Netherlands → Spain Nov 6, 2026 to Mar 6, 2027 · 121 days total

NaVi sample report Premium unlocked

⚠ This works, with a few things to arrange

Nothing here is unusual. People do this every day.

Good trips start prepared.



13 already settled

14 to arrange

1 2 3 4 ← **Your verdict:** Nothing here is unusual. People do th... → Show me ×

Sample report. This is a sample report for a Dutch employee working from Spain. Yours will be about your situation.

Sourced, awaiting expert verification. These conclusions are built from official publications - each finding links to its sources and dates. A qualified professional has not yet reviewed this corridor, so treat the report as strong orientation, not verified advice.

At a glance

Personal income tax
Needs checking
5 findings

Tax residency
Needs checking
3 findings

Employer payroll obligations
Needs checking
3 findings

Social security
Needs checking
3 findings

Healthcare coverage
Needs checking
2 findings

Disability and accident coverage
Needs checking
1 finding

Unemployment rights
Needs checking
1 finding

Employer compliance
Needs checking
2 findings

Local registrations
Needs checking
1 finding

Immigration and visa
Likely okay
1 finding

Permanent establishment risk
Likely okay
2 findings

Dismissal protection
Likely okay
1 finding

Sick leave
Likely okay
1 finding

Data protection
Likely okay
1 finding

Insufficient info 4 topics have no conclusion yet

Right to work Employment law Pension Insurance

SUMMARY

13 things are already settled for you. Your plan is doable, with a few points to work through first. There are 14 points left to arrange, and this report walks you through each one step by step. 4 quick questions would sharpen the picture further - answering them or a professional review closes those gaps. Follow the route map below, step by step, and bring in a specialist where we flagged one.

Rules verified as of Sep 7, 2026 - engine 0.1.0

The numbers behind this

6 numbers from your answers, day counts and treaty checks

Days in the destination	**121 days**	Working days	**86 days**
Total days over 12 months	**121 days**	Employment type	**employee**
Tax treaty with your home country	**in force**	Social security agreement	**in force**

Your dates to watch

The day-count thresholds from your findings, translated to real dates.

NOV 6, 2026

You arrive in Spain

Day 1. Every day count starts here.

FEB 4, 2027 · DAY 91

Longer stays bring NIE and registration duties that unlock daily life

Day 91 of your stay.

MAR 6, 2027 · DAY 121

You leave

121 days in total.

13 things are already settled for you

No action needed. Open to see what already checks out.

Likely okay

A tax treaty usually shields a short stay from Spanish tax

80% · Likely

Jurisdiction: ES

Where your residence country has a treaty with Spain, the dependent-services article typically assigns taxing rights only to your home state where you are present under the treaty's day threshold, your employer is not Spanish-resident, and the cost is not borne by a Spanish permanent establishment. Spain has 99 double taxation conventions in force out of 103 signed, covering the full origin list. The counting method varies by treaty though. The 1971 Netherlands treaty still in force numbers employment income at Article 16, not the more familiar Article 15, and counts the 183 days over the Spanish fiscal year, which for individuals is the calendar year, so the count resets every 1 January rather than rolling. A replacement treaty had its signature authorised by Spain's Council of Ministers in March 2026, but as of this update no primary source confirms it has actually been signed, and it is not in force. Expect the replacement to switch to a rolling 12-month test once it eventually applies, realistically 2027 at the earliest, so do not restructure around that yet. Most post-1992 treaties (US 1990 with its 2019 protocol, UK 2013, Germany 2011) use a rolling 12-month window. Older treaties (Brazil 1974, Italy 1977, Canada 1976) may still use a fiscal or calendar year, verify each one before relying on the exact window.

WHY IT MATTERS

This is what actually protects most short remote-work stays from Spanish tax in practice, on top of the domestic source rule.

WHAT CAN HAPPEN

No Spanish tax expected on this stay's employment income, subject to actually claiming the relief where required.

WHAT TO DO

Confirm your specific treaty's counting method rather than assuming a rolling 12-month window applies everywhere.

Why this applies to you

A tax treaty usually shields a short stay from Spanish tax

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ A tax treaty between your country of residence and the destination applies - you: yes

- ✓ Your stay length is 183 or fewer - you: 121 days
- ✓ Your employer's country is not ES - you: NL

SOURCES

Convenio España-Países Bajos 1971, Artículo 16 (trabajo dependiente, año fiscal) (https://www.boe.es/buscar/doc.php?id=BOE-A-1972-1469)

PRIMARY

Boletín Oficial del Estado (BOE) · retrieved 27 Aug 2026

Convenios de doble imposición: 99 en vigor de 103 firmados (https://www.hacienda.gob.es/es-ES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI.aspx)

PRIMARY

Ministerio de Hacienda · retrieved 27 Aug 2026

Spain, Individual, Foreign tax relief and tax treaties (Worldwide Tax Summaries) (https://taxsummaries.pwc.com/spain/individual/foreign-tax-relief-and-tax-treaties)

SECONDARY

PwC · retrieved 27 Aug 2026

Convenio Espana-Paises Bajos 1971, texto consolidado (Art. 16 empleo, Art. 17 consejeros, Art. 19 pensiones, Art. 25 eliminacion doble imposicion) (https://www.hacienda.gob.es/sgt/normativadoctrina/tributaria/cdi/boe_holanda.pdf)

PRIMARY

Ministerio de Hacienda · retrieved 27 Aug 2026

Referencia del Consejo de Ministros 10/03/2026: autorizacion de firma del nuevo convenio Espana-Paises Bajos (https://www.lamoncloa.gob.es/consejodeministros/referencias/Paginas/2026/20260310-referencia-rueda-de-prensa-ministros.aspx)

PRIMARY

La Moncloa, Gobierno de Espana · retrieved 27 Aug 2026

Likely okay

Employer approval is in place

90% · Likely

Jurisdiction: NL

Your employer has approved the remote-work stay. Make sure the approval is written and covers the dates, the country, and expectations on availability and security.

WHY IT MATTERS

Written approval protects both sides if anything is later disputed.

WHAT CAN HAPPEN

The arrangement rests on an agreed footing.

WHAT TO DO

Store the written approval with your travel documents.

Why this applies to you

Employer approval is in place

- ✓ All of these are true
  - ✓ Your employment type is EMPLOYEE - you: EMPLOYEE
  - ✓ Whether your employer has approved working abroad applies - you: yes

SOURCES

[DEMO] Global employer services - remote work abroad guide (https://example-advisory-demo.invalid/remote-work)

SECONDARY [DEMO]

Major advisory firm (demonstration reference) · retrieved 7 Sept 2026

Likely okay

EU, EEA and Swiss citizens have free movement into Spain

78% · Conditional

Jurisdiction: ES

As an EU, EEA or Swiss national you can enter, live and work in Spain with no visa and no work permit, and there is no cap on how long you can stay. The only formality is registering with the Central Register of Foreign Nationals once you pass 3 months, which gets you an EU registration certificate and a green NIE card, covered in the registration duties finding. This applies to origin-list countries NL, DE, BE, FR, IT, PT and PL.

WHY IT MATTERS

Free movement removes the immigration question entirely, so you can focus on the tax and social security side of the move instead.

WHAT CAN HAPPEN

No visa or work permit process to run.

WHAT TO DO

Bring a valid passport or national ID, and plan the Central Register appointment for after month 3 if you are staying that long.

Why this applies to you

EU, EEA and Swiss citizens have free movement into Spain

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ At least one of these is true
    - ✓ Your nationality in the EU group applies - you: yes
    - ✓ Your nationality in the EEA group applies - you: yes

SOURCES

Schengen visa policy: 90/180 short stay, ETIAS, EES (https://home-affairs.ec.europa.eu/policies/schengen/visa-policy_en)

PRIMARY

European Commission, Migration and Home Affairs · retrieved 27 Aug 2026

Likely okay

Unlikely to become a Spanish tax resident on this stay

82% · Likely

Jurisdiction: ES

Spain counts tax residency by the calendar year, 1 January to 31 December under Article 9 of the IRPF law, not a rolling 12-month window and with no split-year concept. You are resident if you are present more than 183 days in the calendar year, and sporadic absences still count toward that total unless you can prove tax residence in another country with a certificate of fiscal residence. Staying under 183 days in the year with no permanent home and no real local ties keeps you a non-resident, but track the count against the calendar year specifically, not just the length of this one trip.

WHY IT MATTERS

Residency would expose your worldwide income to Spanish tax, not just what you earn while here.

WHAT CAN HAPPEN

You remain a non-resident for Spanish tax purposes on this stay.

WHAT TO DO

Track your days against the calendar year, not a rolling window, and keep any accommodation here clearly short-term.

Why this applies to you

Unlikely to become a Spanish tax resident on this stay

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your stay length is 183 or fewer - you: 121 days
  - ✓ Whether your accommodation there is permanent does not apply - you: no
  - ✓ Whether you have family, property or business ties in the destination does not apply - you: no

SOURCES

Persona física residente en España (tax residency tests) (https://sede.agenciatributaria.gob.es/Sede/no-residentes/residencia-personas-fisicas-juridicas/persona-fisica-residente-espana.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

Ley 35/2006, de 28 de noviembre, del IRPF (Art. 9 residence, Art. 93 Beckham regime, Art. 95 bis exit tax)

(https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764)

PRIMARY

Boletín Oficial del Estado (BOE) · retrieved 27 Aug 2026

Spain, Individual, Residence (Worldwide Tax Summaries)

(https://taxsummaries.pwc.com/spain/individual/residence)

SECONDARY

PwC · retrieved 27 Aug 2026

Likely okay

As an EU or EEA tax resident your non-resident rate is 19 percent, not the 24 percent headline figure

85% · Likely

Jurisdiction: ES

Spain's standard non-resident tax rate is 24 percent, but a specific reduced rate applies to tax residents of another EU member state, Iceland, Norway and Liechtenstein. AEAT is explicit that the test runs on residence, not nationality, contribuyentes residentes en otro Estado miembro, so a Dutch national actually living outside the EU or EEA does not qualify for this rate, while a person of any other nationality who is genuinely tax resident in the EU or EEA does. As someone tax resident in one of those states, that reduced rate is what actually applies to any Spanish-source employment income you end up owing Spanish tax on, 19 percent, not 24. This only applies while you stay a Spanish non-resident, past 183 days in Spain you become a Spanish tax resident instead, taxed on progressive IRPF or the Beckham 24 percent flat rate, and this non-resident rate stops being relevant entirely. EU and EEA residents get a second benefit too, the right to deduct expenses directly and inseparably linked to the Spanish-sourced income, something the default non-resident base does not allow at all, since it otherwise taxes the gross amount with no deductions.

WHY IT MATTERS

A generic corridor description that quotes 24 percent for every non-resident overstates an EU or EEA tax resident's actual exposure by more than a fifth, and the test turns on where you live, not what passport you hold.

WHAT CAN HAPPEN

Spanish-source employment income taxed on you as a non-resident is assessed at 19 percent while you stay under the 183-day non-resident threshold, with directly-linked expenses deductible against it.

WHAT TO DO

Use 19 percent, not 24, when estimating Spanish non-resident tax on this income if you are genuinely tax resident in the EU or EEA, and keep records of expenses directly tied to the Spanish-sourced work. Past 183 days in Spain this reduced rate no longer applies at all.

Why this applies to you

As an EU or EEA tax resident your non-resident rate is 19 percent, not the 24 percent headline figure

- ✓ All of these are true
  - ✓ The destination is ES - you: ES

- ✓ Your country of residence is one of AT, BE, BG, HR, CY, CZ, DK, EE, FI, FR, DE, GR, HU, IE, IT, LV, LT, LU, MT, NL, PL, PT, RO, SK, SI, SE, IS, LI, NO - you: NL
- ✓ Your stay length is 183 or fewer - you: 121 days

SOURCES

Real Decreto Legislativo 5/2004, Texto Refundido de la Ley del IRNR (Art. 13 fuente, Art. 24-26 base y deducciones) (https://www.boe.es/buscar/act.php?id=BOE-A-2004-4527)

PRIMARY

Boletin Oficial del Estado (BOE) · retrieved 27 Aug 2026

Manual de tributacion de no residentes: rendimientos del trabajo (tipo 19 pct EU/EEE, gastos deducibles) (https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/manual-tributacion-no-residentes/capitulo-03-tributacion-rentas-comunes-nr/otros-rendimientos/rendimientos-trabajo.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

Likely okay

EU and EEA coordination keeps your home social security coverage running

82% · Likely

Jurisdiction: ES

Regulation 883/2004 lets you stay in your home social security system for up to 24 months while posted to Spain, evidenced by a Portable Document A1 requested before departure, with extensions possible by mutual agreement between the two countries. No Spanish contributions are due while a valid A1 holds, and the default rule otherwise is that you contribute where you physically work. That 24-month figure is for a genuine employer-directed posting under Article 12. A different mechanism governs someone who relocates and then simply teleworks for their home-country employer, the EU Telework Framework Agreement, which Spain signed on 29 June 2023 and which has applied since 1 July 2023. Under it, working less than 25 percent of your time from Spain needs nothing extra, 25 up to but not including 50 percent needs your employer to request a Framework Agreement A1 from your home institution to keep you off Spanish social security, and 50 percent or more puts you on Spanish social security regardless of any agreement. See the Framework Agreement finding for the full mechanics and its exclusions.

WHY IT MATTERS

Coordinated coverage means you do not pay twice and you do not lose your home benefits while you are here.

WHAT CAN HAPPEN

No Spanish social security contributions expected while your A1 is valid.

WHAT TO DO

Get the A1 from your home institution before you travel, and keep a copy with you.

Why this applies to you

EU and EEA coordination keeps your home social security coverage running

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ At least one of these is true
    - ✓ Your nationality in the EU group applies - you: yes
    - ✓ Your nationality in the EEA group applies - you: yes

SOURCES

Trabajadores desplazados: Seguridad Social (https://administracion.gob.es/pag_Home/Tu-espacio-europeo/derechos-obligaciones/empresas/empleados/desplazados/seguridad-social.html)

PRIMARY

Punto de Acceso General · retrieved 27 Aug 2026

Regulation (EC) No 883/2004 on the coordination of social security systems (Arts. 11, 12, 16) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32004R0883)

PRIMARY

EUR-Lex, European Union · retrieved 27 Aug 2026

Framework Agreement on cross-border telework, Spanish signed copy (29 June 2023, in force 1 July 2023) and signatory list (https://socialsecurity.belgium.be/sites/default/files/content/docs/en/international/framework-agreement-spain-en.pdf)

PRIMARY

Belgian Social Security (depositary State) · retrieved 27 Aug 2026

Likely okay

Permanent establishment risk looks low for an ordinary remote employee

72% · Conditional

Jurisdiction: ES

Spain's tax authority addressed this directly in binding ruling DGT V0066-22, involving a UK company with an employee working from home in Spain. The home office was held not to be a permanent establishment, applying the at the disposal of the enterprise test: a home office is not at the company's disposal where the move to Spain was the employee's own choice, the company does not pay for the home or office, and the company does not require the employee to work from Spain. Pure back-office or preparatory functions from a self-chosen home office are low risk under this line of guidance. One caveat this ruling does not settle. V0066-22 is a COVID-era case, decided because the employee chose unilaterally to stay, the employer kept a foreign office available, and the employer paid nothing toward the home setup. Reverse any of those three facts, the employer requires or agrees to the Spain-based arrangement, offers no alternative office, or pays a home-office or equipment allowance, and the case for a permanent establishment gets much stronger. Spain's own remote-work law, Ley 10/2021, actually obliges an employer to cover remote-work costs, which quietly builds the exact fact pattern that argues against low risk. Spain has never published a ruling deciding the deliberate, employer-agreed, allowance-paid version of this arrangement, so treat that structural case as genuinely open, not as confirmed low risk.

WHY IT MATTERS

A PE would drag your employer into Spanish corporate tax on top of everything else.

WHAT CAN HAPPEN

No employer corporate tax exposure expected from this arrangement alone.

WHAT TO DO

Keep the home office your own choice, not something the employer requires, lists as a workplace, or pays for directly.

Why this applies to you

Permanent establishment risk looks low for an ordinary remote employee

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Whether you will sign contracts locally does not apply - you: no
  - ✓ Whether you will make management decisions locally does not apply - you: no

✓ Whether your employer has an entity in the destination does not apply - you: no

SOURCES

Teleworking and permanent establishment: the new keys to the OECD convention (DGT V0066-22) (https://blogtributario.garrigues.com/en/new-legislation/teleworking-and-permanent-establishment-the-new-keys-to-the-oecd-convention)

SECONDARY

Garrigues · retrieved 27 Aug 2026

Remote work and permanent establishment in Spain: when is it triggered (https://www.mariscal-abogados.com/remote-work-and-permanent-establishment-in-spain-when-is-it-triggered/)

SECONDARY

Mariscal Abogados · retrieved 27 Aug 2026

DGT V0066-22, consulta vinculante completa sobre establecimiento permanente por permanencia de un trabajador en Espana por COVID-19 (https://www.escura.com/wp-content/uploads/2022/06/60-22-Consulta-vinculante-sobre-la-existencia-o-no-de-un-establecimiento-permanente-por-la-permanencia-de-un-trabajador-en-Espana-con-motivo-del-COVID-19..pdf)

PRIMARY

Escura · retrieved 27 Aug 2026

Ley 10/2021, de 9 de julio, de trabajo a distancia (acuerdo escrito, costes a cargo del empleador) (https://www.boe.es/buscar/act.php?id=BOE-A-2021-11472)

PRIMARY

Boletin Oficial del Estado (BOE) · retrieved 27 Aug 2026

Likely okay

Working with company data from inside the EU keeps data flows simple

78% · Conditional

Jurisdiction: ES

Spain is inside the EU, so GDPR applies directly, supplemented by the national LOPDGDD (Ley Orgánica 3/2018) with the AEPD, among the EU's most active enforcers, as supervisory authority. Because Spain is already inside the EU data protection area, accessing or processing EU personal data while physically here does not itself trigger a third-country transfer question the way working from outside the EU would. The transfer analysis only bites if your employer needs to send that data back out to a non-EU base without adequacy or safeguards like standard contractual clauses.

WHY IT MATTERS

One less compliance layer to manage compared with working from outside the EU.

WHAT CAN HAPPEN

No extra transfer-safeguard analysis needed just from working out of Spain.

WHAT TO DO

Use your employer's normal security setup. If your employer is based outside the EU, confirm they have their own transfer mechanism for data flowing to their home base, that is their issue, not one Spain adds for you.

Why this applies to you

Working with company data from inside the EU keeps data flows simple

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Whether you will only work remotely applies - you: yes

SOURCES

Data protection laws of the world: Spain (AEPD) (https://www.dlapiperdataprotection.com/index.html?t=authority&c=ES)

SECONDARY

DLA Piper · retrieved 27 Aug 2026

Likely okay

A posting inside the EU or EEA keeps you on Dutch social security

84% · Likely

Jurisdiction: NL

Regulation 883/2004 lets your Dutch employer post you to another EU or EEA country while you stay under Dutch social security, for up to 24 months (about 730 days). The SVB issues a PD A1 certificate that proves this to the host country, so it cannot also charge contributions. Self-employed people get the same 24 month posting route under art. 12(2) if they keep pursuing a similar activity to what they did in the Netherlands. Extension beyond 24 months is possible by agreement between the two countries.

WHY IT MATTERS

Without the A1, the host country can treat you as locally insured and bill contributions on top of what you already pay at home.

WHAT CAN HAPPEN

Your AOW, Wlz, WW, WIA and ZW coverage all continue exactly as if you were still working from the Netherlands.

WHAT TO DO

Apply for the PD A1 through the SVB before you leave. If you end up doing a substantial part of your work (at least 25 percent of time or income) back home in the Netherlands while abroad, the 25 percent rule can pull you back into the Dutch system on its own terms, so keep a rough log of where the work actually happens.

Why this applies to you

A posting inside the EU or EEA keeps you on Dutch social security

- ✓ All of these are true
  - ✓ At least one of these is true
    - ✓ Your country of residence is NL - you: NL
    - ✓ Your employer's country is NL - you: NL
  - ✓ The destination is not NL - you: ES
  - ✓ At least one of these is true
    - ✓ The destination in the EU group applies - you: yes
    - ✓ The destination in the EEA group applies - you: yes
  - ✓ Your stay length is 730 or fewer - you: 121 days

SOURCES

Posted workers - social security cover, PD A1, posting duration (https://europa.eu/youreurope/citizens/work/work-abroad/posted-workers/index_en.htm)

PRIMARY

European Commission, Your Europe · retrieved 28 Aug 2026

Likely okay

Dutch dismissal protection travels with a temporary posting

74% · Conditional

Jurisdiction: NL

Rome I lets your Dutch contract choose Dutch law, and while the stay stays temporary and your habitual workplace stays the Netherlands, that choice holds. Dismissal during the stay would still run through the Dutch procedure, preventive review, notice rules and a transition payment, rather than whatever the host country's rules would be.

WHY IT MATTERS

Dutch dismissal protection is among the strongest in the world, and keeping it is worth real money if things go wrong.

WHAT CAN HAPPEN

Termination while you are abroad on this stay would still be handled under Dutch rules.

WHAT TO DO

Keep the temporary character of the stay clearly documented, agreed dates, a return plan, so the habitual workplace stays clearly the Netherlands.

Why this applies to you

Dutch dismissal protection travels with a temporary posting

- ✓ All of these are true
  - ✓ Your employer's country is NL - you: NL
  - ✓ Contract country is NL - you: NL
  - ✓ The destination is not NL - you: ES
  - ✓ Whether your accommodation there is permanent does not apply - you: no
  - ✓ Whether you have family, property or business ties in the destination does not apply - you: no

SOURCES

Regulation (EC) No 593/2008 on the law applicable to contractual obligations (Rome I) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32008R0593)

PRIMARY

EUR-Lex, Publications Office of the European Union · retrieved 28 Aug 2026

Likely okay

Dutch sick pay obligations travel with a temporary stay abroad

84% · Likely

Jurisdiction: NL

BW art. 7:629 gives you the right to 70 percent of your wage for up to 104 weeks while ill, with your full statutory minimum wage guaranteed for the first 52 weeks (a reduced 6 week period applies to a few specific categories). This is a civil law obligation of the employment contract itself, so it travels with a Dutch-governed contract regardless of where you physically are, for as long as the stay looks temporary rather than a relocation.

WHY IT MATTERS

This is one of the strongest employee protections in Dutch law, and it is easy to assume it quietly stops applying once you leave the country.

WHAT CAN HAPPEN

Your salary keeps being paid on the Dutch schedule if you fall ill during the stay.

WHAT TO DO

Agree the sick reporting procedure for abroad with your employer in writing before you leave, since company doctor checks and reintegration steps need a remote arrangement.

Why this applies to you

Dutch sick pay obligations travel with a temporary stay abroad

- ✓ All of these are true
  - ✓ Your employer's country is NL - you: NL
  - ✓ Contract country is NL - you: NL
  - ✓ The destination is not NL - you: ES
  - ✓ Whether your accommodation there is permanent does not apply - you: no
  - ✓ Whether you have family, property or business ties in the destination does not apply - you: no

SOURCES

Burgerlijk Wetboek Boek 7, artikel 629 (loon tijdens ziekte) (https://maxius.nl/burgerlijk-wetboek-boek-7/artikel629)

PRIMARY

Maxius (Dutch legislation mirror) · retrieved 28 Aug 2026

Likely okay

Permanent establishment risk looks low for a single remote employee

74% · Conditional

Jurisdiction: NL

One employee doing their normal Dutch-employer job remotely, without authority to sign contracts and without exercising management functions locally, generally does not create a fixed place of business or dependent agent permanent establishment for the employer. Home office PE risk is fact-specific, seniority, contract authority, permanence and whether the employer benefits from a fixed local presence all matter, and this is an evolving area with limited settled case law.

WHY IT MATTERS

This is the baseline that lets remote work abroad happen at all without dragging the whole company into a foreign tax filing.

WHAT CAN HAPPEN

No employer corporate tax exposure expected from this arrangement alone.

WHAT TO DO

Keep the arrangement employee-initiated and without local contract or management authority, and revisit if the role's responsibilities change.

Why this applies to you

Permanent establishment risk looks low for a single remote employee

- ✓ All of these are true
  - ✓ Your employer's country is NL - you: NL
  - ✓ The destination is not NL - you: ES
  - ✓ Whether you will only work remotely applies - you: yes
  - ✓ Whether you will sign contracts locally does not apply - you: no
  - ✓ Whether you will make management decisions locally does not apply - you: no

SOURCES

Netherlands - Corporate - Corporate residence (https://taxsummaries.pwc.com/netherlands/corporate/corporate-residence)

SECONDARY

PwC Tax Summaries · retrieved 28 Aug 2026

Likely okay

A tax treaty resolves it if both countries end up claiming you as resident

82% · Likely

Jurisdiction: NL

The Netherlands has an in-force double tax treaty with your destination, one of roughly 95 the country maintains. If dual residency actually happens, both countries treating you as their tax resident at once, the treaty's tie-breaker rules step in, in order, permanent home, then centre of vital interests, then habitual abode, then nationality, then mutual agreement between the two tax authorities.

WHY IT MATTERS

Without a treaty, dual residency has no referee and both countries can tax the same income with no guaranteed relief.

WHAT CAN HAPPEN

A resolvable outcome exists if dual residency arises. It takes filings and correct treaty positions, not luck.

WHAT TO DO

If you keep ties to both the Netherlands and the destination, get advice on the treaty's tie-breaker before filing either country's tax return, rather than guessing which side wins.

Why this applies to you

A tax treaty resolves it if both countries end up claiming you as resident

- ✓ All of these are true
  - ✓ Your country of residence is NL - you: NL
  - ✓ The destination is not NL - you: ES
  - ✓ A tax treaty between your country of residence and the destination applies - you: yes

SOURCES

Netherlands - Individual - Residence (https://taxsummaries.pwc.com/netherlands/individual/residence)

SECONDARY

PwC Tax Summaries · retrieved 28 Aug 2026

Netherlands - Individual - Foreign tax relief and tax treaties

(https://taxsummaries.pwc.com/netherlands/individual/foreign-tax-relief-and-tax-treaties)

SECONDARY

PwC Tax Summaries · retrieved 28 Aug 2026

Your route: step by step to your move

Do today

The shortlist: pick these off first.

Your 183-day treaty count resets every January 1, it does not roll like a modern treaty

During your stay

0 of 14 arranged

1

Needs checking · During your stay

Your 183-day treaty count resets every January 1, it does not roll like a modern treaty

→ Track your Spanish presence against the calend...

2 sources · 27 Aug 2026

88% · Likely

Jurisdiction: ES

WHAT TO DO

Track your Spanish presence against the calendar year, not a rolling twelve-month window, and check that anything you read about this treaty cites Article 16 for salary and Article 17 for director's fees.

The 1971 Netherlands-Spain treaty is still what governs this corridor, and it is not the modern OECD-style treaty you might expect. Employment income sits at Article 16, not the more familiar Article 15, and Article 16(2)(a) shelters your Dutch salary only while you do not stay in Spain more than 183 days during the Spanish fiscal year, which for individuals is the calendar year. There is no rolling twelve-month wording anywhere in this treaty. That means the count resets on 1 January every year, so a stretch of 150 days in Spain from September to December followed by 150 more from January to April can pass the treaty test in both years even though it is 300 consecutive days on the ground, something a rolling-window treaty would not allow. The same treaty relieves director's fees too. Article 17 lets Spain tax a Dutch resident's fee as a board member of a Spanish company, and unusually the Netherlands relieves that under Article 25(2) by exemption with progression, the same generous method used for ordinary Article 16 salary, not by credit the way most modern Dutch treaties handle directors' fees.

Why it matters and what can happen

WHY IT MATTERS

Treating this corridor like every other treaty and reaching for a rolling twelve-month day counter gets the math wrong in both directions, and citing Article 15 for the salary article is a reliable sign the advice was not written for this specific treaty.

WHAT CAN HAPPEN

A stay that straddles a calendar year-end can pass the treaty test in each year separately even at very high total presence, while the same stay would fail a rolling-window treaty outright.

TASKS

- [ ] Log Spanish presence days by calendar year, not a rolling 12-month window

  During your stay

Why this applies to you

Your 183-day treaty count resets every January 1, it does not roll like a modern treaty

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your employer's country is NL - you: NL

SOURCES

Convenio España-Países Bajos 1971, Artículo 16 (trabajo dependiente, año fiscal) (https://www.boe.es/buscar/doc.php?id=BOE-A-1972-1469)

PRIMARY

Boletín Oficial del Estado (BOE) · retrieved 27 Aug 2026

Convenio Espana-Paises Bajos 1971, texto consolidado (Art. 16 empleo, Art. 17 consejeros, Art. 19 pensiones, Art. 25 eliminacion doble imposicion) (https://www.hacienda.gob.es/sgt/normativadoctrina/tributaria/cdi/boe_holanda.pdf)

PRIMARY

Ministerio de Hacienda · retrieved 27 Aug 2026

2

Needs checking

Physically working from Spain can create Spanish-source income, even as a non-resident

→ Check whether a tax treaty with your home country protects you for t...

5 sources · 27 Aug 2026

84% · Likely

Jurisdiction: ES

WHAT TO DO

Check whether a tax treaty with your home country protects you for this stay length, and do not assume a foreign employer keeps you fully outside Spanish tax.

Under Article 13 of the non-resident tax law (LIRNR), employment income is Spanish-source and taxable simply because the work is physically carried out on Spanish territory, regardless of where your employer is based or where your salary is paid. Non-residents are taxed at 19 percent if they are resident in the EU or EEA, 24 percent otherwise, filed on Modelo 210. A tax treaty, covered in the treaty-relief finding, can remove Spain's right to tax it for a genuinely short stay. EU and EEA residents can also deduct expenses directly and inseparably linked to the Spanish-sourced work, unlike the default non-resident base which taxes the gross amount with no deductions at all. And if you end up filing IRNR on this income, the Modelo 210 deadline is 20 calendar days after the quarter it relates to, the 20th of April, July, October or January, not a 60-day window some guides describe.

Why it matters and what can happen

WHY IT MATTERS

Working from a laptop in Spain alone can create a Spanish tax question, even with a fully foreign employer and fully foreign clients.

WHAT CAN HAPPEN

Spanish-source employment income can arise from the days you physically work here, before any treaty relief is applied.

Why this applies to you

Physically working from Spain can create Spanish-source income, even as a non-resident

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your stay length is 183 or fewer - you: 121 days

SOURCES

Ley 35/2006, de 28 de noviembre, del IRPF (Art. 9 residence, Art. 93 Beckham regime, Art. 95 bis exit tax) (https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764)

PRIMARY

Boletín Oficial del Estado (BOE) · retrieved 27 Aug 2026

Non-Resident Income Tax (IRNR) overview (https://sede.agenciatributaria.gob.es/Sede/en_gb/vivienda-otros-inmuebles/tributacion-arrendador-viviendas-otros-inmuebles/tributacion-alquiler-apartamentos-turisticos/impuesto-sobre-renta-no-residentes.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

Real Decreto Legislativo 5/2004, Texto Refundido de la Ley del IRNR (Art. 13 fuente, Art. 24-26 base y deducciones) (https://www.boe.es/buscar/act.php?id=BOE-A-2004-4527)

PRIMARY

Boletin Oficial del Estado (BOE) · retrieved 27 Aug 2026

Manual de tributacion de no residentes: rendimientos del trabajo (tipo 19 pct EU/EEE, gastos deducibles) (https://sede.agenciatributaria.gob.es/Sede/ayuda/manuales-videos-folletos/manuales-practicos/manual-tributacion-no-residentes/capitulo-03-tributacion-rentas-comunes-nr/otros-rendimientos/rendimientos-trabajo.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

Declaracion IRNR sin establecimiento permanente: modelo y plazo de declaracion (20 dias tras el trimestre) (https://sede.agenciatributaria.gob.es/Sede/no-residentes/irnr-sin-establecimiento-permanente/declaracion-irnr-sin-establecimiento-permanente/modelo-plazo-declaracion.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

3

Needs checking

During your stay

If Spanish social security applies, your employer registers you as an employee, not as an autonomo, and 2026 contributions run about 31 to 32 percent on top of salary

Push your employer toward TGSS registration in...

3 sources · 27 Aug 2026

82% · Likely

Jurisdiction: ES

WHAT TO DO

Push your employer toward TGSS registration in the Regimen General rather than autonomo status once Spanish social security applies, and budget the roughly 31 to 32 percent employer on-cost into any negotiation about who bears it.

Once Spanish social security legislation actually applies to you, your Dutch employer becomes a Spanish employer for social security purposes even with no Spanish office at all. It registers with the Tesoreria General de la Seguridad Social to get a contribution account code, using form TA.6 for its first account and TA.7 for additional ones, then enrols you in the ordinary Regimen General before you start work. The single most common mistake in this corridor is treating this as autonomo registration instead, it is not, a genuine employee of a foreign company goes into the Regimen General as an employee with the foreign company as the contributing employer, not into RETA as self-employed. As an EU company a Dutch employer needs no mandatory Spanish legal representative, that requirement is for non-EU companies only, though most appoint a local gestoria anyway. If the employer will not register at all, Regulation 987/2009 Article 21(2) lets employer and employee agree that the employee handles the contribution payments instead, without removing the employer's underlying liability. For 2026, common contingencies run 28.30 percent of pay, 23.60 employer and 4.70 employee, unemployment on an indefinite contract adds 7.05 percent, FOGASA 0.20 percent, and training 0.70 percent, with the MEI intergenerational equity mechanism at 0.90 percent, up from 0.80 in 2025. All in, an indefinite contract typically costs the employer roughly 31 to 32 percent on top of gross salary, capped by a maximum contribution base of EUR 5,101.20 a month, plus an uncapped solidarity levy above that base.

Amounts in this step: EUR 5,101.20

Why it matters and what can happen

WHY IT MATTERS

Employers and employees both default to assuming autonomo registration is the easy path once Spanish social security applies, when it is actually the wrong regime and a real misclassification risk that strips away unemployment and sick-pay cover.

WHAT CAN HAPPEN

Correct registration keeps you in the Regimen General with full employee protections, while getting it wrong as autonomo status leaves you misclassified and under-protected.

TASKS

- [ ] **Confirm registration lands in the Regimen General as an employee, not RETA as autonomo**

  During your stay

Why this applies to you

If Spanish social security applies, your employer registers you as an employee, not as an autonomo, and 2026 contributions run about 31 to 32 percent on top of salary

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your employer's country is NL - you: NL
  - ✓ Whether your employer has an entity in the destination does not apply - you: no

SOURCES

Inscripcion de empresas en la Tesoreria General de la Seguridad Social (TA.6, TA.7, CCC) (https://www.seg-social.es/wps/portal/wss/internet/Empresarios/Inscripcion/1227/1230)

PRIMARY

Tesoreria General de la Seguridad Social · retrieved 27 Aug 2026

Regulation (EC) No 987/2009 (Art. 14(8) substantial part indicator, Art. 21(2) employee-pays route) (https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32009R0987)

PRIMARY

EUR-Lex, European Union · retrieved 27 Aug 2026

Bases y tipos de cotizacion 2026 (Orden PJC/297/2026): contingencias comunes, desempleo, MEI, bases maxima y minima (https://www.asepeyo.es/duda/bases-y-tipos-de-cotizacion/)

SECONDARY

Asepeyo · retrieved 27 Aug 2026

4

Needs checking

The Netherlands does not use a day count to decide you have left, it looks at your ties

→ If you plan to genuinely exit Dutch tax residency, deregister from the ...

2 sources · 28 Aug 2026

82% · Likely

Jurisdiction: NL

WHAT TO DO

If you plan to genuinely exit Dutch tax residency, deregister from the municipality, give up the permanent home, and move the centre of your economic and social life, do all of it together, not just one piece.

Dutch tax residency (AWR art. 4) is decided on facts and circumstances, not a bright-line day count. What keeps you resident is a permanent home available in the Netherlands, where your family lives, the centre of your economic and social life, municipal registration, and your bank accounts and assets. As a rule of thumb, someone is generally still treated as resident if family stays behind with them accompanying, or if a single person's absence runs more than a year. Because absence alone does not end residency, someone who keeps a home or family in the Netherlands typically stays Dutch tax resident while also potentially becoming tax resident of the destination under its own rules, creating dual residency.

Why it matters and what can happen

WHY IT MATTERS

People assume that working from abroad automatically ends their Dutch tax residency the way a day-count rule would. It does not, and the ties you keep are what actually decides it.

WHAT CAN HAPPEN

If real ties to the Netherlands remain (home, family, registration), you very likely stay Dutch tax resident regardless of how many days you spend at the destination, and the destination country may claim you too under its own rules.

Why this applies to you

The Netherlands does not use a day count to decide you have left, it looks at your ties

- ✓ All of these are true
  - ✓ Your country of residence is NL - you: NL

✓ The destination is not NL - you: ES

SOURCES

Algemene wet inzake rijksbelastingen (AWR), art. 4 (https://wetten.overheid.nl/BWBR0002320/)

PRIMARY

Wetten.overheid.nl (official Dutch legislation) · retrieved 28 Aug 2026

Netherlands - Individual - Residence (https://taxsummaries.pwc.com/netherlands/individual/residence)

SECONDARY

PwC Tax Summaries · retrieved 28 Aug 2026

5

Needs checking · During your stay

No Spanish withholding does not mean no Spanish tax, it means the whole bill lands at once

Ask your Dutch employer about a Dutch wage-t...

2 sources · 27 Aug 2026

80% · Likely

Jurisdiction: ES

WHAT TO DO

Ask your Dutch employer about a Dutch wage-tax withholding exemption for the Spanish-taxed portion, or set the equivalent Spanish tax aside yourself every month rather than waiting for the annual bill.

Spain's tax authority confirmed directly in 2026 that a foreign employer with no Spanish establishment and no Spanish economic activity has no obligation to withhold Spanish tax on your salary, full stop. That sounds like good news for your employer, and it is, but it creates a real cash-flow problem for you. Your Dutch employer most likely keeps deducting Dutch loonheffing all year as usual, while your Spanish liability on the same income quietly accrues with nothing withheld against it, because ordinary IRPF employment income has no instalment mechanism to soften the landing. The whole unwithheld Spanish bill then falls due in one lump sum on your annual self-assessment the following year, on top of whatever the Netherlands already took.

Why it matters and what can happen

WHY IT MATTERS

This is the most common practical shock in this corridor, someone assumes no withholding means no tax due yet, when it actually means the full amount is due all at once with nothing set aside.

WHAT CAN HAPPEN

You can end up owing a full year of unwithheld Spanish tax in a single payment while your Dutch payslip shows normal Dutch withholding throughout the year.

TASKS

- [ ] Set aside estimated Spanish tax monthly rather than waiting for the annual self-assessment

  During your stay

Why this applies to you

No Spanish withholding does not mean no Spanish tax, it means the whole bill lands at once

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your employer's country is NL - you: NL
  - ✓ Whether your employer has an entity in the destination does not apply - you: no

SOURCES

DGT V1339-26: teletrabajo en Espana para empresa extranjera, no retencion sin establecimiento permanente

(https://www.fiscal-impuestos.com/teletrabajo-espana-tributacion-empresa-extranjera-no-retencion-sin-establecimiento-permanente)

SECONDARY

Fiscal-Impuestos · retrieved 27 Aug 2026

Declaracion IRNR sin establecimiento permanente: modelo y plazo de declaracion (20 dias tras el trimestre)

(https://sede.agenciatributaria.gob.es/Sede/no-residentes/irnr-sin-establecimiento-permanente/declaracion-irnr-sin-establecimiento-permanente/modelo-plazo-declaracion.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

6

Needs checking · Before departure

Public healthcare access in Spain depends entirely on your status

→ EU, EEA and Swiss nationals should carry a vali...

3 sources · 27 Aug 2026

80% · Likely

Jurisdiction: ES

WHAT TO DO

EU, EEA and Swiss nationals should carry a valid EHIC. Everyone else needs private international health insurance arranged before travel, especially if applying for the Digital Nomad Visa.

If you are an EU, EEA or Swiss visitor on a temporary stay, your EHIC covers medically necessary state care on local terms, but not planned treatment, private care or repatriation. Non-EU tourists have no public entitlement at all and need private insurance or to self-pay. The Digital Nomad Visa and Non-Lucrative Visa both require private health insurance valid in Spain with coverage comparable to the public system and no co-pays or ceilings, or proof of Social Security coverage for the Digital Nomad Visa. Non-working long-stay residents can also buy into the public system through the regional Convenio Especial pay-in scheme.

Why it matters and what can happen

WHY IT MATTERS

Assuming Spain's healthcare system covers you the way it covers residents is one of the most common mistakes on a working stay.

WHAT CAN HAPPEN

Uninsured medical costs for anyone without EHIC coverage or a status that grants public access.

TASKS

- [ ] Arrange EHIC (EU/EEA/CH) or private international health insurance with no co-pays or limits (everyone else)

  Before departure

Why this applies to you

Public healthcare access in Spain depends entirely on your status

✓ The destination is ES - you: ES

SOURCES

Telework (Digital Nomad) Visa: income, 20 percent local-client cap, duration, insurance (https://www.exteriores.gob.es/Consulados/washington/en/ServiciosConsulares/Paginas/Consular/Telework-visa.aspx)

PRIMARY

Ministerio de Asuntos Exteriores · retrieved 27 Aug 2026

EHIC and unplanned healthcare during temporary stays (https://europa.eu/youreurope/citizens/health/unplanned-healthcare/temporary-stays/index_en.htm)

PRIMARY

European Commission, Your Europe · retrieved 27 Aug 2026

2026 healthcare rules for expats and nomads in Spain (https://www.healthplanspain.com/blog/health-news/2283-spain-healthcare-rules-expats-nomads-2026.html)

SUPPORTING

HealthPlan Spain · retrieved 27 Aug 2026

7

Needs checking

WW insurance continues, but claiming it from abroad does not

→ Factor a possible early return into your planning if job security feels s...

Wetten.overheid.nl (official Dutch legislation) · 28 Aug 2026

80% · Likely

Jurisdiction: NL

WHAT TO DO

Factor a possible early return into your planning if job security feels shaky, especially for a non-EU or EEA destination.

WW art. 3(2) keeps you an insured employee as long as you live in the Netherlands and work for a Netherlands-established employer, so accrual continues while that holds (an A1 posting, a covering treaty, or this resident-plus-Dutch-employer test each keep it running in their own class). Actually receiving the benefit is a separate question. WW art. 19(1)(e) bars entitlement for anyone living or staying outside the Netherlands other than on holiday. The only exception is a job-seeking stay in another EU or EEA country for up to 6 months with genuine work prospects (WW art. 19(13)).

Why it matters and what can happen

WHY IT MATTERS

Insurance existing and a benefit being claimable are two different things, and the gap between them only becomes visible the day you actually get dismissed.

WHAT CAN HAPPEN

If you are dismissed while staying outside the EU or EEA, you cannot draw WW while abroad. You would need to return to the Netherlands to preserve and claim it.

Why this applies to you

WW insurance continues, but claiming it from abroad does not

- ✓ All of these are true
  - ✓ Your country of residence is NL - you: NL
  - ✓ Your employer's country is NL - you: NL
  - ✓ The destination is not NL - you: ES

SOURCES

Werkloosheidswet (WW), art. 3 lid 2, art. 19 (https://wetten.overheid.nl/BWBR0004045/) PRIMARY

Wetten.overheid.nl (official Dutch legislation) · retrieved 28 Aug 2026

8

Needs checking · From day 91 · Feb 4

Longer stays bring NIE and registration duties that unlock daily life

→ Get your NIE sorted first, then Modelo 030 fo...

2 sources · 27 Aug 2026

78% · Conditional

Jurisdiction: ES

WHAT TO DO

Get your NIE sorted first, then Modelo 030 for your tax address, then empadronamiento once you have a fixed address.

The NIE, Número de Identidad de Extranjero, is needed for essentially any legal, financial or administrative act in Spain, opening a bank account, signing a lease, getting paid. For individuals the NIE also functions as your tax ID, the NIF. EU, EEA and Swiss citizens staying past 3 months register with the Central Register of Foreign Nationals for a green NIE card, everyone else gets their NIE through the residence or visa process, for example the Digital Nomad Visa. Getting an NIE does not automatically update your tax address, that needs Modelo 030 filed with the AEAT. Once you have a fixed address, empadronamiento, registering that address at your local Ayuntamiento, is needed for healthcare, schooling and many other procedures.

Why it matters and what can happen

WHY IT MATTERS

Skipping the NIE step blocks almost everything else you need to do here.

WHAT CAN HAPPEN

Registration duties are routine, but skipping them stalls banking, housing and daily administration.

TASKS

- [ ] Obtain your NIE (via Central Register for EU/EEA/CH, or via residence/visa process for others)
  During your stay
- [ ] File Modelo 030 to register your tax address with the AEAT During your stay

- [ ] Complete empadronamiento at your local Ayuntamiento once you have a fixed address

  During your stay

Why this applies to you

Longer stays bring NIE and registration duties that unlock daily life

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your stay length is more than 90 - you: 121 days

SOURCES

Modelo 030: censo, NIF y domicilio fiscal (https://sede.agenciatributaria.gob.es/Sede/en_gb/todas-gestiones/censos-nif-domicilio-fiscal/censos/modelo-030-censo____de-domicilio-variacion-personales_/documentacion-modelo-030.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

NIE vs NIF vs Modelo 030 explained (https://www.costaluzlawyers.com/nie-vs-nif-modelo-030-spain-tax-id-explained-2026/)

SUPPORTING

CostaLuz Lawyers · retrieved 27 Aug 2026

9

Needs checking · Before departure

WIA disability cover continues, but the claims process is built for the Netherlands

→ Check whether your employer's accident and li...

2 sources · 28 Aug 2026

76% · Conditional

Jurisdiction: NL

WHAT TO DO

Check whether your employer's accident and liability insurance explicitly covers remote work abroad, not just the Dutch office.

WIA insured status follows the same test as ZW (Wet WIA art. 8(1)), so it continues on the same basis as your other employee insurances, an A1, a covering treaty, or the resident-plus-Dutch-employer test. WIA kicks in after a 104 week waiting period that runs alongside the 7:629 sick pay period. Unpaid leave preserves employee status for up to 18 months (art. 8(3)).

Why it matters and what can happen

WHY IT MATTERS

Disability is the highest impact personal risk on any long stay abroad, and the process friction shows up exactly when you are least able to deal with it.

WHAT CAN HAPPEN

Coverage itself continues while the underlying insured-status test holds, but incapacity assessment, company doctor involvement and reintegration duties are all built around being physically reachable in the Netherlands, and a workplace accident in a foreign home office raises murkier questions than one in a Dutch office.

TASKS

- [ ] Check employer accident insurance covers remote work abroad — Before departure

Why this applies to you

WIA disability cover continues, but the claims process is built for the Netherlands

✓ All of these are true

- ✓ Your country of residence is NL - you: NL
- ✓ Your employer's country is NL - you: NL
- ✓ The destination is not NL - you: ES

SOURCES

Ziektewet (ZW), art. 3 lid 2 (https://wetten.overheid.nl/BWBR0001888/) PRIMARY

Wetten.overheid.nl (official Dutch legislation) · retrieved 28 Aug 2026

Wet werk en inkomen naar arbeidsvermogen (WIA), art. 8 (https://wetten.overheid.nl/BWBR0019057/)

PRIMARY

Wetten.overheid.nl (official Dutch legislation) · retrieved 28 Aug 2026

10

Needs checking

No Spanish entity, no automatic withholding, but you may need to self-assess

→ If you become Spanish tax resident, confirm with a Spanish adviser ...

4 sources · 27 Aug 2026

74% · Conditional

Jurisdiction: ES

WHAT TO DO

If you become Spanish tax resident, confirm with a Spanish adviser whether you need to self-assess IRPF, and flag Spanish social security exposure to your employer's HR team.

A foreign employer with no permanent establishment and no permanent presence in Spain is generally not obliged to operate Spanish IRPF withholding on your salary. If that leaves you as a Spanish tax resident with Spanish-source income and no withholding agent, you are generally expected to self-assess and pay via your own return or payments on account. The sharper trigger is social security, not tax withholding. If you end up covered by the Spanish social security system, your employer must register with the Tesorería General de la Seguridad Social and remit contributions, even without a Spanish entity. Spain's tax authority confirmed this exact scenario directly in 2026 (DGT V1339-26), a foreign employer with no Spanish establishment and no Spanish economic activity has no obligation to withhold, full stop. The catch is cash flow, not obligation, your Dutch employer likely keeps withholding Dutch wage tax all year while your Spanish liability quietly accrues unwithheld, due in one lump sum on your annual return, since IRPF has no instalment mechanism for employment income to soften that. Ask your Dutch employer about a Dutch withholding exemption, or set the Spanish tax aside yourself month by month.

Why it matters and what can happen

WHY IT MATTERS

No local payroll does not mean no obligation, it just moves the obligation onto you personally, and social security registration can catch even a foreign employer with no other footprint here.

WHAT CAN HAPPEN

Self-assessment duties can arise for you even when your employer runs no Spanish payroll at all.

Why this applies to you

No Spanish entity, no automatic withholding, but you may need to self-assess

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Whether your employer has an entity in the destination does not apply - you: no

SOURCES

Telework (Digital Nomad) Visa: income, 20 percent local-client cap, duration, insurance (https://www.exteriores.gob.es/Consulados/washington/en/ServiciosConsulares/Paginas/Consular/Telework-visa.aspx)

PRIMARY

Ministerio de Asuntos Exteriores · retrieved 27 Aug 2026

Non-Resident Income Tax (IRNR) overview (https://sede.agenciatributaria.gob.es/Sede/en_gb/vivienda-otros-inmuebles/tributacion-arrendador-viviendas-otros-inmuebles/tributacion-alquiler-apartamentos-turisticos/impuesto-sobre-renta-no-residentes.html)

PRIMARY

Agencia Tributaria (AEAT) · retrieved 27 Aug 2026

DGT V1339-26: teletrabajo en Espana para empresa extranjera, no retencion sin establecimiento permanente (https://www.fiscal-impuestos.com/teletrabajo-espana-tributacion-empresa-extranjera-no-retencion-sin-establecimiento-permanente)

SECONDARY

Fiscal-Impuestos · retrieved 27 Aug 2026

Articulo 76 Reglamento IRPF (RD 439/2007): obligados a retener (https://www.iberley.es/legislacion/articulo-76-reglamento-impuesto-sobre-renta-personas-fisicas)

PRIMARY

Iberley · retrieved 27 Aug 2026

11

Needs checking

Before departure

Your Zvw cover only travels as far as your class allows, and it can lapse entirely

→ Arrange supplementary international health ins...

3 sources · 28 Aug 2026

74% · Conditional

Jurisdiction: NL

WHAT TO DO

Arrange supplementary international health insurance including evacuation and repatriation for the stay, and confirm with your insurer whether your Zvw policy stays valid for the whole trip.

The Zvw duty to hold Dutch health insurance is tied to Wlz cover, which is residence-based (Zvw art. 2 and art. 6, Wlz art. 2.1.1). Temporary work abroad alone does not end Wlz, but the moment you actually stop being an NL resident or subject to Dutch wage tax, Zvw ends completely, not just gets capped. While you stay NL-insured, what your Zvw actually buys you abroad depends on class. In the EU or EEA, the EHIC covers medically necessary public healthcare on a temporary stay, but not planned or private treatment and never repatriation, an S1 registration covers an actual relocation instead. In a treaty country, a verdragspolis via the CAK may give host system access, but only where the specific treaty has a healthcare chapter. Everywhere else, Zvw reimburses only up to Dutch tariffs with no coordination at all.

Why it matters and what can happen

WHY IT MATTERS

People plan around home insurance covering them and only discover the real gap, an evacuation, a private clinic bill, at the worst possible moment.

WHAT CAN HAPPEN

Real exposure on planned care, cost gaps above Dutch tariffs, and evacuation, on top of the risk that Zvw lapses outright if your residence status changes.

TASKS

- [ ] Arrange international health insurance including evacuation cover

  Before departure

- [ ] Confirm Zvw policy validity for the full length of the stay Before departure

Why this applies to you

Your Zvw cover only travels as far as your class allows, and it can lapse entirely

- ✓ All of these are true
  - ✓ Your country of residence is NL - you: NL
  - ✓ The destination is not NL - you: ES

SOURCES

Spoedeisende zorg buitenland vergoeding (Zvw abroad, 2026) (https://www.zorgwijzer.nl/vergoeding/buitenland-zorg)

SUPPORTING

Zorgwijzer · retrieved 28 Aug 2026

Zorgverzekeringswet (Zvw), art. 2 en art. 6 (https://wetten.overheid.nl/BWBR0018450/) PRIMARY

Wetten.overheid.nl (official Dutch legislation) · retrieved 28 Aug 2026

Health cover for temporary stays abroad (EHIC) (https://europa.eu/youreurope/citizens/health/unplanned-healthcare/temporary-stays/index_en.htm)

PRIMARY

European Commission, Your Europe · retrieved 28 Aug 2026

12

Needs checking · Before departure

The Dutch employer has two obligations to clear before the employee leaves

→ Secure the right coverage certificate before de...

4 sources · 28 Aug 2026

74% · Conditional

Jurisdiction: NL

WHAT TO DO

Secure the right coverage certificate before departure, and document the duty of care assessment for the employee's remote workplace, desk setup, working hours, emergency contact, the same way you would for a Dutch home office.

First, social security paperwork. Before departure the employer should secure the right coverage certificate, an A1 from the SVB for an EU or EEA posting, or a certificate of coverage under the relevant treaty. Without it the host country can levy its own contributions on top of the Dutch ones. Outside the EU or EEA and without a treaty, there is no certificate at all, so if the employee stays Dutch-insured the employer just keeps paying Dutch contributions with zero protection against a host-country double charge. Second, duty of care. BW 7:611 (good employer) and 7:658 (safe working conditions, liability for harm suffered at work) both keep binding the employer for an employee working abroad, and Dutch case law extends this duty of care to home and remote workplaces.

Why it matters and what can happen

WHY IT MATTERS

Both obligations exist whether or not the employer thinks about them, and a data incident or a workplace injury abroad without a paper trail is a compliance problem the moment it happens.

WHAT CAN HAPPEN

Gaps here expose the employer to double social security charges and to duty of care liability if the employee is harmed while working remotely.

TASKS

- [ ] Secure an A1 or treaty certificate of coverage before the employee leaves

  Before departure

- [ ] Document a duty of care assessment for the remote workplace abroad

  Before departure

Why this applies to you

The Dutch employer has two obligations to clear before the employee leaves

- ✓ All of these are true
  - ✓ Your employer's country is NL - you: NL
  - ✓ The destination is not NL - you: ES

SOURCES

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13

Needs checking · During your stay

Dutch wage tax withholding continues until a treaty hands taxing rights to the host country

→ Track the employee's days at the destination ag...

PwC Tax Summaries · 28 Aug 2026

74% · Conditional

Jurisdiction: NL

WHAT TO DO

Track the employee's days at the destination against the applicable treaty's threshold and loop in payroll before it is crossed, not after.

The employer keeps running normal Dutch wage tax withholding for as long as the employee stays Dutch-taxable on this income. That changes once the applicable tax treaty 's employment income article gives the host country taxing rights, typically triggered by presence beyond the treaty's day threshold (commonly 183 days), the employer being a host-country resident, or the cost being borne by a host permanent establishment. Once one of those triggers fires, the employer may need to set up a foreign shadow payroll and start host country withholding alongside the Dutch one.

Why it matters and what can happen

WHY IT MATTERS

Shadow payroll setup takes real lead time, and finding out only after the treaty threshold has already passed means playing catch-up with a foreign tax authority.

WHAT CAN HAPPEN

No payroll change is needed until a treaty trigger fires, but once it does, running only Dutch payroll leaves the employer exposed to host country withholding obligations it has not met.

TASKS

- [ ] Track days against the applicable tax treaty threshold — During your stay

Why this applies to you

Dutch wage tax withholding continues until a treaty hands taxing rights to the host country

- ✓ All of these are true
  - ✓ Your employer's country is NL - you: NL
  - ✓ The destination is not NL - you: ES

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14

Needs checking

A replacement NL-Spain treaty is moving through both parliaments, and pensions are the headline change

→ Keep planning on the current 1971 treaty for now, and revisit this spe...

2 sources · 27 Aug 2026

72% · Conditional

Jurisdiction: ES

WHAT TO DO

Keep planning on the current 1971 treaty for now, and revisit this specifically once the replacement treaty is actually signed and a ratification timeline is public.

Spain's Council of Ministers authorised signature of a full replacement for the 1971 treaty on 10 March 2026, intended to modernise it with BEPS-standard anti-abuse rules and a proper dispute-resolution mechanism, among other updates. As of this update, no primary source confirms the treaty has actually been signed, and it still needs ratification by both parliaments before it enters into force, realistically 2027 at the earliest. Nothing about your current 183-day fiscal-year count or any other rule in this corridor changes yet. The change generating the most anxiety in Dutch reporting is pensions, the current treaty gives Spain exclusive taxing rights over your private pension once you are Spanish resident, and the replacement is widely reported to give the Netherlands a source-taxing right above a threshold commonly cited around EUR 15,000 a year. That figure comes from secondary reporting on Dutch treaty policy, not from any published treaty text, so treat it as a heads-up to watch, not a number to plan around yet.

Amounts in this step: EUR 15,000

Why it matters and what can happen

WHY IT MATTERS

This is the single most-asked question from Dutch users about this corridor, and the honest answer as of today is that nothing has changed yet, only that change is coming.

WHAT CAN HAPPEN

No current threshold or rate in this corridor is affected by the pending treaty, but a Dutch pensioner in Spain should expect the private-pension picture to change once it eventually enters into force.

Why this applies to you

A replacement NL-Spain treaty is moving through both parliaments, and pensions are the headline change

- ✓ All of these are true
  - ✓ The destination is ES - you: ES
  - ✓ Your employer's country is NL - you: NL

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PRIMARY

Rijksoverheid · retrieved 27 Aug 2026

YOUR ROUTE MAP

Everything else

0 of 7 done

Before departure

- [ ] Store written employer approval with travel documents
- [ ] Check passport or national ID validity
- [ ] Obtain A1 certificate from your home social security institution before departure
- [ ] Apply for the PD A1 posting certificate via the SVB
  Do this before departure so the host country never has grounds to bill its own contributions.
- [ ] Agree the sick reporting and company doctor procedure for abroad

During your stay

- [ ] Keep a calendar-year travel-day log with evidence
- [ ] Calendar the 24 month posting ceiling
  Extension needs a mutual agreement between the Dutch and host authorities, arranged before the ceiling hits.

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