



## Work performed abroad by employees: Request for a refund to the Spanish Tax Authorities

There are many employees, tax residents in Spain, who are displaced by their company to perform their work in a foreign country in benefit of another company or entity Non Tax Resident in Spain.

As long as some requirements are met, the income received for the employee for the work performed abroad would be tax exempt up to the limit of 60.000 Euros per year.

In those cases in which the company has not applied the exemption to the employee directly in the payroll, the worker himself, once he/she has filed the annual Personal Income Tax Return (PIT), should be able to request for a refund to the Spanish Tax Authorities of the amount which corresponds to the exemption.



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