



**NEW ADDITIONAL  
SOLIDARITY  
CONTRIBUTION  
STARTING  
JANUARY 2025**

Starting January 1, 2025, the "additional solidarity contribution," regulated by Article 19 bis of the General Social Security Law (LGSS), will be implemented. It will primarily affect employees with salaries exceeding the maximum contribution base, which is established annually by the State General Budget Law. Its application will be progressive until 2045, with a gradual increase in contribution rates.

The measure introduces an extra contribution on the portion of salaries exceeding the maximum base, structured into three tiers: 5.5% for the first tier (10% of the excess), 6% for the second tier (excess between 10% and 50%), and 7% for the third tier (excess above 50%). The increase in contributions will be distributed between the employer and the employee in the same proportion as contributions for common contingencies (83.4% for the employer and 16.6% for the employee). In 2025, the rates will be 0.92% for the first tier, 1% for the second, and 1.17% for the third.

For example, if the maximum contribution base in 2025 increases by 3.5%, reaching €4,885.72, and a worker earns a monthly salary of €7,500, the company would pay an additional monthly contribution of €21.72, and the employee €4.32. This would mean an annual additional cost of €260.64 for the company and a salary deduction of €51.88 for the employee.

In the long term, when the final rates of 5.5%, 6%, and 7% are applied, monthly solidarity contributions could rise to €134.29 for the company and €26.73 for the employee, resulting in an annual additional cost of €1,611.48 for the company and a salary deduction of €320.76 for the employee.

This new measure will increase the cost of high salaries for companies, especially in key sectors such as technology, where many employees exceed the maximum contribution base. This could lead to a significant economic impact as higher contribution rates are gradually implemented over the coming years.



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