



# State and Autonomic Income Tax Deductions

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# State and Autonomic Income Tax Deductions

## Introduction

In Spain, the income tax is divided between the central government and the autonomous regions. Both of which have their own set of applicable deductions.

State deductions are those that apply at the national level and are established by the central government. Like in other countries with a similar structure, they usually include deductible expenses such as those related to education, housing, health, and donations to charitable organizations, among others. They may also include tax incentives for certain economic activities or specific investments that the government considers beneficial to the national economy.

On the other hand, autonomic deductions are those that are established by regional or autonomic authorities. These deductions can vary significantly from one region to another.

The state and regional deductions are complementary, this means that a taxpayer can apply both as long as he meets the requirements established for these, mostly based on the income the individual or his family earns on a yearly basis.

In the aim of simplifying the completion of the income tax declaration, we have put together a summary of both the state deductions and the different deductions for each region.

## State and Autonomic Income Tax Deductions

### State deductions.

Personal tax-free income allowance.	5,550 €
First child allowance.	2,400 €
Second child allowance.	2,700 €
Third child allowance.	4,000 €
Fourth child allowance.	4,500 €
Additional allowance for each child underthree years old.	2,800€
Extra personal tax-free income allowance > 65years.	1,150 €
Social security contributions.	100% of amounts paid
General earnings deduction.	2.000 €
Extra general earnings deduction when earnings below 19,747.50 €	A maximum of 6,498.00 €
Pension contributions deduction.	The lower of 1,500€ and 30% of earned Income
Acquisition of home/loan payments (capital and interest). Not available if property purchased after 1/1/2013	Tax credit of 15% of amount paid withmaximum of 1.356 €
Deduction for investment in new or recently created companies	
Deductions for works to improve the energy efficiency of the usual dwellings	
Deduction for the purchase of plug-in and fuel cell electric vehicles and recharging points	

# State and Autonomic Income Tax Deductions

## Autonomic deductions.

Below you will find a list of the main deductions for each region. Please note that most of the deductions depend on the age and the income received, therefore, in case you think that any of the deductions can be applied to you, please ask us.

### Andalucia

1. For the birth or adoption of children or, fostering of minors.
2. For investment in a usual dwelling that is considered protected and for young people.
3. For the rental payments made for the usual dwelling for young people under 35 years of age.
4. For investment in the acquisition of shares and other equity securities.
5. For international adoption of children.
6. For disabilities.
7. For single parent families, and if applicable, with cohabiting ascendants over 75 years of age.
8. For assistance to people with disability.
9. For assistance to people with disability (3rd person support).
10. For domestic assistance.
11. For employees, for the costs of legal defense related to an employment.
12. For taxpayers with disabled spouses or partners.
13. For large families.
14. For educational expenses (languages or computer science).
15. For donations for ecological purposes.

# State and Autonomic Income Tax Deductions

## Aragon

1. For the birth or adoption of children or, fostering of minors.
2. For the birth or adoption of a disabled child.
3. For international adoption of children.
4. For the care of a dependent person.
5. For donations for environmental purposes and for scientific and technical research and development.
6. For acquisition of the usual dwelling by victims of terrorism.
7. For investment in shares from entities in the Alternative Equity Market (Mercado Alternativo Bursátil).
8. For investments in the acquisition of shares or equity in new or newly created entities.
9. For the acquisition or renovation of housing in rural or similar areas for young people.
10. For the purchase of textbooks and school supplies.
11. For renting your usual dwelling linked to a mortgage settlement transaction with the bank.
12. For rental of social housing (landlord deduction).
13. For people older than 70 years.
14. For investment in "social economy entities" (entidades de la Economía social).
15. For the birth or adoption of the first and/or second child in populations of less than 10.000 habitants.
16. For childcare expenses for children under 3 years of age.
17. For humanitarian aid to the Ukrainian people due to the armed conflict in their country.
18. For taking in, Ukrainian individuals or families displaced by the armed conflict in their own country.
19. For residence in certain municipalities at extreme risk of depopulation.

# State and Autonomic Income Tax Deductions

## Asturias

1. For unpaid foster care of people over 65 years of age.
2. For acquisition or adaptation of usual dwelling for disabled taxpayers.
3. For investment on a protected residence.
4. For acquisition or adaptation of usual dwellings of taxpayers who live with disabled spouses, ascendants or descendants.
5. For acquisition or rehabilitation of usual dwelling in councils at risk of depopulation of young people.
6. For lease of main residence.
7. For donation of rural properties in favour of the Principality of Asturias.
8. For international adoption of children.
9. For multiple births or for two or more adoptions constituted at the same date.
10. For large families.
11. For single parent families.
12. For foster care of minors.
13. For certification of sustainable forest management.
14. For childcare expenses in centers from 0 to 3 years of age.
15. For the acquisition of textbooks and school supplies.
16. For birth or adoption of second and successive children in councils in risk of depopulation.
17. For taxpayers who establish themselves as self-employed in councils in risk of depopulation.
18. For public transport expenses for residents in councils at risk of depopulation.
19. For training expenses incurred by taxpayers who carry out specially qualified jobs, directly and mainly related to research and development, scientific or technical activities.
20. For taxpayers who change their tax address to the Principality of Asturias for labour reasons for the development of specially qualified jobs.
21. For the purchase of electric vehicles.
22. For the care of descendants or adoptees up to 25 years of age.
23. For emancipation of young people up to 35 years of age.

# State and Autonomic Income Tax Deductions

## Balearics

1. For certain investments to improve the sustainability of the usual dwelling.
2. For the purchase of textbooks.
3. For expenses of extracurricular foreign language courses.
4. For donations to certain entities for research, scientific or technological development, or innovation.
5. For donations, transfers of use or bailments and business collaboration agreements, relating to cultural, scientific, and technological development patronage and cultural consumption.
6. For investment in the acquisition of shares and holdings in a new or recently created entity.
7. For donations, transfers of use or bailment contracts and collaboration agreements, related to sport sponsorship.
8. For donations on certain entities whose purpose is the promotion of the Catalan language.
9. For taxpayers with physical, mental, or sensory disabilities or with descendants with this condition.
10. For the rental of the usual dwelling by the tenant.
11. For higher education studies outside the area of the habitual residence.
12. For insurance to cover non-payments when renting a property as a usual dwelling.
13. For rent of housing in the territory of the Balearic Islands consequence of the temporary transfer of residence for labour reasons.
14. For donations to the service sector (tertiary sector).
15. For expenses related to descendants or foster children under six years of age for conciliation of family and work purposes.
16. For certain subsidies and aid granted due to a declaration of an area seriously affected by a civil protection emergency.
17. For donations to alleviate the effects of the Ukrainian conflict on individuals.
18. For birth and adoption.
19. To offset the increase in the cost of mortgage loans or credits with a variable interest rate.
20. For obtaining subsidies or aid to alleviate the effects of inflation in 2023.

# State and Autonomic Income Tax Deductions

## Canary Islands

1. For donations for ecological purposes.
2. For donations for the rehabilitation and conservation of the historical heritage of the Canary Islands.
3. For amounts allocated by their owners to restoration, rehabilitation or repair of real estate declared as of Cultural Interest.
4. For education expenses.
5. For moving the usual dwelling to another island of the archipelago to carry out an employed or self-employed activity.
6. For cash donations to descendants or adoptees under 35 years of age for the acquisition or rehabilitation of their first usual dwelling.
7. For the birth or adoption of children.
8. For taxpayers with disabilities and over 65 years of age.
9. For childcare expenses.
10. For large families.
11. For investment in main usual dwelling.
12. For renovations designed to adapt a home for disability purposes.
13. For the rental of the usual dwelling by tenants.
14. For unemployed taxpayers.
15. For donations and contributions to cultural, sports, research, or teaching activities.
16. For donations to non-profit entities with ecological purposes.
17. For education expenses in early childhood education, primary education, compulsory secondary education, high school, and intermediate vocational training.
18. For foster care of minors.
19. For single parent families.
20. For energy efficiency upgrades in the usual dwelling.
21. For sickness expenses.
22. For dependent families with disabilities.
23. For renting your usual dwelling linked to a mortgage settlement transaction with the bank.
24. For insurance to cover non-payments when renting a property as a usual dwelling.



# State and Autonomic Income Tax Deductions

## Cantabria

1. For the rental of the usual dwelling by young people.
2. For family care.
3. For home improvement works, amounts spent in 2020 and/or 2021 pending application.
4. For home improvement.
5. For donations to foundations or to the Cantabria Cooperera Fund or to associations whose goals include supporting people with disabilities.
6. For foster care of minors.
7. For investment in the acquisition of shares and holdings in new or recently created entities.
8. For sickness expenses.
9. For childcare expenses.
10. For the birth and adoption of children.
11. For single-parent families.
12. For the rental of the usual dwelling by tenants located in areas at risk of depopulation.
13. For childcare expenses for taxpayers who have their residence in areas at risk of depopulation.
14. For expenses incurred when moving the habitual residence to an area at risk of depopulation.
15. For Investments or donations in "social economy entities" (entidades de la Economía social) established in Cantabria.

# State and Autonomic Income Tax Deductions

## Castilla La Mancha

1. For the birth or adoption of children.
2. Due to disability of the taxpayer.
3. Due to disability of ascendants or descendants.
4. For taxpayers over 75 years of age.
5. For care of ascendants older than 75 years.
6. For amounts donated for international development cooperation and to organizations that fight against poverty, social exclusion, and aid people with disabilities.
7. For large families.
8. For donations on scientific research and development and business innovation activities.
9. For expenses in the purchase of textbooks and for the teaching of languages.
10. For unpaid foster care of minors.
11. For unpaid foster care of people over 65 or disabled.
12. For the rental of the usual dwelling by young people.
13. For donations of cultural assets and contributions in favour of the conservation, repair and restoration of assets belonging to the cultural heritage of Castilla-La Mancha, and for cultural purposes, included in the Castilla-La Mancha cultural patronage plan.
14. For habitual residence in rural areas.
15. For acquisition or rehabilitation of the usual dwelling in rural areas.
16. For moving out of the usual dwelling.
17. For single parent family.
18. For childcare expenses.
19. For renting your usual dwelling linked to a mortgage settlement transaction with the bank.
20. For the rental of the usual dwelling by large families.
21. For the rental of the usual dwelling by single-parent families.
22. For the rental of the usual dwelling by people with disabilities.
23. For the interest paid on bank mortgages/loans for the purchase of the first usual dwelling by people under 40 years of age.
24. For investment in shares and social participations from a company incorporation or a capital increase in mercantile companies.
25. For investment in "social economy entities" (entidades de la Economía social).

# State and Autonomic Income Tax Deductions

## Castilla y Leon

1. For taxpayers with disabilities.
2. Due to the purchase of the usual dwelling by young people in rural areas.
3. For amounts donated to foundations in Castilla y León and for the recovery of historical, cultural, and natural heritage.
4. For amounts invested in the recovery of historical, cultural, and natural heritage.
5. For amounts donated to promote research, development, and innovation.
6. For the promotion of sustainable mobility.
7. For the rental of the usual dwelling by young people under 36 years of age.
8. For investment in environmental and adaptation facilities for people with disabilities in the usual dwelling.
9. For the purchase of a new built usual dwelling.
10. For the promotion of entrepreneurship.
11. For investment in housing renovations for rental purposes.
12. For large families.
13. For the birth or adoption of children.
14. For multiple births or simultaneous adoptions.
15. For care of minor children.
16. For adoption expenses.
17. For domestic assistance.

# State and Autonomic Income Tax Deductions

## Cataluña

1. For the birth or adoption of children.
2. For donations to entities that promote the use of the Catalan language.
3. For donations to entities that promote scientific research and technological development and innovation.
4. For the rental of the usual dwelling by young people under 32 years of age.
5. For taxpayers who become widowed.
6. For rehabilitation of the usual dwelling.
7. For donations to certain entities for the benefit of the environment, the conservation of natural heritage and custody of the territory.
8. For investment on shares or holdings in new or recently created entity.

## State and Autonomic Income Tax Deductions

### Extremadura

1. For the purchase of the usual dwelling by young people (under 36 years old) and by victims of terrorism.
2. For the purchase or the rehabilitation of the usual dwelling in rural areas.
3. For receiving a total work income of less than 12.000€.
4. For care of disabled family members.
5. For foster care of minors.
6. For multiple births.
7. For the purchase of school supplies.
8. For investment in shares and social participations of company incorporations or capital increase in mercantile companies.
9. For the care of children up to and including 14 years of age.
10. For widowed taxpayers.
11. For the rental of the usual dwelling by the tenants.
12. For taxpayers with habitual residence in municipalities and localities in Extremadura with a population of less than 3.000 inhabitants.
13. For the interest paid on bank mortgages/loans for the purchase of the first usual dwelling by people under 36 years of age.

## State and Autonomic Income Tax Deductions

### Galicia

1. For the birth or adoption of children.
2. For families with two or more children.
3. For care of minor children.
4. For taxpayers with disabilities, aged 65 or over, who require help from third parties.
5. For expenses directed to the use of new technologies in Galician households.
6. For the rental of the usual dwelling by young people under 35 years of age.
7. For foster care of minors.
8. For investment in the financing or in the shares or holdings in a new or recently created entity.
9. For investment in shares of entities that are listed as expansion companies on the alternative stock Market (mercado alternativo bursatil).
10. For donations on research and scientific development and technological innovation.
11. For investment on air conditioning and/or domestic hot water installations in the usual dwelling, that use renewable energy.
12. For rehabilitation of properties located in historic centers.
13. For investment in agricultural companies and agricultural cooperative societies or community exploitation of the land.
14. For energy efficiency improvement works on properties.
15. For aids and subsidies to Galician top level sportsmen and sportswomen.

# State and Autonomic Income Tax Deductions

## La Rioja

1. For the birth or adoption of children.
2. For the amounts invested in the rehabilitation of the usual dwelling.
3. For the acquisition, construction or rehabilitation of the usual dwelling carried out in small municipalities.
4. For expenses in schools, early childhood education centers or personnel hired to care for children in small municipalities.
5. For foster care of minors.
6. For each child under 3 years of age of taxpayers who have their residence or are moving to small municipalities and reside there for at least 3 consecutive years.
7. For children from 0 to 3 years of age registered in a school of any municipality.
8. For the acquisition of new electric vehicles.
9. For Internet access expenses for emancipated youth.
10. For electricity and gas supply expenses for domestic use for emancipated youth.
11. For investment on the usual dwelling by young people.
12. For the rental of the usual dwelling by tenants.
13. For the acquisition of non- electric bicycles.
14. For hiring people to care for relatives affected by COVID-19.
15. For donations made following the sponsorship program of the Rioja.
16. For donations to the research, conservation, restoration, consolidation, dissemination, exhibition, and acquisition of goods of cultural interest of the Historical Heritage of La Rioja.
17. For donations to cultural companies.
18. For donation of cultural assets made by their authors or their heirs.
19. For promoting physical exercise and practice of sports.
20. For the increase in interest rates on mortgage loans for the purchase of the usual dwelling.

# State and Autonomic Income Tax Deductions

## Madrid

1. For the birth or adoption of children.
2. For international adoption of children.
3. For foster care of minors.
4. For unpaid fostering of people over 65 years of age and/or disabled.
5. For care of ascendant relatives.
6. For the rental of the usual dwelling by young people below 35 years of age.
7. For educational expenses.
8. For families with two or more descendants and low income.
9. Deduction for care of children under three years of age, elderly dependents, and disabled persons.
10. For investment in the acquisition of shares and holdings in new or recently created entities.
11. For the promotion of self-employment for young people under 35 years of age.
12. For investments made in entities listed in the Alternative Stock Market.
13. For donations to foundations and sports clubs.
14. For the payment of interest on loans for the purchase of the usual dwelling by young people under 30 years of age.
15. For the payment of interest on loans for Bachelor's, Master's and Doctorate studies.
16. For the purchase of a usual dwelling due to the birth or adoption of children.
17. For large families.



# State and Autonomic Income Tax Deductions

## Murcia

1. For investment on the usual dwelling by young people under 35 years old.
2. For donations for the protection of cultural heritage.
3. For childcare expenses.
4. For investment in installations of renewable energy resources.
5. For investments in domestic water-saving devices.
6. For investment in the acquisition of shares and social participations of new or recently created entities.
7. For investment made in entities listed on the Alternative Stock Market.
8. For expenses in the acquisition of school supplies and textbooks.
9. For donations on bio sanitary research.
10. For the birth or adoption.
11. For taxpayers with disabilities.
12. For employment of a carer who is registered in the social security of domestic carers, for children under 12.
13. For unpaid fostering of people over 65 and/or people with disabilities.
14. For the rental of the usual dwelling by tenants.
15. For young women workers under 35 years of age.
16. For single-parent family.
17. For the purchase of a usual dwelling or the extension of the current usual dwelling due to the increase of the family, becoming a large family.

## State and Autonomic Income Tax Deductions

### Valencia

1. For the birth or adoption of children or, foster care.
2. For multiple birth or adoption.
3. For the birth or adoption of children with disabilities.
4. For large families or single parent families.
5. For the amounts incurred in nurseries for early childhood education of children or permanent foster children under 3 years of age.
6. For reconciling work with family life.
7. For taxpayers with a degree of disability equal to or greater than 33%, age equal to or greater than 65 years.
8. For ascendants older than 75 or older than 65 with disabilities.
9. For employment of carers who are registered in the social security of domestic carers
10. For the purchase of the first usual dwelling by taxpayers aged 35 or less.
11. For purchase of the usual dwelling by people with disabilities.
12. For the public grants provided for the purchase or rehabilitation of the usual dwelling.
13. For the rental of the usual dwelling by young people under 35 years of age.
14. For rent paid due to the relocation of work.
15. For property rental income derived from rent that does not exceed the reference price of private rentals.
16. For donations for ecological activities.
17. For donations of assets belonging to the Valencian Cultural Heritage.
18. For amounts donated for the conservation, repair or restoration of assets that are part of the Valencian Cultural Heritage.
19. For amounts destined by their holders to the conservation, repair, and restoration of Valencian Cultural Heritage assets.
20. For donations destined to the promotion of the Valencian Language.
21. For taxpayers with two or more descendants.
22. For the acquisition of school supplies.
23. For conservation and improvement of the quality, sustainability, and accessibility in the usual dwelling.

## State and Autonomic Income Tax Deductions

24. For donations or transfers of use or loans granted to non-professional cultural, scientific or sports activities.
25. For subsidies on cultural activities.
26. For investments in installations of self-consumption of electrical energy or on the use of renewable energy sources in the usual dwelling.
27. For the acquisition of new electrical vehicles.
28. For permanently residing in a municipality at risk of depopulation.
29. For the increase in interest rates on mortgage loans for the purchase of the usual dwelling.
30. For acquisition of shares or holdings or contributions in cooperative societies.