[ES] Spanish government moves forward in approving measures to improve the labour conditions of artists

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The Spanish government's efforts on labour protection for artist workers continue to bear fruit. Since the creation of the Interministerial Commission for the development of the Artist's Charter in July 2021, the industry agrees that progress has been made. The Commission, chaired by the Minister of Culture and Sports of Spain, aims to provide workers in the cultural and creative industries with a legal framework that better suits the particularities of their labour conditions. Specifically, in terms of taxation, labour protection, social security and retirement benefits.

The approval of the Artist's Charter is a result of the historical demands by artists that were accelerated by COVID-19. Thus, it has been included as one of the actions within the Component 24 of Spain's recovery and resilience plan, which refers to the re-evaluation of the cultural industry. Based on the idea that culture is often one of the main areas damaged by social and economic crisis, the goal is to change the productive model and correct the structural weaknesses of the cultural and creative industries.

The first package of legislative measures was approved in March 2022 through the enactment of *Real Decreto-Ley 5/2022* (Royal Decree-Law 5/2022). The regulation, which had the unanimous support of the Spanish Congress of Deputies, introduced three essential modifications to the labour situation of artists. First, regarding the target of the law, it broadened the concept of "artistic activity" to include the performing, audiovisual and musical arts. Moreover, it adapted to the new productive reality by incorporating technical and auxiliary staff as part of the workforce, even though they do not belong to the fixed structure of companies in the industry. Second, a new contractual regime was created to fulfil the particularities of a profession characterised by the intermittent nature of its activity: the artistic employment contract. Germane to this, the regulation also includes measures to discourage the excessive use of temporary contracts. Third, and last, the Royal Decree-Law provides for a reduced contribution for self-employed artists with an income under EUR 3,000.

Recently, in January 2023, the second package of measures was approved through the *Real Decreto-Ley 1/2023* (Royal Decree-Law 1/2023). The main lines of action revolve around unemployment benefits, retirement pensions and self-employed contribution rate. First, a special unemployment benefit for the artistic

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and cultural workforce is created, taking into account the long periods of inactivity that characterise the craft. Second, the Decree-Law establishes compatibility income from both the artistic activity and the retirement pension. Prior to this legislation, it was only possible to do so if the artistic income derived from intellectual property rights. Moreover, from now on, the compatibility also extends to technical and auxiliary staff, in line with what was already approved in the Royal Decree-Law 5/2022. Third, and for the first time, self-employed artists are included among the groups that are expressly declared to be covered by the Special Social Security Scheme for Self-Employed or Self-Employed Workers (Régimen especial de la Seguridad Social de los trabajadores por cuenta propia o autónomos). Moreover, in the case of self-employed artists with an income under EUR 3,000, a fixed and reduced contribution rate is established, which will be reviewed on an annual basis. These measures will enter into force on 1 April 2023.

The Royal Decree-Law 1/2023 also provides for a number of actions that may be of interest for the development of the Spanish cultural and creative industries. With regard to labour, it provides for the creation of both a working group to promote measures to recognise the intermittent work of artists and self-employed workers in the cultural industry, and a commission to evaluate and recognise occupational illnesses arising from the specific activities of the industry. Furthermore, Article 35 calls for the establishment of local agreements between the various social and economic actors in the territory, which in practice could boost local cultural and creative industries.

Finally, on 25 January 2023, in accordance with the *Real Decreto 31/2023* (Royal Decree 31/25), a reduction in personal income tax (IRPF) for artist workers came into force. On the one hand, employed artists reduce their minimum IRPF deduction from 15% to 2%. On the other hand, the self-employed artists' personal IRPF deduction is reduced from 15% to 7%.

Official website of the Spanish Ministry of Culture and Sports on the Artist's Charter

https://www.culturaydeporte.gob.es/en/destacados/estatuto-del-artista.html

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Real Decreto-ley 1/2023, de 10 de enero, de medidas urgentes en materia de incentivos a la contratación laboral y mejora de la protección social de las personas artistas

https://www.boe.es/diario_boe/txt.php?id=BOE-A-2023-625

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Royal Decree-Law, 1/2023, of 10 January, on urgent measures regarding incentives for hiring artists and improving their social protection

Real Decreto 31/2023, de 24 de enero, por el que se modifica el Reglamento del Impuesto sobre la Renta de las Personas Físicas, aprobado por el Real Decreto 439/2007, de 30 de marzo, para dar cumplimiento a las medidas contenidas en el Estatuto del Artista en materia de retenciones.

https://www.boe.es/buscar/doc.php?id=BOE-A-2023-2023

Royal Decree-Law, of 24 January, which modifies the Personal Income Tax Regulations, approved by the Royal Decree-Law 439/2023, of 30 March, in order to enforce the measures included in the Artists' Charter in terms of deductions

Real Decreto-ley 5/2022, de 22 de marzo, por el que se adapta el régimen de la relación laboral de carácter especial de las personas dedicadas a las actividades artísticas, así como a las actividades técnicas y auxiliares necesarias para su desarrollo, y se mejoran las condiciones laborales del sector.

https://www.boe.es/buscar/doc.php?id=BOE-A-2022-4583

Royal Decree-Law 5/2022, of 22 March, which adapts the special employment relationship regime for persons dedicated to artistic activities, as well as to the technical and auxiliary activities necessary for their development, and improves working conditions in the sector

Real Decreto 639/2021, de 27 de julio, por el que se crea y regula la Comision Interministerial para el desarrollo del Estatuto del Artista

https://www.boe.es/diario_boe/txt.php?id=BOE-A-2021-12611

Royal Decree-Law 639/2021, of 27 July, which establishes and regulates the Interministerial Commission for the development of the Artist's Charter

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