Social solidarity contribution: extended to 2028 – what it costs you

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The 2026 Finance Act (Loi de Finances) amended Article 273 of the General Tax Code (CGI): the social solidarity contribution (contribution sociale de solidarité, CSS) on profits and income "applies for the years **2022 to 2028**". First introduced for 2022, and already extended by the 2023 Finance Act to cover 2023 to 2025, it now runs for three more years.

Who pays?

- **Companies subject to corporate income tax (IS)**, except those with a permanent IS exemption;
- **individuals** with business and agricultural income taxed under the **actual net profit regime**.

The contribution only applies to taxable profits (or net income, for individuals) of **1 million dirhams (MAD) or more** for the last financial year closed.

The rates

Profit subject to the contribution	Rate
From 1 million to less than 5 million dirhams	1.5%
From 5 million to less than 10 million dirhams	2.5%
From 10 million to less than 40 million dirhams	3.5%
40 million dirhams and over	5%

These are **flat rates**: the rate for the band applies to the whole profit, not just to the part above the threshold.

What does it cost alongside 2026 corporate tax?

Taxable profit	IS 2026	CSS	Total	Overall rate
MAD 800,000	MAD 160,000	0	MAD 160,000	20%
MAD 3,000,000	MAD 600,000	MAD 45,000	MAD 645,000	21.5%
MAD 12,000,000	MAD 2,400,000	MAD 420,000	MAD 2,820,000	23.5%
MAD 60,000,000	MAD 12,000,000	MAD 3,000,000	MAD 15,000,000	25%

For a company with profit of 100 million dirhams, IS rises to 35% and the CSS adds 5%, taking the overall charge to 40% of profit.

Watch out for threshold effects

Because the rates are flat, the contribution jumps sharply at each threshold:

- at a profit of MAD 999,999, there is no CSS; at MAD 1,000,000, it is MAD 15,000;
- at MAD 9,990,000, the CSS is MAD 249,750; at MAD 10,000,000, it rises to MAD 350,000.

An extra MAD 10,000 of profit can therefore cost more than MAD 100,000 in contribution (MAD 100,250 in the second case). Without resorting to artificial arrangements, it is perfectly legitimate to review the management decisions that affect your year-end result: justified provisions, the timing of investments, and depreciation charges.

Filing and payment

- **Companies**: an electronic return showing net taxable profit and the amount of the contribution, within **three months** of the year end, with the self-assessed payment made at the same time. For a financial year ending on 31 December 2025, the deadline is 31 March 2026.
- **Individuals**: filing and payment **before 1 June** of the year.
- The IS or personal income tax (IR) rules on collection, audit, penalties and limitation periods apply.

The CSS is not an instalment: it comes on top of IS and does not involve provisional payments.

What we recommend

1. **Include the CSS in your 2026 to 2028 budgets**: it is here until then.
2. **Calculate your overall tax rate**, IS plus CSS, when making distribution and investment decisions.
3. **Keep an eye on the 1, 5, 10 and 40 million dirham thresholds** when closing your accounts.
4. **Don't forget the separate return**: failure to file is penalised in the same way as for an IS return.

Our accounting team prepares your tax returns and your CSS return for the 2025 financial year. To discuss it, contact us.

Sources

- Loi de finances n° 50-25 pour l'année budgétaire 2026 (in French), article 7 (sgg.gov.ma).
- Code général des impôts, articles 267 à 273 (in French) (tax.gov.ma).
- Direction générale des impôts, note circulaire n° 733 (in French), « Mesures communes », point 9 (tax.gov.ma).

A question on this topic?

The Adyel & Associés teams in Casablanca support businesses and their directors with all their tax, accounting and payroll obligations. Let's talk about your situation.

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