



# Navigating the New Spanish Regulations

**Presenters:** Laurent Sans, Regional Director, Europe  
Monica Preciado, HR Service Delivery Manager  
Belén Gorbea, HR Service Delivery Specialist

**Organiser:** **BIPO** | Make Life Easier.

# Speakers



**Laurent-Pierre Sans**

**Regional Director, Europe**

- Professional with more than 25 years of experience in global HR technology service provider companies, specialist in global and international partnerships/international private sectors in the field of human resource management.
- Expert in business expansion in the European territory and market, as well as reputed business expert specialised in HR outsourcing services.



**Monica Preciado**

**HR Service Delivery Manager**

- Compliance and HR specialist with over 6 years of experience in EOR and PEO business expansion.
- A proven track record of success in all aspects of HR, including legal consultancy for international expansion, globalization of EOR services, and expertise in HR market implementation.



**Belén Gorbea**

**HR Service Delivery Specialist**

- HR Professional with over 5 years of experience in EOR and HR Transformation.
- HR professional specializing in EOR services and payroll management with 5 years of experience in talent development and HR implementation for international markets.



# Agenda

- 1.** Overview of 2025 Labour Changes

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  - 1.1** Wage Increase

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  - 1.2** Workweek Reduction

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  - 1.3** Digital Time Tracking

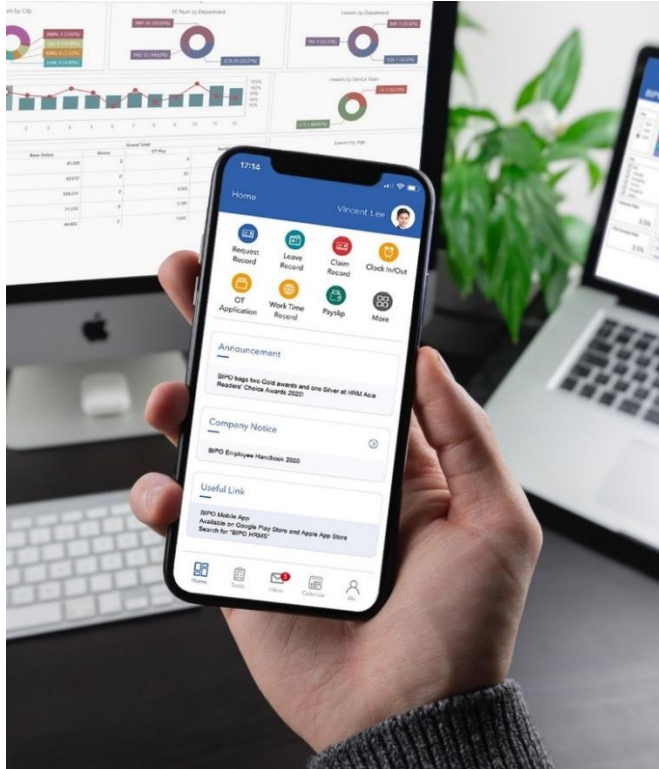
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  - 1.4** Solidarity Tax – Social Security Contributions

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  - 1.5** Intergenerational Equity Mechanism (MEI)

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- 2.** BIPO plan to support our clients

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- 3.** Q&A Session

# Established in 2010, BIPO is a **Global HR Technology and Solutions Provider**



**14**

Years of experience

**23**

Payroll engines  
across countries

**4,600+**

International clients

**1,000+**

Employees  
worldwide

**46**

International offices

**20+**

Languages available  
on Web & Mobile  
Apps



**Gartner**

**BIPO**

# Our Expertise & Product Lines

BIPO's technology-enabled **Total HR solutions** streamline the employee lifecycle from onboarding to offboarding. Our integrated suite of cutting-edge HR and payroll solutions empower companies to navigate today's world of work.

## Total HR Solutions for your Global Workforce

### Human Capital Management Solutions (SaaS)

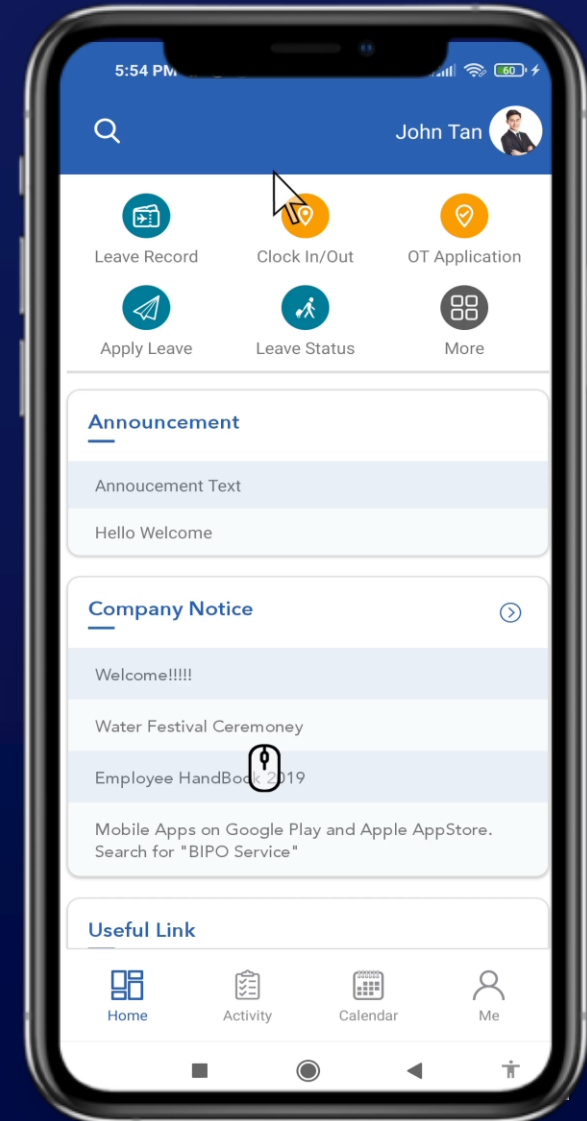
- **BIPO HRMS**
- **Athena BI**
- **20 languages**

### Global Payroll Outsourcing

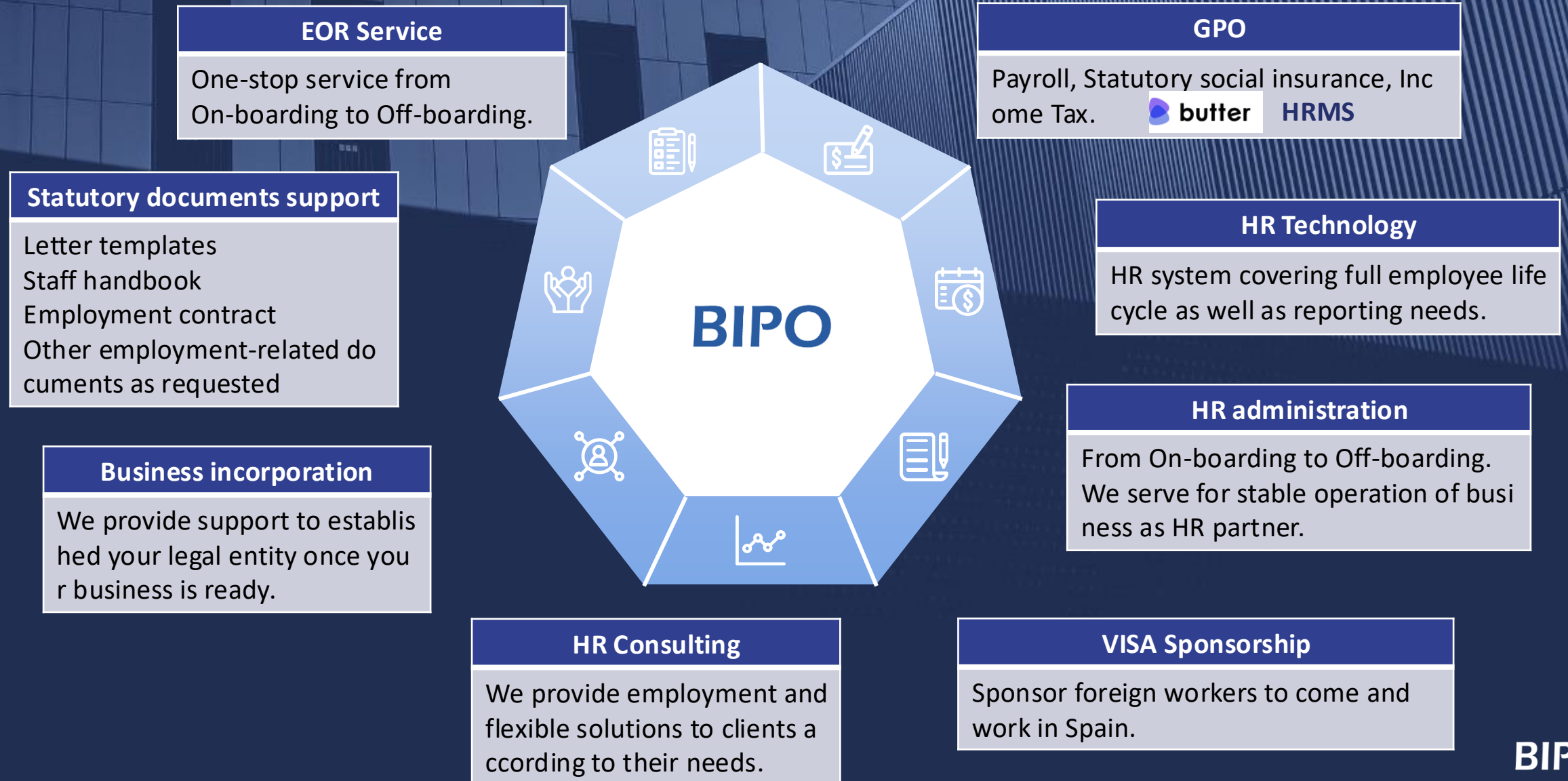
Multi-currency salary payments with Butter

### Employer of Record (EOR)

Hire and manage talents in 160+ global markets with Butter



# BIPO SPAIN – Service Capabilities



# Overview of 2025 Labour Changes

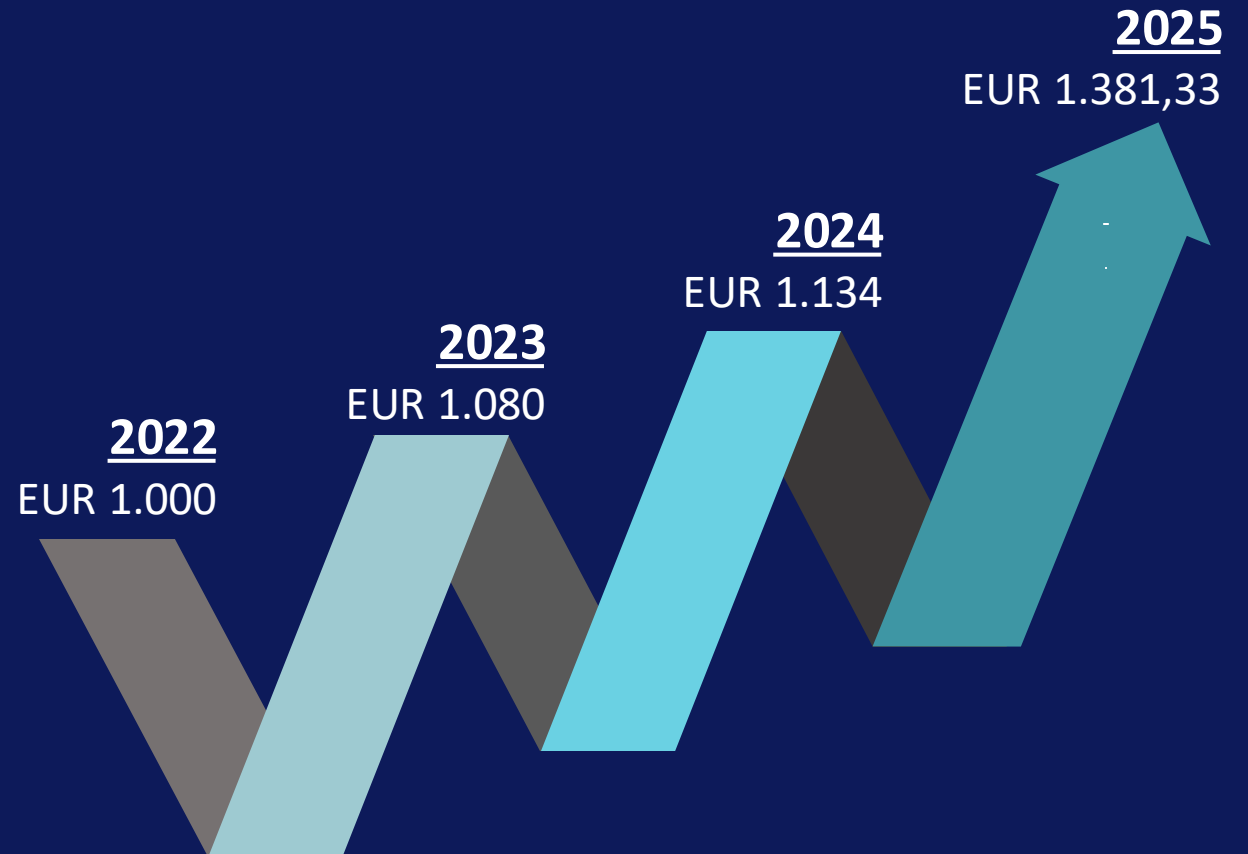
# Minimum Interprofessional Wage - SMI

The Minimum Interprofessional Wage (SMI) is the minimum remuneration an employer must pay a worker, ensuring a decent income.

Main Objectives:

- Protect workers by guaranteeing fair compensation.
- Reduce poverty and inequality.
- Serve as a legal reference for benefits and compensations.
- Contribute to economic stability through consumption and wage equity.

In Spain, the SMI for 2025 has increased to €1,381.33 per month (in 14 payments). It is reviewed periodically based on inflation, cost of living, and economic growth.



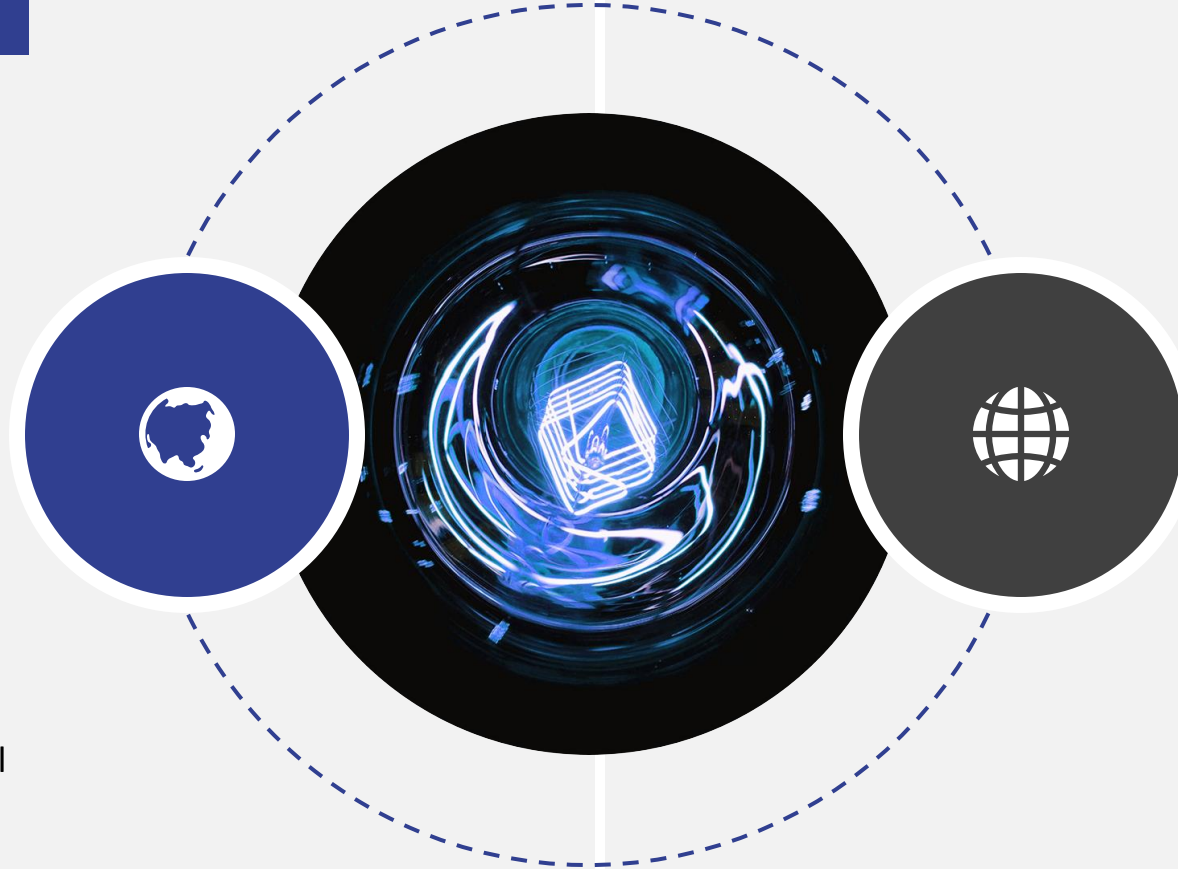


# Workweek Reduction

The **reduction of the standard weekly working hours** for full-time employees will be reduced from 40 to 37.5 hrs.

## Legal Context:

- **Status:** The reform is still under parliamentary review and has not yet been approved.
- **Expected Approval:** May or June 2025 (subject to legislative processes).
- **Implementation Deadline:** Companies must comply by **December 31, 2025**.
- **Retroactivity:** Unclear whether compensation will be required for hours worked before approval.



## Key Considerations:

- **Salaries remain unchanged:** no impact on employee earnings.
- **Overtime regulations remain in place:** additional hours will still require proper compensation.
- **Mandatory digital tracking systems:** employers must record working hours digitally.
- **Record retention requirement:** all data must be stored for at least 4 years for compliance.

100

## 1. Time Records:

Mandatory, objective, and accessible. Digital tools ensure authenticity and traceability. Clear, compatible format with available copies.

## 2. Personal Logging:

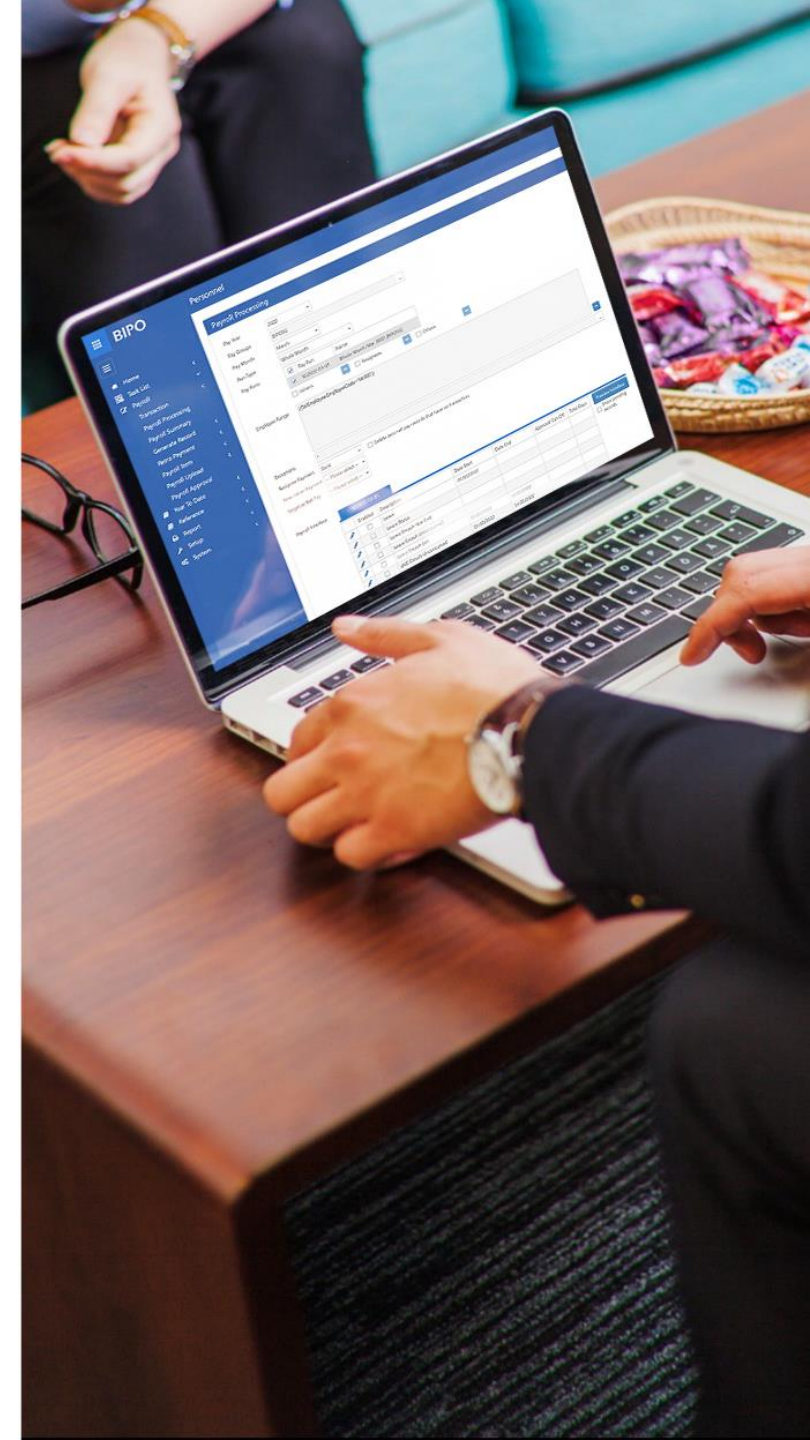
Employees directly record start, end, and interruptions. Clear identification and change tracking.

### 3. Immediate Access:

Employees, representatives, and authorities can access onsite or remotely. Records kept for 4 years.

#### 4. Right to Disconnect:

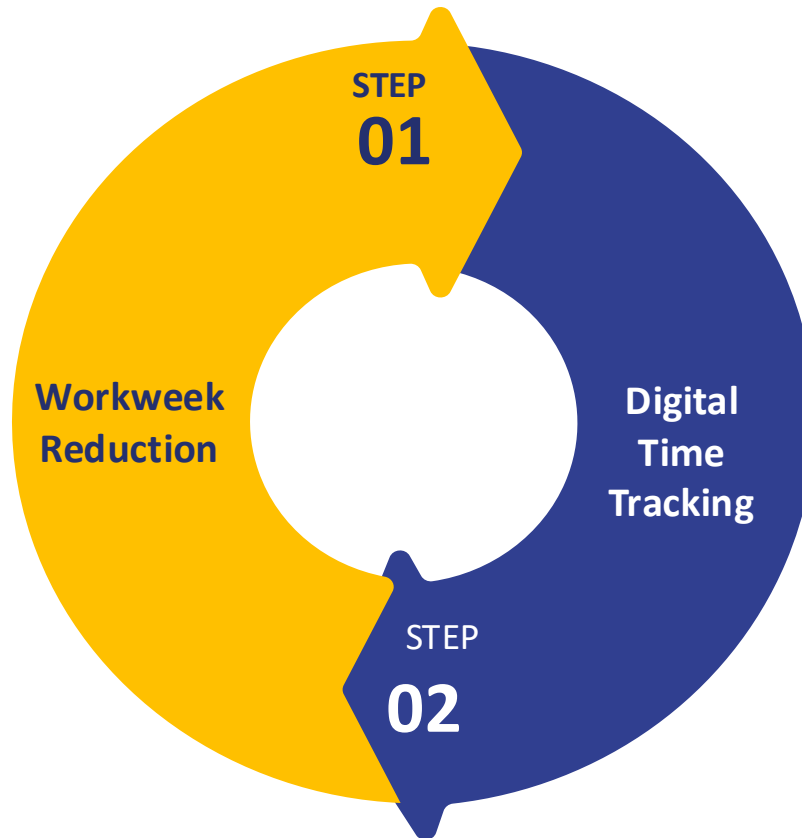
Non-waivable, protects rest and privacy. No retaliation for ignoring off-hours communication.



# Workweek Reduction Consequences: Time Tracking

## Workweek Reduction

- The weekly working hours for full-time employees will be reduced from 40 to 37.5
- Companies will have until December 31<sup>st</sup>, 2025, to implement it
- Not confirmed if the new law will be retroactive
- Salaries will remain unchanged despite the workweek reduction



## Digital Time Tracking

- Accessible for employees and labor inspection
- Personal login
- Accessible from anywhere
- Ensure right to disconnect to all employees

# Solidarity Tax

n 1

## Effect Entry

Approved in  
January 2025



n 2

## Who is Affected

1. Employee
2. Employer



n 3

## Specifications

Only income above the  
maximum contribution  
base will be affected



n %

## Calculation

Based on the table  
published in the BOE  
(Official State Gazette)



# Solidarity Tax – Contribution Brackets and Percentages

## 01 bracket

1. Range: Excess income up to 10% over the maximum base (up to 5,905.50)
2. Total applicable: 0.92%
3. Employee Rate in 2025: 0.15%
4. Employer Rate in 2025: 0.77%

## 02 bracket

1. Range: Excess income between 10% and 50% over the maximum base (€5,900 to €29,500 extra).
2. Total applicable: 1.00%
3. Employee Rate in 2025: 0.17%
4. Employer Rate in 2025: 0.83%

## 03 bracket

1. Range: Excess income between over 50% over the maximum base (more than €29,500 extra).
2. Total applicable: 1.17%
3. Employee Rate in 2025: 0.19%
4. Employer Rate in 2025: 0.98%



Contribution rates will increase annually by 0.25% points until 2045!

# MEI Tax (Intergenerational Equity Mechanism)



## Effective Date

- An additional contribution applied to payrolls in Spain since 1<sup>st</sup> Jan 2023.



## Duration

- Initially applied until 2032.
- In 2032, a review will determine whether the goal has been met.
- Depending on the results, it may be extended until 2050 or eliminated.



## Objective

- Strengthen the pension system and ensure future pension payments
- Increase Social Security revenues to guarantee the sustainability of the pensions

# How is the MEI tax applied to payroll?

In the first years, from **2023 to 2029**, the contribution percentage for the **MEI Tax** will be:

Year	Percentage (Total)	Percentage (Company)	Percentage (Worker)
2023	0.60%	0.50%	0.10%
2024	0.58%	0.58%	0.12%
2025	0.80%	0.67%	0.13%
2026	0.90%	0.75%	0.15%
2027	1%	0.83%	0.17%
2028	1.10%	0.92%	0.18%
2029	1.20%	1%	0.20%

## Distribution in **2025**:

- Employers: 0.67%
- Worker: 0.13%





## BIPO SOLUTIONS

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**Our approach to ensure  
we keep our clients in  
compliance with local  
legislation.**

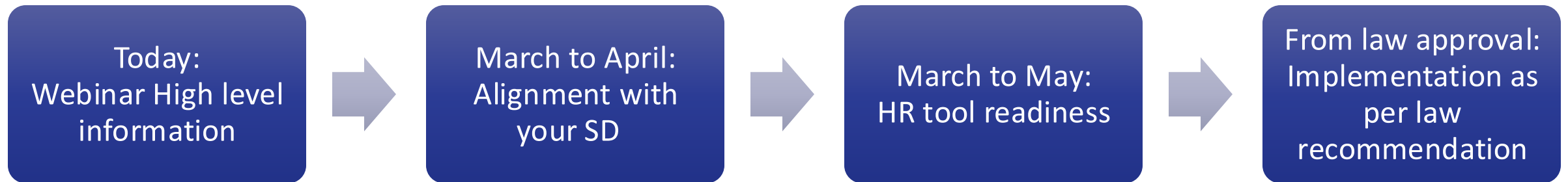
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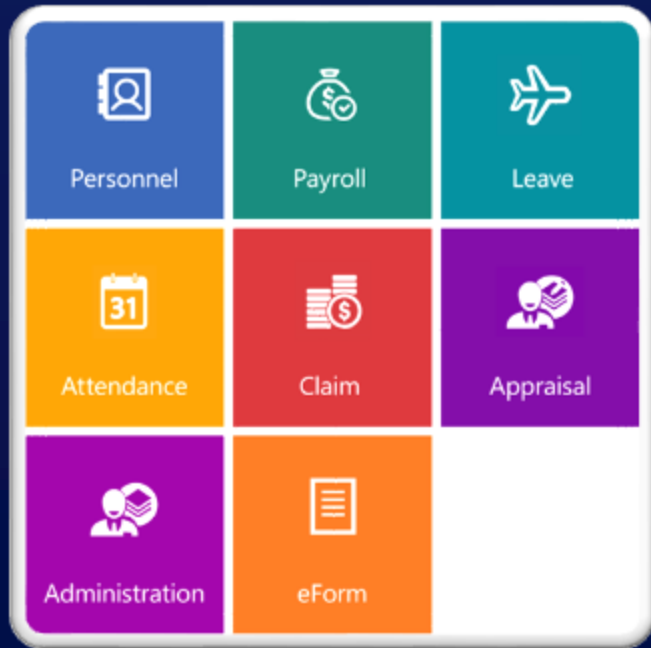
# Ensuring smooth implementation of new regulation for BIPO current clients

1. Webinar to inform on main legislative changes and impact for employees and business.
2. Spanish labour law guide update.
3. Design of a Q&A documents to facilitate client understanding and internal conversations.
4. Individual call with your SD to further discuss business impacts and answer your questions.
5. Client questionnaire sign off to collect your requirements.
6. Implementation of BIPO HR system to comply with time tracking & absence management.
7. User support for HR tool adoption.

# High Level Project Plan



# BIPO HCM Solution



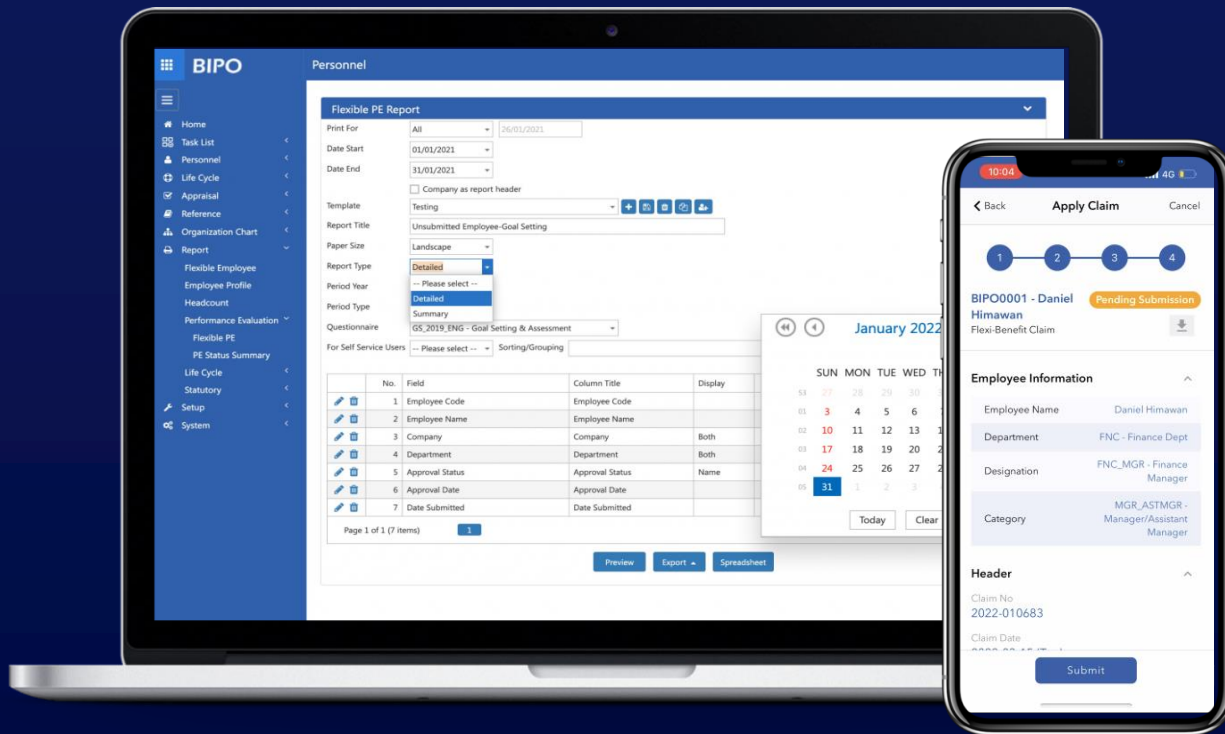
Core HR Modules

Life-cycle Module \*



20 languages included

# HRMS System Availability



 Multi-device Compatibility

 Multi-lingual functions

 Mobile App

 Reports on time in seconds

# THANKS



Fill in the form to receive the webinar deck!  
<https://bit.ly/bipowebinar-feedback>



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