



## NEW AUTONOMO / SELF EMPLOYED LAW 2017/2018 – A SUMMARY

The new **Ley de medidas urgentes del trabajo autónomo / Law with urgent measures for self-employed** has been approved and published in the State Bulletin on October 25<sup>th</sup> 2017.

Most changes will come into force per 1.1.2018.

The most prominent change is that the first stage of **Tarifa Plana**, the Social Security contributions discounted to 50 euros/month for new Autonomos now lasts **12 instead of 6 months**.

### Further changes:

- You can make use of **Tarifa Plana** if you register a Autonomo for the first time, or haven't been registered for at least 2 years (used to be 5 years). 3 years if you've made use of the Tarifa Plana before.
- Female Autonomos, after having taken prolonged maternity leave or leave to take care of another dependent family member for 2 years, will be entitled to the 12 months Tarifa Plana at 50 euros/month as well. \*\*
- **Female Autonomos, while on maternity leave**, and having contracted a person, formerly registered as unemployed, to

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substitute them, already had a 100% discount on their own Autonomo contributions during this period, but the new law amplifies this by eliminating the need to contract a substitute, as long as the leave taken is at least one month.

- You can take a **'break/baja'** **3 times per calendar year** , and you will only pay for the days worked/registered/alta in those 'on and off' months. This is a major improvement to the previous system where you had to pay for a full month irrespective of the date of your alta/baja.
- You can also **change your 'base de cotización'** up to 4 times a year (now 2). When requested before the 31<sup>st</sup> of March, 30<sup>th</sup> of June, 30<sup>th</sup> of September or 31<sup>st</sup> of December, effective as of the 1<sup>st</sup> of the following month.
- **Female Autonomos** will be exempt from having to pay their SS contributions for a maximum of 12 months if they have to take time off to take care of a minor (under 12) or another dependent family member and contract someone else (for at least 3 months and if part time for at least 50%) to do their work for them.
- If you are **late with your SS payments**, the 'fine' now will be 10% if you pay with a delay of less than a month (used to be 20%).
- The SS contribution for **'Autonomos Societarios'** is no longer linked with the Salaria Minimo Professional/Minimum wage, which caused the increase of 8% in SS contributions for this

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specific group of Autonomos this year. Any possible increase will now be included in the State's Year Budget.

- **Autonomos who have contracted employees and reach pensionable age**, can remain registered as Autonomo, continue working as such and still draw 100% of their pension. This used to be only 50%.
- **Autonomos working in 'pluriactividad'** so holding both a job on a contract AND working as self-employed and paying the corresponding contributions in both, will no longer have to apply for a devolution of overpayment of the contributions due (50% of the excess paid, up to 50% of Autonomo contributions). This will be processed automatically from now on and paid into bank account before May 1<sup>st</sup> of the following year.
- **Accidents** on the way to and back from your regular workplace are now recognised as work related and will be covered by the insurance included in your autonomo contributions if you're paying the extra insurance for work-related accidents (riesgos profesionales) and the workplace is declared as such in your tax returns.
- The new law acknowledges the importance of **Autonomos Associations and Organisations** to be recognised and to be represented in the State's Consejo Economico y Social, like the workers unions are for example. To this end, within a year a Consejo del Trabajo Autonomo must be formed and a

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reglament written about their participation in the Consejo Economico y Social within that same timeframe.

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- As of 1.3.2018 **Maternity/Paternity pay** will be 100% of the 'base reguladora' calculated over the previous 6 months. So it's worth your while, when pregnant, to change the 'base de cotización' to a higher one, to be able to receive higher maternity pay
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- Autonomos working from home can **deduct** a percentage of the costs of **utilies** on their income tax return. For more info please check the link about tax reductions below.
- Likewise an amount for **food/drink expenses** when travelling for work, in Spain or abroad, with and without pernoctation.

#### Changes 'in the pipeline' but not approved yet:

- Possibility for Autonomos without employees to receive 50% of pension and employ someone else to gradually take over the business.
- Considering review of definitions when work as a self-employed person is 'habitual' meaning, when obligatory to register as such and pay the monthly contributions, especially for those with income below minimum wage.
- Possibility to work as part-time Autonomo, with corresponding adapted social security contributions.

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**Changes that have already come into force earlier this year:**

[CHECK THIS FAQ FROM OUR WEBSITE ABOUT AUTONOMO CUOTA 2017](#)

[CHECK THIS FAQ FROM OUR WEBSITE RE DEDUCTIONS RENTA TAX DECLARATION](#)

**This summary does not claim to be complete, but contains the elements considered of interest to the majority of our members. For further details, please consult your gestor.**

Written by Richelle de Wit

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<https://www.facebook.com/groups/citizensinspain/>

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