

**Disclaimer:** This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case **ES-2020-14/641**

## Moratorium on social security contributions for companies and self-employed workers

Factsheet generated on 26 April 2020, 22:43

Country	Spain, applies nationwide
Time period	Open ended, started on 31 March 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct or indirect financial support
Case created	15 April 2020 (updated 18 April 2020)

### Background Information

Due to the exceptional health emergency situation, companies and the self-employed have had to suspend their activity or have seen it considerably reduced. Therefore, in order to alleviate the financial stress they have to face, the following complementary measures are adopted to those already adopted in the Royal Decree-laws for this group.

The General Treasury of Social Security is empowered to grant exceptional moratoriums on the payment of contributions to Social Security based on exceptional circumstances, in the cases and conditions determined by Ministerial Order. The accrual period in the case of companies would be between April and June 2020, while in the case of the self-employed it would be between May and July 2020. And, in this area, companies and freelancers are allowed who do not have deferments in payment of debts with Social Security can request the deferment of payment of their debts with Social Security, which must enter between the months of April and June 2020, with a substantial reduction in the required interest rate which is set at 0.5%.

### Content of measure

The General Treasury of Social Security is empowered to grant moratoriums of six months, without interest, to companies and self-employed workers included in any Social Security regime, who request it and comply with the requirements and conditions that will be established. By Order of the Minister of Inclusion, Social Security and Migration, with the prior agreement of the Government's Delegated Commission for Economic Affairs. The moratorium, in the cases that it is granted, will affect the payment of business contributions to

the Social Security contribution and for concepts of joint collection and to the quotas of self-employed or self-employed workers, whose accrual period, in the case of companies is between the months of April and June 2020 and, in the case of self-employed workers between May and July 2020, provided that the activities they carry out are not suspended due to the state of alarm declared by Royal Decree 463/2020, of March 14.

Moratorium requests must be submitted, in the case of companies, through the Electronic Data Remission System in the field of Social Security (RED System) regulated in Order ESS / 484/2013, and in the case of Self-employed workers through the aforementioned RED System or by the electronic means available at the electronic headquarters of the Secretary of State for Social Security (SEDESS).

## Use of measure

No data available yet

## Actors, target groups and funding

Actors	Target groups	Funding
National government Social insurance	self-employed All companies	No special funding required

## Social partners

Role of social partners	No involvement
Form of involvement	No involvement

No involvement reported

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 31 March 2020: Royal Decree 11/2020 ([www.boe.es](http://www.boe.es))