

## HIRING FOREIGN PERSONNEL AND ACTORS

Any person who works in Spain must be hired according to the current legislation regarding labour (Workers' Statute), fiscal, foreign affairs and criminal matters.

**VISAS:** The application for a visa must be done by the person who is going to travel to Spain and who **is not a resident of the European Union**, in the Spanish Consular offices in his country of tax residency. In order to facilitate the processing of the visa according to the number of days of effective work, residence visa with exception of work permit (5 consecutive days or 20 alternative days in a 3-month period) or a visa processed according to the law of entrepreneurs (over 3 months and more work days).

Any person who comes to Spain to work in filming, regardless of whether he is contracted by The Client (fiscal residence not in Spain) shall have to be contracted by Twenty Four Seven according to the legislation in force in Spain. Whether the person is a resident of the E.U. or is from outside the E.U.

This will be applicable for all the foreign actors, regardless of the cache, as well as for the members of the foreign crew.

- 1) Persons who have their **tax residence within the E.U.** (thus not needing a visa, whether they are actors or members of the crew) shall obtain the NIE (Foreigner's Identification Number) and Spanish Social Security number and will proceed to sign an employment contract in the regime of artists and professionals, for the number of days, month or months of effective work. They will be registered in the Spanish Social Security and a payroll document will be generated which implicitly includes tax withholding of 19% which Twenty Four Seven must deposit in the Spanish Tax Agency and a social security cost that will vary according to the contribution base/day of the gross salary which will be declared in Spain. The cost of the Social Security must be deposited in the Social Security each month.

Maximum cap of contribution is €3,642 gross salary/month, €1,411.26 of social costs.

Any expense generated for this item will qualify for the purposes of requesting the tax deduction, with a limit of 100,000 euros.

- 2) Persons who do **NOT have their tax residence in the E.U.**

They need a Visa, and having obtained it they will proceed in the same way as the persons coming from the E.U.: NIE, Social Security Number, signing of employment contract in the regime of artists and professionals, registration in the Spanish Social Security, and a payroll document will also be generated whose tax withholding to be deposited will be 24% of the gross salary and the cost of the Social Security is also calculated in the same way as for the E.U. residents. The expense generated in Spain will not qualify for the deduction from the tax amount.

**1. If the actor/technician is not community + works less than 5 continuous days or 20 discontinuous in Europe:**

The actor/technician must appear in the Spanish consulate of his city of residence, previous trip to Europe. We will close an appointment at the corresponding consulate. He/she must physically submit to the Consul the following:

- Labor contract signed by producer and actor/technician, where it appears clearly reflected that he is immersed in the present modality. We take care of this.
- Schengen visa application. We take care of this.
- Payment of Fees
- Photocopy of full passport.
- Photocopy of the local DNI
- Health insurance

**2. If the actor/technician is a community-independent of the number of days / sessions he / she works in Europe:**

- Only complete Passport

**3. If the actor / technician is not community + works more than 5 continuous days or 20 discontinuous in Europe, LAW OF ENTREPRENEURS:**

3.1 For obtaining the favorable report of the Ministry of Economy and Competitiveness: Company's documents + Project description + Justification of the strategic nature [we take care of it].

3.2 To obtain residence permits + work:

- Copy of full Passport
- NIF applicant company + legal representation to sign the application
- Work contract
- Description of the job / CV of the actor / technician
- The favorable report from the General Directorate of Trade and Investment on a project of general interest
- Public or private health insurance
- Rate payment

The deadline for resolution of the report [3.1] is 30 working days, and the period of authorization [3.2] of 20 working days. We can submit both simultaneous requests

so that at 20 days [3.2] we are asked to rectify, and we wait for the 10 days to resolve Economy to submit the report.

[\* in relation to employment contracts, I need you to tell me remuneration + form of payment + identification of each contracting party]

CONTACT FOR VISA PROCESS IN SPAIN:

Mariano L. Arrieta

[m.arrieta@singularlaw.es](mailto:m.arrieta@singularlaw.es)

tel. + 34 915 752 765

mb. + 43 652 563 945