Statistic on Disability in Personal Income Tax

Methodology

Subdirectorate General for Statistics
Methodology

1. Overview

The Statistic on disability, following Personal income Tax annual returns, is based on the available tax information about the disabled persons group. Specifically, PIT annual returns, form 100, containing some disability circumstances related to the taxpayer or his/her, ascendants or descendants, are used for this purpose. Data from payrolls of exempted income not included in annual returns are added as an additional information source (code I. in Form 190) in order to know, as sole aim, the disposable income of the chosen households. This statistic came up with the target of widening the knowledge of the disability universe in the common tax system territory, which is the geographic scope of the tax.

This stat is not a census of disabled people in Spain, given that it does not cover the complete geographical area, it does not include information related to people non-submitting annual returns and because the personal situations considered in it are only referred to the disability conditions recognised by tax laws.

Following the definition stated by The European Council, dependency is ‘the status of persons who, for reasons linked to the lack or loss of physical, mental or intellectual autonomy, need assistance and/or substantial aid in order to carry out the ordinary acts of daily life and, in particular, those relating to personal care’

Yet, under a fiscal point of view, protected dependency conditions are not so wide and they are established according to the grades of disability certified or given by the authority concerned. In this sense, only situations certified with a grade higher than 33% are fiscally protected.

On the other hand, other dependency situations which could stem from population ageing are not covered by the present statistic, though they give rise to some fiscal benefits too.

Disability and State Tax Administration Agency (AEAT)

In 1999, on October 18, a Cooperation Framework Agreement was signed by the main associations representing the collective of disabled persons (CERMI, ONCE) and by AEAT in order to implement new measures to make easier the fiscal duties compliance for this people as well as to pass some regulations so as to allow the growth of partnerships regarding disability universe.

Nevertheless, it was in 2003 when a noticeable enhancement was achieved, as some fiscal benefits in PIT were passed for disabled persons. Additionally, a task force was created to develop an Assistance Plan in order to help disabled people. Both the creation of such Plan and the activity carried out around it are reflected in the point 4.1.4 of 2005 Tax Agency Strategic Plan under the heading ‘Special attention to disabled citizens’

From that time on, to meet the needs of this group of persons by making easier the compliance of their fiscal duties and by providing them with timely information on their rights, as well as advice and assistance, has been a prime target.

There is an information leaflet made by the Management Department of Tax Agency, which states yearly the specific conditions needed to be considered disabled person, from the fiscal point of view, and which reports on the fiscal benefits that could be used. The brochure is published in AEAT web...
page and it includes the fiscal benefits applicable to disabled people and their relatives, facts about the disability grade and other interesting info.

Hence, to add any more definition is not the subject of the present methodology.

2. **Aim and contents of this release**

**Aim**

The chief target of the current statistic is to meet a long demanded issue asked by the main associations whose social object is to attain the personal autonomy of disabled and their families.

This release is a customized statistical use of fiscal data on the subpopulation of PIT returns submitters made up of those fillers who reveal a disability situation liable to obtain some fiscal benefit. The chosen persons are those who have legal access to personal minimum allowances related to disability or, from 2015 on, to the measures included in Article 81a (‘81bis’ in Spanish) of PIT Law under the headline ‘Deductions for large families or for dependants with disabilities’. In the subsections 1.a and 1.b of this article, it is stated the protection of disability situations of ascendants, descendants or, from 2018 on, spouses not legally separated, with a €1,200 sum per recipient/year, designed as a negative tax which can be received in advance by beneficiaries.

For an accurate understanding of the tabulations hereby displayed, it cannot be ever forgotten that they entail information arising from PIT annual returns. The income holder (just one, in individual returns, or several, as far as joint family taxation is concerned) will be not always a disabled person, though he/she will be always the person who obtains the income and who bears the tax burden and therefore who stands the expenses related to the disability of dependants.

The approach to the PIT annual returns enclosing information linked to disabled persons has been made in a way as general as it has been possible. Thus, any return in which a disabled person is included has been chosen. This widens the population framework to any annual return submitter linked to disability situations, either because he/she is a disabled person or because their dependant descendants or ascendants are so, according to current fiscal requirements.

**Contents**

The publication includes the present methodology and the statistical tables.

Methodology provides both the population scope and the territory scope and presents the specific classification variables created ad hoc for this release. Likewise, it lists the classifying variables that are common to the Personal Income Tax General Statistic and offers the operating variables used for the purposes of the current publication.

With regard to classifying or operating variables that are common to those included in the Personal Income Tax General Statistic, the user is requested to check the general methodology.

The statistical tables break down the Total National information in four blocks: **I Module of Mainstreaming with Personal Income Tax; II Demography; III PIT Abstract and IV Statistic by Items**
**Block I, Module of Mainstreaming with Personal Income Tax**, acts as a link between the Statistic of PIT Annual Return Submitters and the current release, and contains the tabulation of groups and general data of the tax in order to achieve a nexus between the annual return submitters and the subset of annual returns that include disability situations.

**Block II, Demography**, introduces two points of view. The first one defines the group of disabled people and their personal attributes, such as age, gender, sort and grade of dependency. The second one describes the group under the point of view of PIT submitters and clusters the annual returns depending on the family circumstances that are protected by the tax law. The classifications chosen for this set of Tables are: territorial, following the kind of return and the dependency grade, by combining the dependency situations of the persons who benefit from the minimum allowance for disability in each annual return and, finally, taking into account the receipt or not of income not subject to the tax.

**Block III, PIT Abstract**, includes a set of Tables that display, on the one hand, the main PIT items from the disability point of view, which is the universe intended to be shown. On the other hand, the main PIT items according to the overall review of the Personal Income Tax (Summary Tables included in Block III of the Statistic of PIT Annual Return Submitters) are displayed. The block is offered, attending the kind of the annual return, under two points of view: The Autonomous Community and the gender of the main income recipient. Additionally, returns are classified in recipients and non-recipients of exempted income.

**Block IV, Statistic by Items**, presents the items of the return clustered in 18 groups matching the own structure of the Form. It displays information item-by-item listing 10 brackets of ‘income and income allocations’. Each item can be consulted for two groups: the one of the annual returns in which the disabled person is one of the income earners and that other of returns in which the disabled person is an ascendant or descendant that has the quality of dependant person with respect to the income owners.

**Statistical confidentiality (S. C.)**

Data and breakdowns appearing in the tables will be only available when a minimum number of observations at the chosen crossing is exceeded. This condition is considered necessary to safeguard the secrecy and confidentiality of taxpayers.

The value for the statistical secret parameter is s.e.
3. Reference Scope

Population scope

Population scope covers the subset of PIT annual returns in which at least one of the family members has the right to obtain the fiscal benefit of the minimum allowance for disability in the reference period (main taxpayer, his/her marriage couple as far as joint family taxation is concerned, ascendants and descendants) or, from 2015 on, to the measures included in Article 81a (‘81bis’ in Spanish) of PIT Law under the headline ‘Deductions for large families or for dependants with disabilities’. In the subsections 1.a and 1.b of this article, it is stated the protection of disability situations of ascendants, descendants or, from 2018 on, spouses not legally separated.

The resign to disability fiscal benefits implies the absence of information inside the return submitted and, therefore, its non-inclusion in this Statistic.

Geographical scope

The existence of the historical territories of Basque Country and Foral Community of Navarre limits the geographic scope of the stat to the so-called Common Tax System Territory, which does not include those regions but comprises the autonomous cities of Ceuta and Melilla.

Temporal scope

This statistic comprises the whole number of annual returns, Form D-100, for the year of the tax accrual.
4. Operating and classification variables

Operating variables

**BLOCK I, MODULE OF MAINSTREAMING WITH PERSONAL INCOME TAX**

In section ‘Groups PIT’ the group which is the subject of the current release is shown in connection with the overall group of PIT Statistic. Total number of returns as well as its breakdown by number and percentage classified according to whether they include a disabled family member or not are shown.

- **Number of annual returns**: It is the number of annual returns that makes the target population. They have been chosen because some of the persons who depend on the income included suffers disability.
- **Number of income holders in each return**: It is the number of taxpayers that appear as holders in each return, knowing that there is only one holder in individual returns, while there are two holders in case of marriage couple, with regards to joint family taxation option.
- **Number of disabled persons**: This variable has been created purposely for this Statistic and the difficulty of its building is driven by the different situations and kinds of annual returns involved. Specifically, it is not easy to reckon descendants when mother and father have chosen the individual return option and each fiscal benefit related to children is shared by both. When it comes to individual returns in which the marriage couple is not a PIT return submitter, the descendants benefits are wholly credited to the holder of the annual return. Disabled spouses of Individual returns are not included, because their personal attributes, such as age, gender, sort and grade of dependency are unknown, and they are not holders.
- **Number of disabled holders**: Here are included the return holders with disability.
- **Rest of disabled persons**: Disabled ascendants or descendants included in the return.

In the second part of this block, ‘General Data of the Tax’, number of returns, outcome and mean value are shown, broken down in disabled/non-disabled people, for a series of items defined in the PIT Statistic (for further information, please see the Methodology of the mentioned Statistic).

**BLOCK II, DEMOGRAPHY**

In this block, aggregate information is displayed from two different angles.

**Angle of the number of disabled persons**: The number of disabled persons is shown in Tables broken down by age, gender, Autonomous Community and kind of dependency.

**Angle of the number of PIT annual returns**: The number of returns and the number of disabled people included in them are shown, as well as the Taxable Base, the Self-Assessed Tax Liability and the Exempted Income (issues explained below).

- **Number of annual returns**: It is the number of annual returns that makes the target population. They have been chosen because some of the persons who depend on the income included suffers disability.
- **Number of disabled persons:** This variable has been created purposely for this Statistic and the difficulty of its building is driven by the different situations and kinds of annual returns involved. Specifically, it is not easy to reckon descendants if mother and father have chosen the individual return option and each fiscal benefit related to children is shared by both. When it comes to individual returns in which the marriage couple is not a PIT return submitter, the descendants’ benefits are wholly credited to the holder of the annual return.

- **Taxable Base:** It is the addition of the General Taxable Base and the Savings Taxable Base.

- **Self-assessed tax liability:** It matches with the Form item that adds the State and Communities increased tax liabilities reduced by a series of deductions and compensations.

- **Exempted Income:** Given the especial features of the analysed group and the variety of exempted income linked to disability and dependency it was advisable to include the information obtained from the income entered as key L in Form 190, as well as the new deductions referred in articles 80 and 81a (81 bis in Spanish) of PIT Law. Only the data of keys L related to severance pay and some exempted expenses are excluded (as far as target group and its complementary group are concerned).

Classifying criteria used in the Block II are the following: Territorial at the level of Autonomous Communities, classes of returns linked to disability situations, combinations of disability situations in a family, classes of dependency defined according to the disability grade, disabled persons’ gender (only the return holders) and returns including exempted income allocations. Further detailed information about these criteria is included in the chapter related to classifying variables.

**BLOCK III, PIT ABSTRACT**

It comprises the following sections:

- **Specific Data on the matter of protection in case of disability situations.**
- **Cluster and Autonomous Community of the annual return.**
  - Abstract by Community and gender.
  - General Data.
  - Economic Data.
  - Tax assessment.
  - Family situation.
  - Amount payable to the Community of the submitter residence.
- **Cluster of the annual return and gender.**
  - Abstract by cluster of the annual return and gender.
  - General Data.
  - Economic Data.
  - Tax assessment.
  - Family situation.
  - Amount payable to the Community of the submitter residence.

The first section of this block is a specific Table with no correspondence in the PIT Statistic, meanwhile the rest of them matches with the operating variables included in that Stat, leaving apart some exceptions contained in the assessment page.
In any section, the information related to every item contains **Number, Outcome and Mean**. Inside **Assessment** section, the variable ‘outcome’ is an aggregate of State and Community shares.

The first set of Tables in Block III is referred to specific data about disability protection in Personal Income Tax. They are classified by the class of the annual return and by the gender of the taxpayers.

It displays six information arrays on the following subjects: Earned and economic activities income, Social welfare, Individual and family circumstances, Incentives for housing, Regional allowances to protect or help to disabled people and the New allowances (deductions) for dependant disabled persons.

The second and third sets of Tables in this Block meet the following classification criteria: classes of annual returns containing disability circumstances, with Community or gender of the return holder.

Under the headline ‘**Family Situation**’, the operating variables are the same than those shown in PIT General Statistic (for further information, please look up its Methodology chapter).

**BLOCK IV, STATISTIC BY ITEMS**

Within a Table, operating variables are displayed split into two different parts: Total target group **general** data and Information on the item, both contents broken down in ten brackets of income and allocations of income.

- **General Data**
  - **Assessments, total number**: defined as total number of assessments.
  - **Distribution, Number**: It is the distribution of the total assessments number, worked out as the quotient of the number of assessments in the i-th bracket divided into the total number of assessments.

- **Information about the item**
  - **Assessments, Item**
    - **Number**: It is the number of assessments containing the item
    - **Distribution, Number**: It is the distribution of the assessments number of the item, worked out as the quotient of the number of assessments containing the item in the i-th bracket divided into the total number of assessments.

- **Outcome, Item**
  - **Outcome**: It is the amount of the item.
  - **Distribution**: It is the distribution of the item amount worked out as the quotient of the item amount in the i-th bracket divided into the total amount of the item.
  - **Mean**: It is the arithmetical mean of the total amount of the item divided into the total number of assessments in that item.
Classifying variables

**ANNUAL RETURN CLASS (ACCORDING TO THE DISABILITY SITUATION)**

This classifying variable is the most important in the Statistic, because it is the axis from which other categorization criteria stem from.

In each annual return can be reflected some disability situations affecting either to any member of fiscal household unit or to ascendants not belonging to such unit. The identified typologies are as follows:

- **Annual Return Submitter**: Group of returns with a sole disability situation matching the first/sole return holder.
- **Married couple**: Group of returns with a sole disability situation matching the second return holder (only possible in joint family taxation option for married couples or individual returns with deductions for spouses not legally separated dependants with disabilities).
- **Descendants**: Group of returns with a sole disability situation matching with a son/daughter in the family.
- **Ascendants**: Group of returns with a sole disability situation matching with an ascendant in the family.
- **Diverse disability situations**: Group of returns in which there are disability situations affecting more than one family member included in the return and with different kinship with the return holder.

This classifying criterion is used in Blocks II and III of Stat Tables with the mentioned detail and in the Block IV with a different aggregation level: ‘Submitter’ and ‘Couple’ are included in a sole category, while the rest of situations are grouped into the category so-called ‘Rest of Situations’. This abbreviated form of classifying appears in the Tables under the headline ‘Annual Return Class_Disability’.

**COMBINED FAMILY DISABILITY SITUATIONS**

This classifying criterion stems from the breakdown of the Annual Return Class, specifically of the category ‘Diverse disability situations’, which gives rise to the following family circumstances:

- **Submitter and Couple**
- **Submitter and descendants**
- **Couple and descendants**
- **Submitter, couple and descendants**
- **Submitter and ascendants**
- **Rest of situations**

**KIND OF DEPENDENCY**

For each of the disabled persons, three grades or levels of fiscal protected dependency has been identified:

- **Simple Dependency**: When every situation included in the return matches a disability grade between 33% and 65%.
- **Simple Dependency with low mobility**: When every situation included in the return matches a disability grade between 33% and 65%, but at least for one affected person the help need from third parties or low mobility are certified.
• **Qualified Dependency**: When at least in one of the situations reflected in the annual return, a disability grade higher than 65% is certified.

• **Not applicable**: New category from 2018 (under the point of view of PIT submitters) to explain the case of individual returns with deductions for spouses not legally separated dependants with disabilities.

Disabled persons whose disability has been judicially declared must indicate at least a 65 percent degree of disability, even if they do not reach that degree.

From 2017 there is a new category to fill the judicial incapacity by judgment of the civil jurisdiction. Thus qualified dependency includes “Judicial incapacity by judgment of the civil jurisdiction” and “Disability grade higher than 65%”

**DISABLED PERSON GENDER**

It is found in the annual return boxes referred to personal data of disabled people.

The values are ‘Male’, ‘Female’.

This variable is only displayed in Block II within the angle of disabled persons.

**DISABLED PERSON AGE**

It is found in the annual return boxes referred to personal data of disabled people.

Their values are clustered depending on the following age tranches:

<table>
<thead>
<tr>
<th>Disabled person age</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 18</td>
</tr>
<tr>
<td>From 18 to 25</td>
</tr>
<tr>
<td>From 26 to 30</td>
</tr>
<tr>
<td>From 31 to 35</td>
</tr>
<tr>
<td>From 36 to 45</td>
</tr>
<tr>
<td>From 46 to 55</td>
</tr>
<tr>
<td>From 56 to 65</td>
</tr>
<tr>
<td>Over 65</td>
</tr>
</tbody>
</table>

This variable is only displayed in Block II within the angle of disabled persons.

**EXEMPTED INCOME**

This class is useful in order to identify to exempted income recipients. The values of the class are: Total, With exempted income, Without exempted income. The source is the information Form 190, key L, including every sub key except L01 ‘Exempted Expenses’ and L05 ‘Severance payments’ in addition to the family allowances in advance (DAFAS) of PIT annual return. The data crossing with that model is complete for the disabled people, which is to say that every L key from Form 190, related to every member of fiscal family unit generating the right to apply personal and family minimum, is considered.
AUTONOMOUS COMMUNITIES DISTRIBUTION

Under the territorial point of view, the information can be clustered by Communities. The assignment of the Autonomous Community/City has been done following a key associated to the address of the habitual residence in the year of tax accrual, expressed by the taxpayer in the corresponding box of the return.

SUBMITTER GENDER

Given the wide range of return classes and the variety of situations that stem from the existence of two return holders (the submitter and his/her couple), the determination of the feature ‘sex’ is included in the classifying variable ‘GENDER’, which is a derivative variable combining class of the return and sex.

In returns with a sole submitter, which is to say the individual returns plus lone parent fiscal household units returns, the chosen one is the submitter sex. Yet, for the married couples fiscal household units returns the sex of the holder with higher income has been chosen.

This criterion is used in the same terms than in the overall PIT Statistic and it has been brought in here in order to coordinate both releases.

Thus, the variable ‘GENDER’, as defined in the overall PIT Stat, takes the following values (used in Block III):

- Male: for individual returns plus lone parent fiscal household units returns and the sex of the submitter is ‘Male’.
- Female: for individual returns plus lone parent fiscal household units returns and the sex of the submitter is ‘Female’.
- Fiscal household unit, married couples, Male: married couple fiscal household units returns in which the sex of the holder with higher income is ‘Male’
- Fiscal household unit, married couples, Female: married couple fiscal household units returns in which the sex of the holder with higher income is ‘Female’

INCOME AND INCOME ALLOCATIONS BRACKETS

The variable Income and Income Allocations Brackets is the result of the addition of the General Taxable Base and the Savings Taxable Base delimited to 0. It is used in Block IV of this Statistic and matches the definition stated in the General PIT Statistic. Results are displayed in ten income brackets or bands just as shown in the General Statistic.

CLASS OF RETURN_DISABILITY

This is a classification derived from return categories according to disability situation. It is only used in Block IV and its building has been necessary to avoid privacy issues as much as possible, especially in the higher bands.
Results of income and income allocations by brackets are displayed according to the following categories:

- **Total**: Aggregate of all those returns chosen for being related with one or several certified disabled persons.
- **Submitter and his/her couple**: Aggregates every return in which exist a sole disability situation and it matches with one of the return holders as far as joint family taxation and non-holder spouse on individual returns.
- **Rest of situations**: This category aggregates the returns containing disability conditions affecting descendants, ascendants and other mixed situations in which there are more than one family member included in the return and with different kinship with the return holder.
### ANNEX I: CONCORDANCE TABLES 2018

#### Specific Data related to disability situations

<table>
<thead>
<tr>
<th>Term</th>
<th>Concordant items</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EARNED INCOME AND ECONOMIC ACTIVITIES INCOME</strong></td>
<td></td>
</tr>
<tr>
<td><strong>EARNED INCOME</strong></td>
<td></td>
</tr>
<tr>
<td>Corporate contributions to group dependency insurances: specific</td>
<td>009</td>
</tr>
<tr>
<td>Contributions to protected wealth of disabled people: specific</td>
<td>010</td>
</tr>
<tr>
<td>Total countable income</td>
<td>012</td>
</tr>
<tr>
<td>Relief for earned income: general</td>
<td>019+023</td>
</tr>
<tr>
<td>For active employees disability: specific</td>
<td>021</td>
</tr>
<tr>
<td>Reduced net income</td>
<td>025</td>
</tr>
<tr>
<td><strong>ECONOMIC ACTIVITIES INCOME</strong></td>
<td></td>
</tr>
<tr>
<td>Amount of total net income from economic activities in Direct Assessment Taxation Scheme</td>
<td>147</td>
</tr>
<tr>
<td>Reliefs for the practise of some economic activities in Direct Assessment Taxation Scheme</td>
<td>148+149</td>
</tr>
<tr>
<td>Reduced total net income in Direct Assessment Taxation Scheme</td>
<td>155</td>
</tr>
<tr>
<td><strong>FIELD OF SOCIAL WELFARE</strong></td>
<td></td>
</tr>
<tr>
<td><strong>GENERAL</strong></td>
<td></td>
</tr>
<tr>
<td>Total with relief right: relief for contribution to social welfare systems: general scheme</td>
<td>468</td>
</tr>
<tr>
<td><strong>SPECIFIC</strong></td>
<td></td>
</tr>
<tr>
<td>Total with relief right: relief for contribution to social welfare systems in which the marriage couple takes part</td>
<td>469</td>
</tr>
<tr>
<td>Total with relief right: relief for contribution to social welfare systems formed in favour of disabled people</td>
<td>476</td>
</tr>
<tr>
<td>Total with relief right: Contributions to protected wealth of disabled people</td>
<td>481</td>
</tr>
<tr>
<td><strong>PERSONAL AND FAMILY CIRCUMSTANCES</strong></td>
<td></td>
</tr>
<tr>
<td><strong>NET TAXABLE BASE</strong></td>
<td></td>
</tr>
<tr>
<td>Personal and Family Minimum Allowance</td>
<td>519</td>
</tr>
<tr>
<td>Disability Minimum Allowance</td>
<td>517</td>
</tr>
</tbody>
</table>
### TAX BREAKS FOR HOUSING: GENERAL

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Tax Credit for Investment in Habitual residence: General</td>
<td>547+548</td>
</tr>
<tr>
<td>Tax Credit for Works and Facilities in the Habitual residence of Disabled People: Specific</td>
<td>704+705</td>
</tr>
</tbody>
</table>

### AUTONOMOUS COMMUNITIES TAX CREDITS: SPECIFIC

#### PERSONAL AND FAMILY CIRCUMSTANCES

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal</td>
<td>856+906+923+958+970+1024+1089</td>
</tr>
<tr>
<td>Family</td>
<td>864+867+959+1012+1085+1090+922+925+947+963+985+986+1021+1022+941</td>
</tr>
<tr>
<td>Other</td>
<td>858+860+869+954+940</td>
</tr>
</tbody>
</table>

### SPECIFIC TAX BREAKS FOR HOUSING

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>884+885+927+946+976+1093+1066+950+1003+1019+1026+1095+907</td>
<td></td>
</tr>
</tbody>
</table>

### DISABLED DEPENDANTS ALLOWANCES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>For disabled dependent descendants: allowance sum</td>
<td>623</td>
</tr>
<tr>
<td>For disabled dependent ascendant: allowance sum</td>
<td>636</td>
</tr>
<tr>
<td>For disabled dependent spouse: allowance sum</td>
<td>645</td>
</tr>
</tbody>
</table>
FAQs

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 and/or spouses 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.

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, descendant or spouse. 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.