

**ADMINISTRATIVE AND MANAGEMENT ASPECTS TO BE TAKEN INTO ACCOUNT FOR STAFF TAKING A POSITION AT THE UNIVERSITY OF CÓRDOBA**

When one is hired by the University of Córdoba and begins their employment relationship, they are affected by certain aspects of the institution and by the use of some terms that they may not understand. Therefore, in addition to the general information available in the [Orientation Manual](#), and other sections of the UCO website, some basic concepts of general interest are briefly explained below.

**Before the hiring of foreign personnel**, they must ensure that they have all the documentation requested of them for the formalisation of the corresponding contract. Particularly, in cases of nationals of States **to which the Community regime does not apply**, it is important that they have the corresponding **visa** allowing them to work in Spain, which should be applied for and processed long enough in advance at the **Spanish Consulate**; and they must also make an appointment for the acquisition of a **Foreigner Identification Number**, which they may do through the [Public Administrations Electronic Headquarters](#), or at the Consulate itself.

**Registration/contribution into the General Social Security System (RGSS)**

All workers with an employment contract must be registered with the RGSS (General Social Security System) by the UCO before starting to work. To do this, for the purpose of inclusion in the said System, the worker must have a Social Security Number assigned to him; every worker has one such number, for their entire working life in Spain. If you do not have one, you must request it personally at a T.G.S.S. (General Social Security Treasury) Office, or through the Electronic Office.

Payments into the RGSS are made by the University, at the end of each month, in accordance with certain contribution rates (%) in force at the time, and each worker's remuneration. This contribution is composed of two parts: one corresponding to the worker, deducted monthly from the payroll, and the other paid by the company. Both are broken down and detailed, together with the **information on the remuneration paid and discounts applied**, on one's **pay slip**, available for viewing after the monthly payroll has been paid, at the UCO's [Virtual Secretariat](#), which may be accessed pending identification via digital certificate, or with a username/password of the UCO email system. If this is not available, the interested employee should contact a computer technician at his centre.

**Leaves due to illness or an accident at work.**

In cases of illness that prevent one from working (temporary disability; TD), a doctor with the Public Health Service who sees the worker must issue a sick leave document. Said document (the copy specifically addressed to for the company) is to be sent to the Social Security Unit of the Rector's Office (*Unidad de Seguridad Social del Rectorado*) within three business days of its issuance. Successive confirmation documents are to be submitted, respecting the same 3-day time frame, until the employee has recovered. When his sick leave is over, the "Recovered" (*Alta*) certificate is to be sent to the Social Security Unit within 24 hours.

If the reason for the sick leave is **not** a common illness, or a non work-related accident, but rather for a **work-related accident**, the medical care, management and follow-up on the leave (issuance of sick leave, confirmation and "recovered" documents) will be handled by the *Mutua Colaboradora* (Mutual Insurance Company) [FREMAP](#) (Avenida Del Aeropuerto, 3- Phone 957 761 490- 957 451 500).

For any questions or queries on any matter related to enrolment in the RGSS, benefits, contribution, etc. interested personnel may contact the **Social Security Unit** at **957 21 8018**, by email at [seguridadsocial@uco.es](mailto:seguridadsocial@uco.es), or in person at the University Rectorate's Office, Planta 2, Ala Oeste.

**Personal Income Tax Withholdings.**

Work-related income is subject to the *Impuesto sobre la Renta de las Personas Físicas* (IRPF), or Income Tax. This entails, for the UCO, an obligation to deduct a certain amount from pay distributed, on a

monthly basis, in the amount dictated by law, as an Income Tax withholding.

The amount to be deducted for this tax is, basically, determined by the total remuneration that each worker receives, or is scheduled to receive, in the calendar year, and his declared situation, with regards to the Personal Income Tax, by completing [Form \(Modelo\) 145](#).

As special cases, a minimum rate of 2% will be applied on contracts scheduled to last less than one year, and a fixed rate of 15% will be applied to arrears from previous years.

Each March every worker is issued the corresponding certificate of withholdings and income corresponding to the previous year for the purposes of his IRPF (Income Tax) filing, which may be downloaded from the [Virtual Secretariat](#), as may his monthly salary receipt.

If the **worker does not have a tax residence in Spain**, the above rules do not apply, but rather the regulations related to [the Non-Resident Income Tax](#) (IRNR), a fixed withholding rate being applied to the salary paid, regardless of its amount, or his family situation. This percentage will depend on the workers' country of fiscal residence; or, if there exists a [double taxation agreement](#) between Spain and the workers' country of residence, the terms thereof (in this case he must provide a tax residence certificate). In 2019, for workers with fiscal residence in an EU country, Iceland or Norway, the IRNR withholding rate is 19%. For all other countries, it is 24%.

For any questions or queries about personal income tax, or remuneration issues, you may enquire with the Remuneration Section, on 957 218 017; by email at [retribuciones@uco.es](mailto:retribuciones@uco.es); or in person at the University Rector's Office (Planta 2, Ala Oeste). For questions related to taxation or tax residence, you may also contact the corresponding department of the Agencia Tributaria (Tax Agency (Avenida Del Gran Capitán, 8.- Tel. 957 476 017).

### **Risk Prevention and Occupational Health.**

To ensure proper coverage of the health and safety of the people working at the University, the UCO has its own [Risk Prevention Service](#) (forming part of the Prevention and Protection Service) with the functions assigned it by the institution's regulations and internal agreements.

Upon joining the University, each person will be given the corresponding specific medical examination, which will be carried out by the Health Surveillance Unit (Campus de Rabanales), and be signed up for the corresponding training courses that are organised, being obligated to attend the initial specific training for his job. Information on risks, and measures to be taken will be provided by the head of each service or unit, in collaboration with the Prevention Service.

To contact this Service you may use any of these channels:

- Website: [www.uco.es/prevencion](http://www.uco.es/prevencion)
- Email: [prevencion@uco.es](mailto:prevencion@uco.es)

Tel: 957 212 259- 8137

The protection of the health and safety of these people, in addition to health promotion activities, are priorities of the UCO. Thus, the governing bodies of this University have expressed this commitment in a [Prevention Policy](#), which may be accessed via the Service's website.

In this way, different situations are covered, not only for accidents or illness at work, but also for risks related to ergonomics, psychosociology, radiation protection, health surveillance and various activities related to health promotion at work, such as quitting smoking, and healthy lifestyle habits.

In the event [of an accident at work](#), in addition to taking the steps already mentioned regarding health care and leave, you should notify the Prevention Service of this circumstance so that it can analyse its causes. To do this you must fill out the Work Accident Report (*Parte de comunicación de accidente de trabajo*), available on the Service's website.

This and other information may be found in the [General Prevention Manual](#), made available to the university community. For more information on prevention organisation, the [Prevention Plan](#), or any other related clarifications, you may contact this Service by any of the means previously indicated.