institute of Health.
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act, Section 1 of Chapter V, Articles 10 to 16.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions in force on the Special Social Security Scheme of judicial staff, Section 1 of Chapter V, Articles 13 to 17.

- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants, Chapter V, Section 1, Articles 13 to 17. Applicable solely to Articles 19, 27(1) and 35 of Regulation (EC) No 883/2004.
- Law 41/2002 of 14 November 2002 setting out basic rules on patient autonomy and on rights and obligations regarding medical information and documentation.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials, Chapter V, Articles 65 to 87. Applicable solely to Articles 19, 27(1) and 35 of Regulation (EC) No 883/2004.
- Royal Decree 605/2003 of 23 May 2003 laying down measures for the uniform handling of information on waiting lists in the National Health System.
- Law 16/2003 of 28 May 2003 on the cohesion and quality of the National Health System. Amended as regards the right to health protection and health care by Royal Decree-Law 7/2018 of 27 July 2018 on universal access to the National Health System. It provides that the following are entitled to the right to health protection and health care: persons holding Spanish nationality and foreign nationals who have established their residence on Spanish territory and who are not obliged to demonstrate that they hold health care insurance from any other source, including persons who, by virtue of Community regulations or bilateral conventions, have access to the same as specified by those provisions. Foreign nationals present in Spain and who have not established their residence on Spanish territory will also be entitled to health protection and health care, provided that certain requirements are met.
- Law 44/2003 of 21 November 2003 regulating the health professions.
- Law 55/2003 of 16 December 2003 on the framework statute for statutory health service personnel.
- Royal Decree 1746/2003 of 19 December 2003 regulating the organisation of the peripheral services of the National Health Management Institute and the composition of the bodies participating in the monitoring and supervision of the management.
- Royal Decree 183/2004 of 30 January 2004 governing the individual health card.
- Royal Decree 1030/2006 of 15 September 2006 establishing the portfolio of common services of the National Health System and the procedure for its revision.
- Royal Decree 1207/2006 of 20 October 2006 governing the management of the Health Cohesion Fund.
- Law 39/2006 of 14 December 2006 on the Promotion of the Personal Autonomy of, and Care for, People in a Situation of Dependency.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Decree 823/2008 of 16 May 2008 setting the margins, deductions and discounts corresponding to the distribution and dispensation of medicinal products for human use.
- Order TIN/971/2009 of 16 April 2009 setting up compensation for transport costs in cases of health care following on from occupational risks and attendance at medical examinations or assessments.
- Royal Decree 1015/2009 of 19 June 2009 governing the availability of medicinal products in special situations.

- Royal Decree 1430/2009 of 11 September 2009 implementing Law 40/2007 of 4 December 2007 on measures in matters of Social Security in relation to the provision of temporary incapacity benefit.
- Royal Decree 1718/2010 of 17 December 2010 on medical prescriptions and dispensing orders.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Royal Decree 1039/2011 of 15 July 2011 laying down the framework criteria to guarantee a maximum period for access to National Health System health care.
- Law 33/2011 of 4 October 2011, the General Health Act.
- Royal Decree 1630/2011 of 14 November 2011 regulating the provision of health and recovery services by the social security mutual associations for accidents at work and occupational diseases.
- Royal Decree-Law 16/2012 of 20 April 2012 on urgent measures to guarantee the sustainability of the National Health System and to improve the quality and safety of its services. Article 1 was tacitly repealed in part by Royal Decree-Law 7/2018 of 27 July 2018 on universal access to the National Health System.
- Order ESS/1452/2012 of 29 June 2012 creating a personal data file for the application by the National Social Security Institute of the provisions of Royal Decree-Law 16/2012 of 20 April 2012 on urgent measures to guarantee the sustainability of the National Health System and to improve the quality and safety of its services.
- Royal Decree 1192/2012 of 3 August 2012 regulating the status of insured persons and beneficiaries for the purpose of receiving publicly-funded health care under the National Health System. Articles 2 to 8, regulating the status of insured persons and beneficiaries of insured persons, were repealed by Royal Decree-Law 7/2018 of 27 July 2018 on universal access to the National Health System.
- Royal Decree 1506/2012 of 2 November 2012 regulating the additional common basket of orthoprosthesis of the National Health Service and laying down the bases for setting the maximum amounts of funding for orthoprosthesis.
- Royal Decree 576/2013 of 26 July 2013 establishing the basic requirements of the special agreement on the provision of health care to persons who are not deemed to be insured or entitled to receive health care under the National Health System and amending Royal Decree 1192/2012 of 3 August 2012 regulating the status of insured persons and beneficiaries for the purpose of receiving publicly funded health care under the National Health System.
- Royal Decree 702/2013 of 20 September 2013 amending Royal Decree 183/2004 of 30 January 2004 regulating the individual health card.
- Royal Legislative Decree 1/2013 of 29 November 2013 approving the recast General Law on the Rights of Persons with Disabilities and their Social Inclusion.
- Order SSI/2371/2013 of 17 December 2013 governing the information system of the System for Autonomy of, and Care for, People in a Situation of Dependency.
- Royal Decree 1050/2013 of 27 December 2013 regulating the minimum level of protection set out in Law 39/2006 of 14 December 2006 on the promotion of the personal autonomy of, and care for, people in a situation of dependency.

- Royal Decree 1051/2013 of 27 December 2013 governing the provisions of the system for the autonomy of, and care for, people in a situation of dependency set out in Law 39/2006 of 14 December 2006 on the promotion of personal autonomy and care for people in a situation of dependency.
- Royal Decree 81/2014 of 7 February 2014 laying down rules to guarantee cross-border health care and amending Royal Decree 1718/2010 of 17 December 2010 on medical prescriptions and dispensing orders.
- Royal Legislative Decree 1/2015 of 24 July 2015 approving the recast Law on guarantees and rational use of medicines and health products. Amended by Royal Decree-Law 7/2018 of 27 July 2018 on universal access to the National Health System, as regards the patient contribution for medicines (set at 40% of the retail price for foreign nationals who are not registered or authorised as residents of Spain) and; by Law 11/2020 of 30 December 2020 on the General State Budget for 2021 (incorporating new categories of exemption from the patient contribution for medicines for users and their beneficiaries); and by Law 19/2021 of 20 December 2021 establishing the minimum vital income (to extend the exemption from this contribution to persons receiving this benefit) (Law 19/2021 of 20 December 2021 enters into force on 1 January 2022). Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector. Article 21 focuses on health care; firstly, it equates the right to health care under the Special Social Security Scheme for Seafarers with the General Social Security Scheme and, secondly, it points out the cases where health care is provided by the Instituto Social de la Marina [Social Institute for Mariners].
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Article 42.
- Royal Decree-Law 7/2018 of 27 July 2018 on universal access to the National Health System. In addition to the amendments made in different instruments, its sole additional provision defines the concepts of insured person and beneficiary for the purposes of the provisions of international legislation and the patient contribution for medicines.
- Royal Decree-Law 38/2020 of 29 December 2020 adopting measures to adapt to the situation of third State of the United Kingdom of Great Britain and Northern Ireland following the end of the transitional period provided for in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and from the European Atomic Energy Community of 31 January 2020. Article 11 sets out the rules on access to health care, to be applied by Spain until 30 June 2021.

On 31 December 2020, a Trade and Cooperation Agreement was concluded between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, which included a Protocol on Social Security Coordination covering healthcare. It is therefore this Protocol which has governed our relations with the United Kingdom since 1 January 2021. However, the Trade and Cooperation Agreement does not apply to Gibraltar.

After 30 June 2021, given the need to continue to use the appropriate legal framework in order to make reciprocal healthcare refunds, it was necessary to extend the measure set out in Article 11 of Royal Decree-Law 38/2020 of 29 December 2020; through the following Ministerial Orders: Order PCM/648/2021 of 23 June 2021, Order PCM/1161/2021 of 29 October 2021 and Order PCM/1482/2021 of 28 December 2021, the latter extending validity until 30 June 2022.

- Organic Law 3/2021 of 24 March 2021 regulating euthanasia. Partial entry into force on 26 March 2021, and total entry into force on 25 June 2021.
- Law 10/2021 of 9 July 2021 on remote working. The fourth additional provision states that, from the declaration of the international pandemic by the World Health Organization and until the health authorities lift all the preventive measures adopted to deal with the health crisis caused by COVID-19, social security benefits shall be considered as arising from accidents at work when they are received by staff providing services in health or social health centres entered in the relevant registers, and who in the exercise of their profession have contracted the SARS-CoV2 virus because they were exposed to this specific risk during the provision of health and social health services, where this is certified by the Occupational Risk Prevention and Occupational Health services. Pursuant to Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the field of social security and the economy, any benefits to which these professionals might be entitled will be the same as those granted under the social security system to those who have contracted an occupational illness.
- Order SCB/45/2019 of 22 January 2019 amending Annex VI to Royal Decree 1030/2006 of 15 September 2006 establishing the portfolio of common services of the National Health System and the procedure for its revision, regulating the procedure for inclusion in, alteration of and exclusion from the range of orthopaedic and prosthetic products, and determining the correction coefficients.
- Resolution of 4 December 2019 of the Mutualidad General Judicial, amending the provision of out-patient orthopaedic and prosthetic products and the Catalogue of orthopaedic and prosthetic products.

a) Cash benefits

- Article 13 of Decree 1646/1972 of 23 June 1972 lays down the regulatory basis used to calculate the amount of temporary incapacity allowance.
- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Law 39/2006 of 14 December 2006 on the Promotion of the Personal Autonomy of, and Care for, People in a Situation of Dependency.

- Order SSI/2371/2013 of 17 December 2013 governing the information system of the System for Autonomy of, and Care for, People in a Situation of Dependency.
- Royal Decree 1050/2013 of 27 December 2013 regulating the minimum level of protection set out in Law 39/2006 of 14 December 2006 on the promotion of the personal autonomy of, and care for, people in a situation of dependency.
- Royal Decree 1051/2013 of 27 December 2013 governing the provisions of the system for the autonomy of, and care for, people in a situation of dependency set out in Law 39/2006 of 14 December 2006 on the promotion of personal autonomy and care for people in a situation of dependency.
- Royal Decree 625/2014 of 18 July 2014 regulating certain aspects of the management and control of temporary incapacity cases in the first 365 days of their duration. Article 7 amended by Royal Decree 1060/2022 of 27 December 2022 discontinues the requirement for a paper copy of the medical report intended for the employer to be submitted to the worker, who would then have to submit it to the employer.
- Order ESS/1187/2015 of 15 June 2015 implementing Royal Decree 625/2014 of 18 July 2014 regulating certain aspects of the management and control of temporary incapacity cases in the first 365 days of their duration. In force since 1 December.
- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector. Article 23 regulates the temporary incapacity allowance for persons working in the maritime and fisheries sector.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Chapter V of Title II, Articles 169 to 176, regarding the General Scheme, and Chapter III of Title IV regarding the Special Social Security Scheme for Self-Employed Persons.
- Law 6/2018 of 3 July 2018 on the General State Budget for 2018 - fifty-fourth additional provision, which regulates economic benefits in the event of temporary incapacity of staff employed by the Public Administrations and Bodies and public entities dependent on the same. In force since 5 July 2018.
- Law 6/2018 of 3 July 2018 on the General State Budget for 2018 - seventh transitional provision, which regulates economic benefits in the event of temporary incapacity of staff employed by the Public Administrations and Bodies and public entities dependent on the same until such time as the different Public Administrations determine the remuneration to be received by their employees in the event of temporary incapacity.
- Royal Decree-Law 6/2020 of 10 March 2020 adopting certain urgent measures in the economic sphere and for the protection of public health. With a view to protecting public health, and exclusively for the temporary incapacity allowance of the Social Security system, Article 5 considers as a situation equivalent to an accident at work periods of isolation or contagion of workers as a consequence of the COVID-19 virus. In force since 12 March 2020, the day following its publication in the BOE (Spanish Official Gazette).
- Royal Decree-Law 7/2020 of 12 March 2020 adopting urgent measures to respond to the economic impact of COVID-19. Article 11 establishes also for staff covered by the mutual insurance scheme that periods of isolation or contagion as a consequence of COVID-19 will be considered as situations equivalent to accidents at work for the purposes of the temporary incapacity allowance under the appropriate Special Social

Security Scheme. In force since 13 March 2020, the date on which it was published in the BOE.

- Law 10/2021 of 9 July 2021 on remote working. The Law, which entered into force on the day following its publication, provides in its fourth additional provision that social security benefits shall be considered as arising from accidents at work when they are received by staff providing services in health or social health centres, entered in the corresponding registers, and who in the exercise of their profession have contracted the SARS-CoV2 virus because they were exposed to this specific risk during the provision of health and social health services.
- Article 6 of Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security extends the protection against accidents at work provided for in Royal Decree-Law 28/2020 of 22 September 2020 and subsequently in Law 10/2021 of 9 July 2021 to staff providing services in health and social health centres entered in the corresponding registers who, in the exercise of their profession, during the provision of health or social health services, have contracted the SARS-CoV-2 virus, within the period from the declaration of the international pandemic by the World Health Organization until the lifting by the health authorities of all the preventive measures adopted to deal with the health crisis caused by the SARS-CoV-2 virus; and, in its third additional provision, to the medical staff involved in the medical inspection of the public health services and the medical inspectorate of the National Social Security Institute and the maritime health staff providing services at the Social Institute for Mariners.
- Royal Decree 1060/2022 of 27 December 2022 amending Royal Decree 625/2014 of 18 July 2014 regulating certain aspects of the management and control of temporary incapacity cases in the first 365 days of their duration (<https://www.boe.es/eli/es/rd/2022/12/27/1060>) amends Royal Decree 625/2014 of 18 July 2014 regulating certain aspects of the management and control of temporary incapacity cases in the first 365 days of their duration, and also its implementing regulation, Order ESS/1187/2015 of 15 June 2015.
- This amendment mainly eliminates delivery to the worker, by the practitioner issuing the medical reports for admission, confirmation and medical discharge, of a paper copy of these reports intended for the company and of the corresponding obligation for the worker to submit these to the company by a given deadline. This is replaced by timely notification that the admission, confirmation and discharge reports have been sent directly by the administration to the company, and by transmission by the company to the Social Security Administration of the additional information, specifying the amount paid on the worker's behalf for the purpose of managing the benefit and compensating for the contribution.
- Royal Decree 625/2014 of 18 July 2014 was amended by Royal Decree 1060/2022 of 27 December 2022 since, thanks to the current state of development of the IT systems, it is no longer necessary to give the worker a paper copy of the medical report intended for the company and for the worker to then submit it to the company. Therefore, with the aim of achieving greater effectiveness and efficiency and avoiding placing bureaucratic obligations on the worker which, precisely due to their temporary incapacity, may prove burdensome for them, the provision requiring delivery to the worker by the practitioner issuing the medical reports for admission, confirmation and

medical discharge of a copy of these reports intended for the company and setting out the corresponding obligation for the worker to submit these to the employer by a given deadline, has been deleted. To that end, provision is also made for the measures and notifications which are now necessary as a consequence of this deletion, and which entered into force on 1 April 2023.

2. MATERNITY AND EQUIVALENT PATERNITY BENEFITS

In accordance with the sole additional provision of Royal Decree-Law 6/2019 of 1 March 2019 on urgent measures to guarantee equal treatment and opportunities for women and men in employment and occupation, all the references made in regulatory texts to maternity and paternity benefits and leave must be understood (from 1 April 2019) as applying to new benefits, employment contract suspensions and leave for birth, adoption, and guardianship for the purposes of adoption and foster care.

Benefits in kind

- Royal Decree-Law 11/1998 of 4 September 1998 regulating the reductions in social security payments corresponding to temporary contracts concluded with unemployed people to replace workers during periods of leave for maternity, adoption and foster care [meaning birth, adoption, and guardianship for the purposes of adoption and foster care].
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions in force on the Special Social Security Scheme of judicial staff.
- Law 39/2007 of 19 November 2007 on military careers.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Royal Legislative Decree No 5/2015 of 30 October 2015 approving the recast text of the Law on the Basic Statute applicable to Public Employees. Article 89.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Article 237.

ii) Cash benefits

- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions applicable to the special social security scheme of judicial staff.
- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.

- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Decree 295/2009 of 6 March 2009 regulating the cash benefits of the Social Security system for maternity and paternity leave [meaning birth and care of a minor], and risk during pregnancy and natural breastfeeding.
- Order PRE/1744/2010 of 30 June 2010 regulating the procedure for recognition, control and monitoring of temporary incapacity for work, risk during pregnancy and natural breastfeeding in the Special Social Security Scheme for State Civil Servants.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Royal Decree 1148/2011 of 29 July 2011 for the application and development in the Social Security system of the allowance for the care of minors suffering from cancer or another serious illness. (Annex amended by Order TMS/103/2019 of 6 February 2019, which also approves the template medical declaration on the need for ongoing care of a minor; and Article 7 by Law 22/2021 of 28 December 2021 on the General State Budget for 2022, to determine that the allowance will be granted at the latest until the causative person is 23 years old, for as long as the cancer or serious illness diagnosed before reaching the age of majority, and the need for direct, continuous and permanent care persist. Provision is also made for the spouse or civil partner of the causative person to be entitled to the benefit).
- Royal Decree-Law 11/2013 of 2 August 2013 for the protection of part-time workers and other urgent measures in the economic and social order.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security, Chapter VI of Title II, Articles 177 to 192, regarding the General Scheme and Chapter III of Title IV regarding the Special Social Security Scheme for Self-Employed Persons. Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improving protection in the event of cessation of activity amends Article 179 with effect from 1 January 2023, providing that the regulatory basis for the financial benefit for birth and care of a minor will be the contribution basis for common contingencies of the month immediately preceding the month prior to the month of the causative event, divided by the number of days to which the contribution refers. And Law 22/2021 of 28 December 2021 amends Article 190 to establish that the financial benefit for care of minors affected by cancer or another serious illness may be maintained until the age of 23, where the cancer or serious illness diagnosed prior to reaching the age of majority persists and the need for hospitalisation, treatment and care of the causative person is ongoing; provision is also made for the status of benefit recipient to be granted to the spouse or civil partner of the sick person.
- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector. Articles 24 to 28 govern benefits for seafarers for the birth and care of a minor, joint responsibility for the care of infants, risk during pregnancy, and breastfeeding and care for minors affected by cancer or another serious illness.

- By virtue of judgments Nos 881/2016 and 953/2016 of the Supreme Court of 25 October and 16 November 2016 respectively, harmonising the law, the parents of children born by surrogacy pursuant to the laws in force in a foreign country may receive the allowance for birth and care of a minor provided for in Article 177 of the recast General Law on Social Security approved by Royal Legislative Decree 8/2015 of 30 October 2015 (TRLGSS) provided that the requirements of that Article by which the right in question may be exercised are met.
- Royal Decree-Law 26/2018 of 28 December 2018 approving emergency measures on artistic creation and cinematography. The posts of pregnant workers or those who are breastfeeding until the child reaches the age of 9 months and who, because of their condition, cannot continue exercising the activity based on which they were included in the General Scheme as a performing artist, will be protected during the period of inactivity. The workers' condition must be certified by the National Social Security Institutes's medical inspectorate. Workers in this situation will be granted an allowance equivalent to 100% of the contribution basis provided for in the previous paragraph. The benefit will be paid out directly by the National Social Security Institute.
- Royal Decree-Law 26/2018 adds a section 4 in Chapter XVII of Title II of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015, entitled 'Artists in public entertainment', including Article 249 b on the inactivity of artists in public entertainment covered by the General Social Security Scheme.
- Royal Decree-Law 6/2019 of 1 March 2019 on urgent measures to guarantee equal treatment and opportunities for women and men in employment and occupation. It reforms the suspension of the employment contract and leave in the event of maternity, adoption and guardianship for the purpose of adoption or foster care provided for, respectively, in Articles 45 and 48 of the recast text of the Law on the Statute of Workers' Rights, approved by Royal Legislative Decree 2/2015 of 23 October 2015 (TRET), and in Article 49 of the recast text of the Law setting out the Basic Statute applicable to Public Employees, approved by Royal Legislative Decree 5/2015 of 30 October 2015 (TREBEP). These suspensions and types of leave now constitute individual rights of workers which may be exercised without distinction by either of the parents, adoptive parents, guardians for the purpose of adoption or foster parents, for the same duration and without the possibility of transfer.
 Suspension of the employment contract due to birth will result in a duration of 16 weeks for both parents; the 6 uninterrupted weeks immediately after birth are obligatory and the 10 remaining weeks may be distributed as chosen in weekly periods to be taken cumulatively or intermittently, on a full-time or part-time basis.
 In the case of adoption, guardianship for the purpose of adoption and foster care, each adoptive parent, guardian or foster parent will benefit from 16 weeks: 6 uninterrupted weeks immediately after the judicial decision authorising the adoption or the administrative decision on guardianship for the purpose of adoption or foster care, which are obligatory and must be taken on a full-time basis; and the 10 remaining weeks, which may be distributed as chosen in weekly periods to be taken cumulatively or intermittently, on a full-time or part-time basis.

The duration of the suspension of the employment contract will be extended by a further 2 weeks in the case of a disabled child at birth, adoption, or in situations of guardianship for the purpose of adoption or foster care: 1 week for each of the parents, adoptive parents, guardians or foster parents. The same applies for the case of multiple birth, adoption, guardianship for the purpose of adoption or foster care, for each child other than the first.

The Basic Statute applicable to Public Employees regulates leave for birth for the biological mother, adoption, guardianship for the purpose of adoption or foster care and leave for the parent other than the biological mother for birth, guardianship for the purpose of adoption, foster care or adoption of a child for the same duration.

Royal Legislative Decree 2/2015, of 23 October 2015, approving the recast text of the Law on the Statute of Workers' Rights. Article 37. It establishes the half-hour reduction in working hours to care for an infant as an individual and non-transferable right for workers. Furthermore, when both parents, adoptive parents, guardians or foster parents exercise the right for the same duration and under the same regime, the period of entitlement may be extended until the infant reaches the age of 12 months, with a proportional reduction in salary from the age of 9 months, protected with the benefit for care of an infant, provided for in Articles 183 to 185 of the recast text of the General Law on Social Security.

Benefit included in the protective action of the Special Social Security Scheme for Seafarers (Article 4 of Law 47/2015 of 21 October 2015, governing the social protection of workers in the maritime fisheries sector).

- Law 22/2021 of 28 December 2021 on the 2022 General State Budget, in its twenty-eighth final provision, point three, rewords Articles 190, 191 and 192, which regulate the financial benefit for the care of minors affected by cancer or another serious illness, adapting the financial benefit from the Social Security to the amendments made in the Law on the Workers' Statute, in relation to the reduction in working hours provided for in Article 37(6) thereof.

Article 190 of the TRLGSS expressly incorporates into the legal text the consideration of protected situation for the purpose of the financial benefit for the care of children or persons under guardianship with a view to adoption or permanent foster care, minors under the age of 18 years, affected by cancer or another serious illness, the reduction in working hours by at least 50% which, in accordance with the third paragraph of Article 37.6 of the recast text of the Law on the Statute of Workers, are carried out by the parent in a single-parent family, in addition to the parents, guardians with a view to adoption or permanent foster care, where both are working, as already provided for in the regulation.

It is also provided that, once the age of majority is reached, if the cancer or serious illness diagnosed prior to reaching the age of majority persists and the need for hospitalisation, treatment and care is ongoing, the financial benefit will be maintained until the age of 23.

Article 192 on beneficiaries provides that, in the event of separation or divorce, entitlement to the financial benefit will be granted to the parent, guardian or foster carer with whom the sick person is living.

Furthermore, it states that if the sick person, after reaching the age of majority, continues to suffer from the previously diagnosed cancer or serious illness and enters into a marriage or civil partnership, their spouse or partner will be entitled to the benefit, provided that they meet the relevant requirements and, where appropriate, until the sick person reaches the age of 23.

Lastly, the wording of Article 193 concerning the amount of the financial benefit has been adapted to increase the age at which the benefit is terminated to 23 years.

- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improving protection in the event of cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) amends Article 179 of the recast text of the General Law on Social Security, setting out new regulatory provisions on the financial benefit for the birth and care of a minor in the event that, due to a change in the worker's employment situation, it is not possible to determine the regulatory basis under the provided terms, stating that this basis will be equivalent to the contribution basis for common contingencies corresponding to the month immediately preceding that in which the rest period or the leave for the birth and care of a minor begins. In general, according to the new paragraph 1 of Article 179, the regulatory basis becomes the contribution basis for common contingencies of the month immediately prior to the month preceding that of the causative event (not that of the preceding month, as in Italy), divided by the number of days to which the contribution refers. Where the worker receives a monthly wage and has been registered with the company for the entire calendar month, the corresponding contribution basis will be divided by 30.

Previously, the regulatory basis was the same as that in Italy, taken from common contingencies, i.e. the contribution basis for the month immediately preceding the causative event. Since the calculation basis refers to the last contribution basis for the worker in question, in many cases, it has meant that the worker was unaware of the amount used as the basis to calculate the payment and, therefore, also given the lack of relevant information for the precise calculation of the financial benefit at the time of its determination, in most cases it was necessary to issue a provisional decision on the estimated amount, which became definitive once the actual amount of the worker's contribution basis from the previous month was known. In general, the difference between the amount resulting from the allowance and the amount initially calculated was minimal, but if it was lower than the amount being received, the appropriate action for recovery had to be initiated.

This situation made it difficult to process and manage the benefit, and it was therefore more feasible and appropriate, as for the calculation of the retirement pension and the permanent incapacity pension derived from common contingencies, to take the antepenultimate contribution basis as the reference for calculation purposes.

However, as problems could arise in the event of changes to the worker's employment situation over the months preceding their leave for the birth and care of a minor, it was considered feasible in such situations for the benefit to be set under terms similar to the previous ones, i.e. to keep the provisional calculation of the amount of the benefit and to determine the amount in relation to the contribution basis of the month prior to the causative event. Thus, if the worker started in the company in the month preceding that of the causative event, the regulatory basis will be calculated using the contribution basis for common contingencies corresponding to the month immediately preceding that in which the rest period or leave for the birth and care of a minor begins. And if the worker started in the company in the same month as the occurrence of the causative event, the regulatory basis will be calculated using the contribution basis for common contingencies of that month.

3. INVALIDITY BENEFITS

Benefits in kind

NONE

Cash benefits

- Decree of 22 June 1956 approving the recast text of the legislation on accidents at work and its implementing regulation. It provides for a pension in the event of permanent partial invalidity which may be replaced by a lump sum. In 2022, the amount of this minimum pension for permanent partial invalidity is set out in Royal Decree 65/2022 of 25 January 2022.
- Decree 1646/1972 of 23 June 1972 implementing Law 24/1972 of 21 June 1972 on benefits under the General Social Security Scheme lays down the regulatory basis for calculating the amount of the permanent incapacity pensions arising from non-work-related accidents.
- Articles 17 et seq. of the Order of 3 April 1973 implementing and developing Decree 298/1973 of 8 February 1973 on the updating of the Special Social Security Scheme for Coal Mining lay down a number of special provisions concerning permanent incapacity benefits for workers covered by this special scheme.
- Royal Decree 1451/1983 of 11 May 1983 regulating selective employment and measures to promote the employment of disabled workers, in compliance with Law 13/1982 of 7 April 1982. Articles 1 and 2 cover aspects relating to the right to return to work of workers declared to be partially permanently incapacitated and to the

preference of reinstating workers who, after having been declared totally or absolutely permanently incapacitated, have regained their full capacity for work.

- Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensioners [*Ley de Clases Pasivas del Estado*]. Chapter II and Chapter IV of Subtitle II of Title I.
- Royal Decree 71/2019 of 15 February 2019 regulating the pensions and allowances due under the State Civil Service Pension scheme to supplementary armed forces and professional Army and Navy personnel on temporary employment contracts.
- Royal Decree 1300/1995 of 21 July 1995 implementing, in respect of incapacity for work under the social security system, Law 42/1994 of 30 December 1994 on fiscal, administrative and social measures.
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions applicable to the special social security scheme of judicial staff.
- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Order APU/3554/2005 of 7 November 2005 regulating the procedure for the recognition of rights deriving from occupational disease and accidents at work within the scope of the mutual insurance scheme of administrative officials.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Order PRE/1744/2010 of 30 June 2010 regulating the procedure for recognition, control and monitoring of temporary incapacity for work, risk during pregnancy and natural breastfeeding in the Special Social Security Scheme for State Civil Servants.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Within the scope of the protection afforded by Social Security, Article 60 thereof provides for a maternity supplement for retirement pensions, from 1 January 2016, under the contributory scheme, for women who have had two or more children. Since 4 February 2021, this supplement has been replaced by the supplement to contributory pensions to reduce the gender gap, which is granted from the first child, including to men who meet certain requirements (pursuant to Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy, which reworded Article 60 of the recast text). In 2021, it amounts to EUR 27 per month for each child, with an upper limit of four times that amount.

Link: www.seg-social.es www.seg-social.es(Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions).

- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector. Article 29 governs the financial benefit for permanent incapacity granted under the Special Social Security Scheme for Seafarers.
- Royal Decree-Law 15/2020 of 21 April 2020 on additional urgent measures to support the economy and employment. The necessary legal amendments are made through this Royal Decree-Law for the effective integration of the State Civil Service Pension Scheme in the Ministry of Inclusion, Social Security and Migration. The first final provision amends the recast text of the Law on State Civil Service Pensioners, approved by Royal Legislative Decree 670/1987 of 30 April 1987, and appoints the INSS as the competent body for the recognition of pension rights and the granting of benefits to pensioners. However, Law 22/2021 of 28 December 2021 on the General State Budget establishes the necessary provisions for the transfer of the management of the State Civil Service Pension Scheme to the National Social Security Institute.
- Law 22/2021 of 28 December 2021 on the 2022 General State Budget. The forty-fifth additional provision states that Article 58 of the recast text of the General Law on Social Security and Article 27 of the recast text of the Law on State Civil Service Pensioners do not apply to pensions update.
- Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy. Replaces the maternity supplement, amending Article 60 of the recast text of the General Law on Social Security and the eighteenth additional provision of the recast Law on State Civil Service Pensioners, with a supplement to reduce the gender gap; it does so in a balanced and effective way, while respecting the case-law of the Court of Justice of the European Union, through a design intended to shape the supplement as a lever for reducing the gender gap, reflecting this situation of subordination of women in the labour market, since they have historically taken a leading role in childcare. However, it leaves the door open for parents to have access to the supplement if they prove a disadvantage during their contributory years on the occasion of the birth or adoption of a child, due to the performance of childcare duties. In other words, it combines a positive action in favour of women (where neither parent proves a disadvantage during their contributory years, the woman receives the supplement) with the prospect of an 'open door' for men who might find themselves in a comparable situation. The new supplement entered into force on 4 February 2021, one day after the legislation creating it was published in the BOE.
- Judgment of the Constitutional Court 155/2021 declared Article 248(3) of the recast text of the General Law on Social Security unconstitutional, namely the section concerning application of the 'partiality coefficient' to determine the amount of the retirement and permanent incapacity pensions arising from common illness, payable to part-time workers. The amount must therefore be determined without applying the partiality coefficient and, consequently, without the reduction which would have resulted from it.
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. In accordance with Law 22/2021 of 28 December 2021 on the General State Budget for 2022, this Royal Decree establishes a 2.5% general update of pensions and other benefits received from the social security system, and also from the State Civil Service Pensions Scheme. There

is a 3% increase in the minimum amounts of permanent incapacity pensions under the contributory scheme.

Link: www.seg-social.es (Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions).

Royal Decree 65/2022 of 25 January 2021 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022.

- Regional Law 10/2003 of 5 March 2003 on the transitional arrangements for the pension fund entitlements of civil servants of the assistance funds of the Public Administrations of Navarre (Articles 41 to 64).
- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improvising protection in the event of cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) amends Article 320 of the recast text of the General Law on Social Security to adapt the calculation of the regulatory basis for benefits to which self-employed workers may be entitled in the event of reduced contributions and contributions for staff aged 65 or more to the new contribution system for the Special Social Security Scheme for Self-Employed Persons.

Essentially, the minimum basis is replaced as the reference limit in the amount by the minimum contribution basis for tranche 1 of the general table of bases referred to in Rule 1.^a of Article 308.1.a), laid down annually in the Law on the General State Budget.

4. OLD-AGE BENEFITS

a) Benefits in kind

NONE

b) Cash benefits

- Order of 18 January 1967 laying down rules for the application and payment of old-age benefit in the General Social Security Scheme.
- Order of 3 April 1973 for the application and development of Decree 298/1973 of 8 February 1973 updating the Special Social Security Regime for Coal Mining.
- Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensioners. Chapter II and Chapter IV of Subtitle II of Title 1. The eighteenth additional provision establishes a maternity supplement from 1 January 2016 for women who have had two or more children and who receive a pension for forced retirement under the State Civil Service Pension Scheme; since 4 February 2021, this supplement has been replaced by the supplement to contributory pensions to reduce the gender gap, which is granted from the first child, including to men who meet certain requirements (pursuant to Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy, which has redrafted the eighteenth additional provision of the recast text). In 2022, it amounts to EUR 28 per month for each child, with an upper limit of four times that amount.

- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 1131/2002 of 31 October 2002 governing Social Security for part-time workers and partial retirement.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Royal Decree 1851/2009 of 4 December 2009 implementing Article 161 bis of the General Law on Social Security regarding the early retirement of workers with a degree of disability of 45% or more. (The reference to Article 161 bis of the General Law on Social Security should now be considered as a reference to Article 206 bis of Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security).
- Law 27/2011 of 1 August 2011 on the updating, adaptation and modernisation of the social security system.
- Royal Decree 1698/2011 of 18 November 2011 regulating the legal arrangements and general procedure for setting reduction coefficients and lowering the retirement age in the social security system.
- Royal Decree 1716/2012 of 28 December 2012 implementing the provisions on benefits laid down by Law 27/2011 of 1 August 2011 on the updating, adaptation and modernisation of the social security system.
- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. With regard to the scope of the protection afforded by Social Security, it provides for a maternity supplement for retirement pensions, from 1 January 2016, under the contributory scheme, for women who have had two or more children. Governed by Article 60. Since 4 February 2021, this supplement has been replaced by the supplement to contributory pensions to reduce the gender gap, which is granted from the first child, including to men who meet certain requirements (pursuant to Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy, which reworded Article 60 of the recast text). In 2022, it amounts to EUR 28 per month for each child, with an upper limit of four times that amount.
- Royal Decree 302/2019 of 26 April 2019 governing the compatibility of the contributory retirement pension and the activity of artistic creation, implementing the second final provision of Royal Decree-Law 26/2018 of 28 December 2018 approving emergency measures on artistic creation and cinematography. Link: www.seg-social.es (Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions)
- Royal Decree-Law 11/2020 of 31 March 2020 adopting urgent additional social and economic measures to face COVID-19. The 15th additional provision establishes the right of retired medical health professionals, nursing staff and emeritus staff who have been returned to active service by the competent authority of the autonomous community or by the National Health Management Institute (INGESA, Instituto Nacional de Gestión Sanitaria) in the autonomous cities of Ceuta and Melilla, by appropriate

statutory appointment (under Order SND/232/2020 of 15 March 2020 adopting measures for human resources and measures for the management of the health crisis caused by COVID-19) to receive the retirement pension amount which they were receiving when they returned to work, in any form, including where applicable the supplement to guarantee a minimum pension. Entered into force on 2 April 2020.

- Royal Decree-Law 13/2020 of 7 April 2020 adopting certain urgent measures in the field of employment in agriculture. Article 3 allows the remuneration received for the agricultural work carried out under the extraordinary flexibility measures established in this Royal Decree-Law to be compatible not only with unemployment benefits, but with any other benefit of an economic nature or any other benefit or social aid, granted by any Administration which is incompatible with employment, or which, although not incompatible, as a consequence of receiving income from the work activity, would exceed the income limits indicated in the legislation corresponding to the type of benefit. Entered into force on 9 April 2020.

This Royal Decree-Law also amends paragraph 4 of the 15th additional provision of Royal Decree-Law 11/2020 of 31 March 2020, indicating the requirement of affiliation, registration, deregistration and variation in data and the obligation to pay contributions when retired health professionals return to active service under Order SND/232/2020 of 15 March 2020 adopting measures for human resources and measures for the management of the health crisis caused by COVID-19, without the special solidarity contribution provided for in Article 153 of the recast text of the General Law on Social Security being applicable, and introducing a paragraph 5 in the same provision, which now covers the protective action of these workers, on the occasion or as a consequence of the work carried out.

- Royal Decree-Law 15/2020 of 21 April 2020 on additional urgent measures to support the economy and employment. The necessary legal amendments are made through this Royal Decree-Law for the effective integration of the State Civil Service Pension Scheme in the Ministry of Inclusion, Social Security and Migration. The first final provision amends the recast text of the Law on State Civil Service Pensioners, approved by Royal Legislative Decree 670/1987 of 30 April 1987, and appoints the INSS as the competent body for the recognition of pension rights and the granting of benefits to pensioners. However, the second transitional provision establishes transitional arrangements for the management of the State Civil Service Pension Scheme, to be organised by the DGOSS until the INSS takes over the management of the benefits under the State Civil Service Pensions Scheme. The amendment has been in force since 23 April 2020, the day following its publication in the BOE (Spanish Official Gazette). However, this transitional provision has been declared unconstitutional by STC (Plenary) 111/2021 of 13 May 2021. However, Law 22/2021 of 28 December 2021 on the General State Budget establishes the necessary provisions for the transfer of the management of the State Civil Service Pension Scheme to the National Social Security Institute
- Royal Decree 65/2022 of 25 January 2021 on the adjustment of social security pensions, State Civil Service pensions and other public benefits for 2022.

- Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy.

Replaces the maternity supplement, amending Article 60 of the recast text of the General Law on Social Security and the eighteenth additional provision of the recast Law on State Civil Service Pensioners, with a supplement to reduce the gender gap; it does so in a balanced and effective way, while respecting the case-law of the Court of Justice of the European Union, through a design intended to shape the supplement as a lever for reducing the gender gap, reflecting this situation of subordination of women in the labour market, since they have historically taken a leading role in childcare. However, it leaves the door open for parents to have access to the supplement if they prove a disadvantage during their contributory years on the occasion of the birth or adoption of a child, due to the performance of childcare duties. In other words, it combines a positive action in favour of women (where neither parent proves a disadvantage during their contributory years, the woman receives the supplement) with the prospect of an ‘open door’ for men who might find themselves in a comparable situation. The new supplement entered into force on 4 February 2021, one day after the legislation creating it was published in the BOE.

- Law 21/2021 of 28 December 2021 on guaranteeing the purchasing power of pensions and on other measures to strengthen the financial and social sustainability of the public pensions system. It amends Articles 206 et seq. of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015 on early retirement, retirement and active ageing; it also removes the application of the pensions sustainability factor with effect from 1 January 2022, which is replaced by a new intergenerational equity mechanism. This rule also introduces amendments to the conditions for access to the active retirement plan and sets out a series of measures for access to the retirement pension through forms which favour a progressive alignment of actual age and the normal retirement age as a means of strengthening the sustainability of the system in the medium and long term. It amends paragraph 5 of the fourth transitional provision of the recast text of the General Law on Social Security to provide that the rules governing the retirement pension, with its various forms, access requirements, conditions and rules for determining benefits, valid prior to the entry into force of Law 27/2011 of 1 August 2011, will continue to apply to retirement pensions which are payable in certain cases, without setting a time limit.
- Law 22/2021 of 28 December 2021 on the 2022 General State Budget. The forty-fifth additional provision states that Article 58 of the recast text of the General Law on Social Security and Article 27 of the recast text of the Law on State Civil Service Pensioners do not apply to pension updates. Judgment of the Constitutional Court 155/2021 declared Article 248(3) of the recast text of the General Law on Social Security unconstitutional, namely the section concerning the application of the ‘partiality coefficient’ to determine the amount of the retirement and permanent incapacity pensions arising from common illness, payable to part-time workers. The amount must therefore be determined without applying the partiality coefficient and, consequently, without the reduction which would have resulted from it. Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. In accordance with Law 22/2021 of 28 December 2021 on the

General State Budget for 2022, this Royal Decree establishes a 2.5% general update of pensions and other benefits received from the social security system, and also from the State Civil Service Pensions Scheme. There is a 3% increase in the minimum amounts of retirement pensions under the contributory scheme.

- Royal Decree 453/2022 of 14 June 2022 regulating the determination of the causative event and the economic effects of the retirement pension under the contributory scheme and of the minimum subsistence income financial benefit, and amending various regulatory provisions of the social security system which govern different areas of management.
- Royal Decree-Law 20/2022 of 27 December 2022 on measures in response to the economic and social consequences of the war in Ukraine and supporting the reconstruction of the island of La Palma and other situations of vulnerability. Article 84, as amended by paragraph two of the sixth final provision of Royal Decree-Law 1/2023 of 10 January 2023 on urgent measures on incentives for employment contracts and better social protection for artists, amends paragraph 6 of the fourth transitional provision of the recast text of the General Law on Social Security to establish that partial retirement with simultaneous conclusion of a relief contract, valid before the entry into force of Law 27/2011 of 1 August 2011, will continue to apply to pensions maturing before 1 January 2024, provided that certain requirements are met. Article 83 introduces a new transitional provision 37.5 to the recast text of the General Law on Social Security, in order to regulate the compatibility of the contributory retirement pension with the work of primary care physicians, family doctors and paediatricians by statutory or public appointment who are affiliated to the national health system.
- Regional Law 10/2003 of 5 March 2003 on the transitional arrangements for the pension fund entitlements of civil servants of the assistance funds of the Public Administrations of Navarre (Articles 26 to 40).

- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improvising protection in the event of cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) amends Article 320 of the recast text of the General Law on Social Security to adapt the calculation of the regulatory basis for benefits to which self-employed workers may be entitled in the event of reduced contributions and contributions of 65 or more years of age to the new contribution system for the Special Social Security Scheme for Self-Employed Persons. Essentially, the minimum basis is replaced as the reference limit in the amount by the minimum contribution basis for tranche 1 of the general table of bases referred to in Rule 1.^a of Article 308.1.a), laid down annually in the Law on the General State Budget.
- Law 24/2022 of 25 November 2022 for the effective recognition of women's time spent in social service provision for access to the partial retirement pension, amends Article 215.2 of the recast text of the General Law on Social Security.
- Law 21/2021 of 28 December 2021 guaranteeing the purchasing power of pensions and other measures to reinforce the financial and social sustainability of the public pension

system, has amended Articles 207.1 (c) and 208.1 (b) of the recast text of the General Law on Social Security for the purpose of accrediting the minimum effective contribution period required for eligibility for early retirement for reasons not attributable to the worker and for early retirement at the will of the person concerned, respectively. This legislative progress on early retirement, in relation to the principle of equal treatment between men and women, did not apply to partial retirement. Law 24/2022 of 25 November 2022 therefore provides that the time spent in social service provision by women has the same effects on access to partial retirement as on access to early retirement.

- Royal Decree-Law 20/2022 of 27 December 2022 on measures in response to the economic and social consequences of the war in Ukraine and supporting the reconstruction of the island of La Palma and other situations of vulnerability (<https://www.boe.es/eli/es/rdl/2022/12/27/20/con>) introduces a transitional provision in point 35^a of the recast text of the General Law on Social Security, which allows primary care physicians, family doctors and paediatricians by statutory or public appointment and who are affiliated to the national health system, in the three years following the entry into force of this transitional provision, to continue to perform their duties during the extension to active service and, at the same time, to take retirement while receiving seventy-five per cent of the amount resulting from the initial recognition of the pension, after application, where applicable, of the ceiling for the State pension.

Article 84 of the same Law amends transitional provision 4.6 of the recast text of the General Law on Social Security to increase by one year the date of the causative event giving rise to retirement, setting it to 1 January 2024, in order to be able to apply the rules in force prior to the entry into force of Law 27/2011 of 1 August 2011 for the partial retirement plan with simultaneous conclusion of a relief contract, subject to fulfilment of the requirements set out in the transitional provision.

5. SURVIVOR'S BENEFITS

a) Benefits in kind

NONE

b) Cash benefits

- Statute of State Civil Service Pensioners, approved by Royal Decree of 22 October 1926.
- Decree 3158/1966 of 23 December 1996 approving the General Regulation which determines the amount of financial benefits under the General Social Security Scheme and the conditions of entitlement thereto. Chapter V of this Decree establishes the percentages to be applied to the regulatory basis used to calculate survivors' and orphans' pensions.
- Decree 1211/1972 of 13 April 1972 approving the recast Law on the pension fund entitlements of the Military and Equivalent Staff of the Armed Forces, Civil Guard and Armed Police.

- Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensioners. Chapter III and Chapter IV of Subtitle II of Title I.
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions applicable to the special social security scheme of judicial staff.
- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Order APU/95/2004 of 12 January 2004 laying down rules for the application of the death grant in the Special Social Security Scheme for State Civil Servants.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Decree 296/2009 of 6 March 2009 amending certain aspects of the regulation of death grants and survivors' benefits.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Law 27/2011 of 1 August 2011 on the updating, adaptation and modernisation of the social security system. Thirtieth additional provision:
- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security, Chapter XIV of Title II, Articles 216 to 234, regarding workers under the General Scheme, and Chapter III of Title IV regarding the Special Social Security Scheme for Self-Employed Persons. Within the scope of the protection afforded by Social Security, as governed under Article 60, it also provides for a maternity supplement, from 1 January 2016, to the survivors' pensions for women who have had two or more children. Since 4 February 2021, this supplement has been replaced by the supplement to contributory pensions to reduce the gender gap, which is granted from the first child, including to men who meet certain requirements (pursuant to Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy, which reworded Article 60 of the recast text). In 2022, it amounts to EUR 28 per month for each child, with an upper limit of four times that amount.
- Law 6/2018 of 3 July 2018 of the General State Budget for 2018 introduces an improvement in survivors' pensions under the State Civil Service Pensions Scheme for persons over 65 years of age whose main source of income is the retirement pension, consisting of an increase by 4 percentage points, 2 percentage points in the case of extraordinary pensions, to be applied to the regulatory basis used to calculate pensions.
- Royal Decree 1413/2018 of 2 December 2018 implementing the provisions of Law 6/2018 of 3 July 2018 on the General State Budget for 2018, for survivors' pensions under the State Civil Service Pensions scheme. It implements the increase introduced by the Law on the General State Budget for 2018, increasing to 8%, 4% in the case of

extraordinary benefits, the increase to be applied to the regulatory basis for the survivors' pension, where the eligibility conditions have been met. This Royal Decree entered into force on 4 December, 1 day after its publication in the BOE.

- Royal Decree 900/2018 of 20 July 2018 implementing the thirtieth additional provision of Law 27/2011 of 1 August 2011 on the updating, adaptation and modernisation of the Social Security system as regards survivors' pensions. The percentage applicable to the regulatory basis of survivors' pensions when the beneficiaries are over the age of 65 and are not entitled to any other public pension is set at 60% from 1 January 2019.
- Law 3/2019 of 1 March 2019 improving the situation of orphans who are the children of victims of gender-based violence and other forms of violence against women. This law introduces to the scope of protective action under the social security system a new benefit for orphans who are the children of victims of violence against women, in circumstances comparable to both parents being deceased, where the recipient does not meet the requirements to receive an orphan's pension. It introduces a new paragraph 9 to Article 42 of the recast text of the Law on State Civil Service Pensioners, relating to the calculation of an orphan's pension payable in the event of the death of a victim of violence against women. The Law in question introduces amendments to the orphan's pension for the children of victims of violence against women (Articles 216.3, 224, 225.1, 228 and 233 of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015).

Link: www.seg-social.es www.seg-social.es(Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions)

- Royal Decree-Law 13/2020 of 7 April 2020 adopting certain urgent measures in the field of employment in agriculture. Article 3 allows the remuneration received for the agricultural work carried out under the extraordinary flexibility measures established in this Royal Decree-Law to be compatible not only with unemployment benefits, but also with any other benefit of an economic nature or any other social benefit or aid, granted by any Administration which is incompatible with employment, or which, although not incompatible, as a consequence of receiving income from the work carried out, would exceed the income limits indicated in the legislation corresponding to the type of benefit. Entered into force on 9 April 2020.
- Royal Decree 551/2020 of 2 June 2020 amending the General Regulation on the Social Security of the Armed Forces, approved by Royal Decree 1726/2007 of 21 December 2007. Paragraph 2 of the sole article It is a technical amendment with the aim of standardising the requirements applicable to the widows, widowers and orphans of members of the Special Social Security Regime for the Armed Forces in order to be incorporated or continue to be included in its scope, under the same conditions as those set out in other cases of mutual insurance for administrative officials. This amendment aims to achieve treatment consistent with that set out for the same group in the applicable legislation governing State civil servants which, in accordance with Article 16 of the General Regulation governing the mutual insurance scheme of administrative officials, approved by Royal Decree 375/2003 of 28 March 2003, is limited to requiring them, in order to be included in the field of its protective action, to prove that they are

not protected under another status by any of the schemes which are part of the Spanish Social Security System.

The purpose is ultimately to prevent persons belonging to two Social Security schemes of an identical nature from having differing access in terms of coverage, removing the conditions which may lead to an intolerable burden for one group as opposed to the other, thus creating a uniform legal regime. This has been in force since 23 June 2020, 20 days after its publication in the BOE.

- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. In accordance with Law 22/2021 of 28 December 2021 on the General State Budget for 2022, this Royal Decree establishes a 2.5% general update of pensions and other benefits received from the social security system, and also from the State Civil Service Pensions Scheme. There is a 3% increase in the minimum amounts of death and survivor's pensions. Law 21/2021 of 28 December 2021 on guaranteeing the purchasing power of pensions and on other measures to strengthen the financial and social sustainability of the public pensions system. It amends survivors' pensions and benefits for unmarried couples, laid down in Article 221 et seq of the recast General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October, bringing them into line with the arrangements for married couples; the requirements linked to the income of the surviving partner for eligibility to the survivors' pension have been abolished.
- Organic Law 2/2022 of 21 March 2022 on improving the protection of orphans who are victims of gender-based violence. Amends Article 224 of the recast text of the General Law on Social Security to establish the suspension of the orphan's pension and, where appropriate, of the orphan's benefit in the event of the adoption of the children of the deceased causative person as a consequence of violence against women, where the income of the household of which they form a part exceeds a certain limit. Similarly, where the perpetrator of gender-based violence is not the other parent of the children of the causative person, they will be entitled to the orphan's pension with the corresponding increment or, where appropriate, to the orphan's benefit, where the income of the household of which they form a part does not exceed a certain limit. In other cases, these entitlements will be suspended.
- Regional Law 10/2003 of 5 March 2003 on the transitional arrangements for the pension fund entitlements of civil servants of the assistance funds of the public administrations of Navarre (Articles 69 to 87).
- Royal Decree-Law 3/2021 of 2 February 2021 adopting measures to reduce the gender gap and other matters in the fields of social security and the economy. Replaces the maternity supplement, amending Article 60 of the recast text of the General Law on Social Security and the eighteenth additional provision of the recast Law on State Pensioners, with a supplement to reduce the gender gap;
- Organic Law 2/2022 of 21 March 2022 on improving the protection of orphans who are victims of gender-based violence: (<https://www.boe.es/eli/es/lo/2022/03/21/2/con>), introduces a new paragraph 2 to Article 224 'Orphan's pension and orphan's benefit' of the recast text of the General Law on Social Security approved by Royal Legislative Decree 8/2015 of 30 October 2015, creating more flexible access to the increased percentage of 52%, to be applied to the regulatory basis used to calculate the orphan's pension in cases where both parents are deceased, corresponding to the survivor's pension.

One of the amendments made in this paragraph affects the scheme for the termination of the orphan's benefit because, despite the fact that the orphan's pension expires in the event of adoption pursuant to Article 21.1.c) of the Order of 13 February 1967 laying down rules for the application and development of death and survivor's benefits under the General Social Security Scheme, the new paragraph 2 of Article 224 allows the children of the causative person who died as a result of violence against women to be adopted and to be entitled to the orphan's pension and to the increment provided for by law for cases where both parents are deceased, provided that the income of the household into which they are entering, divided by the number of members of the household, including the adopted orphans, does not exceed 75% of the minimum wage in force at any given time, in which case the orphan's benefit would be suspended.

Previously, Law 3/2019 of 1 March 2019 on improving the situation of the orphans of victims of gender-based violence and other forms of violence against women, amended paragraph 1 of that Article to recognise the right to 70% of the regulatory basis for the orphan's benefit, for each of the children of the deceased causative person, irrespective of the nature of their parentage, where the death was caused by violence against women, as defined by the law or by the international instruments ratified by Spain, provided that they find themselves in circumstances comparable to both parents being deceased and do not meet the necessary requirements for entitlement to an orphan's pension, the limit being that the family unit into which they are integrated does not have an income greater than than 75% of the minimum wage. Another amendment also introduced in paragraph 2 of Article 224 of the recast text of the General Law on Social Security is the recognition of the right to the increment for orphans whose parents are both deceased, where the perpetrator with whom the victim of gender-based violence was living is not the parent of the orphaned persons, and where this other parent then takes care of the children of the deceased victim, with suspension of entitlement to the benefit where the income of the household into which the orphans are integrated exceeds 75% of the minimum wage.

Lastly, the new paragraph 2 of Article 224 of the LGSS also introduces a presumption of both parents being deceased, with the corresponding increase in percentage to be applied to the regulatory basis to determine the amount of the pension, where there has been abandonment of family responsibility on the part of the surviving parent, and the orphan due to violence against women has been placed in the care or guardianship of third parties or relatives.

- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improvising protection in the event of cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) amends Article 320 of the recast text of the General Law on Social Security to adapt the calculation of the regulatory basis for benefits to which self-employed workers may be entitled in the event of reduced contributions and contributions of 65 or more years of age to the new contribution system for the Special Social Security Scheme for Self-Employed Persons.

Essentially, the minimum basis is replaced as the reference limit in the amount by the minimum contribution basis for tranche 1 of the general table of bases referred to in Rule 1.^a of Article 308.1.a), laid down annually in the Law on the General State Budget.

6. BENEFITS IN RESPECT OF ACCIDENTS AT WORK AND OCCUPATIONAL DISEASES

a) Benefits in kind

NONE

b) Cash benefits

- Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensioners [*Ley de Clases Pasivas del Estado*]. A chapter in Title I of the recast Law on State Civil Service Pensioners is dedicated to extraordinary pensions arising from an accident or illness in an act of service or as a consequence thereof.
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Legislative Decree 3/2000 of 23 June 2000 approving the recast version of the legal provisions applicable to the special social security scheme of judicial staff.
- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Order APU/3554/2005 of 7 November 2005 regulating the procedure for the recognition of rights deriving from occupational disease and accidents at work within the scope of the mutual insurance scheme of administrative officials.
- Royal Decree 1299/2006 of 10 November 2006, approving the schedule of occupational diseases in the Social Security system and laying down criteria for the notification and registration thereof. Amended by Royal Decree 257/2018 of 4 May 2018.
- Law 42/2006 of 28 December 2006 on the 2007 General State Budget. Its fourth additional provision establishes the rate of contribution for workplace accidents and occupational diseases (amended in later budget acts).
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Decree 1026/2011 of 15 July 2011 approving the regulation governing the mutual insurance of judicial staff.
- Order JUS/1052/2022 of 31 October 2022 regulating the procedure for the recognition of rights deriving from occupational disease and accidents at work.
- Order ESS/66/2013 of 28 January 2013 updating the lump-sum compensations for injury, mutilation and deformities that are permanent but non-disabling.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security.
- Royal Decree-Law 6/2020 of 10 March 2020 adopting certain urgent measures in the economic sphere and for the protection of public health. With a view to protecting public health, and exclusively for the temporary incapacity allowance under the Social Security system, Article 5 considers as a situation equivalent to an accident at work periods of isolation or contagion of workers as a consequence of the COVID-19 virus. In

force since 12 March 2020, the day following its publication in the BOE (Spanish Official Gazette).

- Royal Decree-Law 7/2020 of 12 March 2020 adopting urgent measures to respond to the economic impact of COVID-19. Article 11 establishes also for staff covered by the mutual insurance scheme that periods of isolation or contagion as a consequence of COVID-19 will be considered as situations equivalent to accidents at work for the purposes of the temporary incapacity allowance under the appropriate Special Social Security Scheme. In force since 13 March 2020, the date on which it was published in the BOE.

7. DEATH GRANTS

a) Benefits in kind

NONE

b) Cash benefits

- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Order APU/95/2004 of 12 January 2004 laying down rules for the application of the death grant in the Special Social Security Scheme for State Civil Servants.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security, Chapter XIV of Title II, regarding workers under the General Scheme and Chapter III of Title IV regarding the Special Social Security Scheme for Self-Employed Persons.

8. UNEMPLOYMENT BENEFIT

a) Benefits in kind

NONE

b) Cash benefits

- Royal Decree 625/1985 of 2 April 1985 implementing Law 31/1984 of 2 August 1984 on unemployment protection (now: Title III of Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security).
- Royal Decree 1369/2006 of 24 November 2006 regulating the active integration benefits (RAI) programme for unemployed people with special economic needs and difficulties in finding work.
- Royal Decree 1541/2011 of 31 October 2011 implementing Law 32/2010 of 5 August 2010. (Now Title V of Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security.)

- Law 47/2015 of 21 October 2015 on the social protection of workers in the maritime fisheries sector.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security.
- Law 6/2018 of 3 July 2018 on the General State Budget for 2018, of which the fortieth final provision, paragraph 5, incorporates into the recast General Law on Social Security a new twenty-seventh additional provision creating and regulating the extraordinary unemployment benefit, valid for six months from 5 July 2018 and automatically extended for six-month periods until the employment rate is below 15% according to the most recent Active Population Study published ahead of the date of the extension. Royal Decree-Law 28/2018 of 28 December 2018 adjusting State pensions and laying down other urgent social, employment and labour-market measures does away with the temporary nature of the extraordinary unemployment benefit.
- Royal Decree-Law 8/2019 of 8 March on urgent social protection measures and measures to combat insecurity in relation to working hours, Article 1 of which rewords certain articles of the Recast General Law on Social Security in order to roll back the regulations governing the unemployment benefit provided for in Article 274.4 of that legal text to the version predating the entry into force of Royal Decree-Law 20/2012 of 13 July 2012 on measures to guarantee budgetary stability and stimulate competition, which raised the age of access to the same from 52 to 55 years, limited the situations from which access was possible, reduced its duration from ordinary retirement age to the time at which it is possible to have access to a contributory retirement pension - even an advance one - and lowered the contribution basis for retirement from 125% to 100% of the minimum contribution ceiling in force at any time. Furthermore, the requirement – declared null and void by judgment 61/2018 of the Constitutional Court of 7 June 2018 – to take account of the income of the family unit of the applicant for or recipient of the allowance was removed from the recast text, and the amount of the allowance for workers over the age of 52 was set in all cases at 80% of the monthly Indicador Público de Renta de Efectos Múltiples (Public Index of Income from Multiple Sources) in force at that time, regardless of whether the unemployment was the result of the loss of full-time or part-time employment.
- Royal Decree-Law 950/2018, of 27 July 2018. amends Royal Decree 625/1985 of 2 April 1985 implementing Law 31/1984 of 2 August 1984 on unemployment protection in accordance with the European Court of Justice judgment of 9 November 2017 (Case C-98/15), in relation to the duration of contributory unemployment benefit triggered by the loss of part-time employment where the services are only provided on certain days each week ('vertical' part-time working)
- Royal Decree-Law 25/2018 of 21 December 2018 on emergency measures for a just transition from coal mining and the sustainable development of the coal-mining regions, Article 3 of which amends certain articles of Royal Decree 676/2014 of 1 August 2014, with effect from 24 October 2018. Beneficiaries shall be entitled, on a one-off basis, to the contributory unemployment benefit for the maximum legally allowable period, irrespective of the previous contributions they have paid and of the period of benefits which they may have received until the date of the period of statutory unemployment in question.

- Royal Decree-Law 28/2018 of 28 December 2018 adjusting State pensions and laying down other urgent social, employment and labour-market measures, some articles of which affect unemployment protection and protection in the event of cessation of activity. In particular, Article 11 reduces the minimum number of actual days for which contributions were paid in order to be eligible for the unemployment benefit or farm income for any agricultural workers affected by the heavy rainfall in October 2018 in certain areas of the Autonomous Community of Andalusia. Paragraph 7 of this first final provision redrafts Article 249 of the TRLGSS, establishing that the protective action of the Social Security system for the workers contracted for training and lifelong learning shall without exception cover all contingencies, including unemployment. Its sixth transitional provision provides that, under contracts for training and lifelong learning concluded on or after 1 January 2019, the date of entry into force of Royal Decree-Law 28/2018, involving student workers in public employment and training programmes, including educational workshop and trade school programmes and employment workshops, unemployment contributions will be paid.
- Royal Decree-Law No 8/2020 of 17 March 2020 on extraordinary urgent measures to tackle the economic and social impact of Covid-19. This Royal Decree-Law adopts measures to make the temporary adjustment of companies more flexible, with the aim of facilitating the maintenance of employment and reinforcing protection for workers directly affected. Article 17 thereby creates the extraordinary benefit for cessation of activity; Article 25 allows eligibility without the contribution period required by the law on contributory employment benefit. Furthermore, the unemployment benefits received by discontinuous permanent workers and by those in permanent and periodical employment recurring on certain dates, whose employment contracts have been suspended as a consequence of COVID-19 over periods when they would have been in employment if this extraordinary circumstance had not occurred may be received again for a maximum period of 90 days, when they again become legally unemployed; Article 27 suspends the application of the provisions in the second paragraph of Article 276.2 of the recast text of the General Law on Social Security authorising the managing body to extend, on its own initiative, the entitlement to receive unemployment benefit in the circumstances subject to the six-monthly extension of the entitlement, and the provisions in the third paragraph of Article 276.3, so that, in the case of beneficiaries of the subsidy over the age of 52 years, payment of the allowance and of the contribution to Social Security will not be interrupted even when the mandatory annual income declaration is submitted outside the legally established deadline. In principle, these measures were in force for up to one month after the end of the validity of the declaration of the state of emergency.
- Royal Decree-Law 30/2020 of 29 September 2020 on social measures to protect employment. This Royal Decree-Law extends until 31 January 2021 the exceptional measures relating to temporary employment schemes set out in Royal Decree-Law 8/2020 of 17 May 2020, which were in force until the last day of the month in which the state of emergency came to an end. Article 13 sets out a new extraordinary benefit for cessation of activity for self-employed workers who, as of 1 October 2020, have been obliged to totally suspend their activities as a consequence of a decision by the competent authority as a measure to stem the

spread of the COVID-19 virus and for self-employed workers who are not entitled to the ordinary benefit for cessation of activity provided for in the fourth additional provision of this Royal Decree-Law or to the benefit for cessation of activity provided for in Articles 327 et seq. of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015.

Article 14 sets out the extraordinary benefit for cessation of activity for seasonal workers who carried out an activity between the months of June and December 2020 and who were registered and paid contributions to the Special Scheme for Self-Employed Workers or the Special Scheme for Seafarers as self-employed workers for at least four months in the period from June to December of both 2018 and 2019.

- According to Royal Decree-Law 18/2021 of 28 September 2021 on emergency measures for the protection of employment, economic recovery and improvement of the labour market, in order to receive the unemployment benefit provided for in Article 25.1.a) of Royal Decree-Law 8/2020, as of 1 November 2021 and until 28 February 2022, companies must submit a new collective application for unemployment benefit, among other measures. Extension until 28 February 2022:
 - Of the extraordinary benefit governed by Article 9 of Royal Decree-Law 30/2020 of 29 September 2020, with some amendments.
 - Of the unemployment benefits granted on the grounds of the temporary employment adjustment orders (ERTEs) on the occasion of the volcanic eruption on the Island of La Palma.
- Royal Decree-Law 32/2021 of 28 December 2021 on urgent measures for the labour reform, the employment stability guarantee and the labour market change. The RED Mechanism for Job Flexibility and Stability is introduced in Article 47 a of the recast text of the Workers' Statute. It regulates a social benefit associated with the RED Mechanism in the new 41st additional provision of the TRLGSS, which entered into force on 30 March 2022.
- Royal Decree-Law 2/2022 of 22 February 2022 adopting urgent measures for the protection of self-employed workers, for the transition to structural mechanisms to protect employment, and for the economic and social recovery of the island of La Palma, and extending certain measures to address situations of social and economic vulnerability:
 - Transition to the new temporary employment adjustment orders under 47 and 47a of the Workers' Statute.
 - It extends the extraordinary benefit for discontinuous permanent workers under Royal Decree-Law 18/2021 until 31 March 2022, allowing initial registrations.
 - It extends the unemployment benefits recognised on the grounds of the ERTEs on the occasion of the volcanic eruption on the island of La Palma until 30 June 2022.
 - It introduces a forty-sixth additional provision to the TRLGSS which establishes that the amount of the unemployment benefit when it is granted under the ERTEs for temporary force majeure will be 70% for the entire duration of the measure, that access to this benefit will not involve drawing on the contributions previously made for any purpose, and entitlement to

the contributory unemployment benefit even if the minimum contribution period necessary for such entitlement has not been completed.

- Royal Decree-Law 3/2022 of 1 March 2022, in force since 2 March 2022, deletes paragraph 4 of Article 277 of the TRLGSS which established the duration of unemployment benefits for discontinuous permanent workers, prevented such workers from accessing the allowance for persons over the age of 52 years, and reworded Article 280, deleting the paragraph regulating the contribution for the contingency of retirement while in receipt of the unemployment allowance for discontinuous permanent workers. In addition to this, the fourth transitional provision regulates the transitional arrangements applicable to the reform of those articles.
- Royal Decree-Law 4/2022 of 15 March 2022 adopting urgent measures to support the agricultural sector following drought, establishing the RED Fund for Job Flexibility and Stability provided for in Article 47a.6 of the Workers' Statute.
- Organic Law 10/2022 of 6 September 2022 on the comprehensive guarantee of sexual freedom, which adds sexual violence to the legal situation of unemployment due to suspension of the employment contract by decision of the female worker who is the victim of gender-based violence, and regulates the form of accreditation.
- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improving protection for cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) extends the cases in which it can be assumed that there are economic, technical, productive or organisational reasons which make it impracticable to continue an economic or professional activity, assuming a legal situation of cessation of activity:
 - The 60% reduction in the working hours of all persons covered by social security with an obligation on the company to pay contributions or the temporary suspension of the employment contracts of at least 60% of the number of persons covered by social security with an obligation for the company to pay contributions, provided that in the two tax quarters preceding the application submitted to the tax authorities, the level of revenue or sales has decreased by 75% of the levels registered in the same periods in the previous financial year or years, and the net monthly income of the self-employed worker during these quarters, in respect of all economic, business or professional activities carried out, does not reach the level of the minimum interprofessional wage or that of the base for which contributions were paid, if this is lower.
 - In the case of self-employed workers without employees, the maintenance of debts due to creditors the amount of which exceeds 150% of ordinary income or sales over the two tax quarters preceding the application, where this income or these sales represent a 75% reduction compared to the record for the same periods in the previous year or years. To this effect, the debts held as a result of failure to comply with social security or tax obligations will not be taken into account.Furthermore, the net monthly income of the self-employed worker during these quarters, for all the economic or professional activities carried out, must not reach the level of the minimum interprofessional wage or that of the base for which contributions were paid, if this is lower. To this effect, the debts held as

a result of failure to comply with social security or tax obligations will not be taken into account.

- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improving protection for cessation of activity (<https://www.boe.es/eli/es/rdl/2022/07/26/13/con>) introduces two new benefits for the sustainability of the activity of self-employed workers in a sector of activity affected by the RED Mechanism for Job Flexibility and Stability: one for cases under a cyclical plan and one for cases under a sectoral plan. These benefits are governed by additional provisions 48a and 49a of the recast text of the General Law on Social Security, respectively.
- Royal Decree-Law 16/2022 of 6 September 2022 on the improvement of the working conditions and social security of domestic workers (<https://www.boe.es/eli/es/rdl/2022/09/06/16/con>) aims to match the working conditions and the social security of domestic workers with those of other employed persons, eliminating those differences which not only are unfounded but also place this group of workers in a situation of particular disadvantage and which therefore can be discriminatory.

Article 3 sets out the regulatory amendments needed to place domestic workers on an equal footing with other employed workers in the field of social security.

Paragraph (d) of Article 251 of the recast text of the General Law on Social Security is therefore amended to ensure that provisions on employment are not excluded from the protective action of the Special System for Domestic Workers.

Since the CJEU ruling of 24 February 2022 stated that domestic workers cannot be deprived of their entitlement to pay unemployment contributions, the provision excluding workers in this sector of activity from the unemployment benefit, set out in Article 251.d) of the recast text of the General Law on Social Security, must be removed from social security legislation. Upon deletion of this paragraph, the unemployment benefit will form part of the protective action of the special system for domestic workers, and unemployment contributions will therefore be compulsory.

9. PRE-RETIREMENT BENEFITS

a) Benefits in kind

NONE

b) Cash benefits

10. FAMILY BENEFITS

a) Benefits in kind

- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Chapter XV of Title II regarding workers under the General Scheme and Chapter III of Title IV regarding the Special Social Security Scheme for Self-Employed Persons.

b) Cash benefits

- Royal Legislative Decree 4/2000 of 23 June 2000 approving the recast Social Security Act for State Civil Servants.
- Royal Legislative Decree 1/2000 of 9 June 2000 approving the recast Armed Forces Social Security Act.
- Royal Decree 375/2003 of 28 March 2003 approving the General Regulation governing the mutual insurance scheme of administrative officials.
- Royal Decree 1335/2005 of 11 November 2005 regulating family benefits under the social security system.
- Royal Decree 1726/2007 of 21 December 2007 approving the General Regulation on the Social Security of the Armed Forces.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. Chapter I of Title VI, Articles 351 to 362.
- The financial allocation for each minor child under the age of 18 years or dependent minor without a disability or with a disability of less than 33% has been abolished as of 1 June 2020 (to be replaced by the minimum subsistence income when the relevant requirements have been met; in other cases, entitlement to the allocation is maintained). The financial allocation is granted for each child under the age of 18 years and affected by a degree of disability equal to or greater than 33 per cent, or over the age of 18 where the degree of disability is equal to or greater than 65 per cent, for whom the beneficiary is responsible, irrespective of the legal nature of parentage, and also for dependent minors in permanent foster care or guardianship for the purpose of adoption, where the necessary requirements are met (no income limit is required in any case). A financial benefit is also granted for the birth or adoption of a child in the case of large or single-parent families and of mothers or fathers with disabilities; and a benefit is granted for multiple births or adoptions.
- Law 22/2021 of 28 December 2021 on the 2022 General State Budget.
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022.
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public benefits for 2022 (<https://www.boe.es/eli/es/rd/2022/01/25/65/con>) sets the amount of family benefits under the non-contributory scheme of the social security system, in accordance with the 39th additional provision of Law 22/2021 of 28 December 2021, as of 1 January 2022, and also the income limit for access to these benefits, governed by Chapter I of Title VI of the recast text of the General Law on Social Security, as follows:

- a) The amount of the financial allocation set out in Article 353.1, for a child under the age of 18 years or a minor dependent with a degree of disability equal to or greater than 33%, will be calculated annually at EUR 1 000.00.
The amount of the financial allocation set out in Article 353.1, for a dependent child under the age of 18 years with a degree of disability equal to or greater than 65%, will be calculated annually at EUR 5 012.40.
- b) The amount of the financial allocation set out in Article 353.2 for a dependent child over the age of 18 years with a degree of disability equal to or greater than 75% and who, as a consequence of anatomical or functional losses, requires the support of another person to perform the most basic everyday actions, such as getting dressed, moving, eating or similar, will be calculated annually at EUR 7 519.20.
- c) The amount of the benefit for the birth or adoption of a child set out in Article 358.1, in the case of large or single-parent families and of mothers or fathers with disabilities, will be EUR 1 000.00.

The income limits for entitlement to this benefit in accordance with Article 357.3 are set at EUR 12 913.00 per year and, in the case of large families, at EUR 19 434.00 per year, increased by EUR 3 148.00 per year for each dependent child as of and including the fourth child.

The benefit will not be granted in cases where the difference referred to in the first paragraph of Article 358.2 is lower than EUR 10.

11. SPECIAL NON-CONTRIBUTORY CASH BENEFITS

11.1 (Special non-contributory cash benefits intended to provide a minimum subsistence income pursuant to Article 70(2)(a)(i) of Regulation (EC) No 883/2004.)

a) Benefits in kind

NONE

b) Cash benefits

- Royal Decree 2620/1981 of 24 July 1981 regulating cash benefits for elderly and disabled persons who are unable to work. This was repealed by Law 28/1992 of 24 November 1992 but, pursuant to Article 7.2 thereof, rights recognised before 23 July 1992 are retained.
- Royal Decree 383/1984 of 1 February 1984 governing the special system of social and financial benefits for persons with disabilities (regulates the minimum income guarantee). Law 26/1990 of 20 December 1990 establishing non-contributory benefits has removed the minimum income guarantee, while the rights recognised prior to 9 January 1991 are maintained.
- Royal Decree 357/1991 of 15 March 1991 (Official Gazette of 21 March 1991) implementing, in respect of non-contributory pensions, Law 26/1990 of 20 December 1990 establishing non-contributory social security benefits (incorporated into the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015).
- Order PRE/3113/2009 of 13 November 2009 (BOE of 20 November 2009) laying down rules of implementation and application of Royal Decree 357/1991 of 15 March 1991 implementing, in respect of non-contributory pensions, Law 26/1990 of 20 December 1990 establishing non-contributory social security benefits, on computable income and its allocation.
- Royal Legislative Decree 1/2013 of 29 November 2013 approving the recast General Law on the Rights of Persons with Disabilities. (Regulates the minimum income guarantee.) Repeals Law 13/1982 of 7 April 1982. Entered into force on 4 December 2013. This benefit was withdrawn by Law 26/1990 of 20 December 1990 establishing non-contributory social security benefits, but, in accordance with the twenty-fifth transitional provision of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015, the recognised rights are maintained provided that the requirements laid down in specific legislation are met.
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security, regulating non-contributory invalidity pensions and non-contributory retirement pensions (Articles 363 to 372). Entered into force on 2 January 2016.
- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. For 2022, the amount of the non-contributory retirement and invalidity pension is set at EUR

5 899.60/year; a pension supplement for housing rental of EUR 525 per year is also established for the beneficiaries of non-contributory pensions.

Law 22/2021 of 28 December 2021 on the General State Budget for 2022 and Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. It sets out the amount of the benefits referred to in the recast text of the General Law on the rights of persons with disabilities and their social inclusion, approved by Royal Legislative Decree 1/2013, and of the social pensions for the elderly and persons who are unable to work governed by Royal Decree 2620/1981 of 24 July, setting the minimum income guarantee and the social pensions at EUR 149.86/month for 2022.

Link: www.seg-social.es (Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions)

- Corresponding legislation adopted by the Autonomous Communities. Jointly managed by the State and the Autonomous Communities. The Autonomous Communities do not have any specific regulations; State regulations apply.

11.2 (Special non-contributory cash benefits intended to guarantee the specific protection for the disabled linked to their social environment, pursuant to Article 70(2)(a)(ii) of Regulation (EC) No 883/2004.)

a) Benefits in kind

NONE

b) Cash benefits

- Royal Decree 383/1984 of 1 February 1984 governing the special system of social and financial benefits for persons with a disability (regulating the allowance for caring for a third person, the mobility allowance and compensation for transport costs). Law 26/1990 of 20 December 1990 establishing non-contributory benefits has removed the allowance for caring for a third person, but rights recognised prior to 9 January 1991 have been maintained.
- Royal Legislative Decree 1/2013 of 29 November 2013 approving the recast General Law on the rights of persons with disabilities. (It regulates the allowance for caring for a third person and the mobility allowance and compensation for transport costs). In force since 4 December 2013.
- Law 22/2021 of 28 December 2021 on the General State Budget for 2022 and Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. It establishes the amount of the benefits under the recast text of the General Law on the rights of persons with disabilities and their social inclusion, approved by Royal Legislative Decree 1/2013 setting the mobility allowance and compensation for transport costs at EUR 72/month

for 2022. (The amount of the allowance for caring for a third person is set in Law 22/2021 of 28 December 2021 at EUR 58.45/month).

- Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. For 2022, the amount of non-contributory retirement and invalidity pensions is increased by 3% compared with the amount determined for 2021, and is set at EUR 5 899.60 per year. It establishes the amount of the benefits under the recast text of the General Law on the rights of persons with disabilities and their social inclusion, approved by Royal Legislative Decree 1/2013, setting the mobility allowance and compensation for transport costs at EUR 72.00/month for 2022. (The amount of the allowance for caring for a third person is set in Law 22/2021 of 28 December 2021 at EUR 58.45/month).

Link: www.seg-social.es (Legislation/Rules: www.seg-social.es (Legislation/Pension legislation/Other legislation relevant for benefits/Adjustment of pensions))

III. DECLARATIONS REFERRED TO IN ARTICLE 8(2) OF REGULATION (EC) NO 883/2004 AND THE DATE FROM WHICH THE REGULATION WILL APPLY

The date of application of Regulation (EC) No 883/2004 to the listed national legislation, insofar as it is covered by the scope of the Regulation, is [1 May 2010], except where otherwise stated. This is also the date from which the Regulation applies in this Member State.

IV. MINIMUM BENEFITS PROVIDED FOR IN ARTICLE 58 OF REGULATION (EC) NO 883/2004 AND THE DATE FROM WHICH THE REGULATION WILL APPLY

The date of application of Regulation (EC) No 883/2004 to the listed national legislation, insofar as it is covered by the scope of the Regulation, is [1 May 2010], except where otherwise stated. This is also the date from which the Regulation applies in this Member State.

Royal Legislative Decree 670/1987 of 30 April 1987 approving the recast Law on State Civil Service Pensions. Chapter I.

2021 PENSION RATES MINIMUM PENSIONS	-WITH A DEPENDENT SPOUSE		WITH A NON-DEPENDENT SPOUSE		ECONOMIC UNIT ONE PERSON	
	EUR/month	EUR/year	EUR/month	EUR/year	EUR/month	EUR/year
RETIREMENT						
Recipient aged 65	864.50	12,103.00	665.00	9,310.00	700.60	9,808.40
Recipient under 65 years of age	810.50	11,347.00	619.60	8,674.40	655.50	9,177.00
Recipient aged 65 years with severe disability	1,296.80	18,155.20	997.50	13,965.00	1,050.90	14,712.60
PERMANENT INCAPACITY						

Severe disability	1,296.80	18,155.20	997.50	13,965.00	1,050.00	14,712.60
Absolute	864.50	12,103.00	665.00	9,310.00	700.60	9,808.40
Total recipient aged sixty five	864.50	12,103.00	665.00	9,310.00	700.60	9,808.40
Total recipient aged between sixty and sixty-four	810.50	11,347.00	619.60	8,674.40	655.50	9,177.00
Total resulting from common illness under the age of sixty	516.50	7,231.00	512.00	7,168.00	516.50	7,231.00
Partial under the scheme for workplace accidents: recipient aged sixty five	864.50	12,103.00	665.00	9,310.00	700.60	9,808.40
SURVIVORS						
Recipient with family responsibilities					810.50	11,347.00
Recipient aged 65 or with disability of 65% or over					700.60	9,808.40
From 60 to 64 years					655.50	9,177.00
Under 60 years of age					530.80	7,431.20
ORPHANS						
Per beneficiary					214.20	2,998.80
For beneficiaries under the age of 18 with disability of 65% or over					421.20	5,898.20
if both parents deceased The minimum is increased by EUR 7 431.20/year						
BENEFIT FOR ORPHANS¹						
One beneficiary					630.00	8,820.00
Several beneficiaries:					1,062.00	14,868.00
PAYABLE TO FAMILY MEMBERS						
Per beneficiary					214.20	2,998.80
Pensioners if no survivor or orphans						
Sole beneficiary aged sixty five					517.50	7,245.00
Sole beneficiary under the age of sixty five					487.70	6,827.80
Several beneficiaries: the minimum allocated to each of them is increased by the amount resulting from prorating EUR 4 432.40/year by the number of beneficiaries.						
UNDER THE SOVI SCHEME						
Non-concurrent pensions			448.70	6,281.80		
Concurrent pensions			435.50	6,097.00		
Minimum income limit for recognition of entitlement to the minimum requirements		8,990.00		7,707.00		

Minimum amounts of State Civil Service pensions for 2021

	Minimum monthly pension - EUR
Retirement pension when recipient has a dependent spouse.	864.50
Retirement pension without spouse: one-person economic unit.	700.60
Retirement pension when recipient has a non-dependent spouse.	665.00

¹ The corresponding monthly amounts apply until August 2021. September to December 2021 EUR 675.50 (one beneficiary) and EUR 1 138.70 (several beneficiaries)

	Minimum monthly pension - EUR
Survivors' pension	700.60
Pension or pensions payable to other family members where 'n' is the number of beneficiaries of the pension or pensions.	<u>683.00/n</u>

Minimum income limit EUR 7 707.00/year.

- Law 22/2021 of 30 December 2021 on the General State Budget for 2022. (<https://www.boe.es/eli/es/l/2021/12/28/22/con>) updates the minimum pensions for 2022. In this year, in view of the provisions of additional provision 49 of the Law on the General State Budget for 2021, account must be taken of the deviation of 1.6 points in relation to the percentage initially applied in 2021 of 0.9%, and 2.5%, which is the result of the real increase in the CPI from December 2020 to November 2021. The final amounts are set out in Annex I to Royal Decree 65/2022 of 25 January 2022 on the adjustment of social security pensions, State Civil Service pensions and other public social benefits for 2022. (<https://www.boe.es/eli/es/rd/2022/01/25/65/con>)

MINIMUM ANNUAL AMOUNTS OF CONTRIBUTORY PENSIONS FOR 2022.

PENSION CLASS	PRIMARY INSURED PERSONS		
	With a dependent spouse - EUR/year	Without a spouse: One-person economic unit. - EUR/year	With a non-dependent spouse - EUR/year
Retirement			
Recipient aged 65	12 467.00	10 103.80	9 590.00
Recipient under 65 years of age	11 688.60	9 452.80	8 934.80
Recipient aged 65 years with severe disability	18 701.20	15 156.40	14 385.00
Permanent incapacity			
Severe disability	18 701.20	15 156.40	14 385.00
Absolute	12 467.00	10 103.80	9 590.00
Total Recipient aged 65	12 467.00	10 103.80	9 590.00
Total Recipient aged between 60 and 64	11 688.60	9 452.80	8 934.80
Total Resulting from common illness under the age of 60	7 448.00	7 448.00	7 383.60
Partial under the scheme for workplace accidents:			
Recipient aged 65	12 467.00	10 103.80	9 590.00
Survivors			
Recipient with family responsibilities	---	11 688.60	---
Recipient aged 65 or with a disability of 65% or over	---	10 103.80	---
Recipient aged between 60 and 64	---	9 452.80	---
Recipient aged under 60	---	7 655.20	---
PENSION CLASS	EUR/year		
Orphans			
Per beneficiary		3 089.80	
For beneficiaries under the age of 18 with disability of 65% or over			
Where both parents are deceased, the minimum shall be increased to EUR 7 655.20/year distributed, where appropriate, among the beneficiaries		6,076.00	
Benefit for orphans			
One beneficiary		9,457.00	
Several beneficiaries: to be divided between the number of beneficiaries 100.		15 941.80	
Payable to family members			
Per beneficiary		3 089.80	
Pensioners if no survivor or orphans			
— One beneficiary, 65 years old.....		7 463.40	
— One beneficiary, under 65 years old		7 033.60	

- Several beneficiaries. The minimum allocated to each of them will be increased by the amount resulting from prorating EUR 4 565.40/year by the number of beneficiaries.

MINIMUM MONTHLY AMOUNTS OF CONTRIBUTORY PENSIONS FOR 2022.

PENSION CLASS	PRIMARY INSURED PERSONS		
	With a dependent spouse - EUR/month	Without a spouse: one-person economic unit. - EUR/month	With a non-dependent spouse - EUR/month
Retirement			
Recipient aged 65.....	890.50	721.70	685.00
Recipient under 65 years of age.....	834.90	675.20	638.20
Recipient aged 65 years with severe disability	1 335.80	1 082.60	1 027.50
Permanent incapacity			
Severe disability	1 335.80	1 082.60	1 027.50
Absolute	890.50	721.70	685.00
Total Recipient aged 65 years	890.50	721.70	685.00
Total Recipient aged between 60 and 64	834.90	675.20	638.20
Total Resulting from common illness under the age of 60	532.00	532.00	527.40
Partial under the scheme for workplace accidents:			
Recipient aged 65	890.50	721.70	685.00
Survivors			
Recipient with family responsibilities	---	834.90	---
Recipient aged 65 or with a disability of 65% or over	---	721.70	---
Recipient aged between 60 and 64	---	675.20	---
Recipient aged under 60	---	546.80	---
PENSION CLASS	EUR/month		
Orphans			
Per beneficiary		220.70	
For beneficiaries under the age of 18 with disability of 65% or over		434.00	
Where both parents are deceased, the minimum will be increased to EUR 546.80 euros/month, where appropriate distributed among the beneficiaries.			
Benefit for orphans			
One beneficiary			
Several beneficiaries: to be divided between the number of		675.50	
beneficiaries 100.		1138.70	

Payable to family members	
Per beneficiary	220.70
Pensioners if no survivor or orphans	
— One beneficiary, 65 years old.....	533.10
- One beneficiary, under 65 years old	502.40
- Several beneficiaries: the minimum allocated to each of them is increased by the amount resulting from prorating EUR EUR 326.10/month by the number of beneficiaries.	---

MINIMUM AMOUNTS OF STATE CIVIL SERVICE PENSIONS FOR THE YEAR 2022

	A	B
	Minimum monthly pension – EUR	Maximum annual income – EUR
Retirement pension when recipient has a dependent spouse.	864.50	19 810.00
Retirement pension without spouse: one-person economic unit.	700.60	17 515.40
Retirement pension when recipient has a non-dependent spouse.	665.00	17,017.00
Survivors' pension	700.60	17 515.40
Pension or pensions payable to other family members where 'n' is the number of beneficiaries of the pension or pensions.	683.00	17 269.00

V. POSSIBILITY FOR ANY CATEGORY OF SELF-EMPLOYED WORKER TO BE COVERED BY AN UNEMPLOYMENT BENEFITS SYSTEM (ARTICLE 65A(1) OF REGULATION (EC) NO 883/2004) AND LEGISLATIVE REFERENCE, WHERE APPROPRIATE

- Royal Decree 1541/2011 of 31 October 2011 implementing Law 32/2010 of 5 August 2010 (Law 32/2010 has now been repealed, which means that the reference must be understood as a reference to Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security).
- Royal Legislative Decree 8/2015 of 30 October 2015 approving the recast General Law on Social Security. It governs protection in the event of cessation of activity, with regard to self-employed workers, in Title V, Articles 327 to 350.

Amount (Article 339 of the TRLGSS): the calculation basis for the economic benefit in the event of the cessation of professional activity is the average of the regulatory bases over the

last 12 continuous months immediately prior to the legal cessation of activity. The amount is determined by applying 70% to the calculation basis.

- Royal Decree-Law 28/2018 of 28 December 2018 adjusting state pensions and laying down other urgent social, employment and labour-market measures. Sections 16 to 23 of the second final provision amend certain articles of the recast text of the General Law on Social Security, approved by Royal Legislative Decree 8/2015 of 30 October 2015 (TRLGSS) which governs protection in the event of cessation of activity:
 - establishing the obligation of protection in the event of cessation of activity,
 - extending on the one hand the protection offered by paying social security contributions as of the 61st day of deregistration of the person who is receiving the benefit due to cessation of activity and initiates a temporary incapacity procedure, and reducing protective action by removing measures for training, vocational guidance and promotion of entrepreneurial activity,
 - bringing the start of entitlement and the contribution into line with the amendment to Royal Decree 84/1996 of 26 January 1996, which was amended by the final provision 1.2 of Law 6/2017 of 24 October 2017 which allowed self-employed workers to deregister with effect from the day on which they ceased to work up to three times in each calendar year,
 - doubling the period of payment compared with the provisions to date,
 - discontinuation of the interruption of payment of the benefit and of the contribution being in full monthly instalments,
 - defining a new procedure for administrative challenges prior to initiating court proceedings, for decisions taken by the mutual insurance associations collaborating with the social security system, in the exercise of its competence as managing body of the benefits for cessation of activity,
 - and specifying that, as of 1 January 2019, workers included in the Special Social Security Scheme for Self-Employed Persons must formalise their coverage with a mutual insurance association collaborating with the social security system, and must opt for the same mutual insurance association for insurance coverage for professional contingencies and temporary incapacity.

Decree-Law:

- **Royal Decree-Law 18/2021 of 28 September 2021 on urgent measures for the protection of employment, economic recovery and the improvement of the labour market.**
 - It provides that self-employed workers who are obliged to suspend all their activities as a consequence of a decision taken by the competent authority as a measure to stem the spread of the COVID-19 virus will be entitled to an extraordinary financial benefit for cessation of activity. Receipt of this new benefit will remain in force until 28 February 2022.
 - Extraordinary social security measures are introduced for self-employed workers affected by the volcanic eruption recorded in the Cumbre Vieja area in La Palma. Entitlement to this benefit will start on the day following the adoption of the measure

suspending activity and will end on the last day of the month in which activity resumes, or by 30 June 2022, whichever is earlier.

- Royal Decree-Law 2/2022 of 22 February 2022 adopting urgent measures for the protection of self-employed workers, for the transition to structural mechanisms to protect employment, and for the economic and social recovery of the island of La Palma, and extending certain measures to address situations of social and economic vulnerability. This legislation provides for the following to be in force until 30 June 2022, or until the lifting of the measures:

- Extraordinary benefit for cessation of activity for self-employed workers affected by a temporary suspension of all activity as a consequence of a decision by the competent authority as a measure to stem the spread of the COVID-19 virus.
- Extraordinary benefit for cessation of activity for self-employed workers affected by a temporary suspension of all activity as a consequence of the damage caused by the volcanic eruptions on the island of La Palma.
 - The ERTes due to Covid19 still in force on 24 February 2022 will end, irrespective of their cause, on 31 March 2022. Consequently, **the extraordinary benefit is extended** until that date.
 - The **extraordinary benefit for discontinuous permanent workers** is extended until 31 March 2022.
 - Artists, bullfighters and auxiliary staff in the culture sector: the duration of the benefits granted to these groups is extended until 30 June 2022.
 - The duration of the unemployment benefits recognised on the grounds of the ERTes due to force majeure on the occasion of the volcanic eruption on the island of La Palma, governed by the fifth additional provision of the Royal Decree-Law, is extended until 30 June 2022.
 - A forty-sixth additional provision is introduced in TRGLSS 8/2015, setting out the specific features of the benefit derived from the ERTE due to force majeure, its main characteristics being as follows:

There is no requirement for a prior minimum period of employment in respect of which contributions have been made (POC, *período de ocupación cotizada*).

- Access to the benefit will not draw on the contributions previously made for any purpose.

The amount is determined by applying 70% to the regulatory basis for the entire duration of the measure.

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- Royal Decree-Law 11/2022 of 25 June 2022 adopting and extending certain measures in response to the economic and social consequences of the war in Ukraine, to address situations of social and economic vulnerability, and for the economic and social recovery of the island of La Palma, and extending until 31 December 2022 the extraordinary social security measures (benefits for cessation of activity caused by the volcanic eruption) for self-employed workers affected by the volcanic eruption recorded in the Cumbre Vieja area in La Palma.
- Royal Decree-Law 13/2022 of 26 July 2022 establishing a new contribution system for self-employed workers and improving protection for cessation of activity.
 - It regulates the possibility of the temporary cessation of activity being partial, where activity is reduced under the terms provided for in the legislation.
 - Provision is made for two possible legal situations of cessation of activity, one for a 60% reduction in working time or the suspension of the contracts of 60% of the workforce, and another for those without any paid workers and having enforceable debts to creditors of more than 150% of their income, and the legal situation of cessation of activity due to force majeure is extended to cases where temporary cessation is partial, provided that in each of the three scenarios, the established requirements are met, with ongoing reduced activity and without leaving the special social security regime.
 - A different form of contribution is set out for the two new legal situations of cessation of activity.
 - The need to subscribe to the business commitment is removed when the lower activity level is ongoing.
 - The requirement not to have reached the normal age for entitlement to a contributory retirement pension applies only in the event of permanent cessation of activity.
 - For new cases in which activity is maintained, it governs the start of entitlement, and the amount becomes 50% of the regulatory basis, with no application of ceilings. In these cases, it determines the compatibility of the benefit for cessation of activity with the activity giving rise to the cessation, provided that the monthly net income obtained during receipt of the benefit does not exceed the minimum interprofessional wage or the amount of the base for which contributions were paid, if that is lower.

NOTE: In accordance with the 5th final provision of Royal Decree-Law 13/2022 of 26 July 2022, it will enter into force on 1 January 2023.

- Royal Decree-Law 14/2022 of 1 August 2022 on economic sustainability measures in the field of transport, with regard to study grants and allowances, as well as measures relating to savings, energy efficiency and reducing the energy dependence on natural gas provides that, in cases where the self-employed worker is in a situation of multiple employment, at the time of the event giving rise to the cessation of activity, the benefit for the latter will be compatible with receipt of remuneration for the work carried out as an employed person, provided that the sum of the average monthly

remuneration for the four months immediately preceding the start of entitlement and the benefit for cessation of activity is a monthly average amount which is lower than the minimum interprofessional wage in force at the time of the start of entitlement.

- *NOTE: In accordance with the 17th final provision of this Royal Decree-Law 14/2022 of 1 August 2022, all provisions concerning the protection of self-employed workers in the event of cessation of activity will enter into force on 1 January 2023.*

- Royal Decree-Law 20/2022 of 27 December 2022 on measures in response to the economic and social consequences of the war in Ukraine and supporting the reconstruction of the island of La Palma and to other situations of vulnerability extends the extraordinary social security measures (provisions for cessation of activity due to the volcanic eruption) for self-employed workers affected by the volcanic eruption recorded in the Cumbre Vieja area of La Palma until 30 June 2023 or until the last day of the month in which activity resumes, if this is earlier.

➤ **Royal Decree-Law 3/2022 of 1 March 2022 on measures to improve the sustainability of road freight transport and the functioning of the logistics chain, and transposing Directive (EU) 2020/1057 of 15 July 2020 laying down specific rules with respect to Directive 96/71/EC and Directive 2014/67/EU for posting drivers in the road transport sector, and exceptional measures concerning the review of prices set out in public works contracts.**

- Paragraph 1 of the sixth final provision deletes paragraph 4 of Article 277 of the TRLGSS and amends the wording of Article 280 of the same legal text in order to comply with the mandate of Royal Decree-Law 32/2021 and remove the specificities of discontinuous permanent workers, equating them with other employed workers, and the fourth transitional provision determines the transitional regime applicable to that group.

➤ **Royal Decree-Law 4/2022 of 15 March 2022 adopting urgent measures to support the agricultural sector due to drought.**

- Article 3.1. Reduces from 35 to 20 the minimum number of actual days for which contributions are made in order to be eligible for the unemployment benefit governed by Royal Decree 5/1997 of 10 January 1997 governing the unemployment benefit for potential workers covered by the Special Agricultural Social Security Scheme, or for the agricultural income, established by Royal Decree 426/2003 of 11 April 2003 regulating agricultural income for casual workers covered by the Special Agricultural Social Security Scheme resident in the Autonomous Communities of Andalusia and Extremadura.

- Royal Decree-Law 11/2022 of 25 June 2022 adopting and extending certain measures in response to the economic and social consequences of the war in Ukraine, to address situations of social and economic vulnerability, and for the economic and social recovery of the island of Palma.
 - It extends the ERTE for force majeure associated with the volcanic eruption of La Palma.
 - Entry into force: 26 June 2022.
- Law 16/2022 of 5 September 2022 reforming the recast text of the Insolvency Law, approved by Royal Legislative Decree 1/2020 of 5 May 2020.
 - The 8th final provision incorporates Article 10a into Law 5/2011 on the social economy. This includes the capitalisation of the unemployment benefit for acquisition of the status of worker-owned company or for conversion to a cooperative by insolvent commercial companies.
 - All the requirements must be met, EXCEPT for the legal situation of unemployment
 - Entry into force: 26 September 2022.
- Royal Decree-Law 16/2022 of 6 September 2022 on the improvement of working conditions and of social security for domestic workers.
 - It includes unemployment protection for workers under the Special System for Domestic Workers, with compulsory contributions for this contingency as of 1 October 2022.
 - A specific legal situation of unemployment is created for this group (withdrawal of the employer)
 - In the area of social security, this Special System is linked to the General Social Security Scheme, removing the special references to 'discontinuous' workers (working less than 60 hours per month).
 - Entry into force: 9 September 2022.
- Royal Decree-Law 18/2022 of 10 October 2022 approving measures to protect any agricultural workers affected by the drought.
 - The minimum number of actual working days is reduced to 10 in the Special System for Employed Agricultural Workers over the 12 months prior to the legal unemployment situation.
 - Entry into force: 20 October 2022.
- Law 31/2022 of 30 December 2022 on the 2023 General State Budget.
 - Final provision 25^a.8 rewords Article 270.2 of the TRLGSS: Increase to 60% of the calculation basis from day 181 of the financial benefit.
 - Entry into force: 1 January 2023.
- [Royal Decree 1060/2022 of 27 December 2022](#) regulating certain aspects of the management and control of temporary incapacity cases in the first 365 days of their duration.
 - It removes the obligation to submit the medical report for temporary incapacity to the company and to the managing body.

- Entry into force: 1 April 2023.