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Human Capital Services Tax

Experience

Eduardo Gómez de Salazar Sabán is the partner in charge of Garrigues' Human Capital Services professional services line, encompassing areas such as the design and implementation of compensation systems and remuneration formulas for senior managers and employees, international staff transfer management and the implementation of companies' employee welfare programs.

He has broad experience in the design and implementation of remuneration policies for listed and unlisted companies in a range of sectors and industries. Notable among the remuneration systems he has helped implement are medium- and long-term incentive plans for employees and managers payable in cash or shares, retirement-linked remuneration systems and flexible remuneration plans. Eduardo has also analyzed the implications deriving from the implementation of different types of remuneration systems from a tax and legal standpoint, as well as the requirements linked to fulfillment of the special conditions imposed on employee remuneration at entities operating in sectors subject to specific regulation (credit institutions, investment services firms, management companies, insurers, etc.), and has advised on the international assignment of workers, among other matters.

He is a regular contributor to Centro de Estudios Garrigues, teaching different subjects on the Master's Degrees in Human Resources and Taxation, and he frequently gives classes at other centers, such as Centro de Estudios Financieros (Master's Degree in Tax Treatment of Foreign and Assigned Workers), or Universidad a Distancia de Madrid (UDIMA), where he lectures in international tax law.

Eduardo Gómez de Salazar Sabán is a member of the Madrid Bar Association.

Academic background

Law degree, Universidad de Castilla la Mancha.

Master's Degree in Tax Counseling, Instituto de Empresa.

Publications

Author of the section on tax treatment of expatriate workers in *Fiscalidad Internacional y Competitividad: Cuestiones controvertidas de la norma y la práctica españolas*, published by epraxis (2014) for Fundación Impuestos y Competitividad.

Author of the section on tax relief measures applicable to resident workers assigned abroad in the White Paper on support measures for people management in the process of international business expansion, in *Foro Español de Expatriación* (FEEX) (2012, 2014).

Co-author of “Remuneration Factbook” (*). (Third Edition, Ed. Aranzadi).

Co-author of the ICEX Internationalization Agenda (*), 2008.

Author of “The impact of HCI programs on the Information Society. 2006/2008 Results” (*) and “Report on the impact of ICT tax incentives on the reduction of the digital divide. 2013 Results” (*) for Fundación para el Desarrollo Infotecnológico de Empresas y Sociedad (Fundetec).

Various articles published in the Journal of the National Union of Credit Cooperatives (UNACC).

Chapter 5.1 entitled “The new remuneration environment in the financial sector: impact on remunerations of CRD IV, MiFID, UCITS V and AIFMD” in *Observatorio sobre la reforma de los mercados financieros europeos* (2015), published by Fundación de Estudios Financieros (Papeles de la Fundación, number 54).

Numerous articles and publications, notably including articles published in recent years in International Tax Review (Capital Markets), *Estrategia Financiera*, etc.

(*) Originally published in Spanish. See Spanish CV for more details.