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NEWS REPORT

Country:	Spain
Title:	The Government has approved new social security benefits for self-employed workers with family responsibilities
Date:	10 January 2018
Expert:	María-Amparo Ballester-Pastor
<u>Context</u>	
Issue at stake:	New social security benefits for self-employed workers with family responsibilities
Ground of discrimination:	Sex
Source:	Act 6/2017 of 24 October 2017 on the urgent reform of self-employment (<i>Ley 6/2017, de 24 de Octubre de 2017, de reformas urgentes del trabajo autónomo</i>).
Field:	Self-employment
Applicable law:	Act 6/2017 of 24 October 2017

Content

Act 6/2017 of 24 October 2017 establishes important changes in the regulations applicable to self-employed workers. The law introduces reductions to social security contributions made by self-employed workers, in order to facilitate caring for family and dependents. These social security benefits may be summarized as follows:

- (i) Since 2015, self-employed workers have had the right to a reduction to their monthly contribution to social security when they have to take care of a child under the age of seven or of a care-dependent relative (until second degree of kinship). Act 6/2017 has extended this benefit to self-employed parents of children under the age of 12 years. The benefit consists of a 100% reduction of the monthly contribution towards common contingencies, for the duration of twelve months. Common contingencies contributions are the highest of the monthly contributions to social security self-employed workers have to make. However, Law 6/2017 does not change the fact that, in order to receive this benefit, the self-employed has to hire a replacement worker for the period in which the benefit is received.
- (ii) Since 2015 self-employed workers have the right to a reduction of their monthly contribution to social security when they take maternity or paternity leave or when they cannot work because their working conditions form a risk to pregnancy or breastfeeding (of children younger than nine months). Act 6/2017 reduces the scope of this benefit because, from now on, it will only be applicable to cases in which the self-employed worker stops working for the minimum period of one month. As in the case of care leave described above, Act 6/2017 does not change the fact that, in order to get this benefit, the self-employed has to hire a replacement worker during the time he/she receives the benefit.
- (iii) Act 6/2017 creates a new social security benefit for women who return to self-employment after having taken maternity or adoption leave, or leave for fostering a child younger than six years old. If the return to work occurs no later than two

- (iv) years after the woman has left, she will have the right to pay a reduced monthly common contingencies contribution for the duration of one year. The amount is fixed at EUR 50.

Key points of analysis: Act 6/2017 has established some changes in the existing social security benefits applicable to self-employed workers with family responsibilities. It is particularly interesting that Act 6/2017 creates a new social security benefit that applies to women returning to work as self-employed after maternity leave, or leave for adoption or fostering of a child younger than six.

Internet link source: The Act is available at:

https://www.boe.es/diario_boe/txt.php?id=BOE-A-2017-12207, accessed 31 October 2017