



# labour

2-2014  
January, 2014

**SOCIAL SECURITY GENERAL TREASURY DECISION OF JANUARY 23,  
2014, EXTENDING THE TIME LIMIT FOR THE PAYMENT OF  
CONTRIBUTIONS FOR NEW COMPUTABLE ITEMS AND AMOUNTS IN  
THE CONTRIBUTION BASE**

Final Provision number 3 of Royal Decree-Law 16/2013, of December 20, on measures to encourage stable hiring and improve the employability of workers, amended the wording of Article 109 of the General Social Security Law (“LGSS”), with respect to computable items in the Social Security contribution base.

Specifically, following the above amendment to Article 109 of the LGSS, certain previously excluded items are now included in the contribution base, while other hitherto partially exempt items are now included in full.

The provision entered into force on December 22, 2013, and affects the calculation of any contributions falling due from that month.

To facilitate the calculation and payment of contributions in respect of the new computable items and amounts in the contribution bases for the period between December 2013 and March 2014, the Social Security General Treasury Directorate-General has authorized an extension to the initially set time limit.

Thus, the above items may be settled under a supplementary calculation and payment, subject to no surcharges or interest whatsoever, until May 31, 2014.

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