

FREQUENTLY ASKED QUESTIONS

What are they?

The statistics of the *Personal Income Tax* (PIT) has its source in the tax form D-100 filed yearly by the taxpayers subject to that Tax. All residents in the Common Fiscal Territory are subject to the PIT.

The PIT is the most relevant tax from the point of view of tax collecting capacity and the main nonfinancial source of revenue for the Spanish government.

What can be learned in these statistics?

There are three blocks of data in the statistics. The first contains the General Tables with overall data by autonomous regions and provinces.

The second block is called Statistics by Item/Detailed Statistics and gives information for the different variables in the D-100 tax form. The information is broken down into 10 levels of 'actual and imputed income'. For every variable there is information on the total and on the type of tax form used.

There is an additional block of tables including a summary of the PIT which shows the main variables from a gender and a nationality perspective. It also offers relevant information by gender and family situation of tax payers.

Where does information come from?

The statistical exploitation encompasses all annual tax forms, D-100, filed during the corresponding fiscal year.

What is the statistical population?

The statistics provides data on all tax payers obliged to the PIT, according to:

Art 96 of Law 35/2006 of November 28, on Personal Income Tax
Art 61 of the Tax Regulation, approved by Royal Decree 439/2007 of May 30 Other tax norms

The information is subject to the limits and restrictions established in the above mentioned legal corpus.

In the statistical population are also included all those who have filed a tax form without being obliged to do it.

The special tax regimes of the Basque Country and Navarra puts a geographical limit to the statistical population who is confined to the residents in the Common Fiscal territory.



Can relevant data of every autonomous region be consulted?

The statistics is built as a set of sub-statistics. Every one of them refers to an autonomous region. The corresponding territorial selection should be made when first beginning the consultation (surfing of the tables)

How gender is assigned in joint tax forms?

Given the fact that tax payers in a family can opt for a joint tax return the gender variable is constructed as follows: it takes into account the type of tax form used and in the case of married couples the gender assigned to the joint tax statement is the one corresponding to the bigger earner.

The different cases are:

- Male: when filing an 'individual' or 'joint not married' tax form and the gender stated is male
- Female: when filing an 'individual' or 'joint not married' tax form and the gender stated is female
- Joint - married - male: joint tax returns of couples where the main earner is male
- Joint - married - female: joint tax returns of couples where the main earner is female.

What shows the Summary by family situation?

The table expands the data by gender of the main tax payer and gives information on the personal and family situation, such as number of children, number of tax payers in the tax form and average of main net earnings by tax form. It also shows the personal and familiar minimum and the average deductions made in case of home acquisition or contributions to pension plans.

A specific classification has been devised to suit this information. It combines the married status and the type of tax form as follows:

- Individual
- Joint single parent, when a joint tax form is filed but the marital status is other than 'married with children'
- Joint married, when a joint tax form is filed by a married couple

How is nationality determined?

Nationality is the legal bond between an individual and a country. The distinction is made between Spanish nationals and others. This classification is ascertained from the letter in the National Identification Number (NIN). A NIN having the letters X, M or Y corresponds to a foreigner. The rest of letters correspond to Spanish nationals. In the case of a joint tax form of a married couple, it is the NIN of the first person appearing in the form that is retained.