



The different social statuses in SPAIN

Main statuses

	Common name*	Legal reference **
Status 1	General	Ley del Estatuto de los Trabajadores
Status2	General-Artistas	Real Decreto 1435/1985
Status 3	Autónomo	Ley 20/2007, de 11 de julio, del Estatuto del Trabajador Autónomo

The case of artists and creative professionals

1. Work Arrangements

	Status 1 General	Status 2 Artistas	Status 3 Autónomo
Subordination link	yes	yes	no
Definition of roles and duties embedded within the employment relationship	A contract defines the roles and duties of the employer and employee.	A contract defines the roles and duties of employer and employee.	
wage payment guarantee	yes	yes	No (financial risk, debt collection, etc.)
Payment/reimbursement of work-related expenses	No	No	Yes, expenses need to be related to the economic activity that takes place. (Material, insurances, office cost).
Other (VAT)	Unable to recover VAT	Unable to recover VAT	Must have a VAT code and complete a trimestral and annual VAT declaration to retrieve the VAT amount.

2. Costs

	<u>Status 1 General</u>	<u>Status 2 Artistas</u>	<u>Status 3 Autónomo</u>
Social contributions to whom what frequency calculation base	to INSS Monthly (immediately deducted from every wage). Proportion of the gross income. A percentage is employer's contribution and a percentage personal contribution by the worker (but paid by the employer on behalf of the worker)	to INSS Monthly (immediately deducted from every wage). Proportion of the gross income. A percentage is employer's contribution and a percentage personal contribution by the worker (but paid by the employer on behalf of the worker)	to INSS Monthly (paid by the worker) There is a monthly payment, depends on the contribution base wages, but the Autónomo can decide to pay the minimum (267,04€ in 2016) or pay more.

3. Personal income tax

	<u>Status 1 General</u>	<u>Status 2 Artistas</u>	<u>Status 3 Autónomo</u>
Taxation applied on net income (% in function of range of net income) for single and couple with/without children	0 – 12450€ - 19% 12.451 - 20.200€ - 24% 20.201 - 35.200 – 30% 35.201 - 60.000€ - 37% 60.001 ... - 45% With less than € 11.500 of gross income there is a “no tax area”, first the worker pay in the wage, but in the Declaracion de la Renta (once a year), the government returns to the worker. - Deduction for maternity - Deduction for large family, by ascending with two children or disabled persons in charge. - Deduction for political parties, coalitions or groups of voters - Deduction for income obtained in Ceuta or Melilla - Deduction for rental of the residence movable capital tax	0 – 12450€ - 19% 12.451 - 20.200€ - 24% 20.201 - 35.200 – 30% 35.201 - 60.000€ - 37% 60.001 ... - 45% With less than € 11.500 of gross income there is a “no tax area”, first the worker pay in the wage, but in the Declaracion de la Renta (once a year), the government returns to the worker. - Deduction for maternity - Deduction for large family, by ascending with two children or disabled persons in charge. - Deduction for political parties, coalitions or groups of voters - Deduction for income obtained in Ceuta or Melilla - Deduction for rental of the residence movable capital tax	0 – 12450€ - 19% 12.451 - 20.200€ - 24% 20.201 - 35.200 – 30% 35.201 - 60.000€ - 37% 60.001 ... - 45% With less than € 11.500 of gross income there is a “no tax area”, first the worker pay in the invoices, but in the Declaracion de la Renta (once a year), the government returns to the worker. - Deduction for obtaining income from employment or economic activities - Investment in startups or Company savings accounts - Tax credits for economic activities - Deduction for maternity - Deduction for large family, by ascending with two children or disabled persons in charge. - Deduction for political



	compensation	compensation	parties, coalitions or groups of voters - Deduction for income obtained in Ceuta or Melilla - Deduction for rental of the residence movable capital tax compensation
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4. Social security

	<u>Status 1 General</u>	<u>Status 2 Artistas</u>	<u>Status 3 Autónomo</u>
Healthcare AT/ EP	In Spain there is a National Health Service as Universal right for: insured workers and her families, (Spanish, EU and Suisse residents) and the citizens of other countries with a special agreement.	In Spain there is a National Health Service as Universal right for: insured workers and her families, (Spanish, EU and Suisse residents) and the citizens of other countries with a special agreement.	In Spain there is a National Health Service as Universal right for: insured workers and her families, (Spanish, EU and Suisse residents) and the citizens of other countries with a special agreement.
Sickness and disability allowance	<p><u>Sickness allowance:</u> Common illness and non-work accident: 60 % of the base from the 4th day to the 20th inclusive, and 75 % from day 21 onwards.</p> <p><u>Disability allowance:</u> There are several types of disability in Spain : - permanent disability - total permanent disability - Absolute permanent disability - Major disability</p>	<p><u>Sickness allowance:</u> Common illness and non-work accident: 60 % of the base from the 4th day to the 20th inclusive, and 75 % from day 21 onwards.</p> <p><u>Disability allowance:</u> There are several types of disability in Spain : - permanent disability - disability total permanent - disability Absolute permanent disability - Major disability</p>	<p><u>Sickness allowance:</u> Common illness and non-work accident: 60 % of the base from the 4th day to the 20th inclusive, and 75 % from day 21 onwards.</p> <p><u>Disability allowance:</u> There are several types of disability in Spain : - permanent disability - disability total permanent - disability Absolute permanent disability - Major disability</p>
Work accidents and professional diseases.	Occupational disease or work accident: 75 % of the base from the day following the day off work. The Mutuals are covering this type of work accidents.	Occupational disease or work accident: 75 % of the base from the day following the day off work. The Mutuals are covering this type of work accidents.	Occupational disease or work accident: 75 % of the base from the day following the day off work. The Mutuals are covering this type of work accidents.



Family allowances	No family allowance benefits in Spain	No family allowance benefits in Spain	No family allowance benefits in Spain
Birth prime	Economic benefit for the birth or adoption of a child in cases of families with more than two children, single parents and in cases of mothers with disabilities.	Economic benefit for the birth or adoption of a child in cases of families with more than two children, single parents and in cases of mothers with disabilities.	Economic benefit for the birth or adoption of a child in cases of families with more than two children, single parents and in cases of mothers with disabilities.
Maternity leave	<p>The Maternity leave will last for a 16 consecutive weeks</p> <p>The amount of the financial benefit (which is paid by the Social Security) is 100% of the base for common contingencies.</p> <p>After the 16 weeks, and until the child's age of 12, it is possible to have a reduced working schedule.</p>	<p>The Maternity leave will last for a 16 consecutive weeks</p> <p>The amount of the financial benefit (which is paid by the Social Security) is 100% of the base for common contingencies.</p> <p>After the 16 weeks, and until the child's age of 12, it is possible to have a reduced working schedule.</p>	<p>The Maternity leave will last for a 16 consecutive weeks</p> <p>The amount of the financial benefit (which is paid by the Social Security) is 100% of the base for common contingencies.</p>
Pension	<p>The pension is calculated to the last 15 years of contributions, but the computable years will be increased until reaching 25 years in 2022.</p> <p>In Spain the maximum pension is 2567€ and the minimum 636€. The amount may be lower if the worker has not contributed the minimum established by law.</p>	<p>The pension is calculated to the last 15 years of contributions, but the computable years will be increased until reaching 25 years in 2022.</p> <p>In Spain the maximum pension is 2567€ and the minimum 636€. The amount may be lower if the worker has not contributed the minimum established by law.</p>	<p>The pension is calculated to the last 15 years of contributions, but the computable years will be increased until reaching 25 years in 2022.</p> <p>In Spain the maximum pension is 2567€ and the minimum 636€. The amount may be lower if the worker has not contributed the minimum established by law.</p>
Unemployment	The amount is calculated from the regulatory base, which is obtained calculating the amount of the company contribution to Social Security by the	The amount is calculated from the regulatory base, which is obtained calculating the amount of the company contribution to Social Security by the	No unemployment benefits. Unless the autonomos have coverage for cessation of activity, in that case, if they would unemployment benefits.

	worker in the last 180 days, (including the holidays) divided by 180.	worker in the last 180 days, (including the holidays) divided by 180.	
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