
URÍA MENÉNDEZ

The social security agreement between China
and Spain comes into force

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The social security agreement between China and Spain comes into force

On 20 March 2018, the bilateral social security agreement between China and Spain (the “Contracting Parties”). The purpose of the agreement is to facilitate the posting of employees between these two countries. The agreement applies to the regulations governing the following social security regimes:

In China:

Old-age insurance for employees
Unemployment insurance

In Spain:

Social Security pensions for employees (excluding those related to occupational injury or illness)
Unemployment contributions and benefits for employees

➤ [Social Security Agreement Between China and Spain](#)

➤ [Administrative Agreement](#)

1. POSTING OF EMPLOYEES

During a posting period of six years, posted employees from one of the Contracting Parties will continue to be governed by the social security regime of the country of origin. In the event the posting exceeds six years, the social security regime of the country of origin will continue to apply as long as the relevant authority consents to it.

Employees posted from Spain to China:

- Payments in Spain: they will be required to pay contributions for unemployment and contributory pensions for employees, excluding those related to occupational injury or illness.
- Payments in China: they will be exempt in from paying contribution to old-age insurance and unemployment insurance in China. They will be required to pay contributions for healthcare, sick leave, and occupational injury and illness in China.

Employees posted from China to Spain:

- Payments in China: they will be required to pay for old-age insurance and unemployment insurance.
- Payments in Spain: they will be exempt in Spain from paying contributions to the unemployment insurance and the contributive pensions for employees, excluding those related to occupational

injury and illness. They will be required to pay contributions in Spain for the benefits of the social security regime not exempted.

2. COVERAGE CERTIFICATE

Posted employees will require a “certificate of applicable legislation” in order to benefit from the exemptions set out in the Agreement. The body in charge of issuing the certificate in China is the “Social Security Administration of the Ministry of Human Resources and Social Security” and in Spain the “General Treasury of the Social Security”.

Spanish companies that post employees must submit a request for certification via [modeloTA300](#), “Request for information regarding applicable social security legislation”, which has already been made available for this purpose.

3. TRANSITION

Employees who were posted before the Agreement came into force are deemed to have started their post on 20 March 2018.

4. COVERAGE

The Agreement applies to three categories of individuals:

- Posted employees
- Workers on board vessels and aircraft
- Members of diplomatic missions or consular positions and public employees

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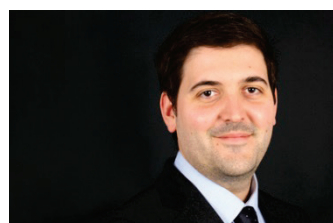


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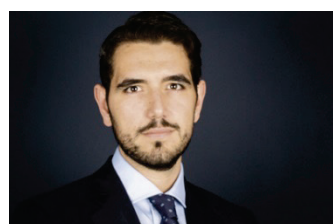


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