



Newsletter Legal service bonus

One of the rights of workers in Colombia who have been employed by an organization is the payment of the service bonus, which is **the employer's responsibility as part of the economic and social benefits** derived from the employee's work.

- **Service Bonus**

The service bonus is a statutory **social benefit** to which every dependent employee is entitled, regardless of the type or duration of the employment contract. Every employer, whether a legal entity or a natural person, **is required to recognize and pay this benefit**. The value of this benefit corresponds to **one month's salary for each year of service**, or proportionally for any fraction thereof, as established in Article **306 of the Colombian Substantive Labor Code**.

Domestic workers (including those performing cleaning, cooking, gardening, farm work, among others) are also entitled to the recognition and payment of the service bonus, in accordance with **Law 1788 of 2016**.

- **Workers Not Entitled to the Service Bonus**

The service bonus is not paid to workers **providing services** under service provision contracts, as they are classified as **self-employed workers**. The service bonus is not paid to **SENA apprentices** employed under a formal apprenticeship contract, as stipulated in **Law 2466 of 2025**.

For workers whose salary type is Integral, **the service bonus must not be paid**; this amount will be included within the 30% benefit factor, and this salary may not be less than 13 times the current statutory minimum wage.

- **SENA Apprentices Entitled to the Service Bonus**

According to **Law 2466 of 2025**, which transforms apprenticeship contracts into fixed-term special employment contracts, as of June 25, 2025, **apprentices in the productive stage** are entitled to all social benefits, including the statutory service bonus.

The bonus equals **15 days of salary per semester worked** (or proportionally to the time worked). For apprentices, it is calculated based on their remuneration.

- **Deadlines for Payment**

According to Colombian regulations, the bonus corresponds to **30 days of salary per year of service** and is paid in two periods:

- **First period:** January 1 to June 30 (payment deadline).
- **Second period:** July 1 to December 20 (maximum payment deadline).

If the employment relationship ends before these deadlines, the bonus must be included in the final settlement.

- **Calculation of the Service Bonus**

To calculate the bonus, **all salary elements earned** during the period must be considered and averaged based on the days worked. Important note:

For employees earning up to two minimum wages, the transportation or connectivity allowance must be included, as established in Article 7 of Law 1 of 1963.

- **If the salary is fixed:** use the last monthly salary (if there is no variation)
- **If the salary is variable:** average all payments received during the semester

Salary-based payments to include: overtime, surcharges, commissions, bonuses, and salary-type allowances.

To calculate the premium, if the salary is fixed, the last monthly salary earned by the worker is taken as the basis, provided that it has not undergone any variation; if the salary is variable or has undergone a variation, all the payments received during the six-month period must be averaged.

Note: For workers earning up to two SMMLV, although it is not considered a salary, remember to include the value of the transport allowance or connectivity allowance, established by **article 7 of law 1 of 1963**.

When the worker receives payments of a salary nature, these must be included in the calculation of the bonus: surcharges, overtime, commissions, bonuses, and/or salary allowances.

The following formula is used to calculate the service bonus:

- **Semester worked:**

$$\frac{\text{Basic Salary} * 180 \text{ days}}{360}$$

- **Proportional to the time worked (when less than 180 days have been worked in the six-month period)**

$$\frac{\text{Basic Salary} * \text{Days Worked}}{360}$$

Note: The number of days worked cannot exceed 180, as recognition and payment are made on a half-yearly basis.

- **Withholding Tax on the Service Bonus**

The service bonus, being employment income, must be subject to withholding at source as wages or employment income. This withholding will depend on the withholding procedure used, of which there are two: Procedure 1 and Procedure 2.

- When **Procedure 1** is used, it must be carried out separately, deducting 25% as exempt income from the labor income. The table indicated in **Article 383 of the E.T.** is then applied to the resulting base to obtain the value to be withheld.
- When **Procedure 2** is used, the value of the service bonus is included in the total labor payments, and the fixed withholding percentage is applied, without having to make a separate settlement or apply the table of **Article 383 of the E.T.**

- **Penalties for Non-Payment of the Bonus**

Penalties for non-payment include:

- Imposition by the Ministry of Labour of fines, penalties, and other measures in the exercise of its function of **surveillance and control of compliance with labor law regulations (Articles 485 and 486 of the CST).**

- Failure to pay the bonus may give rise to a justified resignation by the worker ([Article 62, part “B” of the CST](#)) and may lead to unilateral termination of the employment contract without just cause, entitling the worker to claim corresponding compensation for damages before the labor court ([Article 64 of the CST](#)).

On the other hand, if at the end of the employment contract the employer does not pay the worker the service bonus due, such non-compliance may give rise to the late payment penalty referred to in [Article 65 of the CST](#).

- **Attachment of the Service Bonus**

As a general rule, social benefits are non-attachable ([Article 344 of the CST](#)), meaning that no precautionary measure can be ordered to retain their value in order to ensure the satisfaction of an obligation.

However, the aforementioned provision also establishes that in the case of debts in favor of legally authorized savings and credit cooperatives or maintenance obligations, a judge may order an [attachment or withholding on the worker's service bonus or severance pay](#), up to a maximum of 50% of the value of the respective benefit.

- **Service Bonus During Incapacity**

During the period of incapacity of the worker, the service bonus continues to be paid in the normal way, [since incapacity is not a cause for suspension](#) or termination of the employment contract.

Incapacity, whether of common or occupational origin, does not affect the calculation of social benefits. These must be calculated [based on the last basic salary earned by the worker](#) prior to the start of the incapacity period.

- **Service Bonus During Suspension of the Employment Contract**

During the suspension of the employment contract, the obligations between the employer and the employee are temporarily interrupted, and the employee does not receive remuneration for the services for which they were hired.

However, during this period, some of the employer's obligations remain in force, such as social security contributions.

In the case of social benefits, periods of suspension of the employment contract can be deducted when calculating severance pay and vacations. However, for the service bonus, the contract remains in force.

Examples of suspension:

- Unpaid leave
- Disciplinary suspension
- Suspension due to force majeure or unforeseeable circumstances in cases authorized by law

However, during the suspension period, certain obligations of the employer remain in effect, such as social security contributions. With regard to employee benefits, periods of suspension of the employment contract may be deducted when calculating severance pay and vacation

pay. Nevertheless, during the suspension, the contract remains in effect for the purposes of paying the service bonus.

Contact

Forvis Mazars in Colombia

Bogota

Calle 93 No. 15 – 40 Pisos 2 y 4

Barranquilla

Calle 77 # 59 - 35 Centro Empresarial Las Américas III Oficina 1315

Cali, Valle del Cauca

Calle 36 # 6A-65 - Oficina 1705 World Trade Center Pacific

Medellin, Antioquia

Calle 5 A # 39-131 Torre 4 Pisos 4 y 6 – Edificio Cofín

Tel +57 (604) 4242490



Milena Gómez Ahumada, Outsourcing Partner
milena.gomez@forvismazars.com



Angélica Rocio Cárdenas, Payroll and Human Resources Director
angelica.cardenas@forvismazars.com



Carlos Andrés Molano, International Partner – Managing Colombia
carlos.molano@forvismazars.com

Forvis Mazars specializes in audit, accounting, consulting, financial advisory, tax and legal services. With presence in more than 100 countries and territories around the world, we draw on the expertise of more than 40,000 professionals worldwide to assist clients of all sizes at every stage of their development.

www.forvismazars.com/co