



30th ANNUAL REPORT ON THE IMPLEMENTATION OF THE EUROPEAN SOCIAL SECURITY CODE, CONCERNING THE PERIOD FROM 1 JULY 2024 TO 30 JUNE 2025, IN ACCORDANCE WITH ARTICLE 74 OF THE EUROPEAN SOCIAL SECURITY CODE.

Article 74 of the European Convention on Social Security requires the Member States of the Council of Europe which have ratified the European Convention on Social Security to submit to the Secretary-General of the Council of Europe an annual report on the implementation of the European Social Security Code.

This year's report is of a general nature and includes the most important changes to Spanish social security legislation affecting the European Social Security Code during the reference period, between 1 July 2024 and 30 June 2025.

I. GENERAL

There are no legislative changes in the reporting period.

II. HEALTH ASSISTANCE

a) Changes in the reporting period.

- **Law 3/2024**, of October 30, to improve the quality of life of people with Amyotrophic Lateral Sclerosis and other diseases or processes of high complexity and irreversible course. This regulation amends Law 16/2003, of May 28, on cohesion and quality of the National Health System to adapt the provision of specialized care and social and health provision to the purposes of this.
- **Order SND/454/2025** of 9 May amending Annexes I, II, III and VI to Royal Decree 1030/2006 of 15 September 2006 establishing the portfolio of common services of the National Health System and the procedure for updating it. Through this Order, the common portfolio is updated with the following objectives:
 - Updating the common portfolio of primary care services, in particular as regards the indication and implementation of diagnostic procedures in this area, in line with the reorientation needed to increase their resolution capacity.
 - Expansion and development of the community care service of the common basic primary care portfolio.
 - Express inclusion in the portfolio of services of the new modalities of non-face-to-face care.
 - Update and expand neonatal screening and cancer programs.
 - Update the conditions of use of the closure device (occlusor) of the left earpiece and exclude the biodegradable esophageal stent for benign



pathology in the common catalog of surgical implants after the completion of the corresponding monitoring studies.

- Change the classification of 25 types of products of endoskeletal structures of lower limb in the common catalog of supplementary orthoprosthesis provision, so that they become of individualized elaboration (MED) and introduce the possibility that, for those neurological patients who have been using dynamic anti-equinus orthotics type SWOT since childhood, they can continue to use them once they reach adulthood, provided that the prescription of a supporting report by the responsible specialist physician is accompanied. In addition, two new types of products are created in the common catalogue of supplementary orthoprosthesis provision to include the contact lenses that are necessary for the correction of aphachia in childhood congenital cataract.
- **Order SND/976/2024** of 6 September 2006 updating Annexes I, II and III to Royal Decree 1207/2006 of 20 October 2006 regulating the management of the Health Cohesion Fund. This standard aims to improve equity and efficiency in the financing of healthcare provided between autonomous communities.
- **Royal Decree 922/2024** of 17 September 2004 amending Royal Decree 183/2004 of 30 January 2004 regulating the individual health insurance card. This Royal Decree adapts the regulation of the Individual Health Card to technological advances, allowing its issuance also in virtual format.

b) Changes decided, planned or proposed for the following year.

the following draft Update Orders have been initiated:

- Draft Ministerial Order amending Annex II to Royal Decree 81/2014 of 7 February 2014 laying down rules to ensure cross-border healthcare and amending Royal Decree 1718/2010 of 17 December 2010 on medical prescription and dispensing orders.

III. DISEASE BENEFITS.

- **Law 6/2024** of 20 December on improving the protection of live organ or tissue donors for subsequent transplantation. This Law defines the surgical intervention and the periods for which health care is required and prevented from working, as a result of organ donation, as a special situation of temporary disability due to common illness, with a specific protection regime, in order to grant in these cases the widest possible coverage. This Law amends Articles 144, 169, 171 and 172 of Royal Legislative Decree 8/2015, of 30 October, to recognise as special situations of temporary incapacity due to common contingencies those absences from work due to organ or tissue donation for transplantation, in such a way that no prior contribution period will be required to cause entitlement to the benefit.



- **Organic Law 1/2023** of 28 February 2023 amending Organic Law 2/2010 of 3 March 2010 on sexual and reproductive health and voluntary termination of pregnancy. It amends Royal Decree 8/2015 of 30 October 2015 approving the recast text of the General Law on Social Security (hereinafter LGSS), to regulate new situations of temporary disability due to secondary incapacitating menstruation, termination of pregnancy, whether voluntary or not, and gestation from the first day of the thirty-ninth week.

IV. UNEMPLOYMENT BENEFITS

- **Royal Decree-Law 7/2024** of 11 November 2024 adopting urgent measures for the promotion of the Plan for the immediate response, reconstruction and relaunch against the damage caused by the Isolated Depression at High Levels (DANA) in different municipalities between 28 October and 4 November 2024: The Temporary Employment Regulation Files (ERTE) are configured as a key tool to protect employment in the affected areas. This measure, through the submission of a collective application by the company receiving an ERTE, facilitates access to unemployment benefit for workers affected by it, eliminating the grace period and maintaining the amount at 70% of the regulatory base.
- **Royal Decree-Law 2/2024** of 21 May 2015 adopting urgent measures to simplify and improve the level of unemployment protection, amends Royal Legislative Decree 8/2015 of 30 October 2015 and Royal Legislative Decree 2/2015 of 23 October 2015. It establishes the following measures:
 - Reduction (from 24) to a minimum of ten real days paid in the twelve calendar months immediately preceding the unemployment situation for access to agricultural subsidy and income. This measure shall be in force until 30 June 2025.
 - The compatibility of unemployment benefits with training practices involving (high) inclusion in Social Security is recognized, as well as with non-work practices in companies. Likewise, for the purposes of calculating income, the economic perceptions derived from on-the-job training for the applicant or members of his family unit shall not be considered.
 - It incorporates the **employment support supplement**, which is the instrument of compatibility of both the unemployment benefit and the ordinary benefit with the incorporation into employment. This measure shall be in force from 1 November 2024 for allowances and from 1 April 2025 for ordinary benefit.
 - It establishes measures to simplify the level of care, which will enter into force on 1 November 2024. Simplification is aimed at preserving subsidies related to



job loss, as well as improving the conditions for accessing and maintaining the subsidy and increasing amounts.

- The unemployment benefit is linked to a personalised activation pathway for employment.
- A transition is established for those workers who exhaust the unemployment benefit towards the minimum living income.
- **Royal Decree-Law 4/2004** of 5 November 2004 extending certain measures to address the economic and social consequences of the conflicts in Ukraine and the Middle East and adopting urgent fiscal, energy and social measures. This standard extends the payment of the cessation of activity benefit to self-employed workers who have been forced to cease activity as a direct result of the volcanic eruption.

<https://www.sepe.es/HomeSepe/en/que-es-el-sepe/comunicación-institucional/noticias/detalle-noticia.html?folder=/SEPE/2024/Mayo/&detail=El-Gobierno-mejora-la-protección-asistencial-del-desempleo-ampliando-colectivos-protegidos-y-permitiendo-compatibilidad-de-las-prestaciones>

V. OLD-AGE BENEFITS.

- **Royal Decree-Law 11/2024** of 23 December on improving the compatibility of retirement pensions with work. This Royal Decree-Law amends the recast text of the LGSS in line with Recommendation 12 'Retirement age' of the Toledo Pact. These amendments entered into force on 1 April 2025.

The most important developments concern active retirement, partial retirement and delayed retirement:

- Changes in Partial Retirement:
 - Partial retirement with relief contract:
 - Access to partial retirement with a replacement contract may take place up to three years before the normal retirement age that corresponds depending on the contribution career. Until now, the current regulations only allowed to anticipate a maximum of two years with respect to the ordinary retirement age.
 - For those who anticipate access to retirement for more than two years, the reduction in the working hours of the partial retiree during the first year will be at least 20% and at most 33%.



- Recruitment of the reliever shall be open-ended and full-time and shall continue for at least two years after the termination of partial retirement.
- Partial retirement without a relief contract:
 - Workers who have reached the normal retirement age will be allowed to access partial retirement with a reduction in working hours between 25% and 75% (the previous regulations allowed a maximum of 50%), without the need for a replacement contract.
- Changes in active retirement:
 - The requirement set out above regarding the need to have a full contribution career (36 years and 6 months for those retiring in 2025 and 2026) disappears.
 - The active retirement situation is compatible with the incentives for the delay in the retirement age (until now they were incompatible).
 - The percentage of pension in the case of active retirement shall be calculated on the basis of the number of years for which access to that pension has been delayed according to a scale, whereby 100% of the pension may be reached from the fifth year of delay.
 - In addition, every two months of uninterrupted professional activity in this active retirement, the percentage of the pension will be increased by 5 percentage points without exceeding 100% of the pension.
 - It will be compatible with delay incentives.
- Changes in delayed retirement:
 - From the second year of late payment of the old-age pension, the incentive for late payment of the retirement age shall be increased by 2%, or the equivalent in the case of flat-rate or mixed recovery, for each period of delay exceeding six months and less than one year. (until now this delay incentive was only increased for each full year of delay completed).
- **Royal Decree 402/2025** of 27 May, regulating the preliminary procedure for determining the cases in which it is appropriate to allow anticipating the retirement age in the social security system by applying reduction coefficients. The purpose of this rule is to regulate the preliminary procedure for determining the cases in which it is appropriate to allow the retirement age to be anticipated in the social security system by applying reduction coefficients, in respect of those occupations or professional activities whose work is exceptionally arduous, toxic, dangerous or unhealthy and which show high rates of morbidity or mortality, in accordance with



the provision contained in Article 206 of the recast text of the LGSS, approved by Royal Legislative Decree 8/2015 of 30 October 2015.

VI. BENEFITS IN CASE OF WORK ACCIDENT AND PROFESSIONAL DISEASE.

There are no legislative changes in the reporting period.

VII. FAMILY BENEFITS.

Party not ratified by Spain.

VIII. MATERNITY BENEFITS.

There are no legislative changes in the reporting period.

IX. INVALIDITY BENEFITS.

- **Law 3/2024**, of October 30, to improve the quality of life of people with Amyotrophic Lateral Sclerosis and other diseases or processes of high complexity and irreversible course.

This Law amends Article 193 'Concept' of the recast text of the LGSS by establishing that the requirement to have previously undergone the prescribed treatment may not be required in cases where, taking into account the characteristics of the worker's pathology, the stage of the disease, its foreseeable evolution, and the severity of the anatomical and functional reductions, they are sufficiently objective and foreseeably definitive.

- **Law 7/2024 of 20 December** establishing a supplementary tax to ensure a global minimum level of taxation for multinational groups and large-scale national groups, a tax on the margin of interest and commissions of certain financial institutions and a tax on liquids for e-cigarettes and other tobacco-related products and amending other tax rules.

Final provision 13a of that provision amends Article 198(2) of the consolidated text of the LGSS, relating to the compatibility of pensions for absolute permanent incapacity and severe incapacity for work, following the judgment of the Supreme Court of 11 April 2024, which changes the doctrine of the Social Chamber of the Supreme Court with regard to the compatibility of absolute permanent incapacity, presupposes that a worker affected by a situation classified as absolute permanent incapacity for any profession, while receiving a permanent incapacity benefit granted for the total loss of earning capacity, since that loss affects any profession, cannot perform any work or activity leading to inclusion in a social security scheme and, if carried out, the lifetime pension consisting of the benefit would be suspended. However, the high-incapacity supplement intended to enable the



recipient to remunerate the person caring for him or her shall not be suspended for the performance of work compatible with the pension.

- **Law 2/2025**, of 29 April, amending *the consolidated text of the Law on the Statute of Workers, approved by Royal Legislative Decree 2/2015, of 23 October (hereinafter ET), on the termination of the employment contract due to permanent incapacity of workers, and the LGSS, on permanent incapacity*. This Law has adopted the operative part of the Judgment of the Court of Justice of the European Union of 18 January 2024 (Case C-631/22), which found that the Spanish labour legislation, namely Article 49.1.n of the Consolidated Text of the ET Law, was contrary to Article 5 of Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation. That article allowed the employer to terminate the contract of a worker with permanent incapacity without first having to assess a reasonable adaptation of the job.

In addition, its single additional provision provides that the references contained in the recast text of the LGSS, in the recast text of the ET Law and in the Law regulating the social protection of workers in the maritime-fisheries sector and its implementing legislation, relating to 'great invalidity' are replaced by 'great incapacity'. Similarly, the references to 'non-contributory invalidity' in the recast LGSS are replaced by 'non-contributory invalidity'.

- **Royal Decree-Law 8/2023** of 27 December 2023 adopting measures to address the economic and social consequences of the conflicts in Ukraine and the Middle East, as well as to mitigate the effects of the drought. Contributory permanent disability pensions paid by the Social Security system increased by 3.8 percent in 2024, equal to the average value of the year-on-year rates of change expressed as a percentage of the Consumer Price Index for the 12 months prior to December 2023.
- **Royal Decree-Law 11/2024** of 23 December on improving the compatibility of retirement pensions with work. Amends Article 247 of the recast text of the LGSS by improving the calculation of contribution periods to cause permanent disability benefits for permanent-discontinuous workers, while recovering for them the multiplier coefficient of 1.5 in the calculation of the periods contributed to access permanent disability pensions, which was eliminated by Royal Decree-Law 2/2023 of 16 March 2023; and Article 248, in order to improve the percentage applicable to the regulatory basis for permanent incapacity pensions resulting from the common illness of workers with a part-time contract and in the case of permanent-discontinuous workers, while the period during which the worker has been registered with a permanent-discontinuous contract is multiplied by the coefficient of 1,5. (in force from 1 April 2025).

X. SURVIVAL BENEFITS.

Party not ratified by Spain.



XI. FINANCING

There are no legislative changes in the reporting period.

ILO CONVENTIONS RATIFIED BY SPAIN.

Of the ILO Conventions identified by the Council of Europe in its letter of 3 March 2025 addressed to Spain, Spain has only ratified:

- C102 - Social Security (Minimum Standards) Convention, 1952 (No. 102)

The last report submitted by Spain on the implementation of this Convention was carried over last year.

The protective action of the regulations described in this report also applies to seafarers.