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- EMPLOYMENT STATUS** Local and EU nationals will be employed by Mauve Corporate Systems UK Ltd. registered as a foreign employer in Spain.
- PAYROLL** Employees will be registered on the monthly payroll of Mauve Corporate Systems UK Ltd. Salaries will be paid in EUR. Mauve pays employees on or around the 28th day of the month worked.
- TAX & SOCIAL SECURITY** The tax liability in Spain will depend on the length of the individual's stay. Tax residents in Spain are subject to tax on worldwide income and assets. They will be liable from day one at a rate based on their level of income. If individuals are not spending more than 183 days during a calendar year in the country, they are considered non-tax residents and are only subject to tax on income and assets from Spanish sources. Non-tax residents are subject to a withholding tax from day one. For residents, the rate is progressive from 19 - 47%. For non-resident employees, income tax is a flat rate of 24%.
- The tax year in Spain is the calendar year, and tax must be paid quarterly. All non-resident employers in Spain are required to report their employee's income (financial, professional, wages, annuities) to the tax centre (Hacienda).
- Income tax in Spain is different for each region and is dependent on the employee's personal circumstances, including the job title and industry, marital status and number of dependants, type and length of contract, and the employee's residency status in Spain.
- All foreign citizens including EU nationals need a *Número de Identificación de Extranjero* (NIE) for tax purposes. Our in-country representative can assist employees to obtain the NIE and the associated document if requested.
- For non-local EU nationals' first 6-months residing in Spain, there is a special tax rate of 24%, after which a quarterly tax return must be submitted.
- Social Security is paid on a monthly basis. Contributions for 2021 are as follows:

CONTRIBUTION	EMPLOYER CONTRIBUTION (%)	EMPLOYEE CONTRIBUTION (%)
General risks	23.6	4.70
Unemployment insurance	5.5	1.55
Salary guarantee fund	0.2	0.00
Professional education and training	0.6	0.10
Work accident insurance	1.5 - 6.7	0.00

- IMMIGRATION** EU/EEA/Swiss nationals on assignment to or employed in Spain do not need a work permit. However, if the stay is for longer than 90 days, an EU Residence Certificate should be applied for. For EU/EEA/Swiss nationals sent on secondment from the EU/EEA/Switzerland, a declaration should be submitted to the labour inspectorate prior to the commencement of the assignment.
- ABOUT SPAIN** Capital: Madrid
 Dialling code: +34
 Currency: Euro
 Official Language: Spanish
 Continent: Europe