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12 December 2023

We have an employee who receives a fixed monthly amount of "fuel allowance" and she argues that we should include that when calculating her Christmas Salary. On the other hand, we have an employee with more than 6 months of leave; and we have paid him salary despite that. But I understand that the Christmas salary is calculated based on the salary earned and he did not earn that money, but we gave it to him. What guidance could you give us?

The "fuel allowance" of a fixed monthly amount, if given and transferred directly to the employee, is part of the regular salary, and must be included in the calculation for payment of the Christmas salary (Regalía Pascual).

The matter would be different if you had a fleet card with a bank; with a monthly limit, and for each consumption there is a support of the expense, with an invoice. It would also be different if you had an agreement with a fuel station, with limits assigned to each employee for fuel consumption, which is then paid directly to the fuel station. Also, although less frequent, are the reimbursements to the employee for each consumption he/she makes, upon presentation of invoices.

On the other hand, as regards the case of the person who was on medical leave, in principle, only what was accrued is computed, and it is assumed that during the medical leave the employee does not receive salary; that the Christmas salary of that person would have been substantially reduced by being on leave for 6 months during the year.

The problem is that you continued to pay him salary during that time; and although he did not work that time, he earned salary. I believe that the most convenient thing to do is to include all of this in the basis for calculating the Christmas Salary or salario de Navidad.