

Academic Year: ( 2023 / 2024 )

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

Coordinating teacher: GIMENO DIAZ DE ATAURI, PABLO

Type: Electives ECTS Credits : 3.0

Year : Semester :

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Labour Law  
Social Security law

## OBJECTIVES

Management remuneration and labor costs is one of the main functions to be performed by all professional Human Resources or Personnel Administration and are many questions that raises this task in practice. Therefore, throughout the course, we will address all matters directly related to personnel costs: the complex definition of the notion of salary and concrete structure, fiscal impact and on Social Security different salary items and fringe , the different routes of salary adjustment, salary protection mechanisms, the costs of termination of the employment contract, contributions to Social Security, withholding personal income tax, the delegate payment of benefits, etc.

The focus of this course is eminently practical, so that the student who curse will acquire the following skills:

- Learn to calculate payroll
- Learn to calculate severance payments (including compensation for termination of contract, extra payments settlement, settlement of vacation, etc).
- Learn to calculate the contribution of the employer and employee social security.
- Learn to calculate income tax withholdings
- Learn to use payroll programs

## DESCRIPTION OF CONTENTS: PROGRAMME

### Topic 1. DELIMITATION AND STRUCTURE OF SALARY

- 1.- Concept and characters of the salary.
- 2.- Perceptions of salary and extra-salary nature and consequences of said qualification.
- 3.- The salary structure: Base salary and salary supplements. The extraordinary gratifications.

### Topic 2. DETERMINATION OF SALARY AMOUNT

- 1.- Principles that govern the determination of the amount of salary
- 2.- The sources of fixing their amount
- 3.- Salary adjustment instruments:
  - 3.1.- The novator agreement between the worker and the employer
  - 3.2.- The absorption and salary compensation
  - 3.3.- The modification of the remuneration system and of the salary amount by unilateral decision of the employer.
  - 3.4.- The non-application of the collective agreement: The salary deduction.
  - 3.5.- The application priority of the company agreement.

### Topic 3. TIME, PLACE AND WAY OF SALARY PAYMENT

- 1.- Time of payment of salary:
  - 1.1.- Punctual collection of salary as a basic right of the worker
  - 1.2.- The untimely payment of the salary

- 2.- Means of payment of salary
- 3.- The documentation of the salary: The payroll
  - 3.1.- The heading of the payroll
  - 3.2.- The accruals
  - 3.3.- The deductions
  - 3.4.- The foot of the payroll

#### Topic 4. THE COST OF THE EXTINCTION OF THE WORK CONTRACT (I): A JOINT VISION

- 1.- General picture of contract termination costs
- 2.- The liquidation of assets at the end of the employment relationship:
  - 2.1.- The liquidation of extraordinary payments
  - 2.2.- The liquidation of vacations accrued and not taken
  - 2.3.- The compensation for lack of notice
  - 2.4.- The compensation for termination of fixed-term contracts
- 3.- The settlement:
  - 3.1.- Concept
  - 3.2.- Form and content
  - 3.3.- Guarantees of the settlement
  - 3.4.- Legal effects

#### Topic 5. THE COST OF THE EXTINCTION OF THE LABOR CONTRACT (II): THE COST OF DISMISSAL

- 1.- Compensation for dismissal: Calculation parameters
- 2.- Processing salaries

#### Topic 6. THE QUOTATION OF SOCIAL SECURITY

- 1.- Subjects obliged and responsible for the obligation to contribute
  - 1.1.- Responsible for payment (direct and derived).
  - 1.2.- Responsible for the income.
- 2.- The dynamics of the obligation to contribute.
- 3.- Criteria for calculating the quota:
  - 3.1.- The contribution base:
    - The different contribution bases depending on the contingencies covered.
    - The computable concepts in the contribution base.
  - 3.2.- The type of contribution
- 4.- Quota settlement
- 5.- Consequences of non-compliance with the obligation to contribute

#### Topic 7. RETENTIONS AND INCOME FROM PAYMENT OF IRPF

- 1.- The yields of work.
- 2.- The obligation to retain
- 3.- The calculation of the retention
- 4.- Data communication to the employer
- 5.- Formal obligations of the retainer and the obligor to enter the account.

### LEARNING ACTIVITIES AND METHODOLOGY

The course is developed with the following methodology:

- Lectures: Theory sessions
- Practical: Solving workshops, case studies, news comments, statements, relevant documents, discussion forums, etc. ..
- Assessment tests that desarrollarán along the course to assess the scope of subject knowledge acquired by the student (test and cases)
- Approach to a payroll program through a specific factual situation.
- Individualized Tutoring

### ASSESSMENT SYSTEM

<b>% end-of-term-examination/test:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100

- a) Attendance and participation in theory classes.
- b) The evaluation of the activities carried out in groups during the practical classes, under the supervision and guidance of the teacher (workshops).
- c) The evaluation of the individual development activities (evaluation test, practical cases and final work).

Extraordinary Call: Students who do not pass the subject by continuous assessment and have to attend the extraordinary call, must complete and pass an exam that will include a theoretical part and a practical case.

#### BASIC BIBLIOGRAPHY

- ARAGÓN GÓMEZ, Cristina Gestión de retribuciones y costes laborales, Lex Nova Thomson Reuters, 2015

#### ADDITIONAL BIBLIOGRAPHY

- GONZÁLEZ ORTEGA, Santiago y BARCELÓN COBEDO, Susana. Introducción al Derecho de la Seguridad Social, Tirant lo Blanch, 2013