

THE NATIONAL TAX SYSTEM

The National Tax Administration (www.aeat.es) is the organization of the Spanish Administration in charge of managing the tax and duty system.

Its main functions are the management, inspection and collection of state taxes such as IRPF (income tax), VAT, Corporate Taxes, Excise Taxes, and customs management.

The Basque Country is an Autonomous Community (Basque Autonomous Community), which is endowed with legislative autonomy and executive competence, as well as the power to administer itself by means of its own representatives. The Basque Country has its own tax system, as we will see below.

THE BASQUE TAX SYSTEM

The so-called Economic Agreement dictates the Basque Country's own tax system, which has autonomy in the drafting of rules and the managing of taxes. This autonomy is bestowed to each province, Bizkaia, Gipuzkoa, and Araba.

INCOME TAX (IMPUESTO SOBRE LA RENTA DE LAS PERSONAS FÍSICAS, IRPF)

IRPF is the tax levied on the income of physical persons. Gipuzkoa demands that it be levied annually from the Gipuzkoa Regional Council and affects those taxpayers who reside within the territory. Payment of this tax is done monthly by means of deductions made on wages.

In the case of residents (a primary residence is that place in which an individual lives for more than 183 days per year), the deduction tables published annually are applicable.

In the case of non-residents (including people coming from abroad after 1 July each year), the deduction applicable will be fixed at 24% during the year of incorporation, corresponding with the Non-Resident Income Tax. Later, the corresponding resident deduction will be applied.

The taxpayer's income is made up by earnings from work, economic activities and capital (movable and property), in addition to patrimonial earnings and losses.

In the first quarter of each year a form called IOT will be given by nanoGUNE. This is the summary of work income, social security and tax deductions for the previous year, useful for the **declaration of taxes**. For residents in Gipuzkoa, the tax declaration campaign (for the previous year) usually starts in April and ends in June (of the following year). Some of you (randomly) will receive a settlement of taxes at home. Some useful guidelines are available at the intranet. Those of you having earnings under the limit of declaration might be entitled to recover tax deductions. For more information, contact the Finance Director, Miguel Odriozola or refer to the following link: <http://webwpubl.gipuzkoa.net/wps/portal/ogasuna>

It is also recommended to obtain a username and password (*clave operativa*) at the tax offices in Errotaburu (close to nanoGUNE) in order to access online to your tax data.

RETENTION TABLE FOR EMPLOYMENT EARNINGS FOR 2014

Annual Gross Earnings		Number of children						
From	To	0	1	2	3	4	5	More
0,00	11.690,00	0	0	0	0	0	0	0
11.690,01	12.160,00	1	0	0	0	0	0	0
12.160,01	12.670,00	2	0	0	0	0	0	0
12.670,01	13.220,00	3	1	0	0	0	0	0
13.220,01	13.820,00	4	2	0	0	0	0	0
13.820,01	14.480,00	5	3	0	0	0	0	0
14.480,01	15.210,00	6	4	2	0	0	0	0
15.210,01	16.010,00	7	5	3	0	0	0	0
16.010,01	17.210,00	8	6	4	0	0	0	0
17.210,01	18.620,00	9	7	5	2	0	0	0
18.620,01	19.960,00	10	9	7	4	0	0	0
19.960,01	21.470,00	11	10	8	5	1	0	0
21.470,01	22.960,00	12	11	9	6	3	0	0
22.960,01	24.350,00	13	12	10	8	4	1	0
24.350,01	26.650,00	14	13	11	9	6	3	0
26.650,01	29.160,00	15	14	13	10	8	5	0
29.160,01	32.190,00	16	15	14	12	10	6	0
32.190,01	36.300,00	17	16	15	13	11	8	0
36.300,01	39.270,00	18	17	16	15	13	10	3
39.270,01	42.310,00	19	18	17	16	14	12	5
42.310,01	45.450,00	20	19	18	17	15	13	7
45.450,01	48.950,00	21	20	20	18	17	15	9
48.950,01	52.900,00	22	21	21	19	18	16	11
52.900,01	56.270,00	23	22	22	21	19	18	12
56.270,01	60.000,00	24	23	23	22	21	19	14
60.000,01	64.280,00	25	25	24	23	22	20	16
64.280,01	69.190,00	26	26	25	24	23	22	17
69.190,01	74.420,00	27	27	26	25	24	23	19
74.420,01	79.070,00	28	28	27	26	25	24	20
79.070,01	84.310,00	29	29	28	27	27	25	22
84.310,01	90.320,00	30	30	29	29	28	27	23
90.320,01	97.240,00	31	31	30	30	29	28	25
97.240,01	104.860,00	32	32	31	31	30	29	26
104.860,01	113.250,00	33	33	32	32	31	30	28
113.250,01	123.460,00	34	34	33	33	32	32	29
123.460,01	135.230,00	35	35	35	34	33	33	31
135.230,01	148.600,00	36	36	36	35	35	34	32
148.600,01	164.240,00	37	37	37	36	36	35	34
164.240,01	183.560,00	38	38	38	37	37	36	35
183.560,01	203.570,00	39	39	39	38	38	38	36
203.570,01	And more	40	40	40	39	39	39	38

