

10-2013 August, 2013

SOCIAL SECURITY GENERAL TREASURY DECISION OF AUGUST 19, 2013

August 30, 2013 saw the publication of the Social Security General Treasury Ruling of August 19, 2013, authorizing the extended deadline for the registration of new hires, and any terminations, and for the social security contributions of university students on academic work experience placements that meet the requirements and conditions provided for in Royal Decree 1493/2011, of October 24, 2011, in the wake of the supreme court judgment of May 21, 2013 (Judicial Review Chamber), rendering Royal Decree 1707/2011, of November 18, 2011 null and void as a matter of law.

That supreme court judgment, published in the Official State Gazette on June 28, 2013, upheld the appeal lodged by Spanish labor union *Comisiones Obreras* and rendered null and void as a matter of law Royal Decree 1707/2011, of November 18, 2011, regulating the work experience placements of university students.

That judgment means that additional provision 1 of the royal decree excluding all students on the work experience placements provided for in the law from social security registration and contribution-related obligations will no longer be in effect.

Faced with this state of affairs, the Social Security General Treasury Decision of August 19 grants special authorization to both the registration of new hires (and any terminations) under the General Social Security Regime of university students on work experience placements (provided, needless to say, they meet the requirements and conditions under Royal Decree 1493/2011), and to the deposit of the relevant contributions for June, July and August 2013.

The deadline for the registration of such students under the General Social Security Regime falls on September 30, 2013, while authorization has also been granted to the deposit of the relevant contributions until October 31, 2013, giving rise to the relevant registration and contribution-related effects as from June 28, 2013.

This publication contains information of a general nature and therefore does not constitute a professional opinion or legal advice.

© August 2013. J&A Garrigues, S.L.P. All rights reserved. The exploitation, reproduction, distribution, public communication or transformation, in whole or in part, of this document is prohibited without the written consent of J&A Garrigues, S.L.P.