5

Employment regime

SEKUENS | Agencia de Ciencia, Competitividad Empresarial e Innovación del Principado de Asturias

ontier

This document summarises the main regulatory aspects which affect investments in Asturias. It is especially useful not only for those investors who are approaching the Asturian regulatory environment for the first time, but also for those who want to delve deeper into the most relevant aspects related with the establishment and development of a company in our region.

5 Employment regime

5.1. Obligations prior to the start of the employment relationship

5.1.1. Registration as an employer with Social Security

Every employer, whether a natural or legal person, must register with Social Security as an employer prior to starting their activity. For the purposes of Social Security an employer is taken to mean, even if its activity is not motivated by profit, any natural or legal person, public or private, for whom the people included in the field of application of any regime going to make up the Social Security system provide services with the consideration of employees or similar workers.

This is an essential administrative act which is valid throughout national territory.

As from 10 January 2023, companies that register must enter their identifying data on the new Social Security database. Each collective company (under the strict terms of the line of business) which registers on this new database will be assigned a unique number called the Company Number with the General Treasury for Social Security (NET) and all the companies' social security contribution account codes will be associated therewith.

- The application for registration as an employer will be addressed using the TA6 form to the Provincial Directorate of the General Treasury for Social Security in whose territorial area the business address is located, without prejudice to also being able to submit them at the registries of other Provincial Directorates and Administrations or Dependencies of the General Treasury for Social Security, as well as with administrative registries.

This request can be processed electronically using the digital certificate. The official form T.A. 6 must be accompanied by the following documentation:

If it is a sole proprietor:

- Official application form.
- Identification document of the owner of the company.
- Document issued by the Ministry of Economy and Finance assigning the Tax Identification Number in which the Economic Activity of the Company is recorded.

Collective employer and Spanish companies:

- The documents indicated generally in the first three points of the previous section (official application form, identification document of the owner of the company and document issued by the Ministry of Economy and Finance assigning the Tax Identification Number in which the Economic Activity of the Company is recorded).
- Duly registered Deed of Incorporation or certificate from the corresponding Registry.
- Photocopy of the National Identity Document of the person signing the registration application, as well as a document that certifies the powers of the signatory.

Collective employer and foreign companies:

If they establish a work centre in Spain:

- The documents indicated in the previous paragraph in the cases of branches and companies that transfer their registered offices to Spain.

If they do not establish a work centre in Spain

- The documents indicated in general terms above (official application form, identification document of the owner of the company and document issued by the Ministry of Economy and Finance assigning the Tax Identification Number in which the Economic Activity of the Company is recorded) and photocopy of the deeds of incorporation of the foreign company with a certificate proving registration with the relevant registry or the equivalent required by its legislation for companies in the European Union.

- The documents indicated in general terms above (official application form, identification document of the owner of the company and document issued by the Ministry of Economy and Finance assigning the Tax Identification Number in which the Economic Activity of the Company is recorded) and certificate issued by the Spanish consul indicating its authorisation and legal formation in its country (in the case of countries not belonging to the European Union).

- Appointment with power of attorney of a legal representative domiciled in Spain.

The General Treasury for Social Security will assign the employer a number for identification called the social security contribution account code. In the event that the business activity extends to other provinces, a social security contribution account code linked through the T.A.7 form must be requested.

The employer is obliged to notify the General Treasury for Social Security of the following variations:

- Change in name of the natural person or the name of the legal entity.

- Change in address.

- Change of entity that covers the contingencies of work accidents and occupational diseases and, where applicable, the financial benefit for temporary disability.

- Change in economic activity.

- Any other variation that affects the data previously declared regarding the registration of the company or opening of a social security contribution account.

Furthermore, employers will communicate the extinguishing of the company or the temporary or definitive cessation of their activity.

Both data variations and extinguishing or cessation will be reported on the TA7 form within three calendar days following the day on which they occur. The change of entity that covers contingencies of work accidents and occupational diseases and, where applicable, the temporary disability benefit, will be submitted ten calendar days in advance of coming into effect.

5.1.2. Arrangement of coverage for professional contingencies

In the actual application for registration as an employer, the managing entity and/or collaborating entities it has opted for must be stated, both for the protection of professional contingencies and for the coverage of financial benefits for temporary disability deriving from common contingencies.

5.1.3. Registration of employees with Social Security

Registration is the administrative act whereby the General Treasury for Social Security recognises the person who begins an activity as being included in the field of application of the relevant Social Security Regime depending on the nature of the activity carried out. The General Social Security Regime is thus mandatory for people included in the field of application.

The employer is obliged to process the registration of employed workers under the General Social Security Regime prior to the start of their activity and it may bring forward said registration request by up to 60 days before the start of the contract. To this end, it will have to use the form T.A. 2/S.

In the case of self-employed workers, it is the worker himself who must request registration under the Self-Employed Workers Regime prior to starting their activity using the form T.A. 0521. This procedure can be carried out up to 60 days before the start of the activity.

Both changes in the personal or employment data of workers and withdrawals due to cessation of their activity must be communicated to the General Treasury for Social Security within three calendar days using the TA2/S form.

5.2. The Employment Contract

Minors aged under 16 may not be contracted. Workers under 18 years of age may not perform night work, particularly dangerous work or work overtime.

5.2.1. Ordinary employment relationship

An employment relationship is taken to mean one in which the provision of services is carried out by an employee who is subject to the management and organisational power of an employer. Accordingly, the characteristic elements of the employment relationship are dependency, employment by a third party and the very personal nature of the service.

This provision of services will be elaborated upon in an employment contract which will be subject to the provisions of Royal Legislative Decree 2/2015 of 23 October which approves the Workers' Statute (the **"Workers' Statute"**).

The importance of the collective agreement in the regulation of the employment relationship must be highlighted, since these regulations specify, and sometimes expand, the rights and obligations provided for in the law, adapting the content of the employment contract to the nature of the business activity carried out, as well as the specific features of the geographical area in which it takes place.

This concept excludes those who carry out an activity on a self-employed basis, in other words, assuming the risks of business activity and without being subject to any management authority.

Furthermore, the activity carried out by public officials, work undertaken as a result of friendship, benevolence or good neighbourliness and family work are excluded from the concept of an employment relationship, unless the status of employees of those who carry it out is demonstrated.

5.2.2. Special employment relationships

Taking into account the personal characteristics of the workers, as well as the activity carried out, the following are considered to be special employment relationships and are thus subject to their own regulations:

- That of senior management staff
- That of family domestic service
- That of those convicted in penitentiary institutions
- That of professional athletes
- That of artists in public shows
- That of people who intervene in commercial transactions on behalf of one or more entrepreneurs, without assuming the risk and responsibility of the latter.
- That of people with disabilities who provide services at special employment centres
- Those of minors subject to the fulfilment of detention measures to comply with their criminal liability.
- That of residence for the training of specialists in Health Sciences
- Those of lawyers who provide services in law firms

As they are governed by their specific regulations, these special employment relationships fall outside of that which is stated in this document.

5.2.3. The special senior management employment relationship

This special employment relationship is worthy of specific mention given that it is common to formalise this employment relationship with the person who occupies the highest position on the business organisation chart without being part of the administrative body. This relationship is defined by the breadth of powers available to the senior manager who must act in relation to the general objectives of the company, with full autonomy and responsibility and solely bound by the guidelines granted by the company's governing body.

It is regulated in Royal Decree 1382/1985 of 1st August which regulates the special employment relationship of senior management staff (**RD 1382/1985**).

The special trust on which this employment relationship is based determines the following specialised aspects:

Regulation:

- The will of the parties prevails and it must be assumed that the stipulations of Royal Decree 1382/1985 constitute a minimum necessary right which may be improved by way of an agreement of the parties.
- Common employment legislation, including the Workers' Statute, will only be applicable when RD 1382/1985 specifically establishes this or this is agreed upon by the parties.
- As regards anything not regulated, and in the absence of the specific agreement of the parties, civil or commercial legislation and their general principles will apply.

The contract:

- Must be formalised in writing. However, even if the contract has not been formally concluded as senior management, the courts may recognise this status if it is proven that the actual existing relationship pertains to that of a senior manager.
- The contract may have the term that the parties determine.
- The trial period may not exceed 9 months if the contract is indefinite.
- The senior manager may not enter into other employment contracts with other companies unless authorised to do so by the employer or in writing.

Internal promotion

In the event that the employee was part of the company as an ordinary worker and was promoted to senior management, it must be stated in writing whether the previous ordinary relationship is replaced by that of senior management or if it is suspended. In the absence of agreement, it will be assumed that the common employment relationship has been suspended.

Termination

It may be terminated:

a. According to the wishes of the senior manager

- There must be a notice period of 3 months, extendable to 6 months by way of an agreement between the parties in indefinite contracts or contracts lasting more than 5 years.
- He will have the right to receive the agreed compensation, and failing that, the equivalent of seven days of salary in cash per year of service with a limit of six monthly payments.
- One of the following circumstances must occur:

  - Substantial modifications to working conditions that significantly harm their professional training, undermine their dignity or which are decided in serious violation of good faith.
  - Non-payment or continued delay in payment of the agreed salary.
  - Any other serious breach of contractual obligations, except for force majeure.
  - Succession of a company or a significant change in its ownership which results in a renewal of its governing bodies or in the content of its main activity, provided that this occurs within three months following such changes.

b. At the discretion of the employer

- Owing to withdrawal: without the need for any justification, the withdrawal may be communicated, respecting the agreed prior notice period and, failing that, with minimum prior notice of 3 months (it may be extended by agreement between the parties to 6 months if the contract is indefinite or has a longer term than 5 years). The compensation agreed in the contract will accrue and, failing that, the equivalent of seven days of salary in cash per year of service with a limit of six monthly payments.
- As regards disciplinary dismissal based on a serious, culpable breach by senior management. If the dismissal is declared unfair, the compensation amount to be paid will be the amount agreed upon in the contract. In the absence of any agreement, it will be the equivalent of twenty days of salary in cash per year of service and up to a maximum of twelve monthly payments.

c. By dint of the grounds and procedures provided for in the Workers' Statute.

5.2.4. Types of employment contract

We can differentiate between three main types of hiring: indefinite, temporary and for training.

Employment legislation on hiring has been reformed, reducing the possibilities of temporary hiring. This is why the employment contract is assumed to have been concluded for an indefinite period and temporary hiring can only be concluded for reasons established by law.

Indefinite contract

This is an employment contract which is concluded without setting time limits on the duration of the provision of services. The contract may be concluded on a full or part-time basis or for the provision of permanent seasonal services.

As a subtype of the indefinite contract, the permanent seasonal contract will be concluded for the performance of work of a seasonal nature or linked to seasonal production activities, or for those that do not have any such nature but which, as their provision is intermittent, have specific, definite or indefinite implementation periods.

The Public Employment Service has an indefinite contract template.

Temporary contract

This is an employment contract which is concluded for a limited temporary period. For it to be understood that there are justified grounds for temporary employment, it will be necessary for the contract to precisely specify the enabling cause for the temporary hiring, the specific circumstances that justify it and its connection with the planned duration.

Failure to comply with the rules established for temporary hiring will mean that workers acquire permanent status.

There are two types of temporary contract:

- Contract in line with production circumstances:

  This contract allows two variants:

  a. To meet the occasional and unpredictable increase in activity and the fluctuations

which, even if they are the normal activity of the company, generate a temporary mismatch between stable employment and that which is required as long as they do not pertain to seasonal or cyclical activities typical of permanent seasonal employment.

Its maximum duration is 6 months, although the sectoral collective bargaining agreement may establish its extension to a maximum of one year.

If it has been agreed for a duration less than the legal maximum allowed, it may be extended only once by way of an agreement between the parties.

b. To cover any occasional, predictable situations which have a reduced, limited duration deriving from the increase in activity.

This variant may only be used by companies for ninety non-continuous days per year, regardless of the workers hired in said timeframe.

The termination of the contract due to expiry of the agreed time entitles the worker to receive compensation equivalent to the proportional part of the amount which would result in the payment of twelve days of salary per year of service or the amount established, where applicable, in the applicable collective bargaining agreement.

- Contract for the replacement of workers:

  This contract may be concluded to replace workers with the right to a guaranteed workplace and the name of the person replaced and the reason for their replacement must be specified in the contract. The provision of services may begin up to fifteen days before the absence of the replaced person occurs.

  Furthermore, this contract may be entered into to complete the reduced working day by another worker when said reduction is based on legally established grounds or those provided for in the applicable collective bargaining agreement.

  The termination of this contract due to its completion does not involve the accrual of any compensation by law.

  Although there are two types of contract, the temporary contract template of the Public Employment Service is unique.

- Contract for training

  There are two types of contract:

  - Alternating work-study contract

    This sets out to make paid work activity compatible with the corresponding training processes in the field of vocational training, university studies or the catalogue of specialised training areas of the National Employment System.

    When subscribing within the framework of level 1 and 2 professional certificates and programmes which form part of the catalogue of specialised training areas of the National Employment System, this may only be arranged for people up to 30 years old.

    Amongst other obligations aimed at guaranteeing the acquisition of knowledge, it will be necessary to appoint a tutor, draw up an individual training plan and coordinate between the company and the training centre.

The effective working time may not exceed 65% during the first year or 85% during the second year of the maximum working day provided for in the applicable collective bargaining agreement.

Employees may not work overtime, complementary hours, night work or shift work.

The remuneration will be that provided for in the applicable collective bargaining agreement. In the absence of any provision in the latter agreement, it may not be less than 60% in the first year or 75% in the second year with respect to that determined in the agreement for the professional group pertaining to the duties performed. In any case, it may not be less than the National Minimum Wage.

The term of the contract will pertain to that provided for in the training programme with a minimum of three months and a maximum of two years.

The Public Employment Service has an alternating work-study contract template.

- Internship contract

This may be arranged with those who hold a university degree or a middle, higher or specialised qualification, a professional master's degree, as well as those who have an equivalent degree in artistic or sports education from the educational system which entitle or qualify for the exercising of work activity.

An essential prerequisite is for the contract to be formalised within 3 years, or 5 years if it is concluded with a person with a disability following the completion of the attendant studies.

The remuneration will be that determined in the collective bargaining agreement applicable in the company or, failing that, that of the professional group pertaining to the duties performed. In any case, it may not be lower than that established for the alternating work-study contract or the National Minimum Wage.

Its term may not be less than 6 months nor more than one year.

The law does not provide for the accrual of any compensation for the termination of training contracts due to their completion.

Training contracts concluded in violation of the law or those with regard to which the company fails to comply with its training obligations will be assumed to have been concluded as ordinary indefinite contracts.

The Public Employment Service has an internship contract template.

5.2.5. Formal obligations

The employer's obligations regarding hiring have been set out below:

- Training contracts, part-time contracts, permanent seasonal contracts and temporary contracts must be set down in writing. In any case, either party may demand that the contract be formalised in writing even during the course of the employment relationship.

- The employer must communicate to the public employment office within ten days following its formalisation, the content of the contracts entered into or their extensions. This communication will be carried out electronically via the application Contrat@.

- The employer will submit to the legal representation of the workers within a period of no more than ten days as from their formalisation, a basic copy of all contracts that must be concluded in writing, with the exception of special senior management employment relationship contracts. This basic copy will be sent to the employment office.

- The company must inform people with fixed-term or temporary contracts, including training contracts, about any vacant jobs, in order to guarantee them the same opportunities to access permanent positions as other workers. This information may be provided through a public announcement in an appropriate place in the company or workplace, or through other means provided for in collective bargaining, which ensure the conveyance of the information. Said information will also be transferred to the legal representation of the workers.

5.2.6. Typical agreements in the employment relationship

It is common for the following clauses to be established in employment contracts:

Trial period

It is possible to agree in writing on a trial period during which either of the parties may declare their wish to terminate the employment relationship without alleging any just grounds and without any compensation accruing for the worker.

The purpose of this agreement is that both parties can verify the content of the employment relationship and so they are obliged to carry out the experiences which constitute the object of the contract.

This period will have the maximum duration provided for in the applicable collective bargaining agreement. In the absence of any provision in the collective bargaining agreement, the duration of the trial period will have the following maximum limits:

- 6 months for qualified technicians.

- 2 months for other workers.

In companies with less than 25 workers, the trial period may not exceed three months for workers who are not qualified technicians.

In temporary contracts concluded for a period not exceeding six months, the trial period may not exceed one month unless otherwise provided for in the collective bargaining agreement.

A trial period cannot be established in alternating work-linked training contracts. In internship contracts, the trial period may not exceed one month, except as provided for in the collective bargaining agreement.

During the trial period, the employee shall have those rights and obligations pertaining to the work post he performs as if he were part of the workforce, except for those deriving from the termination of the employment relationship which may occur at the behest of either of the parties during the course thereof.

Termination at the employer's request will be void in the case of workers due to pregnancy, as from the date of the start of the pregnancy until the beginning of the suspension period for maternity leave, unless there are grounds unrelated with pregnancy or maternity.

Once the trial period has elapsed without there having been any withdrawal, the contract shall take full effect, including the time of the service rendered in the length of service of the employee in the company.

Situations of temporary disability, birth, adoption, custody for adoption purposes, foster care, risk during pregnancy, risk during breastfeeding and gender violence, which affect the worker during the trial period, always interrupt the calculation thereof provided that an agreement is reached between both parties.

Non-competition

In relation to professional non-competition, it is necessary to make the following distinction:

- During the term of the contract

  Non-competition is implicit in the employment contract, so the worker will not be able to carry out activities that involve unfair competition for his employer. Failure to comply with this obligation would constitute grounds for disciplinary dismissal.

  However, the limitation of the worker's activity may be extended to any other job or activity, even if it does not constitute competition, by signing an exclusivity agreement which in any case requires the payment of financial compensation to the worker.

- After the end of the contract

  As long as the employer has an effective industrial or commercial interest, non-competition may be agreed upon after the employment contract has expired by paying the worker suitable financial compensation.

  This agreement may not last more than two years for technicians or six months for other workers.

Permanence

When the employer has provided the worker with specialised training, it may be agreed that the worker will remain at the company for a period of no more than two years. In the event that the worker leaves the job before the agreed period, the employer will have the right to be compensated for any damages caused.

5.3. Remuneration

5.3.1. Concept and amount

The remuneration of workers will be determined by the provisions of the applicable collective bargaining agreement, which may be improved by that which is agreed in the employment contract between the parties.

In any case, the remuneration must reach the minimum amount provided for as the National Minimum Wage, which Royal Decree 99/2023 of 14 February - which sets the national minimum wage for 2023 - has set for 2023 at €36 per day or €1,080 per month in 14 payments, in other words, €15,120 gross per year.

Salary is deemed to mean both the remuneration received in cash and in kind, although the latter may not exceed 30% of the worker's total remuneration nor give rise to any reduction in the full amount in cash of the national minimum wage.

Workers have the right to receive two extraordinary bonuses a year, one of them for the Christmas holidays and the other in the month determined in the collective bargaining agreement. Furthermore, the collective bargaining agreement will determine the amount of these extraordinary payments and the possibility of their pro rata assignment on a monthly basis.

Any compensation and allowances received in compensation for expenses incurred as a result of the employee's work activity are excluded from the salary concept.

5.3.2. Settlement and payment

The settlement and payment of the salary must be carried out punctually in a reference period of no more than one month.

The employer must provide the worker with a salary or payroll receipt that clearly breaks down the different remuneration concepts received by the worker.

Delay in payment of salary entails the accrual of annual interest of 10%.

5.4. The working day

The working day will be that agreed upon in the applicable collective bargaining agreements, which will serve as the maximum limit for employment contracts.

The law determines that the maximum duration of the ordinary working day will be forty hours of effective work per week on an annual average. However, under a collective bargaining agreement or by way of an agreement between the company and the legal representatives of the employees, the irregular distribution of working hours may be established throughout the year. In the absence of any agreement, the company may distribute 10% of the working day irregularly throughout the year.

Even though it has not been elaborated upon in this document, it must be taken into account that certain activities, by their very nature, are excluded from the general regime set forth herein, subject to Royal Decree 1561/1995 of 21 September on special working days. To be precise, it pertains to transportation and work at sea; work in rural areas; in mines; urban estate employees, non-railway guards and security guards; commerce and hospitality. Furthermore, said regulation considers some specific aspects owing to the very way in which the provision of services is carried out, such as night work or shift work.

5.4.1. The part-time employment contract

The employment contract will be deemed to have been concluded on a part-time basis when the provision of services has been agreed for a number of hours per day, week, month or year, less than the working day of a comparable full-time worker.

"Comparable full-time worker" means a full-time worker from the same company and workplace, with the same type of employment contract and who performs identical or similar work. If there is no comparable full-time employee in the company, the full working day stated

in the applicable collective bargaining agreement shall be assumed or, failing that, the maximum legal working day.

The part-time contract may be concluded for an indefinite period or for a fixed term.

This contract must necessarily be formalised in writing, stating the number of ordinary working hours contracted per day, per week, per month or per year, as well as the method of their distribution as provided for in the collective bargaining agreement.

Part-time workers will have the same rights as full-time workers. When appropriate based on their nature, said rights will be recognised in the legal and regulatory provisions and in the collective bargaining agreements proportionally, depending on the time worked, having to guarantee in any case the absence of discrimination, both direct and indirect, between men and women.

In order to enable voluntary mobility in part-time work, the employer must inform the company's workers about any vacant jobs so that they can make requests for voluntary conversion of a full-time job into a part-time job and vice versa, or for increasing the working time of part-time workers, all in accordance with the procedures established in the collective bargaining agreement.

5.4.2. Leave days, bank holidays and employee holidays

Weekly leave days

Workers have the right to at least one and a half days of uninterrupted leave per week, which may be accumulated for periods of up to fourteen days. As a general rule, this leave will include Saturday afternoon, or, where appropriate, Monday morning and the entire day on Sunday. The duration of the weekly leave for those aged under 18 will be, at least, two uninterrupted days.

Daily leave

Between the end of one day and the start of the next, at least twelve hours shall elapse.

The number of ordinary hours of effective work may not exceed nine per day unless in the collective bargaining agreement or, failing that, by agreement between the company and the workers' representatives, another distribution of daily working time has been established.

Bank Holidays

Bank holidays which will be of a paid, non-recoverable nature may not exceed fourteen per year, two of which will be local. In any case, the following will be respected as national holidays: 25 December, 1st January, 1st May and 12 October.

Holidays

Workers will have the right to at least thirty calendar days of paid annual leave.

The enjoyment of this period cannot be replaced by financial compensation.

The specific dates of their enjoyment will be set by common agreement between the employer and the worker in accordance with that which is determined in the applicable collective bargaining agreement. In any case, the worker must know the dates of their holidays two months in advance.

5.4.3. Work schedule

The employer must annually prepare a work schedule, which must be displayed in a visible place at the workplace. The following data shall be provided therein:

- Annual working time.
- Distribution of working days, bank holidays, leave and other non-working days.

5.4.4. Working time log

The employer must implement, after consulting the legal representatives of the workers, a system that allows the working time of each worker to be recorded daily, recording both the specific start time of the provision of services and the end of the working day.

These logs must be kept for four years and they will remain available to workers, their legal representatives and the Employment and Social Security Inspectorate.

5.4.5. Overtime

Those working hours occurring over and above the maximum duration of the ordinary working day will be regarded as overtime.

Under a collective bargaining agreement, it may be opted between payment of the amount established in the bargaining agreement itself, which may never be less than the ordinary hour, or compensation through paid leave. In the absence of any agreement, it will be assumed that overtime must be compensated by leave within four months following its completion.

The number of overtime hours compensated through remuneration may not exceed 80 hours per year for each worker.

The provision of overtime work will be voluntary, unless its performance has been agreed in a collective bargaining agreement or individual employment contract.

5.4.6. Digital disconnection

Workers have the right to digital disconnection and the employer must, after consulting the legal representatives of the workers, establish the guidelines and protocols that guarantee the effectiveness of said right.

5.4.7. Paid Leave

The applicable collective bargaining agreement will determine the paid leave that workers have the right to enjoy. However, in the absence of regulation, the law establishes paid leave linked to the following circumstances:

- Marriage or Registered partnership (15 calendar days).
- Serious accident or illness, hospitalisation or surgical intervention without hospitalisation which requires home rest for relatives up to the second degree of consanguinity or

affinity, as well as any other person other than the above who lives with the worker and requires their effective care (5 days) .

- Death of the spouse, common-law partner or relatives up to the second degree of consanguinity or affinity (2 days).
- Moving from habitual residence (1 day).
- To comply with an imperative duty of a public and personal nature (such time as is indispensable).
- For the performance of trade union duties.
- To carry out prenatal examinations and childbirth preparation techniques and to attend the mandatory information sessions, preparation and completion of psychological and social reports in the case of adoption or foster care.
- Right of absence due to force majeure where necessary for urgent, unforeseeable family reasons, related with family members or cohabitants in the event of illness or accident which makes the immediate presence of the worker essential (equivalent to 4 days of work per year which will be calculated in hours).

In addition to the above, the 8-week parental leave recognised in article 48 bis of the Workers' Statute for the care of children under 8 years of age must be taken into account. However, in this case it is not paid leave but rather grounds for suspension of the contract and so the worker in this situation will not earn a salary.

5.5. Teleworking

The provision of services through teleworking on a regular basis is subject to the provisions of Law 10/2021 of 9 July on remote work. For these purposes, it is assumed that teleworking is of a regular nature when, in a reference period of three months, this type of service provision exceeds 30% of the working day.

The provision of services which does not exceed the indicated percentage falls outside the legal regulation, being subject to that which the parties agree upon or which, where appropriate, is provided for in the applicable collective bargaining agreement.

In employment contracts concluded with minors and in contracts for training and apprenticeships, it must be guaranteed that at least 50% of the provision of services takes place in person.

Remote work will be voluntary for the worker and the employer and will require the signing of an individual teleworking agreement. The decision to work remotely under a face-to-face work modality will be reversible for the company and the worker.

The company must provide the legal representation of the workers with a copy of all remote work agreements made and their updates. Subsequently, said copy will be sent to the employment office.

The carrying out of teleworking must be paid for by the company and it may not imply the assumption by the worker of expenses related with the equipment, tools and means linked to the carrying out of their work activity.

The employer must guarantee the right to health and safety at work of people who provide services through teleworking, to which end they must comply with the legally established provisions for this purpose.

5.6. The representation of workers in the company

Workers may be represented in the company through two channels:

- Directly elected representatives.
- Trade Union representatives.

5.6.1. Directly elected representatives

Directly elected representatives will be elected by holding elections in companies with more than 10 workers. By way of a majority decision by the workforce, a directly elected representative may also be elected in companies with between 6 and 10 workers.

The election will be carried out based on a free, personal and secret vote.

Number:

The number of representatives will depend on the size of the staff according to the following scale:

- Up to 30 workers: 1 Staff Delegate.
- From 31 to 49 employees: 3 Staff Officers.
- From 50 to 100 employees: Works Council of 5 members.
- From 101 to 250 employees: Works Council of 9 members.
- From 251 to 500 employees: Works Council of 13 members.
- From 501 to 750 employees: Works Council of 17 members.
- From 751 to 1,000 employees: Works Council of 21 members.
- From 1,000 onwards, two per thousand or fraction with a maximum of 75 members.

Duties:

They have duties in terms of information, participation and consultation.

Specifically, they must be informed by the employer about the most relevant issues of the company which are specifically included in the law. Furthermore, they are assigned a monitoring function with regard to the employer's compliance with the applicable standards and the duty to inform the parties they represent about any matters affecting employment relations.

The employer must request their report on certain matters, with the representatives also being entitled to carry out collective bargaining at employer level and to call a strike or other collective conflict measures.

Guarantees:

The performance of these tasks is protected by the legal system through the recognition of the following guarantees:

- Initiation of contradictory proceedings in the event of sanctions for serious or very serious offences whereby, apart from the party concerned, the Works Council or other staff delegates shall be heard.
- Priority of permanence at the company or work centre over any other workers in the event of suspension or extinguishing of the contract for economic, technical, organisational or production reasons.
- Not to be dismissed nor subject to sanctions during the performance of their duties, nor within one year subsequent to termination of their term of office provided that the dismissal or sanction is based on the action of the workers during the course of their representation.
- Not to be discriminated against as regards their economic or professional promotion precisely because of the representation they provide.
- To express their opinions freely.
- To have a credit of paid monthly hours for the exercising of their representation duties, according to the following scale:

    1. Up to 100 workers: 15 hours.
    2. From 101 to 250 employees: 20 hours.
    3. From 251 to 500 employees: 30 hours.
    4. From 51 to 750 employees: 35 hours.
    5. From 751 onwards: 40 hours.

5.6.2. Trade Union representatives

Trade union representation is coordinated through the twofold channels of trade union delegates and sections.

Trade Union sections in the company may be established by workers affiliated to a union.

In companies, or workplaces, with more than 250 workers, the union sections will be represented by a union delegate who will be elected by and from amongst the members.

Trade Union delegates will have the same guarantees as those established for the directly elected representatives of workers, as well as the following rights:

- To have access to the same information and documentation that the company makes available to the works council.

- To attend meetings of the works councils and the company's internal bodies regarding safety and hygiene, being able to speak but not to vote.

- To be heard by the company prior to the adoption of collective measures that affect workers in general and members of their trade union in particular, and especially with regard to the dismissals and sanctions of the latter.

5.7. Difficulties of the employment relationship

5.7.1. Redundancy Procedures

One of the employer's powers to temporarily adapt the volume of staff to an unfavourable economic situation is the measure of the suspension of employment contracts and the reduction of the working day, which must be implemented through a Redundancy Procedure (**ERTE**). Whenever feasible, the measure of reducing working hours will be prioritised over the suspension of contracts.

Grounds: Redundancy owing to Economic, Technical, Organisational or Production reasons (ERTES ETOP):

These procedures must be justified on economic, technical, organisational or production grounds.

- Economic: When it can be gleaned from the earnings of the company that there is a negative economic situation, in cases such as the existence of current or anticipated losses, or a persistent reduction in its ordinary income level or sales. In any case, it will be assumed that the decrease is persistent if for two consecutive quarters the level of ordinary income or sales of each quarter is lower than that registered in the same quarter of the previous year.

- Technical: When changes occur, inter alia, in the field of the means or instruments of production.

- Organisational: Changes, inter alia, in terms of staff working methods and systems or in the way in which production is organised.

- Production: Changes, inter alia, in the demand for the products or services that the company intends to place on the market.

Types of procedures depending on the measure to be adopted:

- Suspension of employment contracts: This consists of temporarily interrupting, completely, the provision of services of all or part of the workforce, with no salaries being accrued during the suspension period.

- Reduction of working day: The working day of each affected worker is reduced between 10% and 70%, on a daily, weekly, monthly or annual basis.

Common effects:

- The application of the measure requires the company's intention to be previously communicated to the Directorate-General of Employment and Training of the Regional

Ministry of Industry, Employment and Economic Promotion of the Principality of Asturias and, concurrently with said communication, a period of consultations is commenced with the legal representation of the workers, lasting no more than 15 calendar days - 7 calendar days if the company has a workforce of less than 50 people - whereby negotiations must be carried out in good faith to try to reach an agreement. Once this consultation period has ended, whether or not an agreement has been reached with the representation of the workers, the company will inform the employment authority and the negotiating committee about the decision it has adopted and administrative authorisation will not be required for the application of the measure.

- This collective measure must be processed regardless of the number of workers affected.
- The company must continue to pay all Social Security contributions, although it will have the power to voluntarily request an exemption of 20% of the business contribution for common contingencies, which will be conditional on the carrying out of training actions and the maintenance of employment of the affected workers during the 6 months following the end of the validity period of the procedure. Non-compliance will give rise to the obligation to reimburse any exempted social security contributions in relation to the workers in respect of whom this commitment has been breached.
- The worker may receive unemployment benefits during the affected period.
- No type of indemnity or compensation is generated to the benefit of the worker, without prejudice to that which may be agreed upon within the consultation period.
- The company must establish at the beginning of the ERTE the duration of the measure to be applied, without there being a legal limitation on the maximum duration - without losing sight of the necessarily temporary nature of the measure - and with the possibility of applying a single extension whose requirement must be previously discussed with the representation of the workers.
- The company may allocate or release the workers included in the ERTE, depending on the alteration of the circumstances that led to the procedure.
- During the period of validity of the file, overtime may not be carried out, nor any new outsourcing of services established nor new staff taken on, except on duly justified grounds.

ERTES due to force majeure.

Companies may also suspend employment contracts or reduce the working hours of workers - the reduction must be included between a minimum of 10% and a maximum of 70% - on grounds deriving from force majeure, upon a request from the company addressed to the Directorate-General of Employment and Training of the Regional Ministry of Industry, Employment and Economic Promotion of the Principality of Asturias and with simultaneous communication to the legal representation of the workers.

The decision by said body must be issued within a maximum period of 5 days as from the request, - being upheld if no answer is given - with said decision being limited to verifying whether or not the force majeure alleged by the company occurs, taking effect, if favourable, as from the date of the event causing force majeure.

The effects on employment contracts are the same as those already explained in section 7.1.3., although with the difference that, in ERTES due to force majeure, the exemption from Social Security contributions – in relation to the employer contribution due to common contingencies - will be 90%, always subject to the same requirements as those already described.

5.7.2. Substantial alterations to the working conditions

Another of the company's powers to organise work based on its needs and situation is to be able to modify the working conditions that govern the contractual employment relationship.

In addition to any non-substantial alterations and changes that the company may introduce unilaterally and without the need for any prior procedure within its organisational and management power, there is also the possibility of substantially modifying the most relevant conditions of the employment contract, although in this case a series of prior formalities and justification of the measure are required.

The determination of whether or not the measure is substantial does not depend on the contractual condition subject to variation, but on the importance or relevance that said modification entails for the worker and the greater or lesser damage that could arise for them.

Contractual conditions subject to modification:

- Working day.
- Schedule and distribution of work time.
- Work regimen in shifts.
- Compensation system and salary amount.
- Work system and performance.
- Functional mobility to permanently perform the duties of another professional group.
- Any other contractual conditions that involve a substantial modification.

Grounds justifying the substantial modification of conditions:

As is the case for suspensions of employment contracts and reductions in working hours, the measure must necessarily be justified by economic, technical, organisational or production reasons, as long as they are related with competitiveness, productivity and technical or work organisation in the company.

Procedure:

Unlike that which occurs with suspension and reduction measures, a distinction must be made between substantial modifications of individual and collective conditions.

Modifications are only deemed to be collective which in a period of **90 days** – calculated, both forward and backward – affect:

- 10 workers in companies that employ less than 100.
- 10% workers in companies of between 100 and 300.
- 30 workers in companies that employ more than 300.

Taking into account the previous differentiation, the procedure is as follows:

- In the case of an individual, it shall suffice to submit a written communication to the person concerned and to the legal representatives, which shall clarify the reasons and effects of the modification, giving minimum notice of 15 calendar days prior to the planned modification date.

- If it is collective, prior to the handover of individual communication – in this case with minimum notice of 7 calendar days – a consultation period of no more than 15 calendar days must be held with the legal representation of the workers. This process is internal and it should thus not be communicated to the employment authority, unlike that which is foreseen for ERTES.

Effects

The employer's decision has immediately enforceable effects and it must be complied with by the worker concerned as from the same date of effect of the measure, without prejudice to any legal actions that the person concerned may bring, which are the following:

- Compliance with and acceptance of the substantial modification, which thus becomes permanent.

- Judicial challenge within a period of 20 business days as from the notification of the employer's decision, to which end a process is foreseen before the employment courts of an urgent nature and with preferential processing, without any need for prior administrative conciliation.

- Unilateral termination of the contract by the worker, but solely in cases of modifications that affect working time (working day, schedule, distribution and shift work regime), remuneration system, salary amount and duties, and provided that in these cases harm to the worker is proven. In this case, compensation would be accrued for the amount of 20 days of salary per year worked, with a limit of 9 monthly payments. This decision option can also be exercised, always in these same cases, when the worker had previously chosen to judicially challenge the modification and the judgment had rejected his claim.

5.7.3. Geographical mobility

In addition to the specific cases of substantial modification of conditions, the employer's power to geographically vary the place of provision of services to the worker is also envisaged. If geographical mobility does not imply the need to change residence, the modification does not require any formality or justification - except as provided for in the specific collective bargaining agreement - and it falls within the management and organisation power of the company.

In the event of a change of residence, the geographical mobility measure involves a series of formalities and requirements and it must be justified by economic, technical, organisational or production reasons, varying the procedure depending on whether it is a transfer (permanent nature) or a (temporary) posting:

- In the case of transfers, regarding the latter as being of a permanent nature or with a duration of more than 12 months in a reference period of 3 years, it will also be necessary to distinguish between whether it is collective or individual (see section 7.2.3.). It will be deemed collective when the transfer affects the entire workforce of the workplace, as long as it employs more than 5 workers.

    - If it is collective, a consultation period lasting no less than 15 calendar days must be followed with the legal representation of the workers, whereafter the measure must be notified to the person concerned, giving minimum notice of 30 calendar days.

- If it is individual, a written communication must be submitted directly to the worker and the legal representation, giving minimum prior notice of 30 calendar days regarding the effective date.
- In both cases, once the transfer decision has been notified, the worker may choose the options provided for the substantial modification of the conditions (see section 7.2.4), although in this case the resulting compensation is 20 days of salary per year worked, with a limit of 12 monthly payments.

- In the case of postings, always of a temporary nature but which also require changes in the residence of the worker, the company must inform them sufficiently in advance, which must be at least 5 working days when the posting is for a period greater than 3 months, with this being regardless of the number of people affected, as no distinction is made between an individual and collective nature.

5.7.4. Employer subrogation

Amongst the most daily operations in the life of the company is the acquisition or sale of other companies or business units. The mere transfer of shares or stakes in a company does not formally imply a case of business subrogation from an employment point of view, since there is no real substitution of the employer for the worker, but only a change in the ownership of the share capital of said company.

On the contrary, when it comes to the acquisition of a business or an autonomous productive unit, taken to mean the transfer of a set of organised means to continue carrying out an economic activity, there is actually a substitution of the employing company for the workforce of employees included in said production unit or business being transferred.

In these cases, there is thus a change in ownership between the employer and the worker, who should not be affected in terms of the working conditions they already enjoyed in the previous company.

Both companies, both the transferor and the transferee, must give their respective bodies of legal representation of the workers sufficient advance notice and in any case, before carrying out the transfer, of the following aspects:

- Expected date of transfer.
- Reasons for transfer.
- Legal, economic and social consequences for workers as a result of the transfer.
- Planned measures to be adopted, where applicable, with respect to the workers concerned.

In the event that there are no representatives of the workers, this information must be provided directly to those who may be affected by the transfer.

The effects deriving from employer subrogation are the following:

- The new employer is subrogated as regards the employment and Social Security rights and obligations of the previous one.
- The transferor and the transferee will be jointly and severally liable for any outstanding employment obligations arising prior to the transfer for a period of 3 years.
- Both will also be jointly and severally liable for any obligations arising subsequently, when the transfer is declared to be an offence.

- The employment relations of the workers concerned will continue to be subject to the collective bargaining agreement which was applicable in the transferring company at the time of transfer, unless agreed otherwise.

- If, as a result of the transfer, it is wished to adopt employment measures, a consultation period must begin in any case prior to the effective date of said measures.

5.7.5. Outsourcing and temping agencies

Outsourcing

Companies may outsource those services or works which are required to carry out their activity. The regulation differs according to the type of services.

- Contractors of auxiliary services, defined as those which do not pertain to the company's own activity, an example thereof being security or cleaning. In these cases, only a subsidiary liability of the main company is established - which must be declared subject to a procedure prepared for this purpose and solely when the subcontractor has been declared insolvent - with respect to any Social Security benefit debts accumulated by said subcontractor.

- Contractors of services related with the main company's own activity. In these cases, a series of effects and obligations occur:

    - The principal company must verify that the contractors are up to date with the payment of Social Security contributions, being released themselves from liability if the General Treasury fails to issue a clearance certificate within the non-extendable period of 30 days as from the submission of the application.
    - The principal company will be jointly and severally liable during a period of 3 years as from termination of the assignment, for any Social Security obligations taken on by the contractor and the subcontractors during the term of validity of the contract.
    - The principal company will also be liable, during a period of 1 year as from the end of the assignment, for any salary obligations taken on by the contractors and subcontractors during the contract period and with respect to the staff employed therein.
    - The employees of the contractor or subcontractor must be informed in writing of the identity, registered office and tax identification number of the principal company for which they are providing services at any time.
    - Both the principal company and the contractors and subcontractors must also inform their respective bodies of legal representation of the workers about the performance of said contracts, with detailed information on the purpose thereof.
    - The collective bargaining agreement applicable to the contractor and subcontractors will be that pertaining to the sector of the activity carried out, unless there is another applicable sectoral agreement.

Temping Companies (ETT)

The hiring of workers through duly authorised and registered temping companies is the only form of the temporary transfer of workers between companies.

The transfer will be formalised through an availability contract to be entered into between the company that requires the service (the user company) and the temping company, which will in turn formalise the employment contract directly with the employee which it will subsequently transfer to the user company.

This provision of services will have the following characteristics:

- It may only be concluded for the performance of work under the same assumptions and under the same conditions and requirements that the user company could enter into a fixed-term contract (circumstances of production, substitution contracts, internships or for training and apprenticeship).

- Under no circumstances may it be entered into to replace striking workers or to carry out work or occupations which are especially dangerous for health and safety at work.

- Nor may it be used to cover the same job that has been repaid in the immediately preceding 12 months, due to unfair objective dismissal, collective dismissal or due to termination of the contract at the request of the worker, unless force majeure has occurred.

- The user company must guarantee the transferred workers the same employment rights and the same working conditions (length of working day, remuneration, overtime, leave periods, holidays and bank holidays) as would have pertained to them if they had been hired directly.

5.7.6. Practices to avoid

Illegal transfer of workers

Besides that which is envisaged for Temping Companies, the transfer of employees between companies is considered illegal under employment regulations, based on the main premise that workers can only be under the management and organisation of the employing company for which they directly provide services under an employment contract.

It is thus advisable for the outsourcing between companies referred to in section 5.7.5 not to involve any mixing of their staff, and in all cases the employing entity must retain the management of the activity carried out by its staff.

Under this main premise, it is thus considered that there is an illegal transfer of workers when any of the following situations occurs:

- When the object of the service agreements between companies is limited to the mere provision of the workers of the transferring company to the transferee.

- The transferring company does not have its own stable activity or organisation or fails to have the necessary resources to carry out the activity.

- The transferring company does not exercise the functions inherent in its status as an employer.

The consequences of the declaration of illegal transfer are essentially the following:

- Joint and several liability of both companies, the transferor and the transferee, with respect to the obligations taken on with employees and with Social Security.

- Administrative sanctions (it is considered to be a very serious employment violation with a fine of between €7,501 and €225,018).

- It may also be regarded as an offence against workers' rights.

- If the existence of an illegal transfer is declared, the affected workers will have the right to acquire permanent status in the transferring company or in the transferee. If they opt for the latter, which is usual, they will have the right to enjoy the same conditions as the employees of the transferee who provide services in the same or equivalent job, although length of service will be calculated as from the start of said illegal transfer.

Labour enterprise group

Consideration of a business group must be differentiated at a commercial level and at an employment level.

The business group from a commercial point of view has no impact or relevance in terms of employment law, and no type of non-compliance or extension of responsibilities arises between them merely from the belonging or inclusion of the companies in the same business holding or group or for having the same address, provided that each of them has its own legal personality and operates in terms of employment as autonomous, differentiated employing companies.

On the contrary, when this business group is used abusively and fraudulently, to the detriment of the rights of workers, the figure of the so-called pathogenic employment group arises.

This employment group, prohibited by the regulations, occurs when some or all of the following situations occur:

- Confusion of workforces owing to the undifferentiated provision of services for several companies by the same workers who could only provide their work for the company that is their employer in accordance with the employment contract formalised.
- Existence of a single fund or confusion of assets between the different companies.
- Confusion of company management that implies abusive use of legal personality.
- Confusion of the external identity of the companies, appearing as a single company, provided that some of the previous situations also occur.

The declaration of the existence of an employment group of companies, whether by their own recognition, by judicial ruling or owing to a final administrative resolution, triggers a series of important consequences at an employment level since it is considered in this case that all companies function as a single company, with the consequent extension to all of the respective responsibilities and obligations of each of them.

5.8. Termination of the employment contract

5.8.1. Grounds

The employment contract will be terminated for the following reasons:

a. The mutual agreement of the parties

b. For the reasons validly stated in the contract unless they constitute a manifest abuse of rights by the employer.

c. Owing to expiry of the agreed time.

   If the contract has had a duration of more than one year, the employer must notify the end of the contract at least fifteen days in advance.

   The termination of the contract due to production circumstances will grant the right to receive compensation equivalent to 12 days of salary per year of service, with periods of less than one year being calculated in months, or any other compensation which, improving this legal minimum, is envisaged in the applicable collective bargaining agreement.

d. Owing to the resignation of the worker.

   They must provide the advance notice determined in the applicable collective bargaining agreement.

e. Owing to death, severe disability or total or absolute permanent disability of the worker, without prejudice to the right to reserve a position for two years in the event that the worker is expected to get better.

f. Owing to worker retirement.

g. Owing to death, retirement or disability of the employer.

   In these cases, the worker will have the right to payment of an amount equivalent to one month's salary.

h. Owing to force majeure which definitively makes it impossible to provide work as long as its existence has been verified by the competent legal authority.

   The worker will have the right to receive compensation equivalent to twenty days of salary per year of service with a limit of twelve monthly payments.

i. Owing to economic, technical, organisational or production reasons

   The worker will have the right to receive compensation equivalent to twenty days of salary per year of service, with periods of less than one year being calculated by month, with a maximum of twelve monthly payments.

   The law determines two differentiated procedural channels depending on the number of workers affected by the termination in relation to the total of the company and workplace.

      i.i. Collective dismissal

      A redundancy procedure must be processed when the number of people affected, in a period of 90 days, exceeds the following thresholds:

      - 10 workers in companies which employ less than 100 workers.
      - 10% of the company's workers in those companies which employ between one hundred and three hundred workers.
      - 30 workers in companies which employ more than 300 workers.
      - The total workforce as long as the number of people affected is greater than 5 when it occurs as a result of the total cessation of its business activity.

   Taking into account the criteria established by the Court of Justice of the European Union, this calculation must be understood as referring to both the company and the workplace.

   The collective dismissal procedure is thoroughly regulated in Royal Decree 1483/2012 of 29 October which approves the Regulation of collective dismissal procedures and

the suspension of contracts and reduction in working hours, whereby the information and documentation that the employer must deliver to the legal representatives of the workers to justify the proposed termination measure takes on particular importance, as well as the consultation period to be undertaken between the employer and the legal representatives of the workers during which both parties must negotiate in good faith in order to determine the grounds for the dismissal and the measures to reduce its negative impact on the workforce. The consultation period may end with or without agreement. In the latter case, the employer must notify the legal representation of the workers of its decision regarding the collective dismissal.

i.ii. Individual dismissal

In the event that the thresholds established for collective dismissal are not exceeded, the termination will be carried out individually and the following formal requirements must be met:

- Written communication detailing the grounds justifying the termination.
- 15 days' notice, although the notice may be replaced by paying compensation equivalent to the salary for the days of notice omitted.
- Making available the compensation provided for these terminations concurrently with the delivery of the letter. It may only be exempted from this obligation if the company bases the termination on economic grounds and it does not have the liquidity to meet its payment.
- Granting the worker six-hour weekly leave during the notice period so that he can look for a new job.
- Submission of a copy of the letter of dismissal to the legal representatives of the workers.

j. Objective causes linked to the worker

The following are included as objective causes which justify dismissal:

- Ineptitude of the worker known or occurring after his effective placement in the company.
- Failure to adapt to the technical modifications carried out at the workplace when said changes are reasonable and provided that the necessary training has been provided.
- Budgetary insufficiency in the case of contracts formalised by non-profit entities for the implementation of public plans and programmes without stable financial resources and financed by the Public Administrations (in the event that the aforementioned thresholds for dismissal owing to economic reasons, technical or production objectives are exceeded, it will be necessary to adopt the collective dismissal procedure).

In these cases, the affected persons will have the right to receive compensation equivalent to twenty days of salary per year of service, with periods of less than one year being calculated by month, with a limit of twelve monthly payments.

The employer must comply with all the requirements set out in section i) above for individual dismissal for economic, technical, organisational or production reasons.

k. According to the wishes of the worker based on a breach of contract by the employer.

The following are employer breaches that justify the termination with compensation of the employment relationship:

- Substantial modifications in working conditions carried out without respecting the provisions of the law and which result in impairment of the worker's dignity.
- Non-payment or continued delays in payment of the agreed salary.

- Any other serious breach of its obligations by the employer, except in cases of force majeure, as well as his refusal to reinstate the worker under his previous working conditions when a court ruling has declared there to be unjustified substantial modification or geographical mobility.

This termination must be requested before the Labour Court by filing the attendant lawsuit. It will be the judge who, when evaluating the employer breach, will declare the termination of the contract by paying compensation equivalent to thirty-three days of salary per year of service with a limit of twenty-four monthly payments.

l. Owing to the disciplinary dismissal of the worker

The employer must exercise its disciplinary power in accordance with the provisions of the applicable collective bargaining agreement, which usually details the grading of the offences and their attendant sanctions.

However, the law includes the following behaviours as contractual breaches by the worker:

- Repeated and unjustified absences or lack of punctuality at work.
- Lack of discipline or disobedience at work.
- Verbal or physical offences to the employer or to the people who work in the company or family members who live with him.
- The violation of contractual good faith, as well as the abuse of trust in the performance of work.
- The continued, voluntary decrease in normal or agreed work performance.
- Habitual drunkenness or drug addiction if they have a negative impact on work.
- Harassment due to racial or ethnic origin, religion or beliefs, disability, age or sexual orientation and sexual harassment, or owing to gender, of the employer or people who work at the company.

Disciplinary dismissal must be communicated in writing, detailing the facts justifying said decision, as well as its effective date.

In the event that the worker has the status of legal representative of the workers, a disciplinary hearing must be processed prior to his dismissal at which, in addition to the person concerned, the remaining members of the representative body to which he belonged will be heard. If the employer is aware of the worker's trade union membership, it must give a prior hearing to the delegates of the trade union section to which he belongs.

m. By way of a decision of a worker who is forced to permanently leave his/her job as a result of being a victim of gender violence or sexual violence.

5.8.2. Dismissal category

The termination of the employment contract at the request of the employer may be challenged before the labour court by the filing a lawsuit by the person concerned. The claim must be filed within the expiry period of twenty business days, requiring the prior submission of the attendant conciliation ballot to the Mediation, Arbitration and Conciliation Unit of Asturias.

In the Principality of Asturias there are Mediation, Arbitration and Conciliation Units in the following locations: Oviedo, Gijón, Avilés, La Felguera and Mieres.

As regards the labour courts, they can be found in Oviedo, Gijón, Avilés and Mieres.

The dismissal will be classified by the competent judge as:

- Admissible: the admissibility of the dismissal will be declared when the grounds on which the employer justified the termination and compliance with the formal requirements provided for in the law are proven.

- Inadmissible: when the formal requirements provided for in the law or in the collective bargaining agreement have not been respected or the grounds that justified the termination has not been proven.

Effects: the employer will have to choose within 5 days between

- Reinstating the worker and paying him the wages lost as from the date of dismissal until his reinstatement.

- Paying compensation equivalent to 33 days of salary per year of service, with periods shorter than one year being calculated by month, with a limit of 24 monthly payments.

(*) In accordance with the provisions of the Eleventh Transitional Provision of the Workers' Statute, compensation for unfair dismissal under contracts formalised prior to 12 February 2012 will be calculated at a rate of forty-five days of salary per year of service for the time of provision of services prior to said date, assigning on a pro rata basis by months the periods of time less than one year, and at a rate of thirty-three days of salary per year of service for the subsequent time rendering services, also assigning on a pro rata basis by months, periods of time of less than one year. The resulting compensation amount may not be greater than seven hundred and twenty days of salary, unless the calculation of the compensation for the period prior to 12 February 2012 results in a higher number of days, in which case this amount will be applied as a maximum, without said amount ever exceeding forty-two monthly payments.

The choice will be made by the worker when he has the status of legal representative of the workers.

- Void dismissal: when the grounds are a case of discrimination prohibited by the Constitution or by law, or if it occurred in violation of the fundamental rights or public freedoms of the worker. Likewise, the termination decision will be void in the following cases:

    - That of workers during periods of suspension of the contract due to birth, adoption, custody for the purposes of adoption, foster care, risk during pregnancy or risk during breast-feeding, illnesses caused by pregnancy, childbirth or breast-feeding or those notified on a date such that the term of notice granted ends within said periods.
    - That of pregnant workers, from the date of pregnancy to the beginning of the suspension period.
    - That of workers who have requested breastfeeding leave, leave for the birth of a premature child or who must remain hospitalised after giving birth, a reduction in working hours for child or family care or are enjoying them or have requested or are enjoying leave of absence to care for a child or family member.
    - That of female workers who are victims of gender violence or sexual violence for the exercising of their rights.
    - That of workers who have requested or are taking leave owing to accident, hospitalisation, serious illness or surgical intervention of family members or cohabitants.
    - That of workers who have requested or are enjoying the right to adapt their working hours to care for family members or cohabitants provided for in article 34.8 of the Workers' Statute.
    - That of workers during the enjoyment of parental leave provided for in article 48 bis of the Workers' Statute.

However, the above presumptions will not be applicable when the admissibility of the termination decision is declared for reasons unrelated with pregnancy or with the exercising of said paid leave and leave of absence.

Effects of nullity: the employer must reinstate the worker and pay him the wages he should have received as from the date of dismissal until reinstatement. It is common for older people to request payment of compensation for moral damages resulting from the violation of the fundamental rights of the worker.

5.9. Occupational risk prevention

The employer has the obligation to guarantee the health and safety of workers. To do so, a professional risk assessment activity must be carried out in order to avoid or at least reduce the risks associated with business activity.

Furthermore, it must adopt whatever measures are necessary to protect the health and safety of workers. Law 31/1995 of 8 November on occupational risk prevention sets out the employer's obligations in this regard, which must be complemented by the implementing regulations issued depending on the sector of activity or the nature of the professional risks.

To support and carry out these tasks, all employers must have an occupational risk prevention service.

Occupational risk assessment and the prevention plan are the basic tools of preventive activity. It is important to bear in mind that workers have the right to participate in preventive measures, which implies their right of access to documentation, as well as consultation, planning and organisation of the necessary measures.

Failure by the employer to comply with the regulations regarding risk prevention may imply its labour, administrative, criminal and civil liability.

5.10. International posting of workers

5.10.1. Posting of workers within the framework of a transnational provision of services within the European Union and the European Economic Area

Companies established in a Member State of the European Union or in a State signatory to the Agreement on the European Economic Area (**EEA**) which temporarily post their workers to Spain within the framework of a transnational provision of services -with the exclusion of merchant navy companies with respect to their navigating staff will be subject to the provisions of Law 45/1999 of 20 November on the posting of workers within the framework of the transnational provision of services.

In accordance with these regulations, "Postings within the framework of a transnational provision of services" is taken to mean that made to Spain by companies established in an EU or EEA State for a limited period of time in any of the following cases:

- The posting of a worker on behalf of and under the management of his company in performance of a contract concluded between said company and the recipient of the provision of services, which is established or which carries out its activity in Spain.

- The posting of a worker to a work centre of the company itself or of another company in the group of which it forms part.
- The posting of a worker by a temping company to make him available to a user company that is established or which carries out its activity in Spain.

5.10.2. Formal obligations

The posting must be communicated, before its start and regardless of its duration, to the competent Spanish employment authority based on the territory where the services are to be provided.

In the Principality of Asturias, the managing body of this communication is the Employment Relations Service, which has a specific application form.

The posting communication shall contain the following data:

- Identification of the company that carries out the posting of the worker.
- The tax address of the company and its identification number for Value Added Tax purposes.
- The personal and professional data of the workers posted.
- The identification of the company or companies and, where applicable, the work centre or centres where the posted workers will provide their services.
- The expected start date and duration of the posting.
- The determination of the provision of services that the workers will render in Spain.
- The identification and contact data of a person who can act in Spain on behalf of the service provider company in the information, consultation and negotiation procedures for workers which affect workers posted to Spain.

However, postings lasting less than 8 days are excluded from this obligation as long as they are not carried out by a Temping Company.

5.10.3. Applicable legislation

Regardless of the law that is applicable to the employment contract, the working conditions provided for by Spanish legislation must be respected regarding:

- Working hours.
- Salary amount and per diem rates, accommodation and maintenance expenses.
- Equal treatment and non-discrimination.
- Work by minors.
- Occupational risk prevention.
- Non-discrimination of temporary and part-time workers.

- Respect for the privacy and dignity of workers.
- Freedom to join trade unions and right to strike and assembly.

All this without prejudice to the fact that if the posted workers had more beneficial conditions recognised in their country of origin, in this case the latter will apply.

In the event that the posting lasts more than 12 months, companies must guarantee the application of the rest of Spanish employment regulations with the sole exception of the following matters:

- Procedures, formalities and conditions for entering into and terminating the employment contract, including non-compete clauses.
- Complementary retirement schemes.

However, when the service provider company estimates that the effective duration of the posting will be longer than twelve months, it may send a reasoned notification to the competent employment authority before the expiry of said period, which will extend the period to a maximum of eighteen months, during which only Spanish employment legislation must be applied on the specific matters referred to above.

5.10.4. Social Security

Pursuant to the provisions of Regulations (EC) no. 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems and no. 987/2009 of the European Parliament and of the Council of 16 September 2009, laying down the procedure for implementing Regulation no. 883/204 on the coordination of social security systems, workers who are posted to Spain as stated above will continue to be subject to the Social Security legislation of the first Member State, provided that the foreseeable duration of said work does not exceed twenty-four months and that said person is not sent to replace someone else.

In the event that the posting is not temporary, but rather is intended to be permanent, the employer must sign an employment contract under Spanish regulations.

5.10.5. Non-EU foreign workers

Foreigners to whom the community regime does not apply need an administrative authorisation to reside and work in Spain.

There are the following channels to access administrative work authorisations:

- Hiring at origin.
- General procedure.
- Social and work ties.
- The adjustment process.
- Procedure for investors, entrepreneurs, workers who carry out intra-corporate movements within the same company or group of companies, highly qualified professionals, researchers and international teleworkers. This specific channel geared towards reasons pertaining to economic, social or labour interest, is regulated in Law 14/2013 of 27 September on support for entrepreneurs and their internationalisation.

Residence visa for investors

Non-resident foreigners who intend to enter Spanish territory in order to make a significant capital investment may apply for a stay visa, or, where applicable, a residence visa for investors.

A significant capital investment will be taken to mean one that meets any of the following assumptions:

- An initial investment for an amount equal to or greater than 2 million euros in Spanish public debt securities, or for an amount equal to or greater than one million euros in shares or shareholdings of Spanish companies, or bank deposits in Spanish financial institutions.

- The acquisition of real estate in Spain with an investment of a value equal to or greater than €500,000 for each applicant.

- A business project which is going to be developed in Spain and which is considered and proven as being in the general interest, to which end compliance with at least one of the following conditions will be assessed:

    1º. Job creation.
    2º. Making of an investment with a major socioeconomic impact in the geographical area in which the activity is going to be carried out.
    3º. Relevant contribution to scientific and/or technological innovation.

It will also be understood that the foreigner applying for the visa has made a significant capital investment when the investment is carried out by a legal entity domiciled in a territory which is not regarded as a tax haven and the foreigner owns, directly or indirectly, the majority of its voting rights and has the power to appoint or dismiss the majority of the members of its administrative body.

The granting of a residence visa for investors will constitute sufficient qualification to reside in Spain for at least one year. Investors who wish to reside in Spain for a period of more than one year may request a residence permit upon compliance with certain requirements established by law. This permit will have a duration of two years, extendable for a further two.

Visa and residence permit for entrepreneurs

Foreigners may apply for a visa to enter and stay in Spain for a period of one year with the sole or main purpose of carrying out the previous procedures in order to be able to undertake an entrepreneurial activity.

Holders of the visa in question will be able to access the envisaged residence status for entrepreneurs without the need to apply for a visa and without requiring a minimum prior period of stay, when it is justified that the effective start of the business activity for which they have requested the visa has already occurred.

An entrepreneurial activity will be taken to mean one which is of an innovative nature with special economic interest for Spain and, to this end, a favourable report has been issued by the General State Administration. For its assessment, great store will be set by job creation in Spain as well as:

- The professional profile of the applicant.

- The business plan, including market, service or product analysis and financing.

- The added value for the Spanish economy, innovation or investment opportunities.

Visa and residence permit for highly qualified professionals

Companies that require the incorporation of foreign professionals into Spanish territory for the pursuance of an employment or professional relationship included in any of the following cases may apply for it:

- - Managerial or highly qualified staff when the company or group of companies meets any of the following characteristics:

    1º. Average workforce during the three months immediately preceding the submission of the application of more than 250 workers in Spain, registered with the attendant Social Security regime.
    2º. Annual net turnover exceeding, in Spain, 50 million euros; or volume of own funds or net worth greater, in Spain, than 43 million euros.
    3º. Annual average gross investment, coming from abroad, of no less than 1 million euros in the three years immediately preceding the submission of the application.
    4º. Companies with a value of stock, investment or position according to the latest data from the Foreign Investment Registry of the Ministry of Economy and Competitiveness of greater than 3 million euros.
    5º. Belonging, in the case of small and medium-sized enterprises established in Spain, to a sector regarded as strategic.

- Managerial or highly qualified staff who are part of a business project which involves, alternatively and provided that the condition alleged based on this assumption is considered and proven as being in the general interest:

    1º. A significant increase in the creation of direct jobs by the company requesting the contracting.
    2º. Maintenance of employment.
    3º. A significant increase in the creation of jobs in the sector of activity or geographic area in which the work activity is going to be carried out.
    4º. An extraordinary investment with a major socioeconomic impact in the geographical area in which the activity is going to be carried out.
    5º. Reasons of interest for the commercial and investment policy of Spain.
    6º. A relevant contribution to scientific and/or technological innovation.

Graduates, postgraduates from universities and business schools of recognised prestige

Visa and residence permit for training, research, development and innovation activities.

Foreigners who intend to enter Spain, or who, as they hold a stay and residence permit, wish to carry out training, research, development and innovation activities at public or private entities, must have the relevant visa or residence permit for training or research which will be valid throughout national territory, in the following cases:

- The research staff referred to in article 13 and the first additional provision of Law 14/2011 of 1st June on Science, Technology and Innovation.

- Scientific and technical staff who carry out scientific research, development and technological innovation work at business entities or RDI centres established in Spain.

- Researchers hosted within the framework of an agreement by public or private research organisations, under the conditions established by regulation.

- Professors hired by universities, higher education and research bodies or centres, or business schools established in Spain, in accordance with the criteria established by regulation.

Visa and residence permit through intra-corporate transfer

Those foreigners who travel to Spain within the framework of an employment, professional relationship or on the grounds of vocational training, with a company or group of companies established in Spain or in another country, must have the relevant visa in accordance with the duration of the posting and a residence permit owing to intra-corporate transfer, which will be valid throughout national territory.

The following requirements must be proven:

- The existence of a real business activity and, where applicable, that of the business group.
- Higher or equivalent qualification or, where applicable, minimum professional experience of 3 years.
- The existence of a previous, continuous employment or professional relationship of 3 months with one or more of the companies in the group.
- Documentary evidence of the posting from the company.

Visa and residence permit for international teleworkers

Qualified professionals who can prove that they are graduates or postgraduates from universities of recognised prestige, vocational training and business schools of recognised prestige or with a minimum of three years' professional experience may apply for a teleworking permit or visa.

The national of a third State authorised to stay in Spain to carry out remote professional or employment activity for companies located outside national territory, solely using computing, electronic and telecommunications' systems and media, is deemed to be in a situation of residence owing to international teleworking. If carrying out a work activity, the holder of the international teleworking permit may only work for companies located outside national territory. If he carries out a professional activity, the holder of the international teleworking permit will be allowed to work for a company located in Spain, as long as the percentage of said work does not exceed 20 % of his total professional activity

The following requirements must be proven:

- The existence of a real, continuous activity for at least one year of the company or group of companies with which the worker maintains an employment or professional relationship.
- Documentary evidence that the employment or professional relationship can be carried out remotely.
- In the case of an employment relationship, the existence thereof between the worker and the company not located in Spain must be proven for at least the last three months prior to the submission of the application, as well as documentary evidence that said company allows the worker to carry out work activity remotely.
- In the event of the existence of a professional relationship, it must be proven that the worker has a commercial relationship with one or more companies not located in Spain for at least the last three months, as well as documentary evidence that proves the terms and conditions whereunder he is going to carry out the professional activity remotely.

The visa for international teleworking will have a maximum validity of one year, unless the work period is shorter in which case the visa will have the same validity as the latter.

The residence permit will be valid for a maximum of three years unless requested for a shorter work period. The holders of this permit may request its renewal for periods of two years as long as the conditions that gave rise to the right are maintained.

Furthermore, as has already been noted regarding the processing of personal income tax (IRPF), for the purposes of the special tax regime for posted workers (art. 93 LIRPF), the requirement to transfer residence as a result of remote work by electronic means (introduced after the approval of what is known as the Startup Law) will be deemed to have been fulfilled when the party holds this visa and it thus serves as a means of applying, in compliance with the rest of the requirements, certain tax benefits (more favourable income taxation).

In particular, the SEKUENS Agency has created the "Asturias, Nomad Paradise" Programme to boost the attraction of talent to our region. At its website you can obtain information about how to obtain the visa, as well as the tax benefits associated with it, amongst other issues of interest (i.e. Asturias as an ideal place to live or coworking spaces in the region).

General requirements

In addition to the specific requirements set forth, the following conditions must be met for the granting of the residence permit:

- Not being in Spanish territory on an unlawful basis.
- Being over 18 years old.
- Having no criminal record in Spain and in the countries where they have resided during the last five years for crimes provided for under Spanish legislation.
- Not being barred from entering in the territorial space of countries with which Spain has signed an agreement in this regard.
- Having public or private health insurance taken out with an insurance entity authorised to operate in Spain.
- Having sufficient financial resources for yourself and your family members during your period of residence in Spain.
- Paying the fee for processing the permit or visa.

Visas will be issued by the Diplomatic Missions and Consular Offices of Spain.

The processing of residence permits will be carried out by the Large Companies and Strategic Groups Unit electronically and their granting will be incumbent upon the Directorate-General of Migration.

The maximum decision period will be twenty days as from submission of the request. If it is not resolved within said period, the permit will be deemed to have been approved owing to a failure by the administration to respond.

5.11. Equality in the company

All companies are bound by the prohibition of discrimination in employment relations, meaning that all rules, agreements and unilateral decisions of the employer that generate a situation of inequality based on age, disability, sex, racial or ethnic origin, marital status, social status, religion or beliefs, political ideas, sexual orientation and identity, gender expression, sexual characteristics, trade union membership of the worker, kinship ties with people belonging to or related with the company and language within the Spanish State are null and void.

5.11.1. Obligations to guarantee equality between men and women

In order to avoid discrimination against workers, both Organic Law 3/2007 of 22 March on the effective equality of men and women and its implementing regulations have established a series of obligations in the employment area geared towards avoiding inequality of treatment based on gender. To be precise, the following measures have been envisaged:

Equality Plan

Companies with a workforce of more than 50 workers must draw up an equality plan aimed at guaranteeing equal treatment and opportunities in the workplace between men and women. Workers will participate in its preparation through their legal representatives.

The equality plan must contain a set of ordered measures aimed at removing obstacles that prevent or hinder effective equality between men and women in the company. To this end, a prior diagnosis of the company's situation in terms of equality must be carried out in order to subsequently negotiate the measures to correct the shortcomings detected.

Furthermore, measures must be established to prevent sexual harassment and harassment based on gender and it is mandatory to establish specific procedures for its prevention and to channel any complaints or claims that may be made by those who have been subject to it.

Law 4/2023 of 28 February on the effective equality of transgender people and to guarantee the rights of LGBTI people, has established the obligation of companies with more than 50 workers to have a planned set of measures and resources to guarantee real, effective equality for LGBTI people, including an action protocol to address harassment or violence against these people. The law has granted a period of 12 months as from 2 March 2023 to comply with this obligation.

Remuneration Register

In order to avoid gender-based wage discrimination, all companies, regardless of their size, are required to have a remuneration record for their entire workforce, including management staff and senior positions, where salary data will be broken down by sex.

The representation of the workers must be consulted at least ten days in advance prior to the preparation of the register.

Remuneration audit

Companies which implement an equality plan must include a remuneration audit that contains an evaluation of jobs in order to guarantee the principle of equal remuneration for work of equal value.

The remuneration audit sets out to obtain the information required to verify whether the remuneration system of the company, in a cross-cutting, complete manner, complies with the effective application of the principle of equality between men and women with regard to remuneration. It must also allow the definition of the needs to avoid, correct and prevent the obstacles and difficulties which exist or which may occur with a view to ensuring equal pay and to guaranteeing the transparency and monitoring of said remuneration system.

5.11.2. People with disabilities

In order to facilitate the employment insertion of people with disabilities, a quota of 2% of jobs for people with disabilities is established in those companies whose staff has 50 or more workers.

Exceptionally, the company may be exempt from this obligation by applying substitute measures specifically provided for in the applicable regulations.

5.12. Social Security

The Spanish Social Security system is structured into two basic levels of protection: contributory and non-contributory. In turn, within the contributory level there is a General Regime and several special regimes.

5.12.1. The General Social Security Regime

The General Social Security Regime includes employees, as well as directors and managers of companies who perform administration and management duties when they are remunerated to this end or owing to their status as company employees, provided that they do not have effective control thereof.

5.12.2. Special Social Security regimes

- Special Regime for Self-Employed Workers
- Special Regime for Sea Workers
- Special Coal Mining Regime
- Students
- Special Regime for Civil Servants
- Special Regime for the Armed Forces
- Special Regime for Officials at the service of the Administration of Justice.

5.12.3. Contributions to the General Social Security Regime

The employer is obliged to pay into the General Social Security Treasury those contributions which pertain to both the social security contribution paid by it as well as the other paid by the worker, which must be deducted from his remuneration.

The settlement of these contributions must be carried out electronically through the RED system by means of direct settlement.

Social Security contributions must be paid within the month following the month in which they accrue. Payment of contributions outside the established deadlines will result in the application of interest and surcharges.

Calculation of contributions

The amount to be paid to the General Treasury for Social Security will be calculated based on the contribution base and the contribution rate.

The contribution base for contingencies is made up of the total remuneration, whatever its form or denomination, which, on a monthly basis, the worker is entitled to receive due to the work performed as an employee. However, minimum and maximum contribution bases are determined annually, with those pertaining to 2023 having been set out below:

CONTRIBUTION	PROFESSIONAL CATEGORIES	MINIMUM BASES EUROS/MONTH	MAXIMUM BASES EUROS/MONTH
1	Engineers and Graduates. Senior management staff not included under article 1.3.c) of the Workers' Statute	€ 1,759.50	€ 4,495.50
2	Technical Engineers, Experts and Qualified Assistants	€ 1,459.20	€ 4,495.50
3	Administrative and Workshop Managers	€ 1,269.30	€ 4,495.50
4	Unqualified Assistants	€ 1,260.00	€ 4,495.50
5	Administrative Officers	€ 1,260.00	€ 4,495.50
6	Junior Officers	€ 1,260.00	€ 4,495.50
7	Administrative assistants	€ 1,260.00	€ 4,495.50
		MINIMUM BASES EUROS/DAY	MAXIMUM BASES EUROS/DAY
8	First and second officers	€ 42.00	€ 149.85
9	Third-class officers and Specialists	€ 42.00	€ 149.85
10	Labourers	42.00	149.85
11	Workers aged under eighteen, regardless of their professional category	42.00	149.85

The contribution rate is the percentage which, applied to the contribution base, results in the contribution or amount payable. The applicable rates during 2023 are set out below:

TIPOS DE COTIZACIÓN (%)

CONTINGENCIES	COMPANY	EMPLOYEES	TOTAL
Common	23.60	4.70	28.30
Overtime Force Majeure	12.00	2.00	14.00
Remaining Overtime	23.60	4.70	28.30
Intergenerational Equity Mechanism	0.5	0.1	0.6

Fixed-term contracts for a period of less than 30 days will have an additional contribution payable by the employer which will be paid upon completion, equivalent to multiplying by 3 the contribution resulting from applying the general rate of contribution payable by the company to the minimum daily contribution base of RGSS group 8 for Common Contingencies. During 2023, €29.74. This additional contribution will not apply to replacement contracts.

UNEMPLOYMENT	COMPANY	EMPLOYEES	TOTAL
General Rate: Indefinite hiring, including indefinite part-time and permanent seasonal contracts, fixed-term contracts in the form of alternating work-study contracts, training to obtain appropriate professional internships, replacement contracts, substitution contracts and contracts, of whatsoever type, carried out with people who have a recognised degree of disability of no less than 33%.	5.50	1.55	7.05
Fixed-term contract Full Time	6.70	1.60	8.30
Fixed-term contract Part time	6.70	1.60	8.30

	COMPANY	EMPLOYEES	TOTAL
VOCATIONAL TRAINING	0.60	0.10	0.70

	COMPANY	EMPLOYEES	TOTAL
FOGASA (Wage Guarantee Fund)	0.20		0.20

The contribution for professional contingencies will be the exclusive responsibility of the employer. The contribution base for professional contingencies will be calculated by adding to the contribution base for common contingencies the amount that would have been paid to

the worker for overtime. Said amount will be subject to the premium rates set out in Additional Provision 4 of Law 42/2006 of 28 December on General State Budgets for 2007 (according to the wording afforded by Law 42/2006 of 28 December on General State Budgets for 2007).

The Social Security contribution for training contracts will consist of a single monthly contribution distributed as follows:

a. When the monthly contribution base for common contingencies does not exceed the minimum monthly base, the following amounts will be contributed:

ITEM	COMPANY	EMPLOYEE	TOTAL
For Common Contingencies	€ 51.06	€ 10.18	€ 61.24
Due to Occupational Accidents and Diseases	IT (Temporary Disability) €3.93 IMS (Disability, Death and Survival) €3.10		€ 7.03
Unemployment	€ 69.30	€ 19.53	€ 88.83
Wage Guarantee Fund	€ 3.88		€ 3.88
Vocational Training	€ 1.90	€ 0.25	€ 2.15

b. When the monthly contribution base for common contingencies exceeds the minimum monthly base, the single contributions foreseen in section a) will accrue the contribution resulting from applying to the amount on which the contribution base exceeds the minimum base, the ordinary rates of contributions.

5.13. Applicable Legislation

- Spanish Constitution.
- Royal Legislative Decree 2/2015, of October 23, approving the Consolidated Text of the Workers' Statute Law.
- Royal Decree-Law 17/1997, of March 4, on labor relations.
- Law 15/2022, of July 12, comprehensive for equality of treatment and non-discrimination.
- Law 3/2023, of February 28, on Employment.
- Law 14/1994, of June 1, regulating temporary employment agencies.
- Royal Decree 417/2015, of May 29, approving the Regulation of temporary employment agencies.
- Royal Decree 1543/2011, of October 31, regulating non-labor internships in companies.
- Organic Law 11/1985, of August 2, on Trade Union Freedom.
- Organic Law 3/2007, of March 22, for effective equality between women and men.
- Law 14/2013, of September 27, supporting entrepreneurs and their internationalization.

- Law 456/1999, of November 29, on the posting of workers within the framework of a transnational service provision.
- Royal Decree 901/2020, of October 13, regulating equality plans and their registration, amending Royal Decree 713/2010, of May 28, on the registration and deposit of collective labor agreements.
- Royal Decree 902/2020, of October 13, on equal pay between women and men.
- Royal Decree 1561/1995, of September 21, on special working hours.
- Royal Decree 2001/1983, of July 28, on the regulation of working hours, special hours, and breaks.
- Royal Decree 2720/1998, of December 18, developing Article 15 of the Workers' Statute on fixed-term contracts.
- Royal Decree 1483/2012, of October 29, approving the Regulation of collective dismissal procedures and suspension of contracts and reduction of working hours.
- Royal Decree 1484/2012, of October 29, on economic contributions to be made by profitable companies carrying out collective dismissals affecting companies with fifty or more employees.
- Law 13/1982, of April 7, on the Social Integration of Disabled Persons.
- Royal Decree 27/2000, of January 14, establishing exceptional alternative measures to comply with the 2% quota for disabled workers in companies with 50 or more employees.
- Royal Legislative Decree 1/2013, of November 29, approving the Consolidated Text of the General Law on the Rights of Persons with Disabilities and their Social Inclusion.
- Royal Decree 1382/1985, of August 1, regulating the special employment relationship of high-level management personnel.
- Law 20/2007, of July 11, on the Statute of Autonomous Work.
- Royal Legislative Decree 8/2015, of October 30, approving the consolidated text of the General Social Security Law.
- Royal Decree 84/1996, of January 26, approving the General Regulation on the registration of companies, affiliation, registration, deregistration, and data variations of workers in Social Security.
- Royal Decree 1415/2004, of June 11, approving the General Regulation of Social Security Collection.
- Order PCM/74/2023, of January 30, developing the legal rules for Social Security contributions, unemployment, protection for cessation of activity, Salary Guarantee Fund, and vocational training for the year 2023.
- Royal Decree 2064/1995, of December 22, approving the General Regulation on Contribution and Settlement of other Social Security Rights.
- Law 31/1995, of November 8, on the prevention of occupational risks.
- Royal Decree 39/1997, of January 17, approving the Regulation of Prevention Services.
- Royal Legislative Decree 5/2000, of August 4, approving the consolidated text of the Law

on infractions and sanctions in the social order.

- Royal Decree 928/1998, of May 14, approving the General Regulation on procedures for imposing sanctions for social order offenses and for settlement proceedings of Social Security contributions.

- Royal Decree 99/2023, of February 14, establishing the minimum interprofessional salary for 2023.

- Law 28/2022, of December 21, on the promotion of the ecosystem of emerging companies (Startups Law).

- Law 4/2023, of February 28, for the effective equality of transgender people and for the guarantee of the rights of LGBTI people.

- Law 42/2006, of December 28, on General State Budgets.

- Royal Decree-Law 5/2023, of June 28, adopting and extending certain measures in response to the economic and social consequences of the War in Ukraine, supporting the reconstruction of La Palma Island and other situations of vulnerability; transposing European Union Directives on structural changes to commercial companies and reconciliation of family and professional life for parents and caregivers; and implementing and fulfilling European Union law.

investasturias
the green & kind land

SEKUENS | Agencia de Ciencia, Competitividad Empresarial e Innovación del Principado de Asturias

ontier