



## REVISION OF THE CONTRIBUTION BASES: CASS CAMPAIGN (CAIXA ANDORRANA DE SEGURETAT SOCIAL)

For the past few months, the Andorran Social Security Fund has been reviewing the billing and declared income of self-employed workers and their companies, if any, based on data provided by the Tax Department for the year 2022.

As a result of these reviews, a large number of self-employed workers are currently receiving notifications and requests from this organization, asking for the regularization of contributions paid during the fiscal year 2023, as well as demanding the corresponding interest and surcharges - given that the majority of these reviews are showing increases.



### CONTRIBUTION BASES

In this context, it's important to note that in Andorra, the contribution base for self-employed workers is based on the average salary of the country's employees, applying certain percentages in accordance with what the law establishes. Thus, Article 101 of Law 17/2008, of October 3, on social security, in its current wording, sets the following percentages according to the following criteria that require applying percentages over 100%:

- **125%** on the average salary of the country's employees from the previous year in the case of:

- Holding a **licensed professional authorization** (doctors, architects, etc.) and having generated, in the previous year, a net income from economic activities greater than 40,000 euros.
- **Being a company administrator** and having generated, in the previous year, a net income from economic activities greater than **40,000 euros**.
- **Being a company administrator** and having generated, in the previous year, a net income from economic activities greater than 40,000 euros or the company's business turnover exceeded **400,000 euros**. This also applies to family companies where the conditions are met jointly by family members up to the second degree in terms of blood or affinity.

- **137.5%** on the average salary of the country's employees from the previous year in the case of:

- Holding a **licensed professional authorization** (doctors, architects, etc.) and having generated, in the previous year, a net income from economic activities greater than 50,000 euros.
- **Being a company administrator** and having generated, in the previous year, a net income from economic activities greater than 50,000 euros or the company's business turnover exceeded **500,000 euros**. This also applies to family companies where the conditions are met jointly by family members up to the second degree in terms of blood or affinity.



**Additionally,** it's important to consider that meeting these conditions can also have a potential impact on indirect tax obligations (IGI), making it essential to rely on professionals and cross-disciplinary advisors in all areas to identify the described criteria and avoid avoidable surcharges or penalties.

At **Augé Holding Group**, we have a multidisciplinary team accustomed to regularly reviewing the obligations of each of our clients, verifying and planning their social security obligations in accordance with the law and their wishes.

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## CONTACT US

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