

Summer School
«Personal Income Tax in the European Union»
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Personal Income Taxation in Spain **(Part two)**

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1. GENERAL TAX BASE AND SAVINGS TAX BASE

TAX BASE

The tax base of taxpayer in PIT is divided in two categories

GENERAL INCOME

SAVINGS INCOME

Spanish PIT as a DUAL INCOME TAX

1. GENERAL TAX BASE AND SAVINGS TAX BASE

General Income

All the other kinds of income

- a) **Labour Income (\pm)**
- b) **Income from immovable property (\pm)**
- c) **Income from movable property type 4 (\pm)**
- d) **Business Income (\pm)**
- e) **Capital Gains/Losses without transmission (\pm)**
- f) **Imputed Incomes (+)**

1. GENERAL TAX BASE AND SAVINGS TAX BASE

Savings income

Income from the savings of the taxpayer:

- a) Income from movable property types 1,2, 3 (\pm)**
 - 1) Income from participation in the equity of entities**
 - 2) Income from the transfer of capital to third parties**
 - 3) Income from Insurances and capital redemption operations**

- b) Capital Gain / Loss from the transmission of elements (\pm)**

2. TAXABLE BASE

LABOUR INCOME

① Definition

Any kind of compensations, well in cash, well in kind, which derived, directly or indirectly, from dependent work. e.g.

1. Wages
2. Allowances and travel expenses (over the exemption limit)
3. Special working relations (Senior management, disabled)
4. Unemployment assistance
5. Public & private pensions
6. Non-exempt grants
7. Income for teaching courses, conferences or seminars
8. Compensatory maintenance between the spouses
9. Alimony (relatives different than children)

2. TAXABLE BASE

$$\text{Gross income (GI)} - \text{deducible expenses (DE)} = \pm \text{Net income (NI)} - \text{reductions} = \pm \text{Reduced net income (RNI)}$$

The final amount of labour income is obtained after subtracting three elements in turn

1- Deductible expenses

- Social security contributions & similar for civil servants
- Union fees (no limit) and compulsory professional associations fees (up to 500 € / year)
- Legal defense expenses related to work (up to 300 € / year)

2 – Variable reductions on labour income

E.g. If $RN [(before f)] \leq 13,115 \text{ €} \rightarrow \text{Reduction} = 5,565 \text{ € / year}$

- ### 3- «Other expenses» 2,000 € / year (increased for mobility workers and disabled)

2. TAXABLE BASE

CAPITAL INCOME

**PIT
CAPITAL INCOME**

**Income from immovable Capital
(not link with economic activities)**

Income from the rest of capital

2. TAXABLE BASE

IMMOVABLE CAPITAL INCOME

① Calculation of Income from Immovable Capital

$$GI - DE = \pm NI - \text{reductions} = \pm RNI$$

a) Calculation of gross income (GI)

➔ **Concept:** income from the ownership of rural and urban real estate or any real rights on them, obtained through renting or the creation or transfer of any powers to enjoy them.

b) Deductible expenses (DE) to obtain Net Income (NI)

c) **Reductions on immovable capital** – 60% for housing rentals

2. TAXABLE BASE

CAPITAL INCOME FROM MOVABLE PROPERTY

➤ Any revenues from all kinds of movable capital not related to ec. activity.

① Income from participation in the equity of entities

Mainly dividends, premium for attending meetings, but also any income from the creation or transfer of rights or powers of use or enjoyment on shares.

② Income from the cesion of capital to third parties

Mainly interest from bank accounts, deposits, etc. Taxpayer is the lender.

③ Income from Insurances and capital redemption operations (when the contracting person and the beneficiary are the same person)

The difference between the insurance premiums and the amount received.

④ Any other kind of capital income from movable property

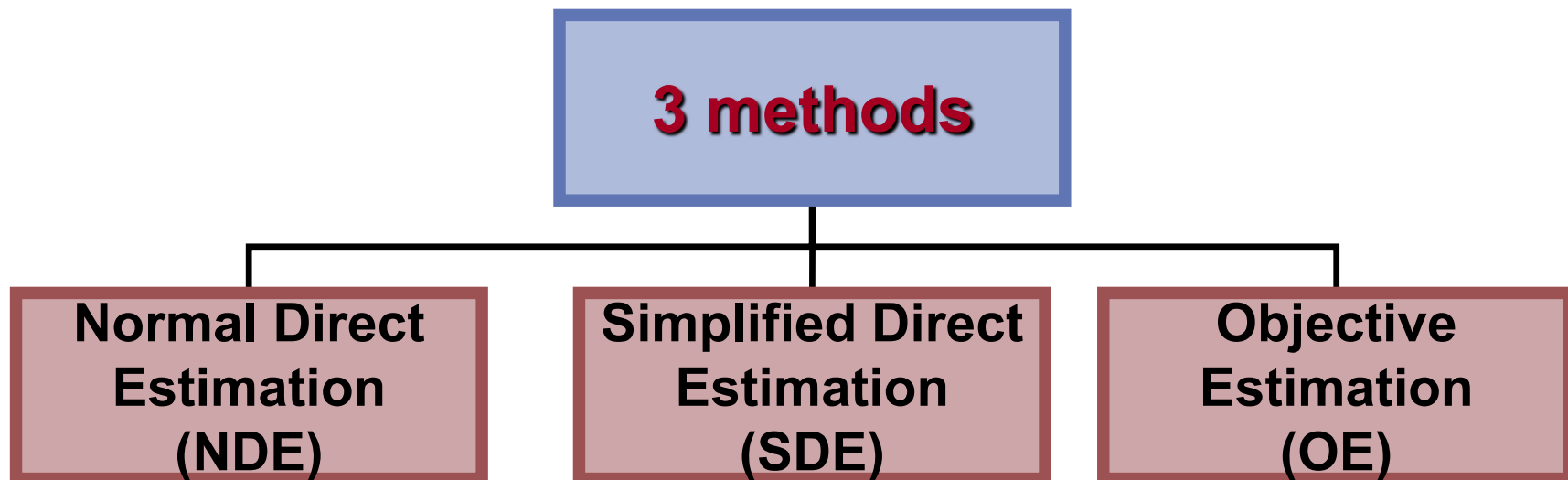
Income from the renting of movable capital including rights (e.g. business lease, vehicles, etc.)

2. TAXABLE BASE

BUSINESS INCOME

Income from personal work and capital when the taxpayer assumes the risk of the activity and manages the production factors

- PIT taxes Business Activities of **Natural persons** Vs. CIT for corporations
- Including both, **Professional and Business** Activities
e.g. Lawyer, Painter, Plumber, Grocery Shop, Fast-Food Truck, etc.
- It is important to define the **assets related to the activity**



2. TAXABLE BASE

CALCULATION OF BUSINESS INCOME

3 methods

Normal Direct Estimation (NDE)

Simplified Direct Estimation (SDE)

Objective Estimation (OE)

NDE Base = Income – Expenses (similar to the calculation of profits in CIT)

SDE Base = Income – Expenses (with special simplified rules for depreciation, provisions and expenditure difficult to justify)

OE Base: There is an income estimate or approach → In order to simplify income and expenses are not justified (only depreciation). Income is estimated according to modules or objective parameters.

3.3. TAXABLE BASE

Capital Gains or Losses

- ① **Capital Gain / Loss from the transmission of elements** (e.g. sale or donation of an apartment, sale of shares, etc.)

Transmission Value – Acquisition value - SAVINGS INCOME

- ② **Capital Gains / Losses without transmisión (GEN BASE)**

- a) **Cash Capital Gains / Losses** – The amount received / lost

e.g. A prize on a TV contest or an official financial aid

- b) **Capital Gains / Losses in Kind** : The market value of the elements added or cancelled

e.g. A motorbike from a TV contest or the burning of a car..

3. GENERAL TAX BASE

ADDITION AND COMPENSATION OF GENERAL BASE

GENERAL INCOME (GI)
Addition of



GI 1
Positive (+)
or negative (-)

GI 2
Only positive (+)

3. GENERAL TAX BASE

General Income 1

- a) Labour Income (\pm)
- b) Income from immovable property (\pm)
- c) Income from movable property type 4 (\pm)
- d) Business Income (\pm)
- f) Imputed Income (+)

General Income 2

Only positive (+) of adding and subtracting all:

- e) Capital Gains/Losses without transmission (\pm)

4. SAVINGS TAX BASE

ADDITION AND COMPENSATION OF SAVINGS BASE

SAVING INCOME (SI)
Addition of

SI 1
Only if possitive (+)

SI 2
Only if possitive (+)

4. SAVINGS TAX BASE

SAVINGS INCOME 1

a) Income from movable property types 1,2, 3 (\pm)

- 1) Income from participation in the equity of entities**
- 2) Income from the cesion of capital to third parties**
- 3) Income from Insurances and capital redemption operations**

SAVINGS INCOME 2

b) Capital Gain / Loss from the transmission of elements (\pm)

5. EXAMPLE OF TAX BASE CALCULATION

GENERAL TAX BASE

GI 1: 30,000

LABOUR: + 30,000

BUSINESS + 3,000

CAPITAL INCOME: - 4,000

INTELLECTUAL PROP.: + 1,000

GI 2: -5.000

CAPITAL LOSS FIRE : - 5,000

**TOTAL= 30,000 – 5,000 (MAX
25% 30,000) = 25.000**

SAVINGS TAX BASE

SI 1: - 500

DIVIDENDS: + 1,500

BONDS: - 2,000

SI 2: 4,000

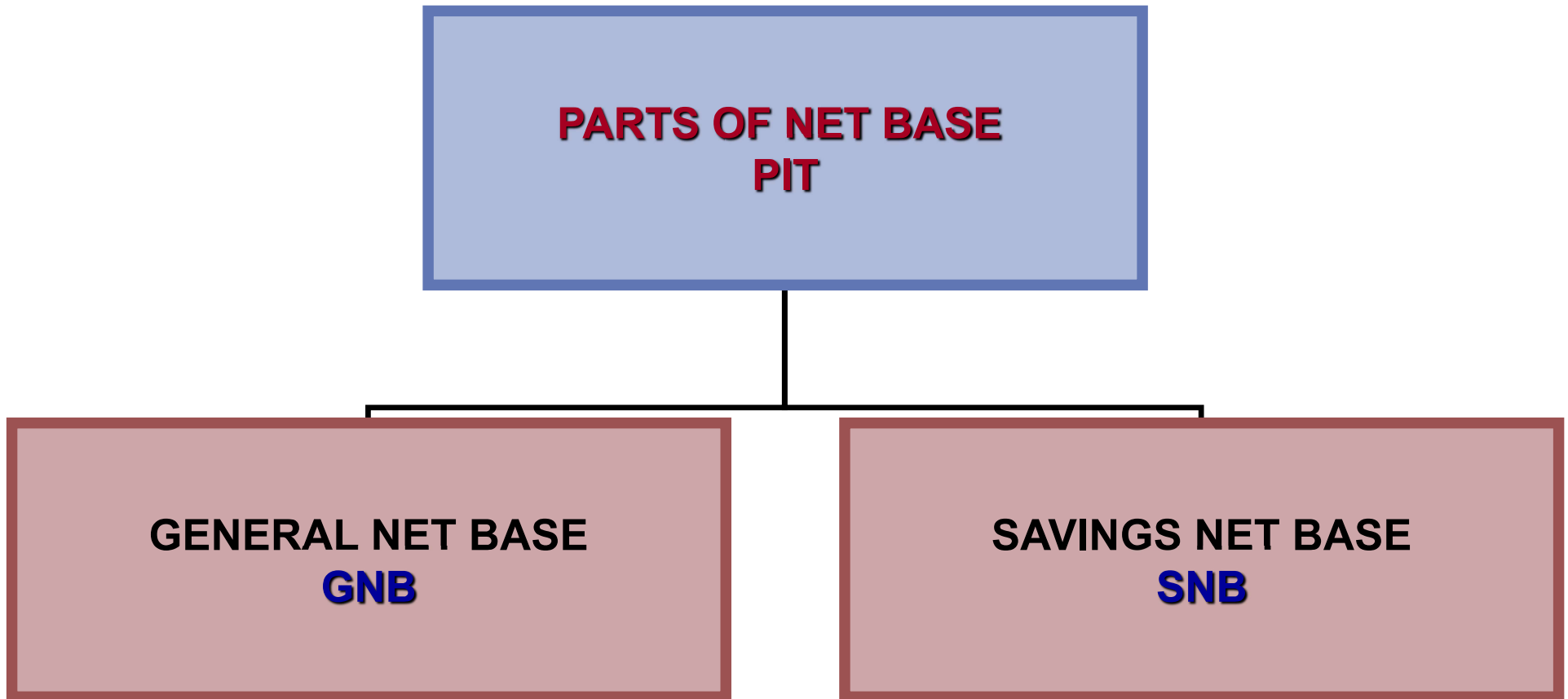
CAPITAL GAIN CAR: + 4,000

**TOTAL= 4,000 – 500
(MAX 25% 4,000) = 3,500**

6. NET BASE

Parts of the NET BASE

NET BASE, like TAXABLE BASE, is divided in two parts



6. NET BASE

1. CALCULATION OF GENERAL NET BASE

Reduce the **general tax base** with the following **reductions**:

- a) **Contribution to private pensions system.**
- b) **Contribution to private pensions and patrimony of people with disability**
- c) **Compensatory payments.**
- d) **Joint Taxation**

2. CALCULATION OF SAVINGS NET BASE

It can be only reduce with **remaining compensatory payments and Joint Taxation** (when General net base is already “0”)

6. REDUCTIONS FOR JOINT TAXATION

PIT is an individual tax but the members of the family unit might be taxed together through a Joint Declaration in two situations:

- ❶ A Family Unit with the spouses not legally separated and (if there is any) – **Reduction of 3,400 €**
 - Underage children (if they live with their parents)
 - Children over legal age with legal disability

- ❷ A Family Unit with only one Father/Mother (due to legal separation or inexistence of marriage bond) and the children (same circumstances) living with them – **Reduction 2,150 €**

7. PERSONAL AND FAMILIAR MINIMUM

Concept of PFM

- Since PIT is a subjective tax it taxes the available income, considering the personal and familiar circumstances of the taxpayer.
- **PFM** is the part of the net base that is assigned to satisfy basic personal and familiar needs. It is not taxed in PIT.
- **PFM** is the addition of two elements:
 1. **Personal minimum** a) **Taxpayer minimum**; b) **Disability minimum**.
 2. **Mínimo familiar**: a) **Descendants minimum**; b) **Ancestors minimum**; c) **Disabilty minimum of Desc/Anc**.

7. PERSONAL AND FAMILIAR MINIMUM

1- Taxpayer minimum

General rule: 5,550 € / year.

Special rules

- If taxpayer is older than 65 years: **The minimum increases 1,150 € / year.**
- If taxpayer is older than 75 years: **The minimum increases another 1,400 € / year.**

2- Disability minimum of taxpayer

- **Degree of disability $\geq 33\%$: 3,000 € /year**
- **Degree of disability $\geq 65\%$: 12,000 € year**

7. PERSONAL AND FAMILIAR MINIMUM

3- Descendants minimum

➤ Descendants or people linked with the taxpayer for tutelage or adoption that fulfill 4 requirements:

- 1) Less than 25 years old or disability.
- 2) Live together with the taxpayer or depend on him.
- 3) Do not have annual income over 8,000 €.
- 4) Do not submit the PIT with income over 1,800 €.

- **2,400 € / year for the 1st**
- **2,700 € / year for the 2nd**
- **4,000 € / year for the 3rd**
- **4,500 € / year for the 4th and others.**

If any descendant is less than 3 years old – increase in 2,800 € / year

If any descendant deceases during the taxyear: 2,400 €

7. PERSONAL AND FAMILIAR MINIMUM

4- Ancestors minimum

- Direct ancestors of the taxpayer (or people linked with the taxpayer for tutelage or adoption) that fulfill 4 requirements:
 - 1) More than 65 years old or disability.
 - 2) Live together with the taxpayer at least half of the year.
 - 3) Do not have annual income over 8,000 €.
 - 4) Do not submit the PIT with income over 1,800 €.

- Each of them **1,150 € / year**

If the descendant is over 75 years old – increase in 1,400 € / year

If any descendant deceases during the taxyear: 1,150 €

5- Disability minimum of both (Desc & Asc)

- **Degree of disability \geq 33%: 3,000 € /year**

- **Degree of disability \geq 65%: 12,000 € year**

8. CALCULATION OF TAX PAYABLE

GROSS TAX PAYABLE

Gross Tax Payable: the addition of CG and regional gross tax payable

$$\text{GTP} = \text{Central GTP} + \text{Regional GTP}$$

Central Government Gross Tax Payable

The addition of applying tax rates to Net Taxable Base:

- A.** Apply the General scale of the tax to General Net Base (GNB) and deduct the amount after applying the same scale to PFM.

$$A = (\text{GNB} \times \text{general scale}) - (\text{PFM} \times \text{general scale})$$

8. CALCULATION OF TAX PAYABLE

General scale of PIT (Central Government) in 2022

Net Taxable Base (General) --- Up to... euros	Gross Tax Payable --- Euros	Rest of Net Taxable Base --- Up to.... euros	Tax Rate --- Percentage
0	0	12,450	9.50%
12,450	1,182.75	7,750	12.00%
20,200	2,112.75	15,000	15.00%
35,200	4,362.75	24,800	18.50%
60,000	8,950.75	240,000	22.50%
300,000	62.950.75	Hereafter	24.50%

8. CALCULATION OF TAX PAYABLE

B. We apply the Central savings Scale to the Savings Net Base (SNB). If the PFM is higher than the GTB we subtract the remaining MPyF from the SNB after applying the scale

$$B = (\text{Savings Net Base} \times \text{Central Savings Scale}) - (\text{remaining PFM} \times \text{Central Savings Scale})$$

Central savings scale op PIT (Central Government) in 2022

Net Tax Base (Savings) --- Up to... euros	Gross Tax Payable --- Euros	Rest of Net Tax Base --- Up to.... euros	Tax Rate --- Percentage
0	0	6,000	9.5%
6,000	570	44,000	10.5%
50,000	5,190	150,000	11.5%
200,000	22,440	Hereafter	13%

8. CALCULATION OF TAX PAYABLE

$$A = (\text{General Net Base} \times \text{General Scale}) - (\text{PFM} \times \text{General Scale})$$

**CENTRAL
GOVERNMENT
GROSS
TAX PAYABLE
= A + B**

$$B = (\text{Savings Net Base} \times \text{Central Savings Scale}) - (\text{remaining PFM} \times \text{Central Savings Scale})$$

8- CALCULATION OF TAX PAYABLE

Regional Gross Tax Payable

Same calculations applying the **REGIONAL** tax rates to Net Taxable Base
e.g. **Andalucía REGIONAL SCALE 2021** (Savings Scale is the same)

Net Taxable Base (General) Up to... euros	Gross Tax Payable Euros	Rest of Net Taxable Base Up to.... euros	Tax Rate Percentage
0,00	0,00	13.000	9,50%
13.000	1.235	8.100	12,00%
21.100	2.207	14.100	15,00%
35,200	4.322	24.800	18,50%
60,000	8.910	Hereafter	22,50%

8. CALCULATION OF TAX PAYABLE

$$\text{Gross Tax Payable} = \text{Central} + \text{Regional}$$

Central Tax

$$A = (\text{General Net Base} \times \text{General Scale}) - (\text{MPyF} \times \text{General Scale})$$

$$B = (\text{Savings Net Base} - \text{remaining MPyF}) \times \text{Savings Tax Scale}$$

Regional Tax

$$C = (\text{General Net Base} \times \text{General Scale}) - (\text{MPyF} \times \text{General Scale})$$

$$D = (\text{Savings Net Base} - \text{remaining MPyF}) \times \text{Savings Tax Scale}$$

Top statutory personal income tax rates (including surcharges), 1995-2021													
(%)													
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Belgium	60,6	60,6	60,6	60,6	60,6	60,6	60,1	56,4	53,7	53,7	53,7	53,7	53,7
Bulgaria	50,0	50,0	40,0	40,0	40,0	40,0	38,0	29,0	29,0	29,0	24,0	24,0	24,0
Czechia	43,0	40,0	40,0	40,0	40,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0
Denmark	65,7	64,7	63,2	61,4	62,3	62,3	62,3	62,3	62,3	62,3	62,3	62,3	62,3
Germany	57,0	57,0	57,0	55,9	55,9	53,8	51,2	51,2	51,2	47,5	44,3	44,3	47,5
Estonia	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	26,0	24,0	23,0	22,0
Ireland	48,0	48,0	48,0	46,0	46,0	44,0	42,0	42,0	42,0	42,0	42,0	42,0	41,0
Greece	45,0	45,0	45,0	45,0	45,0	45,0	42,5	40,0	40,0	40,0	40,0	40,0	40,0
Spain	56,0	56,0	56,0	56,0	48,0	48,0	48,0	48,0	45,0	45,0	45,0	45,0	43,0
France	59,1	59,6	57,7	59,0	59,0	59,0	58,3	57,8	54,8	53,4	53,5	45,4	45,4
Croatia	42,9	41,3	41,3	41,3	41,3	41,3	41,3	41,3	53,1	53,1	53,1	53,1	53,1
Italy	51,0	51,0	51,0	46,0	46,0	45,9	45,9	46,1	46,1	46,1	44,1	44,1	44,9
Cyprus	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	30,0	30,0	30,0	30,0	30,0
Latvia	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0
Lithuania	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	33,0	27,0	27,0
Luxembourg	51,3	51,3	51,3	47,2	47,2	47,2	43,1	39,0	39,0	39,0	39,0	39,0	39,0
Hungary	44,0	44,0	44,0	44,0	44,0	44,0	40,0	40,0	40,0	38,0	38,0	36,0	40,0
Malta	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0
Netherlands	60,0	60,0	60,0	60,0	60,0	60,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0
Austria	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0
Poland	45,0	45,0	44,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0
Portugal	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	42,0	42,0
Romania	40,0	40,0	40,0	48,0	40,0	40,0	40,0	40,0	40,0	40,0	16,0	16,0	16,0
Slovenia	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	41,0
Slovakia	42,0	42,0	42,0	42,0	42,0	42,0	42,0	38,0	38,0	19,0	19,0	19,0	19,0
Finland	62,2	61,2	59,5	57,8	55,6	54,0	53,5	52,5	52,2	52,1	51,0	50,9	50,5
Sweden	61,3	61,4	54,4	56,7	53,6	51,5	53,1	55,5	54,7	56,5	56,6	56,6	56,6
Iceland	46,9	46,9	45,9	44,0	45,3	45,4	45,5	45,8	45,6	43,6	41,7	38,7	35,7
Norway	41,7	41,7	41,7	41,7	41,5	47,5	47,5	47,5	47,5	47,5	43,5	40,0	40,0
United Kingdom	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0	40,0
Simple averages													
EU-27	47,5	47,3	46,4	46,1	45,4	44,8	43,9	43,0	42,7	41,8	40,5	39,9	39,7
EU-28	47,2	47,0	46,2	45,9	45,2	44,6	43,7	42,9	42,6	41,8	40,4	39,9	39,7
EA-19	46,9	46,9	46,7	46,0	45,5	45,2	44,1	43,3	42,3	41,0	40,6	39,9	39,4

Source: European Commission, DG Taxation and Customs Union, Taxes in Europe Database and KPMG and IBFD data.

Top statutory personal income tax rates (including surcharges), 1995-2021

(%)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belgium	53,7	53,7	53,7	53,7	53,7	53,8	53,8	53,7	53,2	53,2	53,2	53,1	53,1	53,1
Bulgaria	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0	10,0
Czechia	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	23,0
Denmark	62,3	62,1	55,4	55,4	55,4	55,6	55,6	55,8	55,8	55,8	55,9	55,9	55,9	55,9
Germany	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5	47,5
Estonia	21,0	21,0	21,0	21,0	21,0	21,0	21,0	20,0	20,0	20,0	20,0	20,0	20,0	20,0
Ireland	41,0	46,0	47,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	48,0	40,0	40,0
Greece	40,0	40,0	49,0	49,0	49,0	46,0	46,0	48,0	48,0	55,0	55,0	55,0	54,0	54,0
Spain	43,0	43,0	43,0	45,0	52,0	52,0	52,0	45,0	45,0	43,5	43,5	43,5	43,5	45,5
France	45,4	45,4	45,4	46,6	50,3	50,3	50,3	50,2	50,2	50,2	51,5	51,5	51,5	51,5
Croatia	53,1	56,1	50,2	47,2	47,2	47,2	47,2	47,2	47,2	42,5	42,5	42,5	42,5	35,4
Italy	44,9	44,9	45,2	47,3	47,3	47,3	47,8	48,8	48,8	47,2	47,2	47,2	47,2	47,2
Cyprus	30,0	30,0	30,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0
Latvia	25,0	23,0	26,0	25,0	25,0	24,0	24,0	23,0	23,0	23,0	31,4	31,4	31,4	31,0
Lithuania	24,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	15,0	27,0	32,0	32,0
Luxembourg	39,0	39,0	39,0	42,1	41,3	43,6	43,6	43,6	43,6	45,8	45,8	45,8	45,8	45,8
Hungary	40,0	40,0	40,6	20,3	20,3	16,0	16,0	16,0	15,0	15,0	15,0	15,0	15,0	15,0
Malta	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0	35,0
Netherlands	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	52,0	51,8	49,5	49,5
Austria	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0
Poland	40,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0	32,0
Portugal	42,0	42,0	45,9	50,0	49,0	56,5	56,5	56,5	56,5	56,2	53,0	53,0	53,0	53,0
Romania	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	16,0	10,0	10,0	10,0	10,0
Slovenia	41,0	41,0	41,0	41,0	41,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0	50,0
Slovakia	19,0	19,0	19,0	19,0	19,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0	25,0
Finland	50,1	49,1	49,0	49,2	49,0	51,1	51,5	51,6	51,6	51,4	51,1	51,1	51,1	51,3
Sweden	56,4	56,5	56,6	56,6	56,6	56,7	56,9	57,0	57,1	57,1	57,1	57,2	52,3	52,3
Iceland	35,7	45,2	46,1	46,2	46,2	46,2	46,2	46,2	46,3	46,3	46,3	46,2	46,2	46,2
Norway	40,0	40,0	40,0	40,0	40,0	40,0	39,0	39,0	38,7	38,5	38,4	38,2	38,2	38,2
United Kingdom	40,0	40,0	50,0	50,0	50,0	45,0	45,0	45,0	45,0	45,0	45,0	45,0	45,0	:
Simple averages														
EU-27	38,4	37,9	38,1	37,9	38,2	38,9	39,0	38,8	38,7	38,8	38,8	39,2	38,8	38,9
EU-28	38,4	38,0	38,5	38,4	38,7	39,2	39,2	39,0	38,9	39,0	39,0	39,4	39,0	:
EA-19	39,1	38,8	39,7	40,6	41,1	42,3	42,3	42,0	42,0	42,3	42,6	43,2	42,9	43,0

9. CALCULATION OF (NET) TAX PAYABLE

A. Central Government Deductions

1. Investment in new creation companies (100% of the deductible amount)
2. Business deductions - same as CIT
3. Donations
4. Income obtained in Ceuta & Melilla
5. Investment in Spanish Historical Heritage

2,3,4&5
50% of the
deductible
amount

B. Regional Deductions art. 68 LIRPF

50% of State Deductions (not the Investment in new creation companies)
+ Regional Deductions

NET TAX PAYABLE CAN NEVER BE NEGATIVE AFTER THE DEDUCTIONS

10. CALCULATION OF FINAL TAX LIABILITY

Final Tax Liability – State + Regional

The result of applying new deductions and, especially, consider the advanced tax payments.

Final Tax Liability = Total Net Tax Payable (State + Regional)

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- Double taxation deduction
- Maternity deduction
- Numerous family and disability deduction
- Advanced Tax Payments

Positive Tax liability

Negative Tax Liability (right of reimbursement)

11. PIT TAX RETURN

- Spanish Tax Administration offers a draft of PIT return for most taxpayers (except on rental or business income)
- PIT return is done online through “Rentaweb”


Agencia Tributaria
www.agenciatributaria.es

PRESENTACIÓN DE DECLARACIONES

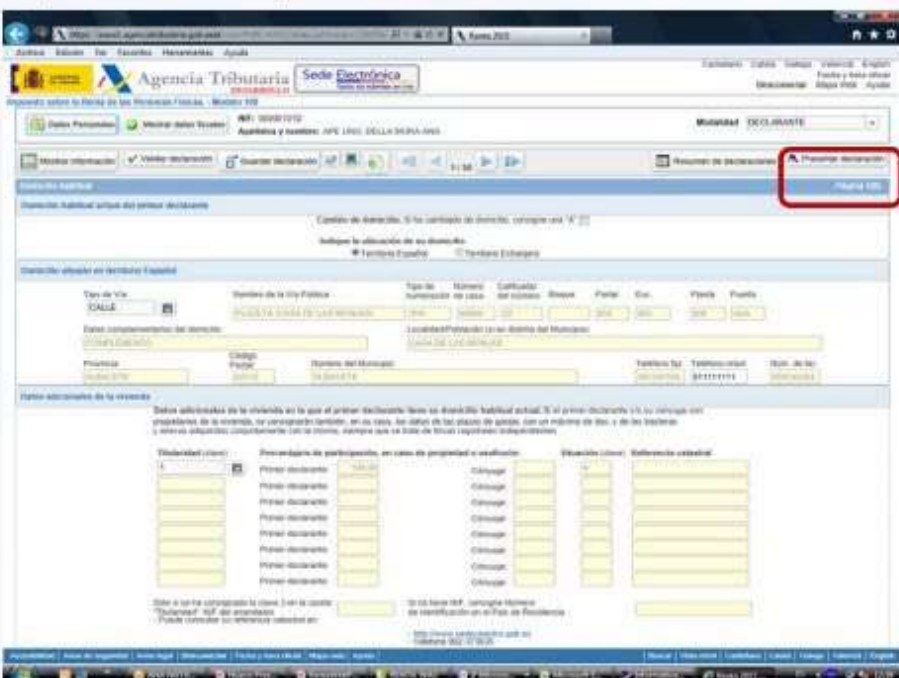
Similar a la del año pasado.

A) Resumen de declaraciones



	CONVOCATORIA	Declaración	Comparar	Ver 1
Resumen de la declaración	62.583.229,90	2.452,78	11.207.801,00	
Resumen del Impago				
Totales ingresos y gastos imputados	313.234.707,17	32.325,76	31.207.801,00	
Reducción por abstracción de imputaciones del Impago	2.452,78	6,08	2.452,78	
Equilibrio resto imputado	313.234.709,95	38.834,78	31.210.253,78	
Resumen del capital mobiliario a imputar en la base imponible del ahorro				
Totales ingresos imputado	171.186,20	171.186,20	0,00	
Deducciones imputadas deducibles	1.000,54	1.000,84	0,00	
Equilibrio resto imputado	170.185,66	170.185,36	0,00	
Resumen del capital mobiliario a imputar en la base imponible general				
Totales ingresos imputado	30.448,00	30.448,00	0,00	
Deducciones resto imputado	30.448,00	30.448,00	0,00	
Resumo abstracción de los intereses a disposición de los titulares e intervinientes en cuentas a disposición de varias titularidades imputadas	66.312,30	0,00	66.312,30	
Cuentas				
Cuenta España-Estado	26.895.529,20	26.833,00	6.891.526,20	
Cuenta España-Comunidad	26.781.509,24	26.893,96	5.129.394,00	
Cuenta España-Comunidad autónoma	26.895.529,20	26.833,00	6.891.526,20	
Cuenta España-Comunidad autónoma	26.781.509,24	26.893,96	5.129.394,00	
Cuenta España-Comunidad autónoma	63.047.509,52	42.307,78	11.610.961,20	
Cuenta residente de la autoaplicación	63.047.509,52	42.307,78	11.610.961,20	
Mantenimiento y donación pagada a cuenta	388.739,61	38.861,50	201.643,24	
Por mantenimiento de valores	260.835,40	1.851,03	201.643,24	
Por mantenimiento de capital mobiliario	38.788,31	38.861,50	0,00	
Intereses por arrendamiento en régimen de arrendamiento de bienes	3.339,61	3.339,61	0,00	
Cuenta diferida	61.643.039,90	2.372,19	11.207.801,00	
Diferencia por neutralidad impago del plazo prescrito de la declaración correspondiente a 2010	200,00	200,00	0,00	

B) Desde otro apartado de la declaración



Formulario de declaración con campos para:

- Identificación del contribuyente (DNI, NIF, etc.)
- Datos personales (Nombre, Apellido, Dirección, etc.)
- Selección de la declaración (Resumen de declaraciones, Presentar declaración)
- Formulario de datos personales de la vivienda (Dirección, Tipo de vivienda, etc.)
- Tabla de declaración de bienes (Tabla de declaración de bienes, Tabla de declaración de bienes, etc.)

12. CONCLUSIONS

- Importance (quantitative & qualitative) of PIT in Spanish tax system: structural pillar and key of progressivity
- Dual PIT since XXI century – like most Western EU members
- Intense decentralisation of PIT to regions (Autonomous Communities):
 - Share 50% PIT revenue.
 - Regions can modify elements as scale, deductions,
- PIT concentrated on labour incomes (+ 80% of tax base)
- Although PIT is very complex, most taxpayers just need to confirm the date of the draft return.