NATIONAL EDUCATION SYSTEM

The Spanish education system from 6-16 is compulsory and for free in the public schools, but we have also private schools and concerted schools that are half private and half public that are less expensive that the private ones.

Spain has become a host country, which must be taken into account, if we wish to promote a multicultural, integrative school system.

The Spanish education system offers the following types of education: Infant Education, Primary Education, Compulsory Secondary Education, High School, Vocational Training, Language Studies, Art Studies, Sport Studies, Adult Education, and University Education

Infant school education (from zero to six years) is not compulsory and includes two stages: the first from zero to three years old; and the second from three to six years old. The majority of children start their schooling in the second cycle (between the age of three and six years), which is free of charge in public schools and government-assisted private schools.

At this stage, the schools must adopt the relevant measures for students with special educational requirements.

The **Primary Education and the Compulsory Secondary Education** form part of the basic education which is free in public schools and government-assisted private schools, and compulsory for everyone. The two stages cover ten years of schooling and are normally carried out between the ages of six and sixteen, the minimum legal working age, although the student has the right to remain in the ordinary regime following the basic education system until the age of eighteen in a number of different circumstances: remaining for more than one year in the same school year, joining the Spanish education system at a later age or coming from an education system in another country.

Secondary education is divided into Compulsory Secondary Education and Further Secondary Education. The latter includes the Baccalaureate, Intermediate Vocational Training, Intermediate professional training in Fine Arts and Design and Intermediate Sports Training.

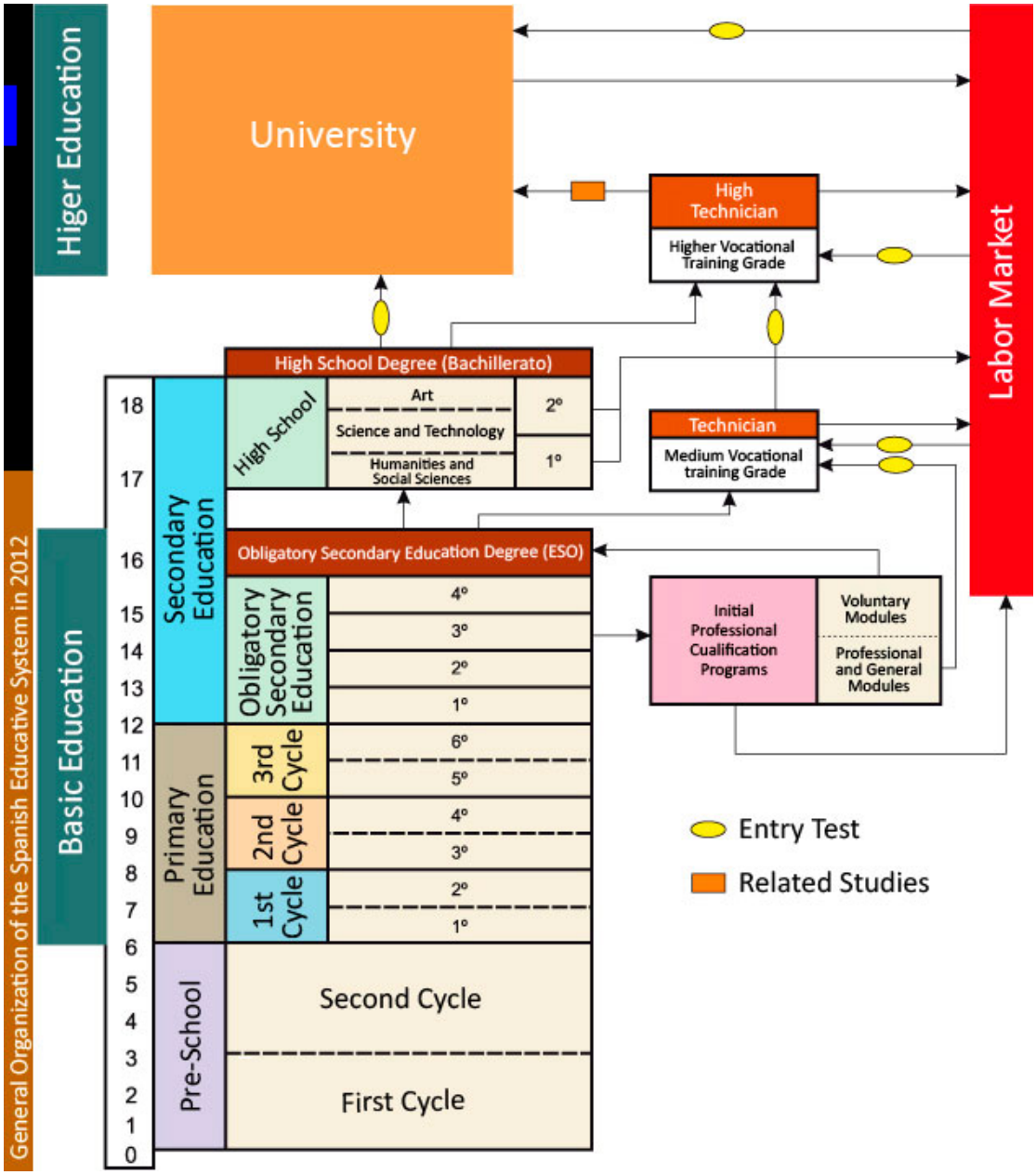
University Education, Higher Arts Education, Higher Level Vocational Training make up the higher education stage.

Lastly, language classes, art and sport education are considered as special education systems.

In addition, in Spain, the Autonomous Regions have extensive powers for the development and implementation of the basic national legislation on education, and are able to establish or supplement certain curricular elements depending on the type of subject (content, assessment criteria, assessable learning criteria, etc.), establish their own subjects ("freely definable at regional level"; including, the co-official language and literature in those Autonomous Regions with a co-official language), establish school hours within the limits established under the basic national legislation,

etc. In addition, the authority of the Autonomous Regions as regards education covers many areas relating to the creation of education centres, the offer of places and the acceptance of students, the provision of resources, training of teachers, and attention for students with special educational needs, etc.

Educational centres in the autonomous regions of Ceuta and Melilla and Spanish education centres abroad are managed directly by the Ministry of Education, Culture and Sport.



Vocational Training

Vocational training (*formación profesional/FP*), traditionally taken by pupils who failed to achieve the standards required to study for the baccalaureate (*bachillerato*) and long discredited as only for those who aren't bright enough to pursue an academic career.

It has recently been given a higher status in an attempt to foster interaction between educational establishments and the labour market, which is of vital importance to Spain's economic future. In particular, new vocational training courses have been introduced, enabling successful pupils to take specialist baccalaureate courses and proceed to higher education.

Vocational training consists of cycles of between 1,300 and 2,000 teaching hours depending on the profession. The first phase of *FP* (*grado medio*) is open to pupils who have been awarded a *graduado en educación secundaria* certificate (see above) and wish to opt for vocational training rather than study for the baccalaureate.

The second phase (*grado superior*) is open to pupils who have passed the baccalaureate or the *examen de prueba de acceso a formación profesional*, which includes subjects from the baccalaureate.

FP pupils divide their time between school studies and practical on-the-job training in commerce or industry, where they spend about 25 per cent of their learning time. Vocational training is free for most pupils, whether it takes place in a public centre or a private institution, as the latter are financed by the state (but employ their own teachers and have different rules from state centres). In recent years, emphasis has been placed on IT and telecommunications skills and EU languages, particularly English and German.

Pupils who complete a *grado medio* course receive a 'technical specialist' (*técnico especialista*) certificate and those who complete a *grado superior* course receive a 'superior technical' (*técnico superior*) certificate. Holders of the latter certificate may continue their studies at university

Foring students:

Whether you're planning a short stay in Spain or will be in the country for an extended period studying, it is essential that you understand the various Visa and entry requirements needed to access legal entry into the country. This information is designed to help you understand the process of obtaining a Visa, if it is needed, and additional information important to your departure to the country.

If you are coming to Spain from another country in Europe, a passport or Visa will never be required for entry into the country. If you are coming from a non-European country and plan to stay for a period of three months or longer a passport is required to obtain. The passport must be valid for a period of 90 days after the length of the planned stay in Spain. Students coming from the United States do not need a Visa for a stay of less than 90 days.

Applying for Passport/Visa

Apply for a passport and Visa, when needed, as soon as possible. It can take several weeks to process the application, and you do not want to be ready to go yet still waiting on this information to arrive.

To apply you will need to complete paperwork with the Spanish Embassy or with the Consulate in your country. You are required to have a few pieces of information available when you are applying for a Visa into Spain. Those things are:

- Proof of attendance at a university in Spain
- Obtain a passport, if you do not already have one, and ensure that it is updated

- Completed application
- Photo ID/Driver's License
- Birth Certificat

Do keep in mind there are fees associated with obtaining a passport as well as A Visa. These fees must be paid at the same time of submitting the application. Costs will vary. You also need to make sure that your passport contains a number of blank pages; it is recommended that at least two to three pages be available.

Only those who are attending college on a full-time basis will be able to keep their visa.

For those who live in the Schengen area, the below mentioned documents are required for Spain visa applications:

- Completed visa application form
- Two passport photographs
- National passport and one copy of the passport
- Original resident visa
- Confirmation letter from your health insurance stating coverage and one copy of that
- Proof of group travel or hotel booking in Spain or airline reservation for Spain and one copy of that
- Closed round-trip or tour ticket
- Current bank statement and one copy
- A reference letter from your employer or education institution
- Document certifying the existence of commercial, industrial, or other
- Visa fees for Spanish Visa.

From the date the application is submitted it takes a maximum of 15 days for visa application process, however, the period can extend to 30 days for specific cases. The visa fee is 60 Euros and is payable to consulate of Spain. This fee is non-refundable, even if the person didn't fill the visa application properly. There is separate visa for students as well. This is required for those who are US citizens. The U.S. citizens application must notarize by an authorized person and submitted in person.

Documents required for Student Visa are:

1. 2 Schengen Application forms dully filled out and signed.
2. The passport must be valid for the intended period of your stay in Spain with at least one blank page to affix the visa.
3. Also provide either of the following:

    - US drivers license
    - US State ID card
    - Current student ID

4. Two recent photos passport size with a white background. Staple one photo on each of the application forms.
5. Letter of acceptance as a full time student from Spain's University/School or US program indicating the name, address and registration number of the school with Spain's Department of Education; full payment of all of the costs of tuition, duration of the program, subjects of the study and hours of study per week, which must be no less than 20.

6. Health Insurance (only the original form will be accepted): International insurance coverage for health/accident with a minimum coverage equal to 30,000 EUR during the planning period of stay in Spain (or its equivalency in dollars). This is in lieu of the EHC.
7. Proof of financial means during your stay: You should provide one of the following:

    - Letter from the University or School in Spain or in the USA assuming full financial responsibility during your stay
    - Proof of financial aid or scholarship for at least $1,000 per month for room and board
    - Notarized letter from your parents or legal guardians assuming full financial responsibility for at least $1,000 per month for room and board.
    - Personal bank account statements showing at least $1,000 per month of stay.

Do keep in mind that other items may be required, and it is always a good idea to check with the Embassy before your planned departure to ensure that you have met all of the requirements to travel abroad into the country of Spain.

With this information you can ensure that you have properly met all of the Visa and entry requirements in Spain and will be able to freely go into the country to attain your education.

Please consult the Embassy of Spain in your country for the updated Spain Visa requirements!

Resources:

- Spain Visa Types, Requirements, Application & Guideline
- Spain Visa FAQs

INCLUSION POLICY IN THE NATIONAL EDUCATION SYSTEM OF SPAIN

The inclusion policy is promoted for all vulnerable groups of student population. **Intercultural Education** concerns the structuring of relations of different cultural groups with the aim to lift inequality and social exclusion. It sets the framework for harmonious and effective integration in the general education system of students with educational, social and cultural particularities. The objectives of Intercultural Education are pursued by means of the following:

- the registration of children from different cultural backgrounds in schools along with native children,
- the reinforcement of the school's democratic function based on the respect for democratic principles and children's rights,
- the drafting of suitable school programmes, school books and teaching material,
- tackling the discriminations caused by cultural differences, xenophobia and racism,
- supporting measures and structures in favor of the educational and social inclusion of children of migrant background in a framework of equity and respect for their cultural identity.
- suitable educational programmes and actions of intercultural aspects which address all members of the educational community.

NATIONAL HEALTH SYSTEM IN SPAIN

The **Spanish National Health System** (Spanish: *Sistema Nacional de Salud*, **SNS**) is the agglomeration of public healthcare services that has existed in Spain since it was established through and structured by the *Ley General de Sanidad* (the "General Health Law") of 1986. Management of these services has been progressively transferred to the distinct autonomous communities of Spain, while some continue to be operated by the National Institute of Health Management (*Instituto Nacional de Gestión Sanitaria*, INGESA), part of the Ministry of Health and Social Policy (which superseded the Ministry of Health and Consumer Affairs—*Ministerio de Sanidad y Consumo*—in 2009). The activity of these services is harmonized by the Interterritorial Council of the Spanish National Health Service (*Consejo Interterritorial del Servicio Nacional de Salud de España*, CISNS) in order to give cohesion to the system and to guarantee the rights of citizens throughout Spain.

Article 46 of the *Ley General de Sanidad* establishes the fundamental characteristics of the SNS:

- a. Extension of services to the entire population.
- b. Adequate organization to provide comprehensive health care, including promotion of health, prevention of disease, treatment and rehabilitation.
- c. Coordination and, as needed, integration of all public health resources into a single system.
- d. Financing of the obligations derived from this law will be met by resources of public administration, contributions and fees for the provision of certain services.
- e. The provision of a comprehensive health care, seeking high standards, properly evaluated and controlled

The General Health Law of 1986 (*Ley 14/1986 General de Sanidad*) was formulated on two bases. First, it carries out a mandate of the Spanish Constitution, whose articles 43 and 49 establish the right of all citizens to protection of their health. The law recognizes a right to health services for all citizens and for foreigners resident in Spain.

Second, Title VIII of the Constitution confers upon the autonomous communities broad purview in matters of health and health care. The autonomous communities have first-order importance in this area, and the law permits devolution of these functions from the central government to the autonomous communities, in order to provide a health care system sufficient for the needs of their respective jurisdictions. Article 149.1.16 or the Constitution, a further basis for the present law, establishes substantive principles and criteria that allow general and common characteristics to be consistent throughout the new system, providing a common basis for health services throughout Spanish territory.

The administrative device set up by the law is the National Health System. The presumption underlying the adopted model is that in each autonomous community, authorities are adequately equipped with necessary territorial perspective, so that the benefits of autonomy do not conflict with the needs of management efficiency.

The National Health System is thus conceived as the set of health services of the Autonomous Communities properly coordinated.[4]

Thus, the various health services fall under the responsibility of the respective autonomous communities, but also under basic direction and coordination by the central state. The respective health services of the autonomous communities would gradually realize a transfer of health resources from the central government to the autonomous communities.

Law of Cohesion and Quality (2003

The General Health Law was complemented in 2003 by the Law of Cohesion and Quality of the National Health System (*Ley 16/2003 de cohesión y calidad del Sistema Nacional de Salud*), which maintained the basic lines of the General Health Law, but modified and broadened the articulation of that law to reflect existent social and political reality. By 2003, all of the autonomous communities had gradually assumed purview in matters of health and had established stable models to finance the assumed purview. Meanwhile, in the 17 years since the original law, Spanish society had undergone many cultural, technological and socioeconomic changes that affected people's ways of life and affected the country's patterns of disease and illness. These posed new challenges to the National Health System.

Therefore, the 2003 law establishes coordination and cooperation of public health authorities as a means to ensure citizens the right to health protection, with the common goal of ensuring equity, quality and social participation National Health System. The law defines a core set of functions common to all of the autonomous health services. Without interfering with the diversity of forms of organization, management and services inherent in a decentralized system, it attempts to establish certain basic, common safeguards throughout the country. This law attempts to establish collaboration of public health authorities with respect to benefits provided, pharmacy, health professionals, research, health information systems, and the overall quality of the health system.

Toward these ends, the law created or empowered several specialized organs and agencies, all of which are open to the participation of the autonomous communities. Among these are the Agency of Evaluation of Technologies (*Agencia de Evaluación de Tecnologías*, Spanish Agency of Medicines and Medical Devices (*Agencia Española de Medicamentos y Productos Sanitarios*), the Human Resources Committee (*Comisión de Recursos Humanos*), the Committee to Assess Health Research (*Comisión Asesora de Investigación en Salud*), the Charles III Institute of Health (*Instituto de Salud Carlos III*), the Institute of Health Information (*Instituto de Información Sanitaria*), the Quality Agency of the National Health System (*Agencia de Calidad del Sistema Nacional de Salud*) and the Observatory of the National Health System (*Observatorio del Sistema Nacional de Salud*).

The basic organ of cohesion is the Interterritorial Council of the Spanish National Health Service (*Consejo Interterritorial del Servicio Nacional de Salud de España*), which has great flexibility in decision making, as well as mechanisms to build consensus and to bring together the parties taking such decisions. A system of inspection, the *Alta Inspección*, assures that accords are followed.[5]

Royal Decree-Law of Urgent Measures to Guarantee the Sustainability of the Sistema Nacional de Salud and Improve the Quality and Security of its Prestations (2012)

The Royal Decree-Law 16/2012[6] was introduced on April 20, 2012. It puts into law severe cuts in the Spanish National Health System, including the following:

- Refusal to give assistance to unregistered foreigners (in effect from September 1, 2012). This hasn't been applied by all the comunidades autónomas.
- Increase of the percentage of medicines paid by the user:[7]
    - Senior citizens didn't pay for medicines before the reform, but now they pay 10% (limited to €8/month if their income is ≤€18,000 a year, €18/month if their income is >€18,000 and ≤€100,000 a year, or €60/month if their income is >€100,000 a year).
    - Workers now pay 40% if their income is ≤€18,000 a year, 50% if their income is >€18,000 and ≤€100,000 a year, or 60% if their income is >€100,000 a year.

Governing agencies

Ministry of Health and Social Policy

The Ministry of Health and Social Policy develops the policies of the Government of Spain in matters of health, in planning and delivery of services, as well as exercising the purview of the General Administration of the State to assure citizens the right to protection of their health. The ministry has its headquarters on the Paseo del Prado in Madrid, across the street from the Museo del Prado.

The Royal Decree 1041/2009 of 29 June lays out the basic organic structure of the Spanish Ministry of Health and Social Policy. From the date of that decree, the new ministry assumed the functions of, and superseded the former Ministry of Health and Consumption (*Ministerio de Sanidad y Consumo*) and Secretary of State for Social Policy, Family, and Attention to Dependency and Disability (*Secretaría de Estado de Política Social, Familia y Atención a la Dependencia y a la Discapacidad*).

The objective of this reorganization is to reinforce the role of the single ministry as the instrument of cohesion for the National Health System (SNS), adding to the portfolio of the Secretary General of Health purview in matters of the quality of the SNS by adding to it the Agency of Quality of the National Health System (*Agencia de Calidad del Sistema Nacional de Salud*) and the General Directorate of Advanced Therapies and Transplants (*Dirección General de Terapias Avanzadas y Trasplantes*).[8]

Interterritorial Council of the Spanish National Health Service



Childhood vaccination calendar, promoted by the CISNS.

The General Health Law of 1986 created the Interterritorial Council of the Spanish National Health Service (*Consejo Interterritorial del Servicio Nacional de Salud*, CISNS) as the organ of general coordination in matters related to health between the central State and the autonomous communities who were given authority in health matters under that law. It is jointly composed, and coordinates the basic lines of health policy in matters affecting contracts; acquisition of health and pharmaceutical products, as well as other related goods and services; as well as basic health personnel policies.

The 2003 Law of Cohesion and Quality of the SNS introduced significant changes in the composition, functioning, and purview of the CISNS. Under this law, the CISNS functions variously as a plenary body, by delegated committees, through technical commissions, and through work groups. It meets as a plenary body at the initiative of its president or at the initiative of one-third of its members; plenary meetings occur at least four times a year. To some extent, this is a formality: resolutions from CISNS commissions are typically adopted by consensus. Cooperation agreements to conduct joint health actions are formalized in CISNS agreements.

Under the Law of Cohesion, CISNS functions mainly through the adoption of and compliance with joint accords, through the political use of the plenary sessions, with each member making an uncompromising defense of the interests of its region.

Presentations, committees, and working groups have been very important, some more than others. Important committees include:[9]

- Public Health Committee (*Comisión de Salud Pública*)
- Permanent pharmacy committee (*Comisión permanente de farmacia*)
- Scientific-technical committee of the National Health System (*Comisión científico-técnica del sistema Nacional de Salud*)
- Committee to monitor the health cohesion fund (*Comisión de seguimiento del fondo de cohesión sanitaria*)
- Permanent committee on insurance, funding, and benefits (*Comisión permanente de aseguramiento, financiación y prestaciones*)
- Committee against gender violence (*Comisión contra la violencia de género*)
- Transplant committee (*Comisión de trasplantes*)

Articles 69, 70 and 71 of the Law of Cohesion regulate the principal functions of the Interterritorial Council of the SNS. The principal aspects of the Interterritorial Council are:

The Interterritorial Council is constituted by the Minister of Health and Consumer Affairs [now of Health and Social Policy], who holds its presidency, and by the Councilors with purview over matters of health of the autonomous communities. The vicepresidency of the body will be fulfilled by one of the Councilors with purview over matters of health of the autonomous communities, elected by all of the Councilors who make up the body.[10]

The CISNS will come to know, debate among other things, and, as appropriate, make recommendations on the following matters:

- a) The development of the portfolio of services corresponding to the Catalog of Services of the National Health System, as well as its actualization.
- b) The establishment of health services complementary to the basic services of the National Health System on the part of the autonomous communities.

- c) Minimal guarantees of safety and quality for the authorization of the opening and placing into function of the health centers, services and establishments.
- d) The general and common criteria for the development of collaboration between pharmacy offices.
- e) The basic criteria and conditions of the convocations of professionals to assure their mobility throughout the State.
- f) Declaration of the necessity to realize coordinated actions in matters of public health to which this law refers.
- g) General criteria for the public financing of medicines, medical products and their variables.
- h) Establishment of criteria and mechanisms in order to guarantee at all times the financial sufficiency of the system.



Map of the autonomous communities of Spain.

The prior functions shall be exercised without prejudice to the legislative purview of the Cortes Generales and, as appropriate, the norms of the General Administration of the State; likewise the normal developmental, executive and organizational purview of the autonomous communities.[11]

Purview of the autonomous communities in matters of health

Article 41 of the General Health Law establishes that:

- The autonomous communities exercise the purview assumed in their statutes [of autonomy] and those that the state transfers to them or, as appropriate, delegates to them.
- The public policies and actions foreseen in this Act which are not expressly reserved for the state will be deemed to have been delegated to the autonomous communities.[12]

The State finances, through general taxes, all health benefits and a percentage of pharmaceutical benefits. This tax is shared among the several autonomous communities according to various sharing criteria now that the communities are responsible for health in their respective territories.

Each year the CISNS, after deliberation, establishes the portfolio of services covered by the National Health System, which is published by a Royal Decree of the Ministry of Health. Each autonomous community then establishes its respective portfolio of services, which includes at least the service portfolio of the National Health System.

Purview of local governments in matters of health

Article 42 of the General Health Law sets out that *ayuntamientos*—municipal governments—have the following responsibilities with respect to health, without prejudice to the purview of other public administrative bodies:

- a) Health control of the environment: air pollution, water supply [and water quality], wastewater treatment, urban and industrial residue.
- b) Health control of industries, activities and services, transport, noise and vibrations.
- c) Health control of buildings and places of human residence or gathering, especially of food centers, hairdressers, saunas and centers of personal hygiene, hotels and residential centers, schools, tourist campsites and areas of physical activity for sports and recreation.
- d) Health control of perishable food distribution and supply, beverages and other products directly or indirectly related to human use or consumption, such as means of transport.
- e) Health control of cemeteries and mortuary health policy.[13]

Territorial organization

As a consequence of the decentralization contemplated by the Spanish Constitution, each autonomous community has received adequate transfers to create a Health Service, the administrative structure that manages all of the centers, services and establishments of the community itself, as well as its deputations, municipal governments, and whatever other territorial administrations fall within that community. The Law of Cohesion establishes the Interterritorial Council (CISNS) as the organ of coordination and cooperation of the SNS.

In the autonomous cities of Ceuta and Melilla the corresponding health services are provided by the National Institute of Health Management, INGESA.

Autonomous community	Royal Decree constituting the Autonomic Health Service[14]	Identification of the Autonomic Health Service	Logo	Population served[15]
Catalonia	1517/1981, 8 July	Servei Català de Salut (CatSalut)		7,467,423
Andalusia	400/1984, 22 February	Servicio Andaluz de Salud (SAS)		8,285,692
Basque Country	1536/1987, 6 November	Osakidetza		2,155,546
Valencian Community	1612/1987, 27 November	Agència Valenciana de Salut		5,094,675
Galicia	1679/1990, 28 December	Servizo Galego de Saúde (SERGAS)		2,794,796

Navarre	1680/1990, 28 December	Servicio Navarro de Salud-Osasunbidea		629,569
Canary Islands	446/1994, 11 March	Servicio Canario de la Salud (SCS)	100px	2,075,968
Asturias	1471/2001, 27 December	Servicio de Salud del Principado de Asturias (SESPA)		1,085,289
Cantabria	1471/2001, 27 December	Servicio Cántabro de Salud (SCS)		582,138
La Rioja	1473/2001, 27 December	Servicio Riojano de Salud		321,702
Region of Murcia	1474/2001, 27 December	Servicio Murciano de Salud (SMS)		436,870
Aragon	1475/2001, 27 December	Servicio Aragonés de Salud (SALUD)		1,326,918
Castile-La Mancha	1476/2001, 27 December	Servicio de Salud de Castilla-La Mancha (SESCAM)		2,081,313
Extremadura	1477/2001, 27 December	Servicio Extremeño de Salud (SES)		1,102,410
Balearic Islands	1478/2001, 27 December	Servei de Salut de les Illes Balears (IB-SALUT)		1,071,221ae
Community of Madrid	1479/2001, 27 December	Servicio Madrileño de Salud (SERMAS)		6,271,638
Castile and León	1480/2001, 27 December	Sanidad Castilla y León (SACYL)		2,553,301

Health coverage in Spain

Under Chapter III of the 1978 Spanish Constitution, all Spanish citizens are beneficiaries of public health services. Concretely, it establishes that:

- Article 39: The public powers assure social, economic and juridical protection of the family.
- Article 43: The right to health protection is recognized. It is the responsibility of public authorities to organize and act as guardian over public health through preventive measures and the provision of necessary services. The Law will establish the rights and duties of all in this respect. The public powers will promote health education, physical education and sports.
- Article 49. The public powers will bring into existence a policy of prevention, treatment, rehabilitation and integration of those with physical, sensory or psychological disabilities.[16]

Further, the Organic Law 4/2000 (*Ley Orgánica 4/2000*) establishes the rights and liberties of foreigners resident in Spain. Its effect on the healthcare provision can be seen in the following articles:

- Article 3. Foreigners will enjoy in Spain, in equal conditions with the Spanish, the rights and liberties recognized in Title I of the Constitution and in the laws that develop it, in terms established in this Organic Law.
- Article 10. Foreigners will have the right to engage in remunerated activity in self-employment or working for others, such as access to the Social Security System, in terms foreseen in this Organic Law and in the dispositions that develop it.
- Article 12. Foreigners who are registered in Spain in the municipality in which they are habitually resident have the right to health services on the same conditions as the Spanish. Foreigners who are in Spain have the right to urgent health services in the event of contracting severe illness or having an accident, whatever may be the cause, and the continuity of this care until the time of discharge. Foreign minors of less than 18 years who are in Spain have the right to health care on the same conditions as the Spanish. Pregnant foreigners who are in Spain have the right to health care during the pregnancy, while giving birth, and *post partum*.[17]

Financing of the health system

Article 10 of the Law of Cohesion establishes that the financing of the Spanish health system is the responsibility of the autonomous communities in conformity with the accords of transfer and the current system of autonomic financing, notwithstanding the existence of a third party liable to pay. Sufficient financing of services is determined by the resources assigned to the autonomous communities in conformity to what is established in the laws of autonomic financing.

Inclusion of a new service in the catalog of services of the National Health System is accompanied by an economic memo that contains the positive or negative financial impact it is expected to imply. This memo is brought up to the Council of Fiscal Policy and Finance for analysis and approval as to whether to proceed.

Fairness in financing

Prior to 1986, public financing of health care occurred mostly through highly regressive payroll taxes. In 1986, the law that established the Spanish National Health System also shifted financing toward progressive general taxes and away from payroll taxes.[18] In a 2000 report, the World Health Organization ranked Spain 26th of 191 countries in its fairness in financing.[19]

In 1999, reform to income tax deductions allowed high income earners to deduct more for private insurance. Although this reform was intended to decrease overconsumption of health care services, it had the side effect of more regressive financing of public health services. Nevertheless, that same year payroll taxes were completely phased out while higher indirect taxes (on excise goods such as alcohol and tobacco) were earmarked for health care.[20]

Functional organization

Individual health card

Article 57 of the Law of Cohesion establishes that citizens' access to health services will be facilitated by use of an individual health card (*tarjeta sanitaria individual*), as the administrative document that accredits its holder and provides certain basic data.

In order to best facilitate collaboration, quality, and continuity of services, the each card includes a standardized form of basic identification data for the holder, and indicates in which autonomic health service the person is enrolled. In particular, the cards incorporate a digital form of this information; health facilities throughout Spain have appropriate equipment to read the digital information from the cards. A cardholder should thereby be able to access all the services of all relevant health professionals throughout the country.

Clinical history

A patient's clinical history is a medical-legal document that arises from the interactions between health professionals and their clients. From a medical and legal point of view, the clinical history is the only document valid to track this history of interactions. In primary care, where methods of health promotion are important, the clinical history document is sometimes known as a "health history" (*historia de salud*) or "life history" (*historia de vida*).

Clinical histories in the SNS

The Clinical History of the [Spanish] National Health System (*Historia Clínica Digital del Sistema Nacional de Salud*, HCDSNS) is intended to guarantee citizens and health professionals access to whatever clinical information is relevant for medical care of a particular patient. This history should be available at all authorized locations, but nowhere else: except as needed for treatment, the information is considered confidential and access is restricted.[21]

Health Areas

The term "Health Area" (**Área de Salud**) refers to an administrative district that brings together a functional and organizational group of health centers and primary care professionals. A Health Area may be exclusively focused on primary care or may include specialists as well. Some autonomous communities use different term, such as Direction of a sector (*Dirección de sector*), or of a comarca, district, department, or other territorial unit used in that autonomous community.[22]

Basic Health ZonesAlthough the autonomous communities differ among themselves in layering subdivisions of their health areas, all eventually come down to a Health Zone (*Zona de Salud*) or Basic Health Zone (*Zona Básica de Salud*) as the unit for a primary health care team. In Andalusia, for example, each existing Basic Health Zone takes care of a population between 5,000 and 20,000 inhabitants. The Basic Health Zone is served by a single general hospital and specialists' center.[23]

Primary Care

Article 12 of the Law of Cohesion establishes the concept of "primary care," the basic level of patient care that guarantees the comprehensiveness and continuity of care throughout the patient's life, acting as manager and coordinator of cases and regulator of issues. Primary care includes health promotion, health education, prevention of illness, health care, maintenance and recuperation of health, as well as physical rehabilitation and social work. Primary health care includes service provided either on-demand, scheduled, or urgently, both in the clinic as well as in the patient's home.

Specialized care

Article 13 of the Law of Cohesion regulates characteristics of health care offered in Spain by medical specialists, which is provided at the request of primary care physicians. This may be in-patient hospital care or out-patient consultation at specialist centers or day hospitals. It includes care, diagnosis, therapy, rehabilitation and certain preventive care, as well as health promotion, health education and prevention of illness whose nature makes it appropriate to handle at this level. Specialized care guarantees the continuity of integrated patient care once the capabilities of primary care have been exhausted and until matters can be returned to that level. Insofar as patient condition allows, specialized care is offered in out-patient consultation and in day hospitals. As of 2010, Spain recognizes fifty distinct medical specialties.[24]

Social-health care

Article 14 of the Law of Cohesion defines social-health care (*atención sociosanitaria*) as the combination of care for those patients, generally those with a chronic illness, whose would benefit from the simultaneous and synergistic provision of health services and social services to increase their personal autonomy, palliate their limitation or hardships, and facilitate their social reinsertion. This group includes:

- a) Longterm health care.
- b) Health care connected to convalescence.
- c) Rehabilitation after illness

Services

Article 7 of the Law of Cohesion establishes the catalog of services of the National Health System, with the object of guaranteeing the basic and common conditions for an adequate level of integrated, continuous health care. Health care services include prevention, diagnosis, therapy and rehabilitation, as well as promotion and maintenance of citizens' health.

Article 11 of the law establishes the basic lines of public health services:

- 1. The public health service is the ensemble of initiatives organized by public administrations to preserve, protect and promote the health of the population. It is a combination of sciences, capabilities and attitudes directed to the maintenance and improvement of the health of all persons through collective and social acts.
- 2. The services in this ambit include the following activities: Epidemiological information and vigilance. Protection of health. Promotion of health. Vigilance and control of possible health risks derived from the importation, exportation and transit of merchandise and of international travel. Promotion and protection of environmental safety. Promotion and protection of health on the job.
- 3. Public health services are to be exercised with an integral character, from public health structures to administrations and the infrastructure of primary care of the National Health System.[38]

Primary care services

Primary care services constitute the majority of the services of the SNS; this is true of health promotion and education, prevention of illness, hands-on health care, health maintenance, recuperation, rehabilitation, and social work.

The following catalog demonstrates preventive activities, health promotion and education, family care and community care as performed in primary care centers.[39]

- Inculcate healthy life habits in adolescents with respect to the use of tobacco, alcohol and recreational drugs as well as harmful eating disorders and healthy conduct with respect to sexuality.
- Orientation of women during pregnancy and birth, early diagnosis of gynecological cancers and breast cancer, detection and care of problems related to menopause. Family planning.
- Pediatrics, including infant and child health care, nutrition, general counsel on child development, health education and childhood accidents. Vaccinations.
- Care for adults in risk groups or with chronic conditions. Counsel on healthy life styles and detection of health problems.
- Geriatrics: promotion of health and prevention of illness. Homecare for the housebound.
- Detection of violence against women and domestic abuse, as well as child abuse, elder abuse, and abuse of the disabled.
- Dentistry: Care, diagnosis and therapy, health promotion and education, and illness prevention related to the teeth and mouth.
- Care of terminal patient: integral, individual and continual care either in the home or at a health center.
- Mental health care: prevention and promotion to maintain mental health, in coordination with specialists.

Specialized care



Laparoscopy is a specialized diagnostic tool. Here, a colangiography image done during a laparoscopic cholecystectomy.

At times, patients will require specialized health care services. These may be provided in external consultations, day hospitals, or on an inpatient basis.

Examples of specialized services are intensive and critical care, anesthesia, defibrillation, but also some forms of hemotherapy, rehabilitation, and even nutrition, diet, post-partum treatment, and family planning, especially assisted reproductive technology. Specialized treatment can also be involved in detection, prescription and implementation of diagnostic and therapeutic procedures, especially those related to prenatal diagnosis in risk groups, diagnosis by imaging, interventionist radiology, hemodynamics, nuclear medicine, neurophysiology, endoscopy, lab tests, biopsies, radiotherapy, radiosurgery, renal lithotripsy, dialysis, techniques of respiratory therapy, organ transplants and other tissue and cell transplants.[40]

Urgent care

Emergency medicine is health care provided in cases where emergency care is needed. Emergency medicine is practiced both in healthcare facilities and at the site of work accidents, traffic accidents, etc. or in the home of a patient whose condition prevents them from getting to a healthcare facility. Emergency medicine is a 24-hour-a-day service provided, in particular, by physicians and other medical professionals in hospital emergency rooms, but also in ambulances, medical evacuation helicopters, etc. *en route* to such facilities.[41]

Pharmaceutical services

Medications in Spain are regulated under Law 29/2006 of 26 July, of guarantees and rational use of medications and health care products (*Ley 29/2006, de 26 de julio, de garantías y uso racional de los medicamentos y productos sanitarios*).[42] One of the SNS's priorities with respect to pharmaceuticals is to teach patients to make rational use of medications and to avoid, insofar as possible, unsupervised self-medication.

Pharmaceutical services include medications and health products are provided to patients according to their clinical needs, in precise doses and over an adequate period at the least cost possible. Medications are dispensed by pharmacies, each of which is headed by a licensed pharmacist.

All medications to be prescribed to patients must either be authorized and registered by the Spanish Agency of Medicines and Medical Devices (*Agencia Española de Medicamentos y Productos Sanitarios*), or must be formulations prepared by licensed pharmacists. Exceptions to this requirement are cosmetics, dietetic products, dental products and other sanitary products, as well as drugs classified as advertising, homeopathic medicines, and articles and accessories advertised to the general public and where the purchaser pays the full price (that is, no money comes from SNS-related sources).

Spanish patients make a copayment when they acquire pharmaceuticals. The distribution of the cost is as follows:[43]

- Medications dispensed as part of hospitalization are free to the patient.
- Other prescriptions are financed as follows

- Most pensioners and their beneficiaries receive their medicines for free. Pensioners who were public functionaries and are protected by MUFACE (Mutualidad General de Funcionarios Civiles del Estado) pay 30 percent of prescription cost.
- Non-pensioners pay 40 percent of the price of prescription drugs. Active functionaries protecte by MUFACE pay 30 percent.
- Communities affected by toxic oil syndrome and patients with AIDS receive their prescriptions for free.
- Individuals with toxic treatments pay 10 percent, up to a maximum of 2.64 euros per prescription.

Orthoprosthetic and complementary services

Orthoprosthetic services can be permanent surgically implanted prostheses, external prostheses, special orthoses and prostheses including hearing aids and earmolds for children up to age 16 suffering from bilateral hearing impairments.[44][45]

"Complementary services" include complex dietary therapies, vehicles for invalids, and home oxygen therapy.[44][45]

Health care transport

The health care transport infrastructure transports people who are ill, accident victims, or otherwise in need of medical attention. It includes ambulances, as well as air ambulances: helicopters and airplanes whose interiors are specially modified for the purpose. For most purposes, of course, ground transport is preferred, but sometimes distances or the difficulty of reaching particular locations make air transport more practical.

LABOUR LAW IN SPAIN

Consolidated Text of the Law on the Workers' Statute
HEADING I
On Individual Labour Relations
CHAPTER I
General Provisions
Section 1. Scope and Sources
Article 1. Scope of Application.
1. The present Law shall be applicable to the workers voluntarily rendering their services for compensation on behalf of another party, within the scope of the organization and management of another, physical or legal person, called the employer
or entrepreneur.
2. For the purposes of this Law, employers shall be those physical or legal persons or joint owners who are rendered services by the persons referred to in the preceding section, as well as by persons contracted for their cession to user companies by legallyconstituted temporary work companies.
3. The following are excluded from the scope regulated by the present law:
a) The service relations of civil servants, which shall be regulated by the Statute of Civil
Service, as well as those of personnel in the service of the State, Municipal Corporations and Regional Public Entities, where such relations are governed by administrative or statutory regulations under the protection of a Law.

b) Obligatory personal services.
c) Activities that are purely and simply limited to the mere performance of the functions of a director or member of the administrative organs in companies taking the legal form of corporations, provided that such activities in the company only involve the performance of tasks inherent to such a position.
d) Jobs done on account of friendship, benevolence or good- neighbour relationships.
e) Family tasks, unless the salaried-worker status of those carrying these out is demonstrated. Descendants, ascendants and other relatives up to and including the second degree of consanguinity or affinity and, as applicable, adoption, shall be considered family members for this purpose.
f) The activities of persons intervening in trading operations on behalf of one or more entrepreneurs, provided that these are personally obliged to respond for the good conduct of the operation, assuming the full risk for it.
g) In general, any job performed in compliance with a relationship other than that defined in Section 1 of this article.
For such purposes, the activities of persons rendering transport services for the pertinent
price under the aegis of the administrative authorities owning them, using commercial vehicles for public service that they own or directly dispose of, even when these services are rendered continuously for a same transporter or merchandiser, are understood as excluded from labour coverage.
4. Spanish labour law shall be applicable to the work rendered by Spanish workers contracted in Spain at the service of Spanish companies abroad, without restriction to the public regulations that may be applicable to the workplace. Said workers shall enjoy at least the economic rights that would correspond to them had they been working in Spanish territory.
5. For the purposes of this Law, production units having a specific organization registered as such before the labour authorities shall be considered work centres.
In work at sea, the ship shall be considered as a work centre and understood as located in the province where its home port is found.

Article 2. Special Labour Relations

1. The following shall be considered as special labour relations:
a) That of top management personnel not included in Article 1.3 c).
b) That of domestic help.
c) That of convicts in penitentiary institutions.
d) That of professional sportsmen and women.
e) That of artists in public spectacles.
f) That of persons intervening in trading operations in behalf of one or more entrepreneurs without assuming full risk thereof for these.
g) That of handicapped workers rendering services in special employment centres.
h) That of port stevedores rendering services through state companies or of persons performing the same functions as these in the ports managed by Regional Governments.
i) Any other job expressly declared a labour relationship of special character by a Law.
2. In all the cases set forth in the preceding section, the regulation of the said labour relations shall respect the basic rights acknowledged by the Constitution.

Article 3. Sources of Labour Relations.

1. The rights and obligations regarding labour relations are regulated:
a) By the legal and regulatory provisions of the State.
b) By collective bargaining agreements.
c) By the volition of the parties made manifest in the work contract, provided that its purpose is licit, and that in no case may the worker be granted conditions less favourable or contrary to the legal provisions and collective bargaining agreements mentioned beforehand.

d) By local and professional practices and customs.
2. The legal and regulatory provisions shall apply in strict observance of the principle of standard hierarchy. Regulatory provisions shall develop the precepts established by norms of a superior category, but may not establish working conditions different from those established by the laws to be implemented.
3. Conflicts arising between the precepts of two or more labour standards, whether imposed by the State or agreed on, are bound to respect, in any case, the minimums required by law, and shall be resolved through the application of the most favourable terms for the workers as a group, and, in yearly computations, considering quantifiable factors.
4. Practices and customs shall only apply in the absence of conventional or contractual legal provisions, unless express admission or waiver exists.
5. Workers may not validly avail of the rights acknowledged to them by mandatory legal provisions before or after their acquisition thereof. Neither may they validly avail [in these conditions] of the rights acknowledged as indispensable by collective bargaining agreement.

Section 2. Basic Labour Rights and Duties

Article 4. Labour Rights.

1. Workers have the basic right to the following, along with the content and scope provided for by specific regulations for each item:

a) Employment and free choice of occupation and trade.
b) Free association.
c) Collective bargaining.
d) Adoption of measures for labour disputes.
e) Strike.
f) Meetings.
g) Participation in the company.
2. In labour relations, workers have the right:
a) To actual employment.
b) To promotion and occupational training at work.
c) Not to be directly or indirectly discriminated in employment, or, once employed, discriminated by reason of sex, civil status, age within the limits set forth by this Law, racial or ethnic origin, social status, religion or convictions, political ideas, sexual orientation, membership or non-membership in a union, or for reasons of language within the Spanish State.
Neither may they be discriminated due to of handicap, provided that they have the aptitude to perform the job or work in question.
d) To their physical integrity and an adequate policy on safety and hygiene.
e) To respect for their privacy and consideration for their dignity, including protection against harassment by reason of racial or ethnic origin, religion or convictions, handicaps, age or sexual orientation, and against sexual and sexist harassment.
f) To the punctual receipt of the compensation agreed on or legally established.
g) To the individual exercise of the actions deriving from their work contract.
h) To any other rights specifically deriving from their work contract.

Article 5. Labour Duties.

Workers have the following basic duties:

tenets of good faith and diligence.
b) To observe the safety and hygiene measures adopted.
d) To fulfil the orders and instructions of the employer in the regular exercise of his/her managerial authority.
d) Not to compete with the activity of the company in the terms set forth in this Law.
e) To contribute to the improvement of productivity.
f) Whatever other duties arise, as applicable, from their respective work contracts.

Section 3. Elements and Effectiveness of the Work Contract

Article 6. The Employment of Minors.

1. The employment of persons under sixteen years of age is prohibited.
2. Workers less than eighteen years of age may not hold night-time jobs or those activities or work posts that the Government, upon the proposal of the Ministry of Labour and Social Security, declares unhealthy, laborious, harmful or dangerous to both health and their occupational and human training, after consultation with the most representative labour organizations.
3. Workers less than eighteen are prohibited from doing overtime.
4. The intervention of persons less than sixteen in public spectacles shall only be authorized in exceptional cases by labour authorities, provided that this does not involve danger for their physical health or for their occupational and human training. The permit must be issued in writing and for specific functions.

Article 7. Capacity to Enter into Contract.

The following may enter into work contracts:
a) Those who have the full capacity to act as provided for in the Civil Code.
b) Persons older than sixteen and younger than eighteen living independently with the consent of their parents or guardians or with the authorization of the person or institution taking charge of them.
Should the legal representative of a person with limited capacity expressly or tacitly authorize him/her to undertake a job, s/he shall also be authorized to exercise the rights and fulfil the duties deriving from his/her contract and cessation.
c) Foreigners, as per the provisions contained in the specific legislation on the matter.

Article 8. Form of Contract.

1. The work contract may be formalized in writing or orally. It shall be presumed to exist between anyone rendering a service on behalf of and within the scope of the organization and management of another, and the person receiving it in exchange for a compensation paid to the former.
2. Work contracts must be reflected in writing whenever a legal provision so demands and, in any event, in the case of apprenticeship and training contracts, part-time contracts, fixed-discontinuous contracts and replacement contracts, contracts for household work, contracts for specific works or services, and contracts of workers hired in Spain at the service of Spanish companies abroad. Contracts for a specific term in excess of four weeks shall likewise be reflected in writing. Should such requirement not be observed, the contract shall be presumed as existing for an indefinite period of time and for the whole day, barring proof to the contrary that accredits its temporary nature or the part-time character of the services.
3. a) The employer shall turn over a basic copy of all the contracts to be formalized in writing to the workers' legal representatives, except for the special work contracts of executive managers, regarding which the duty of notifying the workers' legal representatives is established.
To verify the compliance of contract contents with the laws in force, this basic copy shall contain all the contract data except for the national identity document number, domicile, civil status, and any other data which, as per Organic Law 1/1982 dated 5 May, may affect the worker's personal privacy.
The basic copy shall be turned over by the employer to the workers' legal representatives within an interval not superior to ten days from the formalization of the contract. These shall sign it to certify that submission has taken place.
Afterwards, said basic copy shall be sent to the employment office. Where no workers' legal representation exists, the basic copy shall also be formalized and sent to the employment office.
b) The representatives of the Administration as well as of the labour organizations and

employers' associations who have access to the basic copy of the contracts by virtue of their membership in the organs of institutional participation vested by regulations with such authority shall observe professional secrecy, not being able to use the said documentation for purposes other than those that justified their knowledge thereof.
4. Either of the parties may demand that the contract be formalized in writing, even during the course of the labour relations.
5. Where the labour relations are of a duration in excess of four weeks, the employer must inform the worker in writing about the essential elements of the contract and the main conditions for the execution of the services in the terms and intervals established

by regulations whenever such elements and conditions do not figure in the work contract formalized in writing.

Article 9. Validity of the Contract.
1. Should only one part of the work contract turn out null and void, this shall remain valid in the rest, and it shall be understood as completed with the appropriate legal precepts in keeping with the provision contained in number 1 of Article 3 of this Law. Should the worker have been granted special conditions or compensations by virtue of considerations established in that part of the contract that is not valid, the competent jurisdiction which, upon the petition of a party, declares the nullity, shall make the due pronouncement on the subsistence or suppression of all or part of such conditions or compensations.
2. Should the contract turn out void, the worker may demand the compensation corresponding to a valid contract for the work already done.

Section 4. Modalities of the Work Contract

Article 10. Jobs in Common and Group Contracts.
1. Should an employer assign a job in common to a group of his/her workers, s/he shall preserve their individual rights and duties.
2. If the employer formalizes a contract with a group of workers considered as a whole, s/he shall not have the rights and duties that correspond to him/her as such with respect to each individual. The head of the group shall represent the members composing it and respond for the obligations inherent to such representation.
3. If a worker, in accordance with written agreement, associates an aide or assistant to his job, his/her employer shall also be the employer of this aide or assistant.

Article 11. Training Contracts.
1. Contracts for practicum may be signed with those who are in possession of a university degree, or intermediate or higher vocational training qualifications, or titles officially acknowledged as equivalent, authorizing them for professional practice, within the four years following the end of the pertinent studies, or six years in the case of handicapped workers, in accordance with the following rules:
a) The work post must permit the trainee to obtain the professional experience proper to the level of the studies undertaken. The work posts, groups, levels or professional categories subject to this form of contract may be determined through national

collective bargaining agreements of lesser scope.
b) The contract duration may not be less than six months or more than two years, within the limits of which the national sectoral collective bargaining agreements, or, in their absence, the sectoral collective bargaining agreements of lesser scope, may determine the duration of the contract, considering the sectoral characteristics and the practicum to be performed.
c) No worker may be hired for practicum in the same or in a different company for a period superior to two years by virtue of the same qualification.
d) Unless otherwise provided for in collective bargaining agreements, the robationary period may not exceed one month for practicum contracts with workers holding

intermediate qualifications, or two months for practicum contracts with workers holding higher qualifications.
e) The worker's compensation shall be that fixed in collective bargaining agreements for workers in practicum. By default, it cannot be inferior to 60 percent of the salary determined by the agreement for a worker assuming the same or an equivalent work post during the first year, or 75 percent of this for the second year the contract is valid.
f) If, at the end of the contract, the worker were to continue in the company, a new probation period cannot be contracted. The duration of the practicum shall count towards determining seniority in the company.
2. Training contracts are intended for the purpose of acquiring the theoretical and practical training necessary for the proper exercise of a trade or a work post requiring a certain degree of qualification, and shall be governed by the following rules:
a) They may be entered into with workers older than sixteen and younger than twentyone who lack the qualifications required to fulfil a practicum contract. The maximum age limit shall be twenty-four where the contract is signed with unemployed persons recruited as student-workers in workshop and apprenticeship programs.
The maximum age limit shall not apply where the contract is signed with unemployed persons recruited as student-workers in employment workshop programs or handicapped persons.
b) State-wide sectoral collective bargaining agreements or, in their absence, sectoral collective bargaining agreements of lesser scope, shall make it possible to establish the maximum number of these contracts to be signed as well as the work posts subject to them, depending on the size of the work force.
Likewise, company collective bargaining agreements may establish the maximum number of contracts to be signed depending on the size of the work force, should a corporate training plan exist.

Should the collective bargaining agreements referred to in the preceding paragraphs not determine the maximum number of contracts that each company can sign depending on its work force, the said number shall be that determined by regulations.
c) The minimum duration of the contract shall be six months, and the maximum two years. State-wide sectoral collective bargaining agreements or, in their absence, sectoral collective bargaining agreements of lesser scope, shall make it possible to establish other durations, depending on the characteristics of the trade or the work post to be filled and the training requirements thereof. In no case shall the minimum duration be inferior to six months, nor the maximum superior to three years, or to four years in the case of the handicapped, bearing in mind the type or degree of handicap and the characteristics of the training process.
d) Once the maximum contract duration for training has expired, the worker may not be contracted under this modality by the same or by a different company.
It shall not be possible to formalize training contracts to qualify a worker for a work post that s/he has previously held in the same company for a period in excess of twelve months.
e) The time spent on theoretical training shall depend on the characteristics of the trade or work post to be filled and the adequate number of hours established for the training module for the said post or trade. In no case may this be inferior to 15 percent of the maximum working day projected in the collective bargaining agreement or, in its absence, the maximum legal working day.
Collective bargaining agreements may establish the time devoted to theoretical training and its distribution respecting the aforementioned limit, establishing, as applicable, the regime for alternating or concentrating this with respect to actual working time.
Where the worker hired for training has not finished the requirements of mandatory basic education, the theoretical training shall have the immediate purpose of completing the said education.

The requirement for theoretical training shall be understood as completed when the worker accredits having done an occupational training course appropriate for the trade or work post that is the subject of the contract, through a certificate from the competent public administration authorities.. In this case, the worker's compensation shall be increased in proportion to the time not devoted to theoretical training.
Where the worker contracted for training is a psychically-handicapped person, the theoretical training may be totally or partially substituted, subject to the report of the pertinent multidisciplinary professional evaluation teams on the conduct of rehabilitation or personal and social adjustment procedures in a psychosocial or socioоccupational rehabilitation centre.
f) The actual work that the worker does in the company must be related to the tasks proper to the occupational level, trade or work post that is the subject of the contract.

the duration of the theoretical training and the level of the practical training acquired. The worker may ask the competent public administration authorities to issue the pertinent certificate of professional aptitude, subject to the necessary tests.
h) The compensation of the worker contracted for training shall be that set forth in the collective bargaining agreement. In no case may this be inferior to the minimum wage in proportion to actual working time.
i) The protective action of the Social Security of the worker contracted for training shall include situations subject to protection and benefits, situations deriving from work accidents and professional illnesses, health assistance in cases of common illnesses, non-work accidents and maternity coverage, economic benefits due to temporary incapacity deriving from common risks, maternity, and pensions as its contingencies. Likewise, s/he shall have the right to the coverage of the Salary Guarantee Fund.
j) Should the worker continue in the company at the end of the contract, the provisions established in Section 1, paragraph f) of this article shall be applicable.
k) The training contract shall be presumed of common or ordinary character should theemployer fail to fulfil the totality of his/her obligations as regards theoretical training.
3. Collective bargaining may establish compromises for the conversion of training contracts into permanent contracts.
(You can find all the information in:

http://www.juntadeandalucia.es/empleo/anexos/estatico/1_571_0.pdf

NATIONAL TAX SYSTEM IN SPAIN

Taxes in Spain

Working in Europe | Taxation/salaries | Spain
The *Agencia Tributaria* (Inland Revenue) is in charge of implementing the State tax system. Its website (http://www.agenciatributaria.es) is very detailed, can be consulted in English and has a specific section devoted to non-residents in Spain.56 The contact details are the following:

Tax Office (central office)

C/ Infanta Mercedes, 37 - 28020 Madrid (Spain) Tel.: (+34) 91 583 89 97

Basic tax information:

(+34) 901 33 55 33 / (+34) 91 554 87 70

There are two types of tax in the Spanish tax system:

- **Direct taxation.** Applied to income and assets:

    - Personal income tax (IRP by its Spanish name).
    - Non-residents' income tax (IRNR by its Spanish name).
    - Corporate tax (IS by its Spanish name).
    - Inheritance and donations tax.
    - Wealth tax.
    -
- **Indirect taxation.** Levied on goods and services and the transfer of goods and rights in general:
    - Value added tax (VAT, or IVA in Spanish).
    - Special taxes (IIEE by its Spanish name).
    - Insurance premiums tax.
    - Wealth transfer tax (ITP by its Spanish name) and stamp duty.

Foreign researchers who come to Spain for a limited period of time will probably have to pay IRPF or IRNR (both income tax), depending on their residence status, VAT when making purchases, IIEE (special taxes) and, in rare cases, Wealth Tax, ITP (wealth transfer tax), etc.

The Value Added Tax (VAT):

Value Added Tax (VAT or IVA in Spanish) is an indirect consumer tax levied on three types of transactions: delivery of goods and provision of business or professional services, intra-community acquisition of goods and imports. The tax is applied to the end consumer and not the business owners and professionals, who are responsible for collecting the tax from their clients and depositing it in the Public Treasury with declarations submitted to the *Agencia Tributaria* (Spanish Inland Revenue).

In the first case, VAT is paid when acquiring any product or service. In the second case, VAT is applied to the entry of goods (excluding personal belongings) from one EU Member State to another. In the last case, it is applied when goods are imported from third countries.

There are three types of VAT59: general (21%), reduced (10%) and super-reduced (4%); the latter is applied to basic or primary need products. For more specific information on the goods and services included in each category, visit the FAQ section (INFORMA) of the *Agencia Tributaria* websit (http://www.agenciatributaria.es).

Special taxes are applied to the consumption of very specific goods: hydrocarbons (oil derivatives), coal, alcoholic beverages and tobacco. This category also includes the special tax on certain modes of transport, which applies to vehicle registration. Remember that all vehicles (cars, motorcycles, etc.), both new and second-hand, to be used by Spanish residents must be registered in Spain.

Local taxes

The taxes described above apply at the national level. However, there are also certain local taxes that are managed entirely by the municipal governments. The most significant are:

- Property tax: Applied to the value of real estate property (houses, flats, apartments, etc.) and paid by the owners or property rights holders.
- Motor vehicle tax: Replaces the former traffic tax and it applies to all motor vehicles used on public streets.

- Waste disposal tax: Also known as the "rubbish tax", this is paid according to the type and size of housing, and is used to finance the waste collection service. Therefore, the higher the cost of the service (usually subcontracted), the higher the rate to be paid.