

INFORMATION CIRCULAR

INTERPROFESSIONAL MINIMUM WAGE 2026

The latest publication of Royal Decree 126/2026, of February 18th, establishes the new amounts of the Minimum Interprofessional Wage (SMI) for the year 2026, with effect from January 1st 2026.

1. The amounts are as follows:

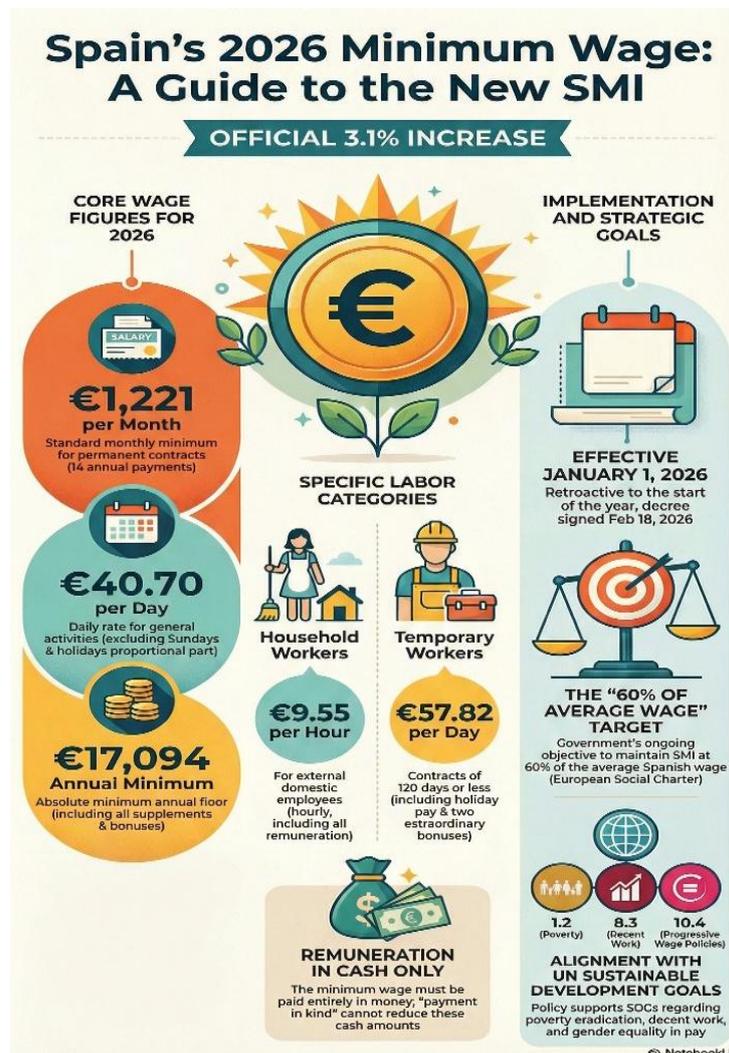
- Minimum Monthly Wage (14 payments): 1.221 €
- Minimum Annual Wage: 17.094 €
- Temporary workers (working day): 57,82 €
- Domestic employees (hourly): 9,55 €

2. How does it affect your business?

The most relevant aspect for managing your workforce is the application of the compensation and absorption mechanism. As established in Article 3 of Royal Decree 126/2026, of February 18th, the SMI increase will not affect employees whose total annual salary is already above 17.094 €.

To determine if an increase is applicable, the employee's total annual income (including all salary components) must be compared with this figure. Only salaries that are below this new annual minimum wage must be increased, and only by the amount necessary to reach it.

Legal, Tax & Advisory



We are at your complete disposal to analyze the specific implications of this update for your company and solve any questions that may arise.

Sincerely,
Labour Department

NEXIA LAUDIS, SLP
Barcelona, February 25th, 2026

The content of this circular is merely informative and does not constitute sufficient advice for decision-making on the matters discussed.