Taxes/salaries

Researchers employed by the University of Jaén will have to pay Personal Income Tax (IRPF), which will be automatically deducted from their monthly pay. An additional tax known as Non-Resident Tax (IRNR) is also payable in Spain if you do not pay IRPF. However, there are exceptions to this rule if you have received a scholarship to reside in Spain (with the exception of Marie Sk?odowska-Curie Fellowships). The amount of IRPF deducted for non-tenured researchers will depend on a variety of factors (e.g. marital status), although it is based on one fundamental principle: the higher the salary, the higher the percentage of IRPF deducted. Taxpayers will be assigned a Fiscal Identification Number (NIF), which is needed for any administrative procedures with the Spanish Tax Agency (if you are not Spanish, your number will be your NIE or Foreigner's ID Number). We recommend that you visit the offices of the Spanish Tax Agency in Jaén or Linares if you need more information (e.g. about international taxation). In Spain, there is a compulsory indirect consumer tax known as IVA (Value Added Tax), which is described on the Spanish Tax Agency website and can add up to 21% to the price of goods and services.

Salaries at the University of Jaén will depend on the category of Teaching and Research Personnel (PDI), according to their previous experience:

types of personnel

Non-tenured staff	**Tenured staff**
Assistants	Full professors
Assistant lecturers	Associate professors
Assistant professors	
Lecturers	
Senior lecturers	
Emeritus professors	
Visiting professors	

Information on salaries for each category is in the public domain and can be consulted in the following document .

Taxes/salariesFor staff who work exclusively in research, a range of external predoctoral and postdoctoral scholarships are available, including the EC Framework Programme Marie Sk?odowska-Curie Postdoctoral Fellowship (the salary is indicated in the Work Programme for the fellowships).