GOBIERNO DE ESPAÑA Agencia Tributaria

## FREQUENTLY ASKED QUESTIONS

### Which is the Population Reference Unit in this Stat?

In Demography Section, two qualifying criteria have been used for the units tabulated.
On one hand, the set of returns selected from the whole number of annual returns is outlined. The selection criterion was the following: at least one of the members of the fiscal family unit or one of the persons who generates the right for applying some family minimum allowance is a disabled person.
On the other hand, the description and the features of the group of persons that, according with the data included in the returns, suffer disability to some extent are shown.

### What criterion has been used to select the elements of the current Statistic?

The statistical filtering used to select the part of PIT annual return submitters who were going to be the target of the study was: every return revealing any disable person was selected. This widens the population scope to every PIT return submitter linked with disability whether because they are disabled persons or because dependent ascendants and/or descendants are disabled people, always in tax terms.

### Are PIT annual return disabled submitters (or with disabled dependants) required to make clear this circumstances in the self-assessment?

Law does not force them to declare such situations, except if some fiscal benefit related to disability is to be applied.

### What disability situations are not included in PIT Statistic?

Disabled persons not obliged to submit an annual return or who are not a dependant person in the return of some other taxpayer are not included.

### Why exempted income is been included in the stat?

The exemption of some aids to dependency or the pensions in favour of people with Permanent Absolute Incapacity or Great Invalidity, the pensions of orphans in favour of grandchildren and siblings recognized by the Social Security, Mutual Welfare Societies or Passive Classes are a very important fiscal incentive that is not included in PIT returns. In addition, there are benefits paid by public institutions that cover different situations linked to the circumstances that are the object of this release.

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## What disability-related fiscal benefits are included in PIT laws?

As mentioned in the Methodology of the Statistic, there is an information leaflet about every fiscal benefit related to disabled persons. Regarding benefits some of them are noteworthy: personal minimum allowance for disabled submitter, descendant or ascendant, supplemented by other minimum for care expenses and both added to the general personal minimum. The descendants minimum allowance applies, whatever their ages, if they are disabled persons. Moreover, disabled active employees can increase their deductible expenses depending on the disability grade. There is also an economic activity relief for self-employed workers similar to that for employees. Regarding capital gains, those coming from protected wealth sales are considered non-taxable. Specifically, capital gains from disabled habitual residence sales, in case of severe or high dependency, are exempted. Yearly maximum allowances for contributions to pension schemes are remarkably incremented with respect to the general allowances maximums and there is a particular tax treatment by way of a relief for contributions to protected wealth. With regard to housing, there is a tax deduction for works done in the habitual residence of disabled people in order to get some facilities appropriate for their situation. In relation to dependent disabled persons, there is a tax credit for each disabled ascendant or descendant. There is also a tax credit for large families. Such qualification is obtained with two children when one of the descendants is a disabled person and the qualification of large family of special category becomes with four children (instead of the five required in the case of children without a disability) when at least one of them has a recognised degree of disability greater than 33%.

## Do PIT regional laws contain any fiscal measure for disabled people?

Certainly they do. In their directly managed taxes as well as in the PIT laws passed by Communities, according to their capability to legislate in this area, regional regulations include tax credits to protect different personal circumstances related to disability situations and they are more or less important depending on the Community in which the disabled have their residence.