

Academic Year: (2019 / 2020)

Review date: 23-04-2020

Department assigned to the subject: Social and Private International Law Department

Coordinating teacher: QUINTERO LIMA, MARIA GEMA

Type: Electives ECTS Credits : 6.0

Year : Semester :

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

- Labour Law
- Social Security Law

OBJECTIVES

- Analysis of the logic of supplementary pensions.
- Relate the private dimension of protection to more strictly public. Complementarity and supplementarity.
- Evaluate the advantages and disadvantages of each of the mechanisms that make up the private dimension in protection.
- Understand the operation of each of the systems in different dimensions: collective and individual.
- Application of the rules of private insurance and the impact of tax legislation.

DESCRIPTION OF CONTENTS: PROGRAMME

ITEM 1. General concept of complementary social protection

1. Constitutional framework: Art 41 of the Spanish Constitution..
2. The internal social assistance and welfare to foreign Social Security system:
 - 2.1 Public fringed benefits granted by the Autonomous Communities.
 - 2.2 Additional protection: mechanisms voluntary and private funding source.
3. The fringe benefits and their relation to Social Security.

ITEM 2. Voluntary improvements to the protective action of the Social Security

1. Concept and character of voluntary improvements
2. Legislative Origins.
3. Types of voluntary improvements.
4. The legal nature of voluntary improvements
5. Legal status and current settings.
6. routes of elimination of voluntary improvements.
7. Voluntary improvements in collective bargaining: particularized analysis.
8. The management of voluntary improvements:
 - 8.1.- improvements implemented through internal funds of enterprises
 - 8.2.- Improvement external instruments managed by the business assets: pension commitments.
9. The legal claim of the voluntary improvements to social security

ITEM 3. Plans and Pension Funds.

1. Regime and legal settings. 1.1 Purpose and types of pension plans: a) depending on the constituent subjects; b) according to the stipulated obligations. 1.2 Personal items: sponsor, participant and beneficiary. 1.3.- Basics pension plans. 1.4.- Contingency.
2. Legal and financial regime: 2.1 Treatment of contributions. 2.2. Exceptional performance and liquidity assumptions. 2.3 Consolidated Rights.
3. Legal status of the pension plans of the employment system. 3.1. Subjects. 3.2. Principle of non-discrimination. Control Committee.
4. Regime of offenses and penalties

ITEM 4. The contract of group life insurance.

1. Regime and legal settings. 1.1 personal items. 1.2 Conditions for finalization. 1.3.- Procedures. 1.4.- Contingency
2. Financial arrangements. 2.1 Economic rights and insurance benefits. 2.2 Rights and rescue reduction.

ITEM 5. Mutual benefit society.

1. Regime and legal settings.
 - 1.1 Concept. Mutual benefit enterprise social character.
 - 1.2 Delimitation of powers: State and CCAA.
 - 1.3.- personal items.
 - 1.4.- constitution and operation.
 - 1.5.- Contingency
2. Financial requirements:
 - 2.1 Economic rights and benefits.
 - 2.2- Limits.

ITEM 6. Tax treatment of welfare instruments

1. Concepts encouraged and foundation.
2. Corporation tax: deductibility of contributions to pension plans made by companies to their workers.
3. Tax on income of individuals. 3.1 Contributions: deduction and limits. 3.2 Recovery: equity / income.

ITEM 7. Social action in the company

1. Concept and characteristics of social benefits.
2. Legal system and tax treatment of different social actions:
 - 2.1 Granting of loans and advances.
 - 2.2 labor Economatos
 - 2.3 soup kitchens and dining indirect service formulas (food aid, restaurant checks, etc).
 - 2.4 Service public transport.
 - 2.5.- Living expenses and accommodation.
 - 2.6.- Expenses of locomotion
 - 2.7.- family benefits.
 - 2.8.- Childcare.
 - 2.9.- Grants for studies.
 - 2.10. Recreational and cultural services.
 - 2.11 Awards attachment to the company.
 - 2.12.- Other social benefits.

ITEM 8. The training of workers in the company and social action policy:

1. The legal status of the training of workers in the company.
2. The role of social partners in developing the tutors
3. The training activities of companies
4. The individual training leave (PIF)
5. The financial contributions to training

LEARNING ACTIVITIES AND METHODOLOGY

Along with the development of the theoretical, continuous evaluation system consisted of:

- a) Workshops: In them, as a rule, the teacher will provide materials and documents necessary for practical work, which will be solved and discussed in class during the same meeting. The student awarded at the end of the session the results of their work.
- b) Case Studies, which shall be resolved individually, either in the classroom, well before the conclusion of the session.
- c) Final Paper (papers and / or case work)

ASSESSMENT SYSTEM

The assessment shall be an ongoing evaluation, in which the resolution (individual and collective) and workshops cases equivalent to 50% of the final grade and the remaining 50% will come from the development of an individual final work.

% end-of-term-examination:	0
% of continuous assessment (assignments, laboratory, practicals...):	100

BASIC BIBLIOGRAPHY

- AAVV MEMENTO PRACTICO.SALARIO, LEFEVBRE, 2017
- AAVV MEMENTO PRACTICO DE SEGURIDAD SOCIAL, LEFEBVRE, 2017

- DELGADO GARCIA, ANA MARIA FISCALIDAD DE LOS PLANES DE PENSIONES Y OTROS SISTEMAS DE PREVISIÓN SOCIAL, trotta, 2014
- FERNANDEZ PRIETO, M. Y CABEZA PERERIO, J. MANUAL DE PROTECCION SOCIAL COMPLEMENTARIA, TECNOS , 2017