Spain, life and work
Spain is a sovereign country, a member of the European Union, a social and democratic state governed by a constitutional monarchy. Its capital is Madrid, and its territory is politically divided into seventeen autonomous communities and two autonomous cities. It covers a surface area of 505,940 square kilometres.

Language
The official language throughout the territory is Spanish. Several autonomous communities have additional official languages, such as Basque, Catalan, Galician or Valencian, in their respective geographical areas.

The population
Spain has a population of approximately 46.5 million people. The average population density is 92 inhabitants per square kilometre.

Currency
The currency that is used is the euro.

Climate
Spain enjoys a variety of climates. Temperatures vary from one season to another and from one region to another. The predominant climate is warm Mediterranean.
The climate in the centre of the mainland is mostly continental, with low winter temperatures, high summer temperatures and irregular rainfall.
The north coast and Galician coast have an oceanic climate, with heavy rainfall throughout the year, especially in winter, and cool temperatures.
The Balearic Islands, Ceuta and Melilla have mild temperatures in winter and hot temperatures in summer, with little rainfall.
The Canary Islands have a subtropical climate, with warm temperatures all year round and little rainfall.
Spain, life and work

EURES Spain
Spanish State Public Employment Service (SEPE)

Time zone
Mainland and Balearic Islands: GMT +1 / Canary Islands: GMT.

Country calling code
The calling code for Spain from abroad is 34 plus the nine digit telephone number.

Social life
Social life in Spain is extremely important. Family and friends are the bedrock of most Spaniards. Social relations are characterised by informal and spontaneous attitudes and language. Physical contact when greeting, kisses and cuddles are commonplace and may shock first time visitors.

Lunch is usually between 1.30 PM and 3.30 PM, and dinner is between 9 PM and 11 PM, much later than usual in the rest of Europe. Spaniards frequently eat out with friends, especially during the weekends.

Spain has traditionally always had a vibrant night life. The hotel industry is one of the most dynamic of the Spanish economy.

Family is still extremely important and the cornerstone of personal relationships, despite important upheavals in recent years. Keeping close ties with friends is also essential.

There are many popular festivities, including some of international fame such as San Fermín, in Pamplona, the Fallas in Valencia, the Feria de Abril in Seville or the Easter celebrations.

Life in the retail sector is very lively. Opening hours are normally from 10 AM to 8 PM, or even more in shopping centres.

The magnificent weather makes swimming in some of the finest beaches in the world a given. For instance, how would you like to enjoy the atmosphere in the Costa del Sol, go diving in the Costa Brava, explore our towns and seaside villages? The more energetic among you can even try their hand at all kinds of water sports.

Apart from beaches, Spain has plenty of culture on offer for all tastes and price ranges. You can also dance in internationally famous music festivals.

Accommodation
Finding a flat in Spain at a reasonable price can be complicated because owners generally like to meet their tenants before signing any contract. Besides, it is not advisable to commit to renting a flat without seeing it beforehand.
The search for a flat normally takes between one and three weeks. The first thing to do is to become familiar with the different neighbourhoods we like and study their transport links.

Many empty flats have a ‘Se Alquila (For Rent)’ sign on a window or on the entrance. Others, however, are not advertised: instead, the information is passed on by word of mouth because owners would rather have tenants they know.

Many specialist web pages, notice boards and many local newspapers and magazines have a housing section with well-organised lists of houses for rental.

There are estate agencies for the sale and rental of real estate. The price of their services is usually one month’s rent. Room search services are more active and slightly cheaper: they charge an amount in advance and look for a flat that suits your needs.

Once you have found a place to live, negotiating the rental contract is usually more straightforward. Contracts usually have a duration of one year. You will need to read it carefully to make sure everything is clear.

If the contract lists an inventory, you will need to check that all of it is in the flat and that the appliances work properly.

Water, electricity, gas and service expenses may or may not be included in the rental price, so make sure you ask which ones are covered. Heating, for instance, is usually a significant expense.

Most owners ask for a one-month deposit, or maybe a two-month deposit if the flat is furnished. Any additional agreements should be set in writing.

Owners usually require additional guarantees, since the Spanish legal system does not afford a great deal of protection for them. In the case of workers, this may mean a copy of the latest pay slip to prove that the tenant is making enough money to pay the rent, while in the case of students this may involve a letter from the teaching institution certifying that the tenant has enough means, or even a bank guarantee.

Other options are also available, such as living with a family or in a guesthouse, a residence or student residence. These options are usually cheaper and more flexible as regards rental periods.

The best time to search for a rental house in Spain is between May and July. It is difficult in August because of the holidays, while September is usually the worst month because it marks the return from the holidays and the start of the school year. Christmas is another period when the real estate market is also slow.

Whether you are looking for a flat or looking for a room, the key is to know the area.
Cost of living

The basic monthly expenses, such as housing, food, transport, clothing and shoes, education and leisure vary from one region of Spain to another.

In general, the cost of living in large Spanish cities (Madrid, Barcelona, Valencia, Bilbao) is higher than in other smaller cities.

The minimum wage in Spain in 2018 is set at 24.53 euros per day, which adds up to 735.90 euros per month or 10,320.60 euros per year in 14 instalments.

The monthly salary for professionals depends on factors such as age, the educational level, the classification of the job post, the social benefits provided by the employer and other elements.

In order to live in Spain at a basic or medium level it is necessary to earn, approximately, 1500 euros per month. This amount has been estimated for a single person and includes food, housing, basic services (electricity, telephone, water, gas), transport, clothing and leisure. This figure is an estimate and can vary from one year to the next. Children cost roughly an additional 500 euros each.

Average rental prices are 600 euros per month. This figure, however, can vary greatly depending on the city and area.

To provide a preliminary approximation of the cost of living in Spain, below is a list of some of the main foodstuffs and family items in euros:

Supermarket:
- water (1.5 litres): 0.50 euros;
- a dozen eggs: 1.70 euros;
- a kilo of bread: 0.93 euros;
- a 1-litre bottle of milk: 0.76 euros;
- a bottle of wine: 4 euros;
- a national beer (0.5 litres): 2 euros;
- an imported beer (0.5 litres): 2.50 euros;
- potatoes (1 kilo): 0.93 euros;
- rice (1 kilo): 0.95 euros;
- tomatoes (1 kilo): 1.50 euros.

Restaurant:
- meal for two people: 30 euros (with a menu);
- soft drink: 1.65 euros.

Clothing and shoes:
- average shoes cost 40 euros;
- a dress in a shopping centre costs 30 euros;
- jeans cost 70 euros;
- designer sport shoes start at 60 euros.

Transport:
- fuel: 1.20 euros;
- a monthly public transport pass: 43 euros;
- one return ticket for public transport: 1.40 euros.

Internet:
- 6 Mbps, flat rate, cable and ADSL: 35 euros.

Housing:
- Purchase of a house in the suburbs: 1600 euros per square metre;
- purchase of a house downtown: 2500 euros per square metre;
- rental of a single-bedroom house in the suburbs: 420 euros;
- rental of a single-bedroom house downtown: 560 euros;
- rental of a three-bedroom house in the suburbs: 600 euros;
- rental of a three-bedroom house downtown: 900 euros.

Leisure:
- ticket for the cinema: 8-10 euros;
- packet of cigarettes: 5 euros.

Culture

Spain is, above all, a mosaic of diverse, respectful and popular cultures. Spanish cultural and social life is the result of many external influences that have added to it throughout its history, providing great richness and diversity.

Its wealth of cultures spans all forms of artistic expression: from literature to painting, music to architecture, theatre to sumptuary arts.

Cultural tourism is becoming an alternative to sea and sand tourism on the strength of the richness and quality of Spain's museums, monuments, festivities and traditions, as well as the myriad exhibitions and cultural expressions. For instance, suffice to say that Spain is one of the countries with the greatest wealth of monument heritage in the world. In fact, it ranks second in the world by number of UNESCO World Heritage Sites.

Architecture in Spain is a fusion of many influences, partly as a result of its historical and geographical diversity. It is currently a combination of influences from Antiquity and from contemporary Modernism, a style that has been perfected by many famous architects, such as the world renowned Antoni Gaudi.

Spanish literature developed hand in hand with other literary traditions of the various regions. The best-known Spanish author is Miguel de Cervantes, who authored the famous Sir Quixote of La Mancha, the most emblematic work of Spanish literature and a founding classic of Western literature.

Painting in Spain has evolved greatly over time, depending to a large extent on the artistic periods and styles (Romanesque, Gothic, Renaissance, Mannerism, Baroque and modern periods). Some of the most important Spanish artists that have added to and improved Spanish culture include Velázquez, Murillo, Zurbáñar, Goya, Picasso, Dalí, Sorolla or Miró.

Music is a key element in Spanish culture and folklore. It covers different styles that were developed at different times in history.

Spain boasts a huge bibliographic historical-artistic heritage: it ranks third in the world as regards the number of world heritage monuments. Madrid is home to three great museums with masterpieces of universal art: the Prado Museum, the Thyssen-Bornemisza Museum and the Reina Sofia Art Museum.
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Spanish filmmaking and theatre are increasingly among the most valued in the whole world, and there are important theatre festivals in Mérida, Sagunto or Almagro and film festivals in San Sebastian, Malaga or Valladolid.

Cuisine is one of the cornerstones of Spanish culture. One of its greatest appeals is the richness and variety of its products, and dishes that vary between geographical locations and climates. A great number of cultural influences have peppered the long history of Spain, so its cuisine is not only delicious, but also fairly unique. There is no such thing as a national cuisine, but rather many regional cuisines.

Transport

Transport in Spain includes a vast network of roads, railways, airports and ports. It has the longest network of express ways (including dual carriageways and motorways) in the European Union, and the third longest in the world.

Air traffic revolves around 52 airports that cater for more than 200 million passengers every year. All the important cities have their own airport. The most important one is Adolfo Suárez Madrid Barajas, in Madrid, followed by El Prat in Barcelona.

The State Road Network provides access by car to all population centres, regardless of their size or difficulty of access.

The railway network is highly interconnected by means of high-speed railways (AVE), regional trains and suburban trains.

The most important cities have highly efficient underground rail networks (Metro) that operate between 6 AM and 1.30 AM.

All reasonably large cities also have a good city bus service. Taxi services are the most comfortable means of transport, but also the most expensive.

Passenger sea travel is uncommon. It is important for the relationships between both sides of the Strait of Gibraltar (Algeciras-Ceuta), among the islands and between the islands and the mainland, especially during the busiest months for tourism.
Spain has undergone a political, social and economic transformation over the past thirty years. It has become an advanced and modern country and overcome decades of isolation and underdevelopment. Spain has traditionally been an agricultural power (it is still one of the largest producers in Europe), but industry grew rapidly during the 1950s and its weight in the economy soon overtook that of agriculture. It recently suffered the recession that also struck most European countries, but the gross national product is again on the rise, driven by factors such as the drop in the price of oil, improved conditions to access financing and the depreciation of the euro, as well as the projected growth in the euro area. Tourism is one of the mainstays of Spanish economy: Spain is the third country in the world by number of tourists and the second by income from tourism.

In the current situation there are improvements in terms of job creation, exportation and business investment. Private consumption evolves more positively than expected due to the impact of job creation on the available income of households, and the reduction of the savings rate.
Labour market

Our labour market is highly sensitive to changes, which indicates that the impact of the crisis has been felt more in Spain than in other developed countries. It has always had a high rate of structural unemployment that has been exacerbated during the recent crisis periods.

From a labour point of view, the business structure of Spain is highly fragmented into small business units. In fact, eight out of every ten companies has two or less employees. The largest number of small companies is found in the service sector, especially in trade. On the other hand, the majority of large companies are involved in industry. The labour market is highly sensitive to variations in the GDP, which means that unemployment fluctuates more than in other developed countries. Real wages are lower than in other similar countries in our area. Temporary employment contracts account for most of the contracts.

The Spanish labour market has seen some improvement, but it still has some serious structural flaws: high rates of unemployment among youth and people over 50, high numbers of long term unemployed, high ratio of temporary employment, low level of (certified) job training and large number of unmotivated youngsters that neither work nor study.

Free movement of workers

Relocations and residence

Citizens of the EEA are free to move, live and work in any member state, and they have the same rights as the citizens of the chosen country. This freedom of movement also extends to their relatives, regardless of their nationality, if certain requirements are met.

Therefore, as a citizen of a country within the EEA, you will not need a work permit to carry out any work activity in Spain, either as an employed or self-employed. You will have the same rights as Spaniards as regards salary, labour conditions, home ownership, vocational training, social security or membership to a trade union, although there are some exceptions for access to employment in the Public Administration, as stated in the EU Treaty.

You can enter Spain by simply presenting the corresponding valid ID card or passport. You can stay for three months to search for a job or start work as a self-employed. If you still have not found a job after three months, you have a right to extend your stay if you are still seeking employment and you have a real possibility of finding on.

Processes

If you wish to settle in Spain for longer than three months, you will need to apply for a registration certificate, while your relatives will need to apply for the residence card as a family member of a Union citizen. Both European Union citizens and their relatives can have permanent residence in Spain if they meet certain requirements.

All residents in Spain need to register in the municipality where they live. This process is done in the Council.

Relatives of an EU citizen that are not nationals of a member state may reside in Spain for longer than three months. To do this, they need to obtain the residence card as a family member of a Union citizen in the Immigration Offices.
Searching for employment

Public Employment Services

The Spanish public employment services, both on a state and regional level, have a freely accessible network of offices for all citizens. Anybody over 16 years of age with a fixed address can register in the public employment services by presenting his/her valid ID card or passport. The following services are provided: job offers, guidance and occupational vocational training, processing of unemployment benefit, information on measures for promotion of employment, subsidies and capitalisation, self-employment, etc.

EURES (European Employment Services)

EURES is a cooperation network implemented jointly by the European Commission and the national employment services of the member states, Norway, Switzerland, Liechtenstein and Iceland, plus, in the case of border areas, the organisations representing management and labour.

eures.europa.es
Web portal to consult the information on mobility as well as a database for job offers and the possibility of introducing your resume.

Employment agencies, recruitment companies and temporary employment agencies

Recruitment companies are another agent within the Spanish labour market. The employment services of the state and the autonomous communities can provide information on these entities and on the services they provide. There also exist companies that specialise in personnel selection. These normally publish their recruitment offers in companies and in social media.

As a citizen of a country within the EEA, you can access any work activity in Spain, either as employed or self-employed, with no need to apply for a work permit, and have the same rights as Spaniards.

http://extranjeros.empleo.gob.es
Immigration portal (permanent residence card of a family member of a Union citizen).

www.sepe.es/contenidos/personas/encontrar_empleo/empleo_europa.html

www.empleo.gob.es
Free movement and residence in Spain.

EURES Spain
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Temporary employment agencies always include the acronym ETT (Empresa de Trabajo Temporal, Spanish for Temporary Employment Agency). They recruit workers directly and then subcontract them to the user company through a staffing services contract. They are especially useful when searching for temporary employment.

Authorised employment agencies
Knowledge of Spanish is essential to work in Spain.

The employment agencies of both the state and the autonomous communities have a network of offices whose services are accessible to all citizens. Companies increasingly turn to the Internet to publish their job offers.

Companies use their web sites to showcase their services, and they normally include a personnel selection page.

Job seekers should use all the resources they know about (acquaintances, relatives, media, information centres, professional associations, etc), as well as the EURES network and a good measure of imagination and creativity.

Associations, professional associations and trade unions
Professional associations and trade unions can also provide information. In Spain, some occupations are covered by a professional association where workers need to register.

Media
All Spanish daily newspapers have an employment section, but most are listed in the Sunday editions. Public television channels also have specific programmes on employment, such as ‘Aquí hay trabajo’, which is broadcast between Monday and Friday on the second channel of national TV (RTVE). Web portals normally have an 'employment' or 'careers' link.

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Examples of publications:
- El Mundo  www.elmundo.es
- El País  www.elpais.com
- Expansión y Empleo  www.expansionyempleo.com

German-, English- and French-language newspapers that are published in the main tourist areas in Spain also include lists of job offers.

Spontaneous application and personal contacts
Spontaneous applications are another alternative that can be used. In this case, candidates address the company directly with a presentation letter and a resume, even if there are no vacancies at that precise moment.

Personal contacts and acquaintances are also very helpful when looking for a job. Candidates that have friends or relatives in Spain should mention that they are on the lookout for employment, because many vacancies are covered through this type of contact and reference.

The resume and presentation letter
Some companies provide forms to access their vacancies, although the most common approach involves submitting a resume with an accompanying presentation letter. They can be sent in response to a newspaper job offer or as a spontaneous application.

Presentation letter: this is not a mere formality: it is an introduction and the first impression that the company receives. Unless otherwise noted, the letter and resume should be written in Spanish, on a computer, in DIN A4 format and on a single page. The letter should be concise and use formal language. It should be directly related to the job offer that the candidate is applying for. Template letters should be avoided.

Resume: it needs to be structured, clear and concise. It should not be longer than two DIN A4 pages. It is not necessary to include a photograph, although it may be suitable for certain jobs. It does not need to include titles and certificates because, if necessary, they can be submitted during the interview.

CV templates and advice on how to draft them can be found in most web pages of the Spanish public employment services.

Labour conditions
The minimum age for employment in Spain is 16 years. However, an authorisation from the parents or legal guardian is required until 18 years of age, unless the person is legally emancipated.

Nevertheless, people younger than 18 years of age are not allowed to perform night work, do overtime or work under conditions that the government considers unhealthy, arduous, harmful or hazardous. People under 16 years of age may exceptionally, and subject to a prior written authorisation from the labour authorities, participate in public spectacles, as long as these spectacles do not pose a risk to their health or training.

Work contracts can be done in writing or oral. Contracts may be full-time or part-time (except for training contracts). They can be open-ended or for a given time (temporary contract). Work contracts shall be understood to exist whenever there is an agreement between the employer and the worker to provide services under the management and organisation of the former in exchange for a salary.

Work contracts can be open-ended or for a given duration (temporary).

Unless otherwise specifically stated, contracts are understood to be open ended and full time
Any natural person that is older than 18 years of age, has a capacity to act and hires a worker can be an employer. People over 18 years of age, younger than 18 or older than 16 that are legally emancipated or have the consent of their parents or guardians, as well as foreigners, depending on the applicable legislation, have the capacity to contract.

There are four main types of work contract: open-ended, temporary, for training and traineeships. In addition, there are also part-time contracts, joint contracts, group contracts and distance contracts.

There exist a series of incentives to contracting, especially for open-ended contracts.
Self-employment

In Spain, Self-employment workers (not to be confused with sole proprietors) are the natural persons that frequently, personally and directly carry out an activity against payment, without being subject to a work contract, even if the paid services of third parties are used. The Self-employment status is assumed if ownership of an establishment that is open to the public is held as an owner, limited owner, lease holder or a similar status. The Self-employment status is also assumed if the person is a teleworker that has clients and performs an activity against payment and issues invoices for his/her activities, since he/she has a single-member company. The Self-employment is responsible for registrations, modifications and removals from the Social Security. Furthermore, the the liability of the self-employed is unlimited with all of its current and future estate.

Remuneration

All the payments that are received by workers, regardless of their gender, in money or kind, as a result of their professional labour services for third party account, whether as payment for effective work, regardless of the form of remuneration, or for the rest periods that qualify as work periods, are considered a salary. The national minimum wage establishes the minimum payment that workers will receive for a full work day. This figure is established on a yearly basis in a Royal Decree.

Working hours

The number of working hours per day is set in the labour contract. The agreed duration will need to observe the limit set out in the collective agreement. In any case, the maximum limit shall be of 40 hours per week for the whole year. Workers shall not have a work day that is longer than 9 hours, unless it is otherwise agreed in the collective agreement or between the company and the workers' representatives and the rest periods are observed.

Permits

Yearly holidays can be agreed upon individually or collectively and there can never be fewer than 30 days per year, including Saturdays and Sundays. There are also 12 national holidays and two regional holidays per year. In addition, workers have a right to 15 days' holidays after getting married and to 16 uninterrupted weeks in the event of maternity, adoption or child fostering (two additional weeks per child after the second one in the case of multiple birth, adoption or fostering). Fathers can use part of that period if both parents are employed. In addition, in the event of a birth, adoption or fostering, workers will have a right to a paternity leave for 13 uninterrupted days. This leave may be extended by two days per child after the second one in the event of a multiple birth, adoption or fostering.
Contributory benefits
All employees that have been contributing to the Social Security for periods longer than 360 days and that totally or partially lose their jobs against their will shall be entitled to these benefits.

Welfare benefits and allowances
Workers that have no right to contributory benefits or that have expended them may apply for an allowance or unemployment benefit as long as they meet some of the conditions set out for certain special groups (low income, dependent relatives, over 55 years of age, etc.).

Export of unemployment benefits
Unemployment benefits that are received in a country other than Spain or in any country of the AEE or Switzerland may be exported to Spain or any other member state to search for a job over a maximum of three months. This deadline may be extended a further three months subject to a prior request.

Before leaving it will be necessary to:
a) Have been available to the Public Employment Service of the country of origin for at least four weeks
b) Request form U2 and inform about the real date of departure

Once in Spain, you will need to sign up as a job seeker in the appropriate offices of the Public Employment Service, depending on your address in Spain, within seven days since leaving your country of origin. If you have already worked in Spain, it would be convenient to request form U1 from the Public Employment Service offices before leaving the country. This form certifies the periods of contribution in Spain so that they can be taken into account when calculating the allowances in other countries of the European Economic Area.

Unemployment benefits are financial allowances for those workers who have involuntarily lost their job and have accumulated sufficient unemployment contributions.

Unemployment allowances: contributory benefits, family assistance, job loss allowance, over 45 allowance, over 55 allowance, other allowances.


Benefits: Situations, documents, forms, applications.

www.sepe.es

EURES Spain

The basic network of the public health system is arranged around primary health care consultation offices known as health centres, specialist health centres and hospitals. Spain has reciprocal health care agreements with all the countries in the European Union. Citizens of these countries need to request the European Health Card in their countries to have access to public health care services in Spain.

In the public social security system, if a special treatment is required or the GP sends the patient to the corresponding specialist. The pharmaceutical allowance provides drugs to all users at a reduced cost, with a contribution from users that depends on their personal situation.

All workers, both employed and self-employed, need to register and pay monthly contributions to the Social Security. It is also possible to pay for private insurance through a private health care firm. In this case, treatment expenses are not reimbursed, except in the case of certain emergencies.

In Spain, people that are insured or beneficiaries have a right to health protection and public health care through the National Health Care System.

The National Health Care System is arranged into two health care levels:

Primary Health Care provides a series of basic services to all citizens, regardless of their place of residence. The main points where health care is provided are the health centres (CAP: Centro de Atención Primaria, Primary Health Care Centre; CS: Centro de Salud, Consultorio Médico, Health Centre, Medical Consultation Office). These centres are staffed with multidisciplinary teams that include general practitioners, paediatricians, nursing personnel and administrative personnel. There may also be social workers, midwives and physiotherapists.

Specialist health care is provided in specialist centres and hospitals, for outpatients or inpatients.

Access to the public health services is done by means of the Health Card (TSI, TarjetaSanitaria Individual) that is issued by every Health Service. This is the document that identifies every citizen as a user in the whole National Health System. Every autonomous community has a Health Service: this is the administrative and management structure that encompasses all the centres, services and offices of the autonomous community, provincial council, municipal council and any intra community territorial administration.
One of the most important issues that you need to solve when you reach Spain is registering in the National Agency for Tax Administration. You need to bring all your tax information from your country of origin, as well as a certificate of having completed all pending tax matters before leaving. Once you arrive, remember that you need to create a bank account and allocate enough money to pay for your taxes.

Tax revenue is collected by the various Spanish public administrations. Taxes are the most important contributions and are mandatory with no individualised consideration. Taxes are divided into direct taxes (Personal Income Tax, IRPF; Non-residents Income Tax, IRNR; Wealth Tax; Corporate Income Tax; Estate and Donations Duty), which tax wealth, and indirect taxes (Value Added Tax, IVA; tax on capital transfers and documented legal acts, ITP and AJD), which tax the use of that wealth and which everybody has to pay equally when making a purchase, regardless of wealth.

The Personal Income Tax (IRPF) is one of the most important in Spain. It is a progressive tax (the greater the income, the higher the taxes) on the yearly income of natural people which usually reside in Spain. Taxpayers are understood to reside in Spain if:

a) They spend more than 183 days within Spain during the calendar year. The calculation of this residence time takes into account occasional absences, unless the taxpayers certify their tax residence in a different country.

b) Whenever the core or the base of their financial activity or interests are directly or indirectly located in Spain.

c) Unless otherwise indicated, it is assumed that taxpayers have their usual residence in Spain whenever their non-legally separated spouses and dependent minor children usually reside in Spain, in accordance with the above criteria.

Foreign workers that are seconded to Spain and that therefore establish their tax residence in Spain may choose to pay the Non-residents Income Tax (IRNR). They will maintain their status as payers of the Personal Income Tax during the tax period when the change of residence is made and during the following five tax periods, assuming certain requirements are met.

The Value Added Tax (IVA) is the most important indirect tax. It is applied to the consumption of goods and services provided by businessmen and professionals. The tax rate differs depending on the product. The Value Added Tax is replaced with the General Indirect Tax of the Canary Islands (IGIC) in the Canary Islands and with the Ceuta and Melilla Production, Services and Imports Tax (IPSI) in Ceuta and Melilla.
Besides these state-wide taxes, there are also some local and regional indirect taxes, including the following:

- Property tax (IBI), which needs to be paid by all real estate owners
- Tax on Motor Vehicles (ITVM) or Road Tax, which is paid by all owners of vehicles (car, motorbike, caravan, etc) operating in Spain
- Tax on Economic Activities (IAE), which is paid to be able to perform an economic activity, that is, to own a company

Double taxation agreements are in place to avoid double taxation and promote investment from abroad (foreign investment in Spain or with Spanish capital abroad).

Taxes are classified into fees, special taxes and taxes.

There are three tax subsystems:

- State-level
- Regional
- Local

The main characteristics of the Spanish education system are the following:

- Decentralisation: jurisdiction for education is divided between the General State Administration (Ministry of Education, Culture and Sport) and the Administrations of the autonomous communities (Education Departments)
- The central education administration applies the general government directives on educational policy and regulates the basic elements or aspects of the system.
- The regional education administrations implement the state regulations and hold executive-administrative powers for the management of the education system within their territory.

- Independence regarding pedagogical, organisational and resource management aspects of education centres
- Participation of the education communities in the organisation, governance, operation and evaluation of the centres

Structure of the education system

Pre-primary education covers up to 6 years of age. Although it is not mandatory, its second cycle is free in all schools that receive public funding (public schools and state-subsidised private schools). Public schools that provide it are known as pre-primary schools (EI, Escuelas Infantiles), while those that also provide primary education are known as Pre-primary and Primary Education Schools (CEIP, Colegios de Educación Infantil y Primaria).

Basic education is mandatory and free in state-subsidised schools. It covers ten years of schooling and is divided into two stages:

- Primary education, in Primary Schools (CEP, Colegios de Educación Primaria). It covers six school years, normally between the ages of 6 and 12.
- Compulsory Secondary Education (ESO, Enseñanza Secundaria Obligatoria), in Secondary Education Institutes (IES, Institutos de Educación Secundaria), normally between the ages of 12 and 16. Students receive their first official certificate, the Secondary Education Graduate certificate, upon completion of this stage. This certificate allows them to access Tertiary Education or the labour market.

Post-secondary education is normally also taught in Secondary Education Institutes. It spans two school years, generally between the ages of 16 and 18. It offers students two options: academic education (ge-
Education and qualifications become constitutional rights for all Spanish citizens.

“Everybody has the right to education”
“Freedom of education is recognised”
Recognition of titles is a process whereby authorisation is granted to perform a professional activity in the country of destination. This recognition can be obtained if the profession is regulated and its practice is dependent on obtaining certain officially recognised professional qualifications. For further information, click on: http://ec.europa.eu/growth/tools-databases/regprof/index.cfm

An EU directive (Directive 2005/36/CE) regulates the recognition of professional qualifications. Every country needs to have a contact point and a body in charge of recognising professional qualifications from one EU country to another.

The Ministry of Education, through the Sub-Directorate General for Qualifications, Validations and Recognition, is the body that coordinates the application of the directive on the recognition of titles in Spain:

- Centro NARIC ESPAÑA Ministerio de Educación, Cultura y Deporte
  C/ Torrelaguna, 58-2ª planta 28027 Madrid
  Tel.: + 34 91 506 55 93
  Email: naric@mecd.es

The application for recognition will be submitted before the corresponding body of the State administration, in the case of university titles, or of the autonomous community where the profession is to be practiced, in the case of non-university titles.

The various professions and bodies where the recognition of the titles needs to be requested are set out in Appendix 10 of RD 1837/2008, which incorporates directive 2005/36/CE to the Spanish national legislation.

The homologation gives the foreign title the same value as the Spanish title or degree to which it is homologated, since the date of award and the issue of the corresponding certificate and in the whole of Spain, in accordance with applicable legislation.

Validation is the official acknowledgement of the validity, for academic purposes, of higher studies completed abroad, regardless of whether a title was obtained or not, with respect to partial Spanish university studies so that these studies can be resumed in a Spanish university.

Apart from these forms of education, the Spanish system also offers special schemes:
- Language training, in the Official Language Schools (EOI, Escuela Oficial de Idiomas). It is open to students from 16 years of age.
- Art training, including basic music and dance training, vocational art training and higher art training. These courses are provided in different specific centres, depending on the type and level of teaching.
- Sport training, in intermediate- and upper-level training courses, provided in the same institutions as vocational training.

The Spanish education system consists of five important areas: Pre-primary, Primary, Secondary, Academic Education Diploma, Tertiary.

Basic education is established as free and compulsory. Education in Spain is regulated by the Ministry of Education but regional governments are responsible for managing and financing the educational centres in their territory.
Useful addresses

Citizen services

Embassies in Spain

Austria ............................................ Tel.: 91 556 53 15 .......... Fax: 91 597 35 79
Belgium ............................................. Tel.: 91 577 63 00 .......... Fax: 91 431 81 66
Bulgaria ........................................ Tel.: 91 345 57 61
Cyprus ............................................ Tel.: 91 578 31 14 .......... Fax: 91 578 21 89
Czech Republic .................................. Tel.: 91 353 18 80 .......... Fax: 91 353 18 85
Denmark ........................................ Tel.: 91 431 84 45 .......... Fax: 91 431 91 68
Estonia ........................................ Tel.: 91 426 16 71 .......... Fax: 91 426 16 72
Finland ........................................ Tel.: 91 319 61 72 .......... Fax: 91 308 39 01
France ........................................ Tel.: 91 423 89 00 .......... Fax: 91 423 89 01
Germany ........................................ Tel.: 91 557 90 00 .......... Fax: 91 557 90 70
Greece ........................................ Tel.: 91 564 46 53 .......... Fax: 91 564 46 68
Hungary ........................................ Tel.: 91 413 70 11 .......... Fax: 91 413 71 49
Iceland ........................................ Tel.: 91 523 30 93 .......... Fax: 91 532 73 23
Ireland ........................................ Tel.: 91 436 40 93 .......... Fax: 91 435 16 77
Italy ........................................ Tel.: 91 423 33 00 .......... Fax: 91 575 77 76
Latvia ........................................ Tel.: 91 369 13 62 .......... Fax: 91 369 00 20
Lithuania ........................................ Tel.: 91 702 21 16 .......... Fax: 91 310 40 18
Luxembourg .................................... Tel.: 91 435 91 64 .......... Fax: 91 577 48 26
Malta ........................................ Tel.: 91 391 30 61 .......... Fax: 91 391 30 66
Norway ........................................ Tel.: 91 436 38 40 .......... Fax: 91 319 09 69
Netherlands .................................. Tel.: 91 353 75 00 .......... Fax: 91 353 75 65
Poland ........................................ Tel.: 91 373 66 05 .......... Fax: 91 373 66 24
General information of the Public Administration

General Information
Type information ..................................................Tel.: 901 33 55 33
Social Security information ..................................Tel.: 900 16 65 65
Information office for citizens, Ministry of the Interior ..................................Tel.: 060

National Social Security Institute
General Subdirectory of International Relationships (International conventions)
Padre Damían, 4-6
28036 Madrid
Tel.: 900 16 65 65

State Public Employment Service
Calle Condesa de Venadito, 9
28027 Madrid
Tel.: 91 585 98 88

Web pages

The sections throughout this document list web pages that are relevant for each section. Below is a list of additional web pages that could be useful:

Public Employment Services
EURES
Portal of the Spanish State Employment Public Service (SEPE)
Portal of the National Employment Service

Employment services of the autonomous communities:
Andalusia
Aragon
Asturias
Cantabria
Castile and Leon
Castile-La Mancha
Catalonia
Extremadura
Galicia
Balearic Islands
La Rioja
Madrid
Murcia
Navarre
Valencian Community
Basque Country
Internet employment sites

- Monster.es
- Infojobs.net
- Trabajos.com
- Infoempleo.com
- Tea-cegos-seleccion.es
- Laboris.net
- Empleo.com
- AccidenteTrabajo.com
- Trabajo.org
- Oficinaempleo.com

Specialised and/or sector-specific employment agencies

Management and qualified personnel

- Hotels, tourism and leisure
  - Turijobs
  - TuriEmpleo
  - PorAqui
- Teachers and trainers

Hotels, tourism and leisure

- Teachers and trainers

Computers and IT

- Novanotio
- TecnJobs

Specialised and/or sector-specific employment agencies

Management and qualified personnel

- Hotels, tourism and leisure
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  - PorAqui
- Teachers and trainers

Hotels, tourism and leisure

- Teachers and trainers

Computers and IT

- Novanotio
- TecnJobs

Temporary Employment Agencies (ETT)

- ACCESS
- ADECCO

Media

- ALTA GESTION
- CEPIDE
- FASTER
- RANDSTAD

Company information

- Company information
- business search engine
- Export companies
- Business creation
- Chambers of Commerce
- Spanish Confederation of Small and Medium Enterprises (SME)
### Labour conditions
- Labour guide
- Salaries
- Collective agreements

### Public administration
- Portal of the Administration
- Ministry of Employment and Social Security
- Ministry of the Treasury and Public Function
- Ministry of Foreign Affairs and Cooperation
- Ministry of Economy and Competitiveness
- Ministry of Education, Culture and Sport
- Ministry of Justice
- Ministry of Health, Social Services and Equality
- Ministry of the Interior
- Ministry of Public Works
- Ministry of Agriculture, Food and Environment
- Ministry of Industry, Energy and Tourism
- National Statistical Institute
- Tax Office
- Youth Institute

### Administrations of the autonomous communities
- Junta de Andalucía
- Autonomous Community of Aragon
- Autonomous Community of Asturias
- Autonomous Community of the Balearic Islands
- Autonomous Community of the Canary Islands
- Autonomous Community of Cantabria
- Autonomous Community of Castile-La Mancha
- Autonomous Community of Castile-Leon
- Autonomous Community of Catalonia
- Autonomous Community of Extremadura
- Autonomous Community of Galicia
- Autonomous Community of Madrid
- Autonomous Community of Murcia
- Autonomous Community of Navarra
- Autonomous Community of the Basque Country
- Autonomous Community of La Rioja
- Autonomous Community of Valencia
- Autonomous City of Ceuta
- Autonomous City of Melilla

### Housing and travel

#### Looking for housing
- Fotocasa
- Excoge
- Enalquiler
- Loquo
- Precios (Sociedad de Tasación)
- Albergues juveniles
- Dormir en España
- Visas

#### Maps
- Maporama
- Yellow pages (street map)
- Air transport
- Rail transport
Do not forget

When you come to Spain to look for employment or for a job interview, remember to bring the following documents:

- Valid passport or ID card of the EU/EEA
- Translated resume, motivation letters and references from previous employers, photocopies of training titles and courses. The resume and motivation letter should be in electronic format so they can be updated and/or edited
- European health card issued by the Social Security of your country (form E-100)
- Certificate of contributions (form U1 or E301), if applicable
- Form to export benefits (form U2 or E303), if applicable
- Photocopy of the birth certificate and family register
- Sworn translation of the title, if applicable
- Other permits and licences, as necessary, such as the driving licence

Before you accept a job, make sure you:

- Understand the terms and conditions of the work contract. It is important to establish who will be paying for the travel expenses: you or the employer
- Find out the form of payment and frequency of the salary
- Have accommodation in Spain
- Have adequate health coverage
- Have enough money to live until you receive your first salary or you return home, if necessary

Before you return, it is important to:

- Ask your employment office for form U1 or E301 that certifies your contributions in Spain, since it will be necessary for future allowances you may be entitled to
- Check that you have all your personal documentation to confirm your employment relationships in Spain (work contract, pay slips, etc)
- Settle your tax situation in the Tax Office
For more information:

EURES Spain
www.sepe.es/redEURES

Spanish State Public Employment Service
www.sepe.es
901 11 99 99
(local telephone numbers are also available)

www.sepe.es
We work for you