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Remote working in Spain

Living in Spain but working for an overseas company

Legal and tax requirements:

Social Security.

<u>General rule</u>: workers must pay social security contributions in the country of work (Spain).

Exception 1: social security contributions can be maintained in the company's registered country only when less than 25% of the work is performed in Spain.

Exception 2: social security contributions can be maintained in the company's registered country when up to 50% of the work is performed in Spain for the following countries only: Germany, Austria, Belgium, Croatia, Slovakia, Spain, Finland, France, Liechtenstein, Luxembourg, Malta, Norway, Netherlands, Poland, Portugal, Czech Republic, Sweden y Switzerland.

Tax

<u>General rule</u>: workers who remain in Spain for more than 183 days will become Spanish tax residents and therefore taxed under the general regime or the special tax regime for remote workers. 6 months are given for remote workers to opt for the 5 year (+1) long special tax regime, if not the general tax regime is automatically applied. Key differences:



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| General tax regime | Special tax regime |
|-------------------------|---------------------------------------|
| - Progressive tax rate. | - 24% flat rate (up to 600.00 euros). |
| - Worldwide income. | - Income earned in Spain but |
| - Worldwide wealth. | worldwide salary only. |
| | - Wealth located in Spain. |

Note: there is a risk to the employer that a remote worker can inadvertently create a permanent establishment in Spain.

Immigration

EU members who plan to work remotely in Spain for more than 90 days must be registered.

Non-EU members can obtain a visa by fulfilling these main requirements:

- High professional: A university degree or 3 years' related experience.
- The employer must have a minimum of 1 year's real activity.
- Demonstrate that remote work is possible.
- Employment with the company for a minimum of the previous 3 months.



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