

Changes in the efficiency of the Public Justice Service

January 2025

On January 3, 2025, **Organic Law 1/2025, of January 2, 2025**, was published in the Official State Gazette (BOE), which introduces measures regarding the efficiency of the **Public Justice Service**. This regulation includes, among other matters, relevant amendments to the **Workers' Statute and to the Personal Income Tax Law**.

In the labor area, the Twenty-sixth Final Provision of the Law makes significant changes to **Articles 50 and 53 of the Workers' Statute**:

- In **Article 50 ET**, the period of non-payment of salary that justifies the termination of the contract by the worker is detailed. It is established that a delay of more than 15 days in the payment of wages on a continuous basis may be considered sufficient grounds. Likewise, non-payment of salary will be sufficient grounds when in a period of one year three complete monthly payments are owed (even if they are not consecutive), or when a total of six-monthly payments are owed, which must not be consecutive either.

- **Article 53.4.b) ET** extends the cases in which the dismissal will be considered automatically null and void. This assumption applies to workers who are on leave due to hospitalization, serious illness or surgery of close relatives, or to those who have requested or are enjoying adaptations to the working day provided for in Article 34.8.

In addition, the **law amends Article 7 of the Personal Income Tax Law**, clarifying aspects related to the tax exemption of severance payments. In particular, the compensation of 33 days per year worked remains exempt from taxation, provided that it does not exceed the amount established by agreement, pact or contract. As a novelty, it is specified that pre-judicial administrative conciliations will not be considered as agreements provided for in pacts, so that the indemnities derived from these conciliations will be exempt from taxation.

With these measures, the new law **introduces substantial changes in labor rights and taxation** that must be considered by both **companies and workers**.

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