

GOVERNMENT DEDUCTIONS

1. For children under 3 years of age:

- Deduction of 1,200€ per year for each child born or adopted in Spain until 3 years old for the working mother having contributed for Spanish social security.
- Also for childcare, an additional increase of up to €1,000 per year.

2. Minimum for descendants

- **2,400 € per year** for the first descendant.
- **2,700 € per year** for the second descendant.
- **4,000 € per year** for the third descendant.
- **4,500 € per year** for the fourth and subsequent descendants.

For each **descendant under three years of age**, the above minimums **will be increased by 2,800 €** per year. This increase will also apply in cases of adoption. In this case the age of the minor is not to be taken into account, but the date of adoption (i.e.: 3 years from the adoption date).

Requirements:

1. The descendant **under 25 years**, except in the case of disabled descendants with a degree of disability equal to or greater than 33%, in which case the family allowance for descendants may be applied, whatever their age, provided that the other requirements are met.
2. The descendant **lives with the taxpayer**.
3. The descendant must **not have obtained income in excess of 8,000 €** per year in the financial year, excluding income exempt from tax.
4. **Not file a personal income tax return**, regardless of the taxpayer, **with income over 1,800 €**. In relation to this last requirement, the following clarifications should be made:
 - **Individual taxation of the descendant and income equal to or less than 1,800 €**: The parents may apply the minimum tax for descendants.
 - **Individual taxation of the descendant and income over 1,800 €**: Neither of the parents may apply the minimum tax for descendants.
 - **Joint taxation of the descendant with one of the parents** (legal separation or non-existence of marital relationship) **and income equal to or less than 1,800 €**: The minimum for descendants will be distributed equally between the parents with whom the descendant lives, even if one of them is taxed jointly with the descendant.
 - **Joint taxation of the descendant with one of the parents and income over 1,800 €**: The parent who pays tax jointly will apply the minimum tax for descendants in full, and the other parent cannot apply the minimum tax for descendants.

- **Special case. Death of one of the parents** during the tax period and cohabitation of the descendant with the parents up to the date of death: the minimum for descendants will be prorated between the parents, even if the surviving parent is taxed jointly with the minor children and these have incomes of over 1,800 €.

3. Deduction for large families

Large families are families with:

- *At least 3 children*
- *Single parent with at least 2 children*
- *At least 2 children and one of them is disabled*
- *Disabled parents with at least 2 children*
- *Divorced parents with at least 3 children as long as they support them*

Special families are families with:

- *At least 5 children*
- *At least 4 children, and of these 4, 3 of them must be born or adopted in a multiple birth (multiples partos)*

They will be entitled to a **deduction of up to 1,200 €** for being an ascendant, or a sibling orphan of father and mother who forms part of a large family in accordance with Law 40/2003 of 18 November on the protection of large families.

If the Law classifies the **large family as a special family**, this deduction will be **increased by 100%**. This increase will not be taken into account for the purposes of the limit on Social Security contributions.

Taxpayers who belong to a **large family** may apply an additional increase of 600 € (50 € per month) for each of the children who exceed the number of children required for that family to have acquired the status of large family in the general or special category, as appropriate.

4. Minimum for disability

- **3,000 € per year for each of the descendants** who generate the right to the application of the minimum for descendants, whatever their age and provided that they are disabled.

- **9,000 € per year for each of the descendants** with a degree of disability **equal to or greater than 65%**.

- **This minimum shall be increased, as assistance expenses, by 3,000 euros per year** for each descendant who accredits any of the following circumstances:

1. The need for assistance from third parties.
2. Reduced mobility.
3. A degree of disability equal to or greater than 65%.

Regional deductions

1. Andalucía

1. Taxpayers may deduct from the regional tax liability the amount of 100€ for each descendant that entitles them to apply the minimum disability allowance for descendants.
2. Additionally, when it is accredited that the disabled persons need help from third parties and generate the right to apply the minimum for assistance expenses, the taxpayer may deduct 15% of the amount paid to the Social Security in concept of the fixed contribution on behalf of the employer, up to a limit of 500 €. This deduction can only be applied by the taxpayer who owns the family home and is registered as such with the Social Security General Treasury.
3. 50€ for each child born or adopted in the tax period in which the birth or adoption takes place. (The sum of the general and savings tax bases of the taxpayer does not exceed 19,000 € in individual taxation and 24,000 € in joint taxation).
4. Taxpayers who are mothers or fathers of a single-parent family are entitled to apply a deduction of 100€. (The sum of the general and savings tax bases must not exceed 80,000 € in the case of individual taxation or 100,000 € in the case of joint taxation).

2. Aragón

1. Deduction of 200 € for each child born or adopted during the tax period, with a degree of disability equal to or greater than 33%.
2. On the birth or adoption of the third or subsequent child. The birth or adoption of a third or successive child shall give entitlement to the following deductions:
 - The deduction shall be 500€ for each birth or adoption of the third or successive child, to be applied only in the tax period in which such birth or adoption occurs.
 - The deduction will be 600 € when the sum of the general taxable base and the savings taxable base, minus the taxpayer's minimum and the minimum for descendants, does not exceed 35,000 € in a joint tax return and 21,000 € in an individual tax return.

3. Asturias

1. If the taxpayer or his/her spouse, descendants with whom he/she lives, are persons with a degree of disability equal to or greater than 65 %, a deduction of 3 % of the amounts invested, with the exception of interest, in the purchase or adaptation of their main residence in the Principality of Asturias may be applied, if they meet the requirements.
2. Deduction for large family of general category, 505 € and 1.010 € for special category.
3. For single-parent families. A deduction of 303 euros may be applied by taxpayers who have descendants in their care, as long that they do not live with any other person unrelated to the

descendants, except in the case of ascendants who generate the right to the application of the minimum for ascendants

4. Islas Baleares

1. For each taxpayer and, where applicable, for each member of the family unit, the following amounts may be deducted, if the requirements are met:

- 80 € for physical or sensory disability with a degree equal to or greater than 33% and less than 65%.
- 150 € for a physical or sensory disability with a degree equal to or greater than 65%.
- 150 € for a mental disability of a degree equal to or greater than 33%.

5. Canarias

1. For each child born or adopted with a disability equal to or greater than 65%, the amount of 400 € can be deducted from the regional tax, in addition to the amounts established in general, if it is the first or second child with this disability, or 800 € if it is the third or subsequent child with this disability, if they meet the requirements.

2. The deduction for large families is 500 € for large families in the general category, or 1,000€ for large families in the special category (instead of the 200€ or 400€ applicable in general), when any of the spouses or descendants entitled to the family minimum have a degree of disability equal to or greater than 65%.

3. For each child born or adopted during the tax period, who lives with the taxpayer, the following amounts may be deducted:

- 200 euros, in the case of the first or second child.
- 400 euros for the third child.
- 600 euros for the fourth child.
- 700 euros, in the case of the fifth or successive children.

4. In the event that the child born or adopted has a physical, mental or sensory disability equal to or greater than 65%, and has lived with the taxpayer uninterruptedly from birth or adoption until the end of the tax period, the following deduction may additionally be applied:

- 400 euros, in the case of the first or second child suffering from the said disability.
- 800 euros, in the case of the third or subsequent child with such a disability, provided that the previous disabled children survive.

6. Cantabria

1. For each ascendant or descendant with a degree of disability equal to or greater than 65%, a deduction of 100€ can be applied, if they meet the requirements.
2. 100€ for each child born or adopted, living with the taxpayer on the date of accrual of the tax.
3. The head of a single-parent family can deduct 200 € per year.

7. Castilla- La Mancha

1. For each descendant who generates the right to the minimum disability allowance and who has an accredited degree of disability equal to or greater than 65%, a deduction of 300€ may be applied, if they meet the necessary requirements.
2. For large families, when one of the spouses or descendants has a degree of disability equal to or greater than 65%, 300€ for large families in the general category and 900€ if they are in the special category.
3. If any of them do not meet all the requirements for applying the deduction, the taxpayer entitled to the deduction may only apply the proportional part of the deduction that corresponds to him/her.
 - 100 euros in the case of the birth or adoption of a single child.
 - 500 euros in the case of the birth or adoption of two children.
 - 900 euros in the case of the birth or adoption of three or more children.

The sum of the general tax base and the savings tax base must not exceed the amount of 27,000 € in individual taxation or 36,000 € in joint taxation.

8. Castiila y León

1. Deduction for large families of 492€ when any of the spouses or descendants entitled to the family allowance have a degree of disability equal to or greater than 65%.
2. For the birth or adoption of children: the deduction established in general will be doubled if the child born or adopted has a recognised degree of disability equal to or greater than 33%. If they also reside in municipalities of less than 5,000 inhabitants, the amount of the deduction shall be increased by 35 %.
3. For the birth or adoption during the tax period of children who generate the right to the application of the "minimum for descendants", the following amounts may be deducted:
 - 1,010 euros if it is the first child.
 - 1,475 euros in the case of the second child.
 - 2,351 euros for the third or subsequent children.

9. Cataluña

1. Taxpayers who can prove a degree of disability equal to or greater than 65%, or who form part of a large family because some of its members are disabled, can deduct 10% of the amounts paid for the rent of their main residence, up to a maximum of 300 € per year (600 € in joint taxation or if the taxpayer belongs to a large family), if they meet the requirements.

2. Taxpayers resident in the Autonomous Community of Catalonia may deduct 150 euros from the regional part of the total tax liability for each of the parents for the sole fact of the birth or adoption of a child during the tax period. The deduction will be 300 euros in the case of a joint declaration by both parents or adoptive parents.

10. Extremadura

1. For care of disabled family members: for a descendant with a degree of disability equal to or greater than 65 %, a deduction of 150 € can be applied, if they meet the requirements

11. Galicia

1. The amounts of the deduction for large families are doubled when any of the spouses or descendants to whom the family minimum is applicable has a degree of disability equal to or greater than 65%, being set at 500€ or 800 € depending on the category of the large family. In the case of large families with disabled persons who do not reach this degree, the deduction will be 250€ if it is a general category and 400 € if it is a special category.

2. For each child born or adopted in the tax period, living with the taxpayer on the date of accrual of the tax, the following amounts may be deducted:

- 300 euros, provided that the total taxable base minus the personal and family minimums for Personal Income Tax purposes is greater than 22,000.0 euros. In the case of multiple births, this deduction will amount to 360 euros for each child.

- 360 euros, provided that the total taxable base minus the personal and family minimums for Personal Income Tax purposes is less than or equal to 22,000 euros. This amount will be 1,200 euros in the case of the second child and 2,400 euros in the case of the third or subsequent children.

3. Taxpayers in possession of a large family certificate on the date on which the tax is due may deduct the following amounts:

- 250 euros, in the case of a large family in the general category.

- 400 euros, in the case of a large family in the special category.

12. Madrid

1. Taxpayers will be able to deduct 600 euros for each child born or adopted.

13. Murcia

1. Taxpayers may deduct 20 % of the amounts paid for educational expenses incurred during the tax period up to a limit of 1,000 euros for each of the children or descendants giving rise to the right to the deduction.

14. La Rioja

1. For each child born or adopted during the tax period, living with the taxpayer on the date of accrual of the tax, the following may be deducted:

- 600 euros, in the case of the first child.
- 750 euros, in the case of the second child.
- 900 euros, in the case of the third or successive children.

In the case of multiple births and multiple adoptions, the deduction corresponding to each child shall be increased by 60 euros.

15. Comunidad Valenciana

1. For the birth or adoption of a child with a degree of physical or sensory disability equal to or greater than 65% or a degree of mental disability equal to or greater than 33%, a deduction of 224 € for the first disabled child and 275 € for the second or subsequent disabled child. The deduction will also be applicable, even if the disability does not reach the aforementioned degrees, in those cases in which the disability is judicially declared.

2. For large families, 300€ if it is a general category family and 600€ if it is a special family.

3. For birth, adoption or foster care:

- 270 euros for each child born or adopted during the tax period.
- 270 euros for each foster child in cases of simple or permanent, administrative or judicial foster care during the tax period.