

Guide for the Relocation of Employees to Spain

In an increasingly global and mobile business environment, companies hiring or relocating foreign or EU employees to Spain must navigate a series of legal, employment, and tax procedures that require careful planning.

This guide offers a practical overview of the main available options, structured into three key phases:



1 Selecting the relocation structure

The first phase involves determining, in coordination with the HR team or, in the case of senior executives, with the company's representatives, the most appropriate legal framework for formalizing the employees' relocation or hiring.

2 Applying for the relevant permit

Depending on the employee's situation, the following distinction is applied:

Non-EU nationals (residing inside or outside the EU):

- Intra-company transfer.
- Highly qualified professional.
- Residence and employment permit (standard employment).
- Residence and work permit linked to a family member.
- Residence for remote workers (Digital Nomads).

EU nationals:

- Registration as an EU citizen.
- Posted workers (temporary secondments within the EU).

3 Tax planning

While processing the relevant permit, it is crucial to define the applicable tax framework:

- Special tax regime for inbound workers (Beckham Law), if advantageous.
- General tax regime, taking into account the benefits of the Double Taxation Treaties signed by Spain.

Relocation types and permit options

Intra-company transfer

This option applies to non-EU employees temporarily seconded by companies established outside the EU or EEA.



Key requirements:

- A prior and ongoing employment or professional relationship of at least 3 months with the company or business group.
- A university degree or at least 3 years of professional experience.
- The company or group must have a real and ongoing business activity.
- Documented proof of the transfer.



Maximum duration of the transfer:

- 3 years for executives or specialists.
- 1 year for trainees, unless otherwise specified in the transfer letter or in the applicable social security coverage.

Highly qualified professional

A residence permit for non-EU workers initially hired in Spain due to their academic or professional qualifications.



Options:

- EU Blue Card: for professionals with a university degree or at least 5 years of professional experience.
- National authorization: for professionals with higher technical studies or at least 3 years of experience.



Initial duration:

- Up to 3 years, unless a shorter period is established in the employment contract.

Residence for remote workers (Digital Nomads)

This permit allows non-EU citizens to reside and work remotely in Spain for a company based outside the EU, provided that:

- The employment or professional relationship is maintained with the foreign company.
- All eligibility criteria are met (minimum prior relationship, qualifications or experience, etc.).



Initial duration:

- Up to 3 years, in any case limited by the duration of the employment or service contract.



Additional notes:

- The permit also allows the provision of services to other clients, as long as the primary source of income remains linked to the foreign company.
- Subject to the fast-track procedure under Law 14/2013.

Common advantages of the above categories

- Processed under Law 14/2013 with a resolution period of 20 business days.
- Can be applied for either while the employee is legally in Spain or from abroad (in the latter case, with subsequent visa application).
- Fast-track renewals.
- Streamlined family reunification, with flexible requirements and timelines.

Residence and employment permit (standard employment)

A residence and work authorization governed by the Spanish Immigration Law, aimed at workers who are included in the list of occupations with employment shortages or meet criteria to bypass the National Employment Situation.



Also aimed at employees who meet the following criteria:

- Qualify for specific exceptions (e.g., bilateral agreements with Peru and Chile, management positions, special family circumstances).
- Meet the required professional qualifications for the position.



Key features:

- Must be processed while the employee resides outside of Spain.
- Longer processing times, typically exceeding 6 months.

Residence and work permit linked to a family member

All of the relocation types and permit options described above allow for the inclusion of family members in the application process.



Available to:

- Family members of EU citizen.
- Family members of non-EU nationals who are legal residents in Spain.
- Relatives of European nationals.

The relocation of employees to Spain requires a coordinated strategy that considers both immigration procedures and the related tax implications. Each case requires a detailed assessment to identify the most appropriate hiring structure, secure the necessary permits, and optimize the applicable tax treatment.

Our Global Mobility and Tax teams are fully prepared to design and implement the best solution tailored to the specific needs of your organization and employees, offering end-to-end support throughout the process.



This brochure is of an advertising and informative nature. For the provision of professional legal advice you should contact the firm directly through the specialized contacts.

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