

Guide on Salary Calculations for

MSCA fellowships in Spain

February 2025



EURAXESS is an initiative of the European Commission present in 43 countries and 9 hubs distributed around the world, whose mission is to support researchers in their international mobility and professional development.

This guide has been written by the Spanish Foundation of Science and Technology (FECYT), EURAXESS National Organisation of the Spanish network, in collaboration with the Marie Skłodowska Curie Actions and Legal and Financial Spanish National Contact Points.

CONTENT

1	AIM OF THIS DOCUMENT.....	1
2	CALCULATIONS FOR SALARY.....	2
3	KEY CONCEPTS FOR FUNDED POSITIONS.....	4
	a) Working contract for researchers in Spain.....	4
	b) What the money of the grant pays for?.....	5
	c) MSCA unit costs management.....	8
	d) Simulation of gross and net salary amounts for MSCA	10
4	MORE DETAILS ON SOCIAL SECURITY CONTRIBUTIONS AND TAXES.....	12
	a) Social Security Contribution.....	12
	b) Personal Income Taxes.....	14
	• Personal Income Tax.....	14
	• Types of PIT depending on tax.....	15
	• Special tax regulations for incomers: “Beckham Law” and international agreements on Taxes.....	16

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

AIM OF THIS DOCUMENT

The aim of this document is to clarify the use of the funding granted by Marie Skłodowska-Curie Actions (MSCA) for the salary of awardee researchers, as well as the nature of the different remunerations and deductions withheld from the granted MSCA funding in the case of Spain.

With this document, the Spanish Foundation for Science and Technology, in its role as EURAXESS national coordinator and National Contact Point for MSCA, aims to exercise transparency by explaining how the rules under Horizon Europe (HE) and the guidelines of MSCA align with national regulations regarding the employment of researchers, Social Security contributions and benefits, and Personal Income Tax obligations—all factors that shape the final income received by the researcher.

We strive to clarify complex concepts to help researchers understand and plan for their expenses in Spain, for which knowing their income is key. At the same time, we aim to clarify misunderstandings and prevent potential misuse of granted funding.

We have compiled practices that comply with national regulations, and HE rules when explicit, or that are more common. We have consulted several managers of personnel within Spanish Research Performing Organizations and Universities -Spanish EURAXES Centres- to ensure the accuracy of information.

Other practices and policy implementations may be possible and are not excluded. For this reason, candidate researchers are prompted to clarify the exact conditions that would apply in their case with their future host institutions

Updates to this document will be made if such practices or policies change.

How to read this document

The document is divided into three parts. In a first part, the calculations to obtain the net salary (final income) are presented. In a second part, the basic concepts that are behind these calculations regarding researchers' status within Spanish organizations, taxes and contributions, and MSCA guidelines for grant management are explained, and simulation of gross and net salaries are provided for MSCA Postdoctoral Fellowship. Finally, in the last part, more details about previous concepts are presented for further understanding.

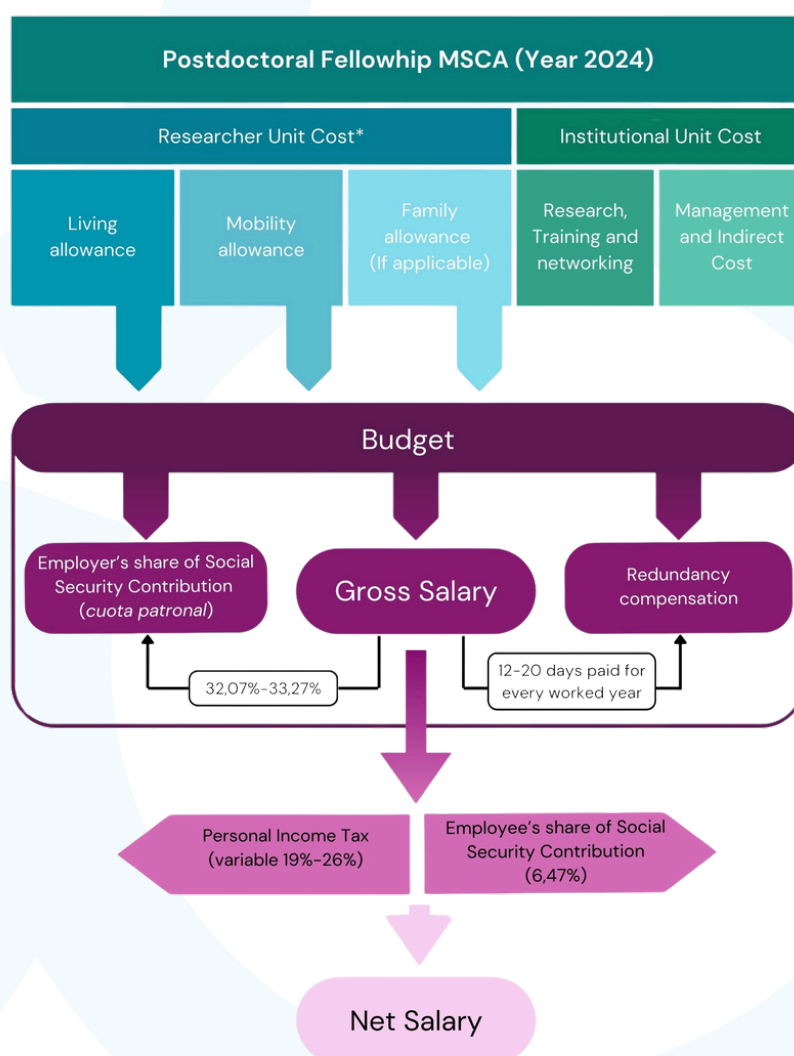
Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

2

CALCULATIONS FOR SALARY

To obtain the net salary, (final income of the researcher paid by the employer), the following calculations need to be done:

- From the total amount of granted money dedicated to cover the cost of researchers, employer's contribution to the Spanish welfare system and redundancy payment is subtracted, the rest is dedicated to gross salary (amount reflected in the payslip). The redundancy payment will be given back to you at the finalization of the MSCA funded period.
- From the gross salary, employee's contribution and taxes are withheld, obtaining the net salary (final income of the researcher)



Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

Withheld percentages are an average and approximated estimations, as there are certain variables that can change these amounts. For more accurate information, please, continue reading the following sections. In the next two sections, you can find information about concepts of labour, social security system, and taxes regulations that will help you understand the reasoning of the above presented calculations. You will also find explanations of MSCA guidelines of grant management regarding the salary of granted researchers.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

KEY CONCEPTS FOR FUNDED POSITIONS

a) Working contract for researchers in Spain

A Spanish Research Performing Organization (RPO) or University must establish a working contract with a researcher when he or she is being paid for performing a research activity. Other types of non-labour researcher-RPO contract/agreements are not possible for researchers in Spain.

Implications of this regulation:

On your status:

- Getting a contract entitles you to being considered a professional, and an employee of the organization.

On your rights:

- Getting a contract gives you the same rights as other personnel, including:
 - social security benefits (health insurance, pension, working insurance, unemployment benefits, sick leaves, paternal and maternal leaves, long term leaves, among many others),
 - the right to participate in collective agreement, and
 - other general working rights like protection to indiscriminate redundancy
 - redundancy compensation.

On the use of the granted money:

- Getting a contract comes at a cost of paying contributions and taxes. This type of withholds must be paid by the employer and the employee. Other types of non-labour researcher-RPO contract/agreements are free or semi-free of taxes and the researcher obtains a stipendium. In Spain, this is not possible for researchers.

Legislation:

This is regulated by article 13, and additional disposition 28 of the Spanish Science and Technology Law (Ley 14/2011), <https://www.boe.es/buscar/act.php?id=BOE-A-2011-9617>

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

b) What does the money of the fellowship pay for?

All the MSCA granted money is used to fund the total cost of the researcher, including the cost to the institution, and the cost to the fellow.

Because the Research Performing Organization or University will establish a working contract with the employee, then there are mainly **three types of withholdings that employer and employee must pay: The Social Security System, the redundancy compensation, and the Contribution and Personal Income Taxes.**

- **The Social Security System Contribution.** This non-refundable deduction must be paid by the employer and the employee. The employer's share is called *cuota patronal* and it is withheld from the budget proportionally to what it will be your gross salary, it means, it will not be reflected in your payslip. The employee's share towards Social Contribution is withheld from the gross salary, so it will be reflected in your pay slip.

The Social Security contribution varies depending on the type of contract:

- For fixed termed contracts, the employer pays a 33,27% relative to the gross salary (*cuota patronal*), and the employee pays a 9,86%
- For predoctoral fixed termed contracts, the employer receives a return of 115 euros per month.
- For open-ended contract, the employer pays a 32,07% of the salary (*cuota patronal*), and the employee pays a 6,48%

Additionally, there is an annual limit to pay as *cuota patronal*:

- 19600,69 € for fixed termed contracts
- 18893,72 € for open-ended contract

The amount of contributions is subjected to revision every year.

Implications of this regulation:

On your salary:

- The MSCA research unit cost pays for your gross salary, *cuota patronal* (approximately 32%) and redundancy compensation.

On your benefits:

- The Social Security contribution gives you the right to all the benefits under the Social Security System, including the public health care (for you and your dependants).

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

For more details on Social Security System Contribution concepts, susceptible MSCA unit cost for contribution, calculations, and exemptions based on international agreements, please check section 4a. For more information on the benefits of the Spanish Social Security System go to: <https://www.euraxess.es/spain/information-assistance/spanish-social-security-and-pensions>

- **Redundancy compensation.** It is an amount of money that employer will need to pay you if you are made redundant. The amount depends on the type of contract:
 - For predoctoral contract, the amount is 12 days paid for every worked year.
 - For fixed term contract, the amount is 12 days paid for every worked year.
 - For open-ended contract, the amount is 20 days paid for every worked year.

The amount destined for redundancy compensation will be reimbursed to you at the end of your contract.

- **Personal Income Taxes.** Your work will create “working earnings” that are subjected (taxable) to **The Personal Income Tax (PIT)**. Your employer will withhold this part of the PIT from your gross salary every month and communicate to the Tax Agency (Agencia Tributaria-“Hacienda”). Adjustment and application of deductions can be filled during the mandatory annual tax return.

Other concepts of PIT, like rental capital, the person must report to the Tax Agency in the tax return. **Tax return is mandatory for resident taxpayers** on an annual period, and it is filled in the next year (until 30 of June) of the annual tax period. During the tax return, adjustments and deductions can be claimed. For more explanation, on PIT, please go to section4b.

From your gross salary, **retribution concepts (salary) are all taxable concepts**. Generally speaking, only a few concepts like per-diems, trips refunds, benefits in kind, and concepts of this nature are non-taxable.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

The withheld amount from your gross salary will depend on your tax-residence status: resident or non-resident. After 183 days, a person is considered a tax resident. Please, do not confuse the tax residence concept with immigration residence status. For more information on tax residence, please check section 4b.

- PIT as a tax resident is **variable and progressive, it means, the amount withheld depends on how much is the gross salary**, marital status, and other concepts. Please, find a calculator here (in Spanish):
- PIT as a non-tax resident has a flat rate of 24% for non-EU tax residents and 19% for other EU-tax resident over working earnings. (See section 4b for more details)

Implications of this regulation:

On your net salary:

- Taxes must be paid from your gross salary. The withheld amount will depend on your tax-residency status, your marital status, the number of dependents, and your general incomes among other concepts.

On your annual outcome:

- Annually you will have to fill a mandatory tax return if you are tax-resident. You can get refunds if you have deductible concepts

Legislation:

Social Security contribution is regulated mainly by the General Social Security System Act: <https://www.boe.es/boe/dias/2015/10/31/pdfs/BOE-A-2015-11724.pdf> and the Annual State Budget Law: <https://www.boe.es/buscar/act.php?id=BOE-A-2022-22128>

The Redundancy compensation for researchers is regulated by Labour Statute articles and The Spanish Science and Technology Law (Act 14/2011 article 21 and 22)

PIT and tax-residency is regulated mainly by the IRPF Law and the IRNR Law <https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764> and the Annual Budget Law

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

c) MSCA Unit Cost Management

The money granted by MSCA is divided into two different set of unit costs: **the researcher unit cost** and **the institutional unit cost**.

- The researcher unit cost is divided into contributions for living allowance, mobility allowance and family allowance (if applicable).
- The institutional unit cost is divided into: research, training and networking concept and management and overheads.

MSCA programme and Horizon Europe establish certain rules how this money should be allocated. Check them in the MSCA Financial Guide: https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/guidance/horizon-msca-financial-guide_en.pdf.

Some key rules are:

- Researcher unit cost must go to pay researcher salary (including taxes, etc.) **according to regulations of the country**. (section 5.3 of MSCA Financial Guide)
- The activity of the MSCA granted **must be regulated by a working contract, when possible**. (section 3.2 of MSCA Financial Guide).
- There is some flexibility (not much) for Unit transfers between budget categories (section 5.1 of MSCA Financial Guide). These potential transfers should always be consulted in advance with the Project Officer.

The funded amount per unit and into allowance contributions is decided under the working programme of MSCA actions every 2 years. **Living allowance is taking into account a living index correction of countries**.

Spanish living index correction currently is 0.956.

Postdoctoral Fellowship MSCA (Year 2024)				
Researcher Unit Cost			Institutional Unit Cost	
Living allowance	Mobility allowance	Family allowance (If applicable)	Research, Training and networking	Management and Indirect Cost
5726 €	710 €	660 €	1000 €	650 €

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

There are other contributions towards long-term leave and special needs allowances under the Researcher Unit Cost. These contributions have not been addressed in this document because these are only requested by the host institution when the need arises.

These are the most relevant points on how to use the different unit cost and its allowances:

- **the living allowance covers, on a monthly basis, the costs for employment with social security coverage, i.e. gross amount, including compulsory deductions under national law, such as employer/employee social security contributions and direct taxes** (section 5.3, page 28 of MSCA Financial Guide). In case the MSCA granted is regulated by a tax-free fellowship, then living allowance will be reduced by 50% (Note that the Spanish national regulation does not allow for this option).
- **the mobility and family allowances are due to the researchers for each month worked.** Mobility and family allowances can be paid to the researcher in various ways, for example as:
 - part of their salary (taxable for Social Security and PIT)
 - benefits in kind, like flight tickets for private travels, directly purchased or reimbursed by the beneficiary, subjected to contribution or taxes, depending on the country. Work-related travels must be paid under category B.1 'Research, training and networking contribution'.
 - rental costs, directly paid or reimbursed by the beneficiary (most likely not allowed by Spanish public administration laws).

Any form is acceptable, provided that:

- **both sides agree,**
- **it is allowed under national law, and**
- **there is no underpayment**

- From institutional costs, the part to research, training and networking funds, must be dedicated to these concepts. (section 5.6 of MSCA Financial Guide)
- From institutional costs, funds directed to management covers additional costs incurred by the beneficiary (employer) in connection with the action, such as personnel costs for project management and coordination, or indirect costs (section 5.6 of MSCA Financial Guide).

Implications of these guidelines and Spanish regulation

On your gross salary:

- Living allowance, mobility and family allowance will be counted towards your gross salary because of Social Security System national regulations.

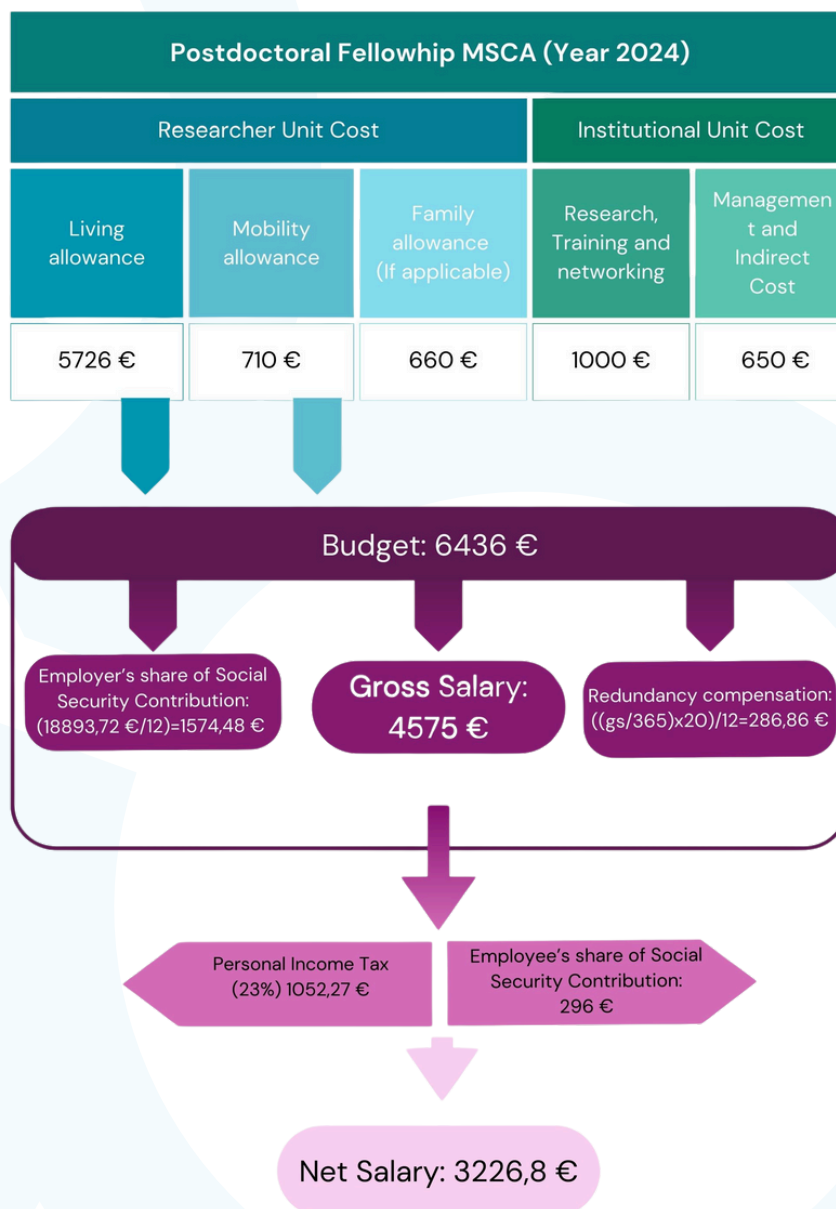
On your net salary:

- Apart from small fringes due to benefits in kind, all perceived money will be taxable for PIT. These potential free-tax benefits in kind should be part of the human resources policy of the employer.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

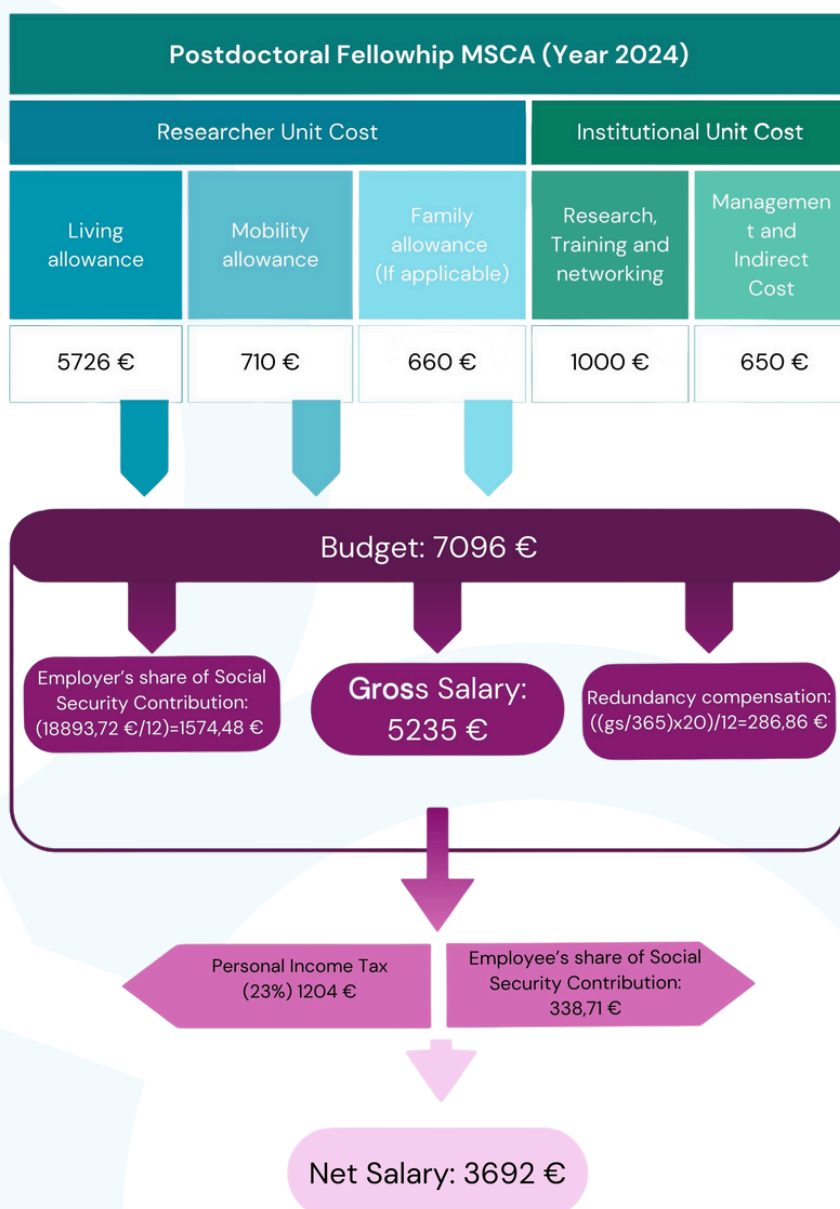
d) Simulation of gross and net salary amounts for MSCA

We are going to simulate two cases for a researcher that has been granted an individual MSCA Postdoctoral Fellowship on 2024 to research in Spain for the duration of 2 years and has been offered an open-ended contract for science and technological activities (art 23bis of LCTI) In the first case, the researcher is not entitled to the family allowance (i.e., no family obligations), while in the second one, this unit cost is included.



Postdoctoral fellowships monthly unit cost distribution, social security and PIT taxes cost of a researcher without family allowance. Annual employer's share of Social Security contribution is fixed to 18893,72 €, because the 32,07% of annual gross salary exceeds the annual maximum limit. The redundancy compensation is 20 days per year worked. *PIT is calculated for a 23% rate.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.



Postdoctoral fellowships monthly unit cost distribution, social security and PIT taxes cost of a researcher with family allowance. Annual employer's share of Social Security contribution is fixed to 18893,72 €, because the 32,07% of annual gross salary exceeds the annual maximum limit. The redundancy compensation is 20 days per year worked. *PIT is calculated for a 23% rate.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

MORE DETAILS ON SOCIAL SECURITY CONTRIBUTION AND TAXABLE CONCEPTS

a) The Social Security System Contribution

The Social Security (SS) Contribution within the General Regime is paid by **Spanish residents that start working**. This amount of money to be paid (*cuota*) is shared between the employer (*cuota patronal*) and the employee; both rates are set in the Annual Budget Law.

The Social Security Contribution is divided in different items:

Concepts of contribution to Social Security System			
Concept	% Employer's share	% Employee's share	
Common contingencies	23,6	4,7	
Intergenerational equity mechanism	0,67	0,13	
Unemployment	Open ended contract	5,5	1,55
	Fix termed contract	6,7	1,6
FOGASA	0,2	0	
Professional training	0,6	0,1	
Work insurance	1,5	0	

Annual different ratios can be checked here:

<https://www.seg-social.es/wps/portal/wss/internet/Trabajadores/CotizacionRecaudacionTrabajadores/36537?changeLanguage=es#36538>

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

The amount of money to pay (cuota) is calculated based on the **contribution base**; it means the concepts of MSCA Unit Cost that are considered susceptible to pay Social Security contribution. **The law and regulations restrict the Research Performing Organization or University in what to consider subject to contribute.** According to this law, **all the allowances from research units (Living, Mobility and Family, if applicable) will be considered salary retribution and count towards the calculation of your contribution base**, with the only potential exception of marginal in-kind expenses like plane tickets and moving costs. These in-kind benefits are also regulated by the same law, ad institutional policies in place.

A explained in section 3b, the granted researcher unit cost budget is divided into the gross salary, the cuota patronal, and the redundancy compensation from the amount granted by MSCA and assigned to your contribution base. The employee's share of Social Security contribution will be subtracted to your gross salary monthly in your payslip.

A explained in section 3b, the granted researcher unit cost budget is divided into the gross salary, the cuota patronal, and the redundancy compensation **from the amount granted by MSCA and assigned to your contribution base**. The employee's share of Social Security contribution will be subtracted to your gross salary monthly in your payslip.

There is no exemption or refund on the Social Security Contribution.

Within the EU- countries the benefits of the Social Security System are transferable, including public pensions. For non-EU countries, some benefits are also shared, depending on the existence of bilateral agreements. You can check Social Security agreements between Spain and other countries here:

<https://www.seg-social.es/wps/portal/wss/internet/InformacionUtil/32078/32253>.

Legislation:

Costs counting for the contribution base are established in arts. 143, 147.1 y 3 de la LGSS y art. 23.1 of [Real Decreto 2064/1995, de 22 de diciembre](#) and 147 of [LGSS](#) (LGSS= General Social Security System).

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

b) The Personal Income Taxes: IRPF, IRNR and special tax regimes

Personal Income Tax

Your work will create “working earnings” that are subjected (taxable) to **The Personal Income Tax (PIT)**. Your employer will withhold an estimation, based on Tax Agency guidelines, of these “working earnings” from your gross salary every month, although the calculations are made annually. This estimation is set by the Spanish Tax Agency. **The result of withholding this PIT from your gross salary and the employee’s contribution to Social Security will be your net salary.**

Within the PIT, there are other taxable earnings apart from working earnings. There will be:

- Returns on capital.
- The returns from economic activities.
- Capital gains and losses.
- Income imputations established by law.

PIT is annual and some of its concepts are withheld and communicated to the Tax Agency (Agenica Tributaria-Hacienda) by the employer, like the taxes derived from working earnings. Other concepts of PIT, like rental capital, the person must declare in the tax refund.

Tax refund is mandatory for resident taxpayer on an annual period.

Tax refund is filling in the next year (until 30 of June) of the annual tax period. During the tax return, adjustments and deductions can be claimed.

From your gross salary, generally speaking, **retribution concepts (salary) are all taxable concepts**, only a few concepts like per diems, trips refunds, and in-kind benefits of this nature are non-taxable.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

Types of PIT depending on tax residency

There are two types of PIT depending on your tax-residence: **PIT taxable under IRPF** (*Impuesto de Renta sobre las Personas Físicas*), for resident taxpayers, or **IRNR** (Non-Residents' Income Tax) for non-resident taxpayers.

Tax residency is different from general residence under immigration law; **you are tax resident in Spain when you have been established more than 183 days in the country**, please check here for more details:

https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/residencia-personas-fisicas-juridicas/persona-fisica-residente-espana.html

- **If you are tax-resident, your IRPF withheld by your employer is variable and progressive**, it means, the amount withheld depends on how much is the gross salary, marital status, and other concepts. Please, find a calculator here (in Spanish):

<https://www2.agenciatributaria.gob.es/wpl/PRET-R200/R241/index.zul>

Deviations in withheld IRPF from employer, or IRPF deductions are also presented in the annual Tax Refund.

- **If you are a non-resident taxpayer, you will be withheld IRNR** at a flat rate of 24% for non-EU tax residents and 19% for other EU-tax resident. For this type of IRNR, there is no need to do a Tax Refund.

The tax period is annual, so in a year a person can be non-resident and resident taxpayer. You can be withheld taxes as a non-resident taxpayer within the first 183 of your stay in Spain, IRNR, and then IRPF. If you can prove that you are going to be a taxpayer resident, then you can choose to be withheld IRPF from day 183 (you will need to fill in and present to the Tax Agency the model 147):

https://sede.agenciatributaria.gob.es/Sede/en_gb/ayuda/consultas-informaticas/presentacion-declaraciones-ayuda-tecnica/modelo-147.html

Important concept:

- **It is the individual responsibility to declare incomes from other sources.** IRPF or IRNR are not only restricted to taxes withheld by employer derived from working earnings, but for all concepts of PIT mentioned above (savings, capital gain, other activities, etc).
- **Taxpayers who have tax residence in Spain are taxed on their worldwide income.** Because of this, this guide cannot assist with more information in this regard. Please, find a tool from the Tax Agency or contact a tax advisor specialised in international affairs.

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

Special tax regulations for incomers: “Beckham Law” and international agreements on Taxes

- **“Beckham Law” (section 93 of IRNR Law)** is a set of special regulations that make a researcher on a working contract, that just acquired its tax residency in Spain, being able to choose **to pay taxes for the Income tax of not Residents (IRNR), and maintain this condition during the next five tax periods at a flat rate of 24% PIT.**

When applying this special tax regime there are also other differences between IRNR and IRPF. The most important is that **the researcher just pays Spanish income tax on the income obtained in Spain, not from worldwide.** This set of regulations also applies to other type of taxes (capital gains, wealth gains, etc). Another important consideration is that under these optional long term pf paying taxes or IRNR, **international agreements to avoid double taxation will not apply.**

To opt for a longer term of paying taxes for IRNR (Beckham Law), **it must be communicated to the Tax Agency through the [model 149](#) within the first six months from the displacement.**

- **International agreements on Taxes.** There are certain bilateral agreements between countries that regulate some aspects of taxation. Please, be aware that **these agreements set rules based on tax residency**, not in immigration residency. They regulate especially avoidance of double taxations and certain exemptions on tax payment for specific professionals.

These agreements are complex, and we strongly suggest getting advice from a tax advisor specialised in international affairs, before applying tax exemptions.

Legislation:

Taxable concepts are regulated mainly by the IRPF Law and the IRNR Law <https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764> and also the Annual Budget Law. Tax residence is regulated in the Art 6 of IRPF Law. The special tax regime Beckham Law is regulated in section 93 of IRNR Law

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.

Manuals and more information on taxes:

- Manual for tax refund on IRPF (in English):
<https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/irpf-2021/capitulo-2-impuesto-renta-personas-generales/sujecion-irpf-aspectos-materiales/delimitacion-positiva-hecho-imponible.html>
- Information on withheld IRNR
https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/irnr-sin-establecimiento-permanente/retenciones-irnr-sin-establecimiento-permanente/retencion-profesional.html
- Taxation on their worldwide income.
https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/residencia-personas-fisicas-juridicas/clases-contribuyentes-imposicion-sobre-renta.html.
- “Longer term” application of IRNR (Beckham Law):
<https://www2.agenciatributaria.gob.es/wpl/AVAC-CALC/InformadorIRNR?id=2.4>

Check EURAXESS pages for information on this matter:

- <https://www.euraxess.es/spain/information-assistance/taxes-spain>
- <https://www.euraxess.es/spain/information-assistance/spanish-social-security-and-pensions>
- <https://www.euraxess.es/spain/direct-and-indirect-taxation>

Disclaimer: A great degree of care has been taken in the preparation of this document by EURAXESS Spain. In an effort to improve legibility, certain passages containing legal terminology have been reproduced here in a simplified form. In some instances, these passages form part of, or appear in, extracts of actual legislation. No rights may be derived from this brochure, or from any of the examples contained herein, nor may FECYT (coordinator of EURAXESS Spain) be held liable for the consequences arising from the use thereof. This publication may not be reproduced, in whole, or in part, in any form, without the prior written consent of the publisher.



GOBIERNO
DE ESPAÑA

MINISTERIO
DE CIENCIA, INNOVACIÓN
Y UNIVERSIDADES

FECYT
INNOVACIÓN



National coordinator of the initiative of EURAXESS-Spain

www.euraxess.es