

Decision of May 6, 2014, by the Social Security General Treasury, authorizing a further extension to the deadline for payment of contributions in respect of the new items and amounts to be included in the contribution base

In its Decision of May 6, 2014 (Official State Gazette of May 15), the Social Security General Treasury extended, **until July 31, 2014**, the deadline in order to be able to make contributions and adjustments, without surcharges, in respect of the new items to be included in the contribution base, under the new wording of article 109 of the General Social Security Law, which entered into force with the publication of Royal Decree-Law 16/2013, of December 20, 2013.

Specifically, the above Decision by the Social Security General Treasury justifies the decision to extend the deadline for payment of those contributions on the basis that the circumstances that gave rise to the first decision of January 23, 2014, which granted a deadline for adjustment until May 31, 2014, remain in place and, in particular, given that:

- There has been a delay in the procedure on the implementing regulations for the new wording of article 109 of the Social Security General Law.
- The aim is to facilitate the calculation and payment of the contribution in respect of the first monthly payments affected by the amendment of Royal Decree-Law 16/2013, of December 20, 2013.