

ASSESSMENT OF SOURCES AND METHODS USED IN THE PROVISION OF BASIC INFORMATION FOR THE CALCULATION OF SPECIFIC INDICATORS FOR A65 PURPOSES

COUNTRY: [SPAIN](#) 

Version: [29 March 2017](#)

CONTEXT

1. This report is written in the context of the implementation of Article 65 and Annex XI of the Staff Regulations of Officials and Conditions of Employment of Other Servants of the European Union, as most recently amended by Regulation 1023/2013 of the European Parliament and of the Council.
2. Article 12 of Annex XI states that "*...It shall be the task of Eurostat to monitor the quality of basic data and statistical methods used to work out the factors taken into account for the update of remuneration. In particular, it shall make any assessments or carry out any studies required for such monitoring...*"
3. A methodology manual has been developed to describe the calculation of specific indicators in accordance with Article 65 of the EU Staff Regulations. There have been various editions over time; the most recent version is document A6465/14/26rev2, dated May 2016.
4. This methodological documentation is supplemented with interpretation guidelines and specific agreements for individual Member States reached during each annual data collection exercise.
5. With effect from 2010, detailed documentation is drawn up for each Member State which aims to give a full description of the manner in which basic data is compiled and transmitted to Eurostat to allow the calculation of Specific Indicators.

Twenty-two of these draft "inventories" (at different stages of completion) were presented at the meeting of the Working Group on Articles 64 and 65 of the Staff Regulations in Luxembourg in March 2015. A further progress report was reviewed at the meeting in Luxembourg in March 2016.

6. Previous assessment reports for this country have been prepared as follows: [None](#)
7. The current assessment report is based on the following information:
 - a. [pro-forma document A6465_16_03](#) ;
 - b. data provided by the national statistical authorities in the Standard Remuneration Questionnaire for the year [2015](#) ;
 - c. the "inventory", version dated [9.9.2014](#) (status: [DRAFT presented at A6465WG March 2015](#)) ;
 - d. other resources identified in connection with the work to establish Specific Indicators, including [publicly available data](#) ;

- e. a trilateral meeting between Eurostat, ISRP and Spanish Ministry of Finance and Public Administration (*Ministerio de Hacienda y Administraciones Públicas*) in Madrid in May 2013.

ORGANISATIONAL ISSUES (SUMMARY)

8. The name of the national delegate to Working Group on Articles 64 and 65 is communicated to Eurostat by the Office of the President | Spanish National Statistical Institute, in consultation with the Head of Public Administration Department | Spanish Permanent Representation to the EU.
9. The national data required for the calculation of Specific Indicators is transmitted to Eurostat by: Chief Adviser | Unit for Compensation Studies | General Directorate of Personnel Costs and Public Pensions | Ministry of Finance and Public Administration | Spain.
The contact person has remained constant in recent years.
10. The national data is compiled from the following national sources: central personnel register and payroll database; decisions by individual government departments about productivity payments (*complemento de productividad*).
11. This compilation involves collaboration with the following departments/organisations: national statistical office national accounts department.
12. The following information is publicly available:
- Staff numbers: annual statistical bulletin (*Boletín Estadístico del personal al servicio de las Administraciones Públicas*);
 - Modifications to basic salary components (*sueldo, trienio*) and some additional pay components (*complemento de destino, paga extraordinaria*): annual Budget Law (*Ley de Presupuestos Generales del Estado para el año X*);
 - Modifications to other additional pay component (*complemento específico*): official journal (*Boletín Oficial del Estado, Anexo VI*);
 - Statutory deductions (personal income tax rates and allowances);
 - Contribution to civil service social security scheme (*MUFACE*);
 - Contribution rate to civil service pension scheme (*RCP*);
 - Entitlements to state family allowances and child benefits (*Prestaciones familiares*).
13. The standard remuneration questionnaire for the year 2015 was transmitted via *eDamis* on 6.7.2015.
14. The following tables in the standard remuneration questionnaire for the year 2015 were incomplete:

T1

NOT complete

Comment:

- T1: ESA2010 "staff number in central government administration" figure not supplied;

15. The national validation of the Specific Indicator calculated by Eurostat for the year 2015 was transmitted via eMail on 14.9.2015.

OVERALL ASSESSMENT

Comply

QUALITY ASSESSMENT – STAFF NUMBERS

16. Comments regarding the sample population for which staff numbers are supplied:
- In SRQ 2015 the reported population data for the selected sample of grades represents c.88% of the reported data for total reference population. The difference reflects exclusion of selected grades.
17. Comments regarding the total population from which the sample is selected:
- The data is reported for permanent civil servants (*funcionarios de carrera*), who are working in central public administration. Permanent officials represent c.70% of total employees in central public administration. Permanent officials in central public administration represents c.9% of total number of permanent officials (ie. including military, police, education, etc and regional administration).
18. Comments regarding supply of the number of employees for the total central public administration (ESA 2010 s.1311) :
- INE should be contacted to supply the ESA2010 variable "number of employees in central government administration" to allow more accurate calculation of the control indicator required by the Staff Regulations.

QUALITY ASSESSMENT – GROSS SALARY DATA

19. Comments regarding the supply of a figure for gross remuneration for each grade:
- Remuneration data for Spanish civil servants is reported for the same grades as those for which staff numbers are reported;
 - Helpfully, the SRQ worked example (T4) provides a calculation of gross pay for the Minimum/Middle/Maximum step for every grade;
 - Spanish gross pay includes several components. Some are linked, or are identifiable as explicit values in tables adjusted by the annual Budget Law or separate Decree;
 - The Middle pay step in the grade, like the Minimum and Maximum steps, represents an explicit position number (= relevant for calculation of "*complemento de destino*");
 - For each pay step, a seniority multiple (= number of " *trienios*") was agreed between Ministry of Finance and Public Administration and Eurostat in 2013, and this calculation is reviewed annually;

- For each step, a specific productivity pay value is calculated annually by Ministry of Finance and Public Administration (= average for all government departments, extracted from internal database).
- Gross remuneration for married civil servants in Spain is the same as for single civil servants.

20. Comments regarding additional payments eg. state benefits:
- Spanish civil servants are entitled to state benefits ("*prestaciones familiares*") in the same way as any other citizen, however only families on the lowest incomes are eligible and the amounts are very small relative to earnings from employment: they are consequently not included for A65 purposes.

QUALITY ASSESSMENT – STATUTORY DEDUCTIONS

21. Comments regarding the calculation of personal income tax:
- Spanish civil servants are taxed in similar way as other employees;
 - They may be entitled to working tax credits according to income;
 - They may be entitled to personal allowances according to household composition.
 - Tax bands were last modified in 2011. In addition to state income tax there is an additional income tax for Madrid region.
22. Comments regarding the calculation of occupational pension contributions:
- These ("*RCP*") are computed as a standard percentage of pay, which has been constant for many years.
23. Comments regarding the calculation of medical insurance contributions:
- N/A (entitlement to healthcare is part of national social security scheme).
24. Comments regarding the calculation of other social security contributions:
- These ("*MUFACE*") are computed as a standard percentage of pay, which has been constant for many years.
25. Comments regarding the calculation of other statutory deductions: N/A.

QUALITY ASSESSMENT – OTHER ASPECTS

26. N/A.

ACTION POINTS

27. See 18.