COUNTRY NOTE

Database on Social Expenditure (www.oecd.org/social/expenditure.htm)
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

SPAIN

Monetary unit

Social spending is expressed in millions of Euros (EUR).

General notes

The social insurance system includes a general scheme (for employees in industry and in the service sector) and special schemes for some other sectors (farmers, self-employed, miners, sailors and fishermen and domestic servants). The following bodies run these schemes: INSS (Instituto Nacional de la Seguridad Social), INSALUD (Instituto Nacional de Salud), INEM (Instituto Nacional de Empleo), ISM (Instituto Social de la Marina), and TGSS (Tesorería General de la Seguridad Social). The Ministry of Labour and Social Affairs supervises the INSS, INEM, INSERSO, ISM and TGSS; the Ministry of Health and Consumer Affairs supervises INSALUD.

The information currently available to the Secretariat does not facilitate separate identification of public, mandatory and voluntary private social expenditure. Therefore, the presented public aggregates include some mandatory and voluntary private benefits.

The individual country notes of the OECD Benefits and Wages (www.oecd.org/social/benefits-and-wages.htm) provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

Break in series

Data for 1990 onwards are based on the new ESSPROS methodology format. Coherent spending series for 1980 onwards at the individual programme level were obtained on basis of information for a few years in the early 1990s for which both historical spending series and information based on the new ESSPROS format were available. For certain programmes and aggregate categories, breaks in series (between 1989 and 1990) were inevitable. In general, programmes from the old ESSPROS format which could not be matched with a figure from the new ESSPROS format were set to “missing” from 1990 onwards; similarly, figures from the new ESSPROS format which could not be matched to a programme from the old methodology were set to “missing” for the period 1980-89.

There is a large break in series in 2010 since data by scheme become available again, which allows for distinction between public and private expenditure.
COUNTRY NOTE

Database on Social Expenditure (www.oecd.org/social/expenditure.htm)
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs
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Sources

1980-89

1990 onwards
Data provided by EUROSTAT (ESSPROS database), except for:


1998-onwards 5.2.1.3 Childcare (pre-primary education): OECD Education database (http://www.oecd.org/education/database.htm)


(See Table “Passage from ESSPROS to SOCX” next page).

Background information

European Social Statistics, Social Protection, ESSPROS qualitative information
https://ec.europa.eu/eurostat/web/social-protection/data/qualitative-information

MISSOC, Mutual information system on social protection in the Member states of the European Union and of the European Economic Area
(http://ec.europa.eu/social/main.jsp?catId=815&langId=en)
### COUNTRY NOTE

**Database on Social Expenditure**

www.oecd.org/social/expenditure.htm  
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

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**Passage from ESSPROS to SOCX (public / mandatory-voluntary private)**

**Spain, in millions of Euro**

|--------------|-----|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|

$(1)$ ESSPROS Social protection benefits  
110000 80 208 53 596 133 077 180 530 196 042 214 186 236 596 283 238 261 066 200 227 254 046 225 725 334 661 261 440 283 928 287 355

- $(2)$ ESSPROS Disability  
   Economic integration of the handicapped  
   1121114 512 737 948 361 1 204 1 017 1 010 1 027 1 065 1 975 771 775 761 1 127 0 0 0 0 0 0 0 0 0 0 0 0 0 0
   1121122 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
   1121124 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

- $(3)$ ESSPROS Sickness  
   Benefits in kind  
   1111200 13 254 20 805 30 642 47 096 51 674 55 405 61 917 62 217 66 972 64 207 65 926 58 771 59 261 62 615 53 043 60 535
   1112000 959 1 547 20 17 19 32 29 28 14 13 14 11 12 12 14 14 13 14 12 12 14

- $(4)$ ESSPROS Unemployment  
   Cash - Vocational training allowance  
   1161114 310 116 211 293 353 273 287 325 339 297 28 27 28 19 22 84
   1161124 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
   1162114 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

- $(5)$ ESSPROS Active Labour Market Programmes  
   Child care (pre-primary education)  
   210 14 5 4 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
   216 15 0 5 2 1 3 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

- $(6)$ SOCX Health benefits in kind  
   $724.10.6.0.0$ 2 246 9 12 5 215 7 844 7 823 8 388 8 811 9 042 9 836 9 349 6 746 5 201 5 705 6 387 6 310 7 921
   $724.30.9.0.0$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

- $(7)$ SOCX / ALMP Voluntary private insurance, benefits in kind  
   $724.10.4.0.0$ 2 257 2 602 2 591 2 201 2 271 2 205 1 369 1 317 1 175 1 272 1 481 1 794
   $724.30.9.0.0$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

- $(8)$ SOCX / Health HEALTH - Public benefits in kind  
   $724.10.4.0.0$ 15 672 23 322 31 432 51 307 56 994 61 576 68 153 73 107 72 818 71 672 68 085 65 945 65 926 70 141 71 351 73 408
   $724.30.9.0.0$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

- $(9)$ SOCX / Health HEALTH - Voluntary private insurance, benefits in kind  
   $724.10.4.0.0$ 1 175 2 602 2 591 2 201 2 271 2 205 1 369 1 317 1 175 1 272 1 481 1 794
   $724.30.9.0.0$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Notes:

$(1)$ ESSPROS / Social protection benefits are Total ESSPROS expenditures (1000000) less Administration costs (1200000) and other expenditure (1400000, property income and other).

$(2)$ The ESSPROS data within “Disability / Economic integration of the handicapped” are not included in SOCX database to avoid double counting with SOCX “Active Labour Market Programmes / Measures for the disabled”.

$(3)$ The ESSPROS data within “Sickness / Benefits in kind” are not included in SOCX database to avoid double counting with SOCX “Health / Benefits in kind”.

$(4)$ The ESSPROS data within “Unemployment / Cash - Vocational training allowance” “Unemployment / Benefits in kind” are not included in SOCX database to avoid any double counting with SOCX “Active Labour Market Programmes”.

$(5)$ SOCX Health benefits in kind are from “OECD Health Data (www.oecd.org/health/healthdata)”.

$(6)$ SOCX includes public spending on pre-primary education from OECID education database, unless such data are already included in “5.2.1. Day care services”.

$(7)$ SOCX Active Labour Market Programmes are from “OECD database on labour market programmes”.

$(8)$ Spending on some programmes recorded under the schemes below are categorised as Mandatory private in SOCX.

$(9)$ Spending on some programmes recorded under the schemes below are categorised as Voluntary private in SOCX (5) includes (10).

$(10)$ SOCX Public insurance Health benefits in kind see from “OECD Health Data (www.oecd.org/health/healthdata)”.

$(11)$ = (1) - (2) - (3) - (4) + (5) + (6) + (7) - (9) - (10)
### SPAIN

<table>
<thead>
<tr>
<th>Code</th>
<th>Title of the programme</th>
<th>Description of the programme and attached notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.1.1.1.1</td>
<td>Employees and self-employed (social security) (non means-tested)</td>
<td>There is a significant break in the &quot;Old age cash benefit&quot; series in 1990. Some expenditure previously grouped under &quot;Survivors&quot;, in particular benefits paid by the social security fund (INSS), are included under &quot;Old age cash benefits&quot; from 1990 onwards. To be entitled to the basic pension employees, must have made contributions for at least 15 years, and at least two years during the 15 years preceding the retirement age (at least 65).</td>
</tr>
<tr>
<td>724.10.1.1.1.2</td>
<td>Employees and self-employed (social security) (means-tested)</td>
<td>See 1.1.1.1.</td>
</tr>
<tr>
<td>724.10.1.1.1.5</td>
<td>Civil servants</td>
<td>From 1990 onwards, data under &quot;Civil servants&quot; are included in data for &quot;Civil servants, military personnel and local government employees&quot;.</td>
</tr>
<tr>
<td>724.10.1.1.1.6</td>
<td>Civil war veterans</td>
<td>From 1990 onwards, data under &quot;Civil war veterans&quot; are included in data for &quot;Other public means-tested benefits&quot;.</td>
</tr>
<tr>
<td>724.10.1.1.2.1.1</td>
<td>Anticipated pension (social security) (non means-tested</td>
<td>Until 1990, figures for social security pension and for public pension included spending on early retirement benefits. Persons insured under the system abolished on 1 January 1967 have the possibility of retiring at 60 years of age, as do certain groups of workers. From 1990 onwards, those expenditures are accounted in the items 724.10.1.1.2.4 and 724.10.1.1.2.5.</td>
</tr>
<tr>
<td>724.10.1.1.2.2</td>
<td>Anticipated pension (social security) (means-tested)</td>
<td>See 1.1.2.1.</td>
</tr>
<tr>
<td>724.10.1.1.3.3</td>
<td>Civil servants, military personnel and local government employees</td>
<td>Until 1990, data on &quot;Care allowance&quot; payments covering care towards elderly persons were not separately identifiable. Relevant benefits are grouped under &quot;Other cash benefits&quot; in &quot;Disability cash benefits&quot;.</td>
</tr>
<tr>
<td>724.10.1.2.1.10</td>
<td>Accommodation : Regions (autonomous Communities) (means-tested)</td>
<td>Accommodation. Homes and care centers for disabled people granted under the Law System for the Autonomy and Attention to the Dependence. Day and night centers and residential care.</td>
</tr>
<tr>
<td>724.10.1.2.1.14</td>
<td>Assistance in carrying out daily tasks: Regions (Autonomous Communities) (means-tested)</td>
<td>Home assistance. Benefits of tele-assistance and home help to disabled people, mainly granted under the Law of the System for the Autonomy and Attention to de Dependence.</td>
</tr>
<tr>
<td>724.10.2.1.16</td>
<td>Survivor Pension- The Social Security System (From 2000 the scheme included schemes 2, 3, 4, 5, 6, 7, 8, 9 and 10) (non means-tested)</td>
<td>Survivors pension. The benefits are laid down due to the death of the worker concerned: widow's or widower's pension, pension for orphanhood and pension for relatives. The amount of widow pension is 52% of the regulatory base of the originator in all cases and 70% with certain requirements. The amount of the pension for orphanhood is 20% of the regulatory base, and it could be increased with the 52% of the pension for widowhood in case of complete orphanhood. The amount of the pension for relatives is 20% of the regulatory base. Benefit liable to taxes except for orphan's pension.</td>
</tr>
<tr>
<td>724.10.3.1.1.11</td>
<td>Disability pension- The Social Security System (From 2000 the scheme included schemes 2, 3, 4, 5, 6, 7, 8, 9 and 10) (non means-tested)</td>
<td>To the contributory regime when the amount of the disability pension is below the minimum amount laid down for the persons concerned, the Administrative entity will grant an economic complement sufficient to reach the amount involved, bearing in</td>
</tr>
</tbody>
</table>
mind the earnings received by the applicant, pensions obtained and whether or he/she has a spouse to support. To the non contributory regime periodic assistance to beneficiaries who suffer from physical or mental deficiencies, likely to be of a permanent nature, must be over 18 and under 65 of age, not to have sufficient income.

Degrees of disability: permanent and partial disability for the usual profession, permanent and complete disability for the usual profession, permanent and total disability for any type of working activity and severe disability. The amount of the pension fluctuate from 55% of the regulatory base to the 100%, increased by 50% for the person who care for the totally handicapped person concerned. Benefit liable to taxes except for the permanent and total disability for any type of working activity and severe disability.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.3.1.3.1</td>
<td>Occupational accident and disease</td>
<td>From 1990 onwards, separate data on cash payments as stipulated by relevant laws is no longer available. Relevant expenditure is included under &quot;Disability cash benefits&quot;.</td>
</tr>
<tr>
<td>724.10.3.1.3.2</td>
<td>Paid sick leave- The Social Security System (From 2000 the scheme included schemes 2, 3, 4, 5, 6, 7, 8, 9 and 10) (non means-tested)</td>
<td>From 2010 onwards. For common illness or accidents within or outside the work place: 60% of the regulatory base between the fourth and the twentieth day, and 75% from the twenty-first day. For occupational illness and accidents at work: 75% of the regulatory base from the day following work suspension. Domestic workers: the temporary incapacity benefit will start being paid as from the twenty-ninth day of work suspension. Benefit liable to taxes and social contributions.</td>
</tr>
</tbody>
</table>

5. HEALTH

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.4.2.0.0</td>
<td>Public expenditure on health</td>
<td>See OECD Health Statistics.</td>
</tr>
</tbody>
</table>

5. FAMILY

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.5.1.1.1</td>
<td>Family allowance: employees and self-employed (social security) (non means-tested)</td>
<td>Before 1985, data for family allowances to dependent spouses were included in those for dependent children. Family allowances are granted to all insured with at least one dependent child aged under 18 (there is no age limit for handicapped children). Benefits are fully taxable; payment rates vary with income and family size.</td>
</tr>
<tr>
<td>724.10.5.1.1.2</td>
<td>Family allowance: employees and self-employed (social security) (means-tested)</td>
<td>See 5.1.1.1.</td>
</tr>
<tr>
<td>724.10.5.1.1.6</td>
<td>Income maintenance in the event of a childbirth - The Social Security System (From 2000 the scheme included schemes 2, 3, 4, 5, 6, 7, 8, 9 and 10) (non means-tested)</td>
<td>Maternity benefits from 2010 onwards. Situations of maternity, adoption, family fosterage (pre-adoptive and permanent/simple fosterage) and provisional fosterage, during periods of leave granted for these situations. The duration will be sixteen weeks. Risk during pregnancy and risk during the breast feeding. The amount is the equivalent of 100% of the corresponding regulatory base. Benefit liable to taxes and social contributions.</td>
</tr>
<tr>
<td>724.10.5.1.3.1</td>
<td>Other cash periodic benefits for other social protection schemes</td>
<td>Since 1986, the marriage grant is no longer part of the social security system. Nevertheless, some institutions continue to make relevant payments.</td>
</tr>
<tr>
<td>724.10.5.2.1.11</td>
<td>Child day care - Regions (Autonomous Communities) (Non means tested)</td>
<td>From 2010 onwards, child day care provided to pre-school children during the day.</td>
</tr>
</tbody>
</table>

6. ACTIVE LABOUR MARKET PROGRAMMES

See OECD Labour Market Policy
### 7. UNEMPLOYMENT

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.7.1.1.1</td>
<td>Unemployment insurance</td>
<td>Spending on early retirement for labour market reasons from 1980 to 1984 and from 1989 onwards is included in &quot;Unemployment compensation&quot;. For the years 1989-95, &quot;Unemployment insurance&quot; includes &quot;Other expenditure (otros gastos)&quot;.</td>
</tr>
<tr>
<td>724.10.7.1.1.13</td>
<td>Full unemployment benefits- Public Employment Service (non means-tested)</td>
<td>From 2010 onwards, Social Assistance unemployment benefits. Benefit per casual workers under the special Social Security scheme for agricultural workers. Insertion' Active Income: The period for which is payable, the amount payable and contribution to Social Security depend on the type of benefit to which there is entitlement, they apply to different groups. In general, the benefit consists of a payment of 80 per cent of the IPRM at the time. Benefit liable to taxes but the amount do not reach the limit set by law for the payment of taxes.</td>
</tr>
</tbody>
</table>

### 9. OTHER SOCIAL POLICY AREAS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>724.10.9.1.1.1</td>
<td>Income support: employees and self-employed (social security)</td>
<td>To be entitled to guarantee minimum income, claimants have to be between 25 and 65 years of age, have been resident in one of the autonomous regions for a certain period (between 3 and 5 years) and participate in an individually tailored reintegration programme. If they are aged less than 25 and are responsible for children or handicapped people they may also be entitled to this support, which cannot be combined with other public social benefits. From 2010 onwards, under (724.10.9.1.1.3).</td>
</tr>
<tr>
<td>724.10.9.1.1.2</td>
<td>Income support: other social protection schemes</td>
<td>See 9.1.1.1.</td>
</tr>
</tbody>
</table>