

## iGlobal Law 2021 Annual Update : Spain

Legal Change	Effective Date	Action required
<p><b>Covid Related Employment Measures will Continue until January 31<sup>st</sup>, 2021. (Royal Decree-law 30/2020)</b></p> <p>In relation to Temporary Lay-Off or Short Time Working, due to force majeure or based on objective grounds related to COVID-2019, the measures include:</p> <ul style="list-style-type: none"> <li>- Reduction or exemption of employer Social Security contributions.</li> <li>- Until January the 31st 2021, force majeure or objective reasons related to COVID shall not be considered valid grounds for termination of employment contracts or dismissals.</li> <li>- Particular unemployment benefits related to COVID are included.</li> <li>- Companies receiving social security exemptions will have to maintain employment for an additional 6 -months.</li> <li>- There are limitations concerning profit sharing and tax transparency.</li> <li>- There is a prohibition on working overtime, conducting new hiring or carrying out any subcontracting during Temporary Lay-Off or Short Time Working related to COVID.</li> </ul>	January 31 <sup>st</sup> 2021	<p>It is essential that affected businesses keep an eye on dates, benefits applied, Social Security exemptions, dismissals etc.</p> <p>As per Royal Decree-law 30/2020 all these employment measures related to COVID are extended until January 31<sup>st</sup> 2021. However, the Government, depending on the circumstances, may extend some of these measures again or approve different measures.</p>
<p><b>New Rules Regarding Equal Pay</b></p> <p>Royal Decree 902/2020 on Equal Pay, comes into force on April 14<sup>th</sup>, 2021 and includes:</p> <ul style="list-style-type: none"> <li>- <b>Salary records:</b> companies must keep a register of salaries for all employees, managers and senior positions, including average salary values, supplements and non-salary payments, broken down by gender.</li> <li>- <b>Salary audit:</b> companies that must draw up an equality plan will include a pay audit, before the negotiation involved in such plans. The obligation of having a salary audit will follow the same gradual application required for equality plans, based on the number of employees – see below.</li> <li>- <b>A proper assessment</b> of job positions according to the following criteria: suitability, entirety and objectivity.</li> </ul>	April 14 <sup>th</sup> 2021	<p>It is essential to comply with the salary record, which applies to all companies, and salary audit in case of companies that must have an equality plan.</p>
<p><b>Royal Decree 901/2020 on Equality Plans Coming into Force on January the 14<sup>th</sup>, 2021 includes:</b></p> <p>Companies with 50 or more employees, and those whose Collective Bargaining Agreement so dictates, must negotiate and apply an Equality Plan by the required dates depending on size – see opposite.</p> <p>There are particular rules on how to make the calculations of employee numbers.</p> <p>The negotiation process must start within 3 months from the date on which the required threshold for having an equality plan is reached.</p>	January 14 <sup>th</sup> , 2021	<p>Ensure you are familiar with the requirements of the Decree and the deadlines for implementation:</p> <p>March 7<sup>th</sup> 2020: companies with 151 to 200 employees;</p> <p>March 7<sup>th</sup> 2021: companies with 101 to 150 employees;</p> <p>March 7<sup>th</sup> 2022: companies</p>

<p>The Equality Plan will have to be negotiated, approved and presented for registration within 1 year from the day after the end of the term for setting up the negotiating committee.</p> <p>Equality Plans applied when the Royal Decree 901/2020 comes into force, must adapt their content to the new regulation within 12 months, following a negotiating process.</p> <p>The Equality Plans and the previous diagnosis have to be negotiated with the workers' representative; if there are no workers' representative, the representative and more representative trade unions of the sector will negotiate on behalf of the employees. They have to negotiate the previous diagnosis as well as the Plan itself.</p> <p>The parties must agree the duration of the Plan, which will not exceed 4 years, and must be reviewed in certain circumstances.</p>		<p>with 50 to 100 employees.</p>
<p><b>Homeworking Agreements : A New Regulation on Homeworking is issued by Royal Decree-law 28/2020.</b></p> <p>The regulation shall apply to homeworking agreements in force ruled, prior to their publication, by collective bargaining agreements. If they do not provide a duration, the new regulation shall apply next September 23<sup>rd</sup> 2021.</p> <p>The parties must formalise a new working agreement or an amendment as per the new regulation, within 3 months of January 13<sup>th</sup> 2021.</p> <p>Royal Decree-law 28/2020 does not apply to temporary homeworking agreements due to COVID-2019.</p>	<p>January, 13<sup>th</sup> 2021</p>	<p>Review homeworking agreements, taking into account the existing CBA or collective covenants. If there are no such agreements, by January 13<sup>th</sup> 2021, old homeworking agreements must be substituted or amended as per Royal Decree-law 28/2020.</p>