



BIRTH AND CARE OF CHILDREN

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The subsidy for the birth and care of children is an economic benefit that aims to cover the loss of income suffered by employees and self-employees when their contract is suspended or their activity is interrupted. This economic benefit is legally established to have periods of leave for childbirth, foster care and adoption.

1. BENEFIT FOR TEMPORARY INCAPACITY DURING PREGNANCY AND RISK OF COPING WITH PREGNANCY

An employed pregnant woman has the right to take time off work for any kind of birth exam without any deduction from wages.

On the other hand, the employee or self-employee has the possibility of enjoying two different types of leave with two completely different and mutually incompatible regulations and consequences:

1. If the **employee** is unable to work, either due to low back pain or difficulties during pregnancy, the employee can apply to her family doctor for temporary disability leave. In this type of leave, 100% of the salary is not always paid, but depends on what is established in the company's collective agreement.

Self-employees will be entitled to receive a benefit consisting of the following amounts:

- From day 1 to 3 of medical leave, you will not receive benefits.
- From the 4th to the 20th day of medical leave, you will receive 60% of the monthly contribution base.
- From the 21st day of medical leave, you will receive 75% of the monthly contribution base.

To apply for it, they must obtain a medical report that proves the temporary disability leave due to pregnancy and send it to the mutual insurance company to process the payment of the benefit.

2. However, there are other types of sick leave that occur due to occupational risks during pregnancy. This is called pregnancy risk leave, in which 100% of the salary is paid by the insurance company.

In the case of the self-employed, they will be entitled to receive a benefit consisting of 100% of their monthly contribution base as self-employed. To request it, they must obtain a medical report indicating the risk during pregnancy and send it to their mutual insurance company to process the payment of the benefit.

2. REQUIREMENTS TO ACCESS THE BIRTH AND CHILDCARE BENEFIT

To be entitled to this benefit, employees or self-employees must be registered and meet the following minimum contribution periods:

- For those under 21, there is no minimum contribution period required.
- Those over 21 years of age and those under 26 years of age are required to pay 90 days of contributions in the 7 years prior to the start of the rest or 180 days during their working life.

- Over 26 years of age, 180 days of contributions are required in the 7 years prior to the start of the break or 360 days of contributions throughout their working life.

3. DURATION OF THE LEAVE

After birth, both parents are entitled to leave of up to 17 weeks. During this period, the first six weeks after childbirth are mandatory leave. However, the biological mother can start this leave up to four weeks before the expected date of delivery.

The remaining 11 weeks can be distributed at the convenience of the parents until the child is one year old. It is important to notify the company how the leave will be used within 15 days of childbirth, and it should always be taken for full weeks. In single-parent families, this flexible leave is increased to 22 weeks.

The additional eleven weeks, after the first six weeks immediately after childbirth, can be taken on a full-time or part-time basis, subject to agreement between the company and the employee, and as determined by the applicable regulations.

Before the reform of RDL 9/2025, this leave had a duration of 10 weeks, which is now extended to 11 weeks, as mentioned above. This additional week is only for those born, adopted, or fostered from the 31st of July 2025.

The leave is extended by an additional week for each parent if the child has a disability. Likewise, in the case of a multiple birth, each parent can enjoy an extra week for each additional child.

In situations of premature birth, or if the baby requires to remain hospitalized after delivery for more than seven days, the leave will be extended for the duration of hospitalization, up to a maximum of thirteen weeks.

Additionally, from the 2nd of August 2024, a paid rest period of 2 weeks, or 4 weeks in single-parent families, is added to this parental leave, for the care of the child. This time may be distributed at the employee's will, in weekly periods, in a cumulative or interrupted manner, until the child reaches the age of eight. This right applies only to parents of minors born, adopted or fostered after The 2nd of August 2024, and will not be applicable to causal events prior to this date.

These two weeks pending to be enjoyed from the 2nd of August 2024, can be requested by the interested employee at the INSS from the 1st of January 2026.

As a clarification, parental leave has a total duration of 19 weeks, which includes the initial 17 weeks plus 2 additional paid weeks for childcare.

4. BIRTH AND CHILDCARE ALLOWANCE

In addition to the leave for birth and care of children, a bonus of 100% of the corresponding regulatory base will be paid. Parents are entitled to receive this benefit together with the leave period if they meet the requirements independently of each other. In addition, if more than one child is born at the same time, a special allowance is granted.

In the case of the self-employed, their benefit will be 100% of their monthly Social Security contribution base.

In addition, during maternity leave, Social Security will give you a 100% discount on common Social Security contingencies during the period of maternity leave. To apply for this benefit, the self-employed **must not have debts** with Social Security either before maternity leave or during this period.

The contribution bases of the self-employed depend on their monthly net income and can be as follows:

NET INCOME	MINIMUM BASE	MAXIMUM BASE	MINIMUM FEE	MAXIMUM FEE
>670	653,59	718,94	205,23 €	225,75 €
670,01 - 900	718,95	900,00	225,75 €	282,60 €
900,01 - 1166,69	849,67	1.166,70	266,80 €	366,34 €
1166,70 - 1300	950,98	1.300,00	298,61 €	408,20 €
1300,01 - 1500	960,78	1.500,00	301,68 €	471,00 €
1500,01 - 1700	960,78	1.700,00	301,68 €	533,80 €
1700,01 - 1850	1.143,79	1.850,00	359,15 €	580,90 €
1850,01 - 2030	1.209,15	2.030,00	379,67 €	637,42 €
2030,01 - 2330	1.274,51	2.330,00	400,20 €	731,62 €
2330,01 - 2760	1.356,21	2.760,00	425,85 €	866,64 €
2760,01 - 3190	1.437,91	3.190,00	451,50 €	1.001,66 €
3190,01 - 3620	1.519,61	3.620,00	477,16 €	1.136,68 €
3620,01 - 4050	1.601,31	4.050,00	502,81 €	1.271,70 €
4050,01 - 6000	1.732,03	5.101,20	543,86 €	1.541,58 €
<6000	1.928,10	5.101,20	605,42 €	1.541,58 €

5. PROCEDURE FOR OBTAINING THE BENEFIT

During maternity/paternity leave, the Social Security will be responsible for paying the monthly salary of the employee and the self-employed.

Therefore, once the baby is born, the employee must send the hospital birth certificate to the employer so that the company can inform Social Security about the duration of the maternity/paternity leave.

Subsequently, in order to receive the benefit, the father and mother must apply in person at the INSS closest to their home, or through the Social Security website.

In the case of the self-employed, they must request a birth certificate from the hospital and then apply for its benefit in person or through the Social Security website within 15 days of the birth.

In both cases, the benefits can be accredited with the personal digital certificate of the employee or self-employee, and the consultancies can apply for the birth benefit on their behalf.

6. REDUCTION OF WORKING HOURS DURING EMPLOYEE BENEFIT

Until the child turns 12, the working day may be reduced each day, which will entail a proportional reduction in salary.

7. BREASTFEEDING LEAVE FOR EMPLOYEES

Both parents have the right to take one hour's leave from work to care for their child until the child is 9 months old, from the time the request is made, and this is normally done when the employee has returned from leave. This permission is granted for each child.

The employee must give 15 days' notice, specifying the start and end date of the leave or reduction in working hours, as well as indicating the chosen time in case of not opting for cumulative breastfeeding.

During this period, the payment of the employee's salary will be the responsibility of the employer.

There are 3 ways to use breastfeeding leave:

1. Absent 1 hour a day, being able to divide this hour into two parts.
2. Reduce the day by half an hour at the beginning or end of the day.
3. Reach an agreement with the company to accumulate the hours of this leave to get full days, up to a maximum of 15 days.

If both parents work and both want to enjoy this leave, they can extend it from nine to twelve months. However, in this case, the months of leave of absence from nine months to twelve months will have a salary reduction proportional to the time of absence due to the leave of absence.

8. PARENTAL LEAVE

All employees can use unpaid leave until their child turns 8. This leave will not exceed 8 weeks (continuous or discontinuous).

The employee must specify the period of leave at least 10 days in advance or as established in the collective agreement. This leave will be the cause of suspension of the contract, maintaining the employee's registration and contribution.

If two or more employees generate this right for the same reason, the company may postpone the granting of said leave for a reasonable period of time, offering a justification and a flexible alternative.

9. RISK OF BREASTFEEDING FOR SELF-EMPLOYED WOMEN

The benefit for risk during breastfeeding protects the suspension of the contract of employees or the cessation of activity of self-employees, during the breastfeeding period if the woman occupies a position that poses a risk to her health or that of her child.

It is important to bear in mind that this benefit is non-transferable, i.e. it can only be received by the self-employed working mother, and that it can only be received if it has not been possible to adapt the employee's job or transfer her to another job that does not pose any risk.

The risk must be caused by agents, procedures or working conditions or activity conducted.

10. AMOUNT

The subsidy paid by the Mutual Society corresponds to 100% of the regulatory base, calculated in the same way as for temporary disability due to professional contingencies. The mutual insurance company pays the benefit directly, deducting the employee's contribution and, where appropriate, the withholding in personal income tax. The company must keep the employee registered and pay the corresponding employer contribution. If the employee changes jobs, the company benefits from a 50% reduction in their contribution for common contingencies.

11. COST

- For the company, in the case of an employee, there is no surcharge, as it is covered by the contributions that the company pays to Social Security.
- As for the self-employed, all those who do not have voluntary coverage for professional contingencies must pay an additional contribution of 0,1%.

12. APPLICATION PROCESS

- Social Security medical report, which certifies that you are breastfeeding.
- Medical report accrediting the existence of a risk of breastfeeding issued by the Institute of Public Health.
- Declaration on the activity conducted, indicating what it consists of and that no part of this activity is compatible with the condition of breastfeeding mother.
- Analysis of the above documentation by the collaborating mutual insurance company. If approved, apply for benefits through the collaborating mutual insurance company. If the Mutual Insurance Company refuses, the process ceases.

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