

Lowest headline tax burden for remote workers

Question: Which countries currently show the lowest headline tax burden for remote workers?

Updated: 2026-06-12

Coverage: 9 covered rows; 9 published rows

Distribution: p10 30.4, median 52, p90 68.1, min 30.4, max 68.1

Methodology: Score = min(top PIT rate, best active special-regime effective rate) + employee contributions. This is a headline comparison only: it does not model personal deductions, municipal taxes, or treaty cases.

Press summary: The current tax pack ranks 9 countries by a simple headline remote-worker tax from top PIT, employee contributions, and any explicit active expat regime captured in the data.

Reuse: Media may reuse the chart or ranking with attribution to MigrationFit and the cited tax authorities.

HTML: <https://migrationfit.com/reports/global/global-remote-worker-tax-burden-2026/>

JSON: <https://migrationfit.com/data/reports/global-remote-worker-tax-burden-2026.json>

CSV: <https://migrationfit.com/data/reports/global-remote-worker-tax-burden-2026.csv>

PDF: <https://migrationfit.com/data/reports/global-remote-worker-tax-burden-2026.pdf>

Ranked rows

1. Spain | 30.4% | 2026

Secondary: Base 53.4%

Note: Ley Beckham (IRNR régimen de impatriados) lowers the headline rate to 24% before social contributions

Updated: 2026-06-12

Sources: Agencia Tributaria (AEAT) - IRPF Estatal 2026 | 2026-06-12 | A |

<https://sede.agenciatributaria.gob.es/Sede/irpf/irpf.shtml> ; Seguridad Social - Bases y tipos de cotización 2026 | 2026-06-12 | A |

<https://www.seg-social.es/wps/portal/wss/internet/Trabajadores/CotizacionRecaudacion/10721/> ; AEAT - Impuesto sobre Sociedades | 2026-06-12 | A |

<https://sede.agenciatributaria.gob.es/Sede/impuestos-tasas/sociedades/calcular-liquidacion->

2. Portugal | 31% | 2026

Secondary: Base 59%

Note: IFICI (Incentivo Fiscal à Investigaçã o Científica e Inovaçã o - NHR 2.0) lowers the headline rate to 20% before social contributions

Updated: 2026-06-12

Sources: Autoridade Tributária e Aduaneira (AT) - IRS Continent 2025 (2026 schedule typically published Dec-2025/Jan-2026; 2025 schedule used as 2026 is structurally identical) |

2026-06-12 | A | <https://info.portaldasfinancas.gov.pt/pt/IRS> ; Instituto da Segurança Social - taxas contributivas 2026 | 2026-06-12 | A |

<https://www.seg-social.pt/contribuicoes> ; Autoridade Tributária - IRC | 2026-06-12 | A |

<https://info.portaldasfinancas.gov.pt/pt/IRC>

3. Ireland | 34% | 2026

Secondary: Base 44%

Note: Special Assignee Relief Programme (SARP) lowers the headline rate to 30% before social contributions

Updated: 2026-01-01

Sources: Revenue - PAYE income tax bands | 2026-01-01 | A |

<https://www.revenue.ie/en/personal-tax-credits-reliefs-and-deductions/tax-relief-charts/rate> ; DEASP - PRSI rates | 2026-01-01 | A |

<https://www.gov.ie/en/department-of-social-protection/publications/prsi-rates-and-band-info>

; Revenue - Corporation Tax rates | 2026-01-01 | A |
<https://www.revenue.ie/en/companies-and-charities/corporation-tax-for-companies/corporation>

4. Netherlands | 45.1% | 2026

Secondary: Base 59.9%

Note: 30%-ruling (incoming employees) lowers the headline rate to 34.7% before social contributions

Updated: 2026-06-12

Sources: Belastingdienst - Wet inkomstenbelasting 2001 (Wet IB 2001) + tarieven 2026 | 2026-06-12 | A |

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/inkomstenbelasting>; Belastingdienst + UWV - premiepercentages werknemersverzekeringen 2026 | 2026-06-12 | A |

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/werknemersverzekeringen>; Belastingdienst - Wet op de vennootschapsbelasting 1969 + tarieven 2026 | 2026-06-12 | A |

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/vennootschapsbelasting>

5. Sweden | 52% | 2026

Secondary: Base 52%

Note: No active lower-rate expat regime captured in the current tax pack

Updated: 2026-06-12

Sources: Skatteverket - Inkomstskattelagen (IL) 1999:1229 + skattetabell 2026 | 2026-06-12

<https://www.skatteverket.se/privat/skatte/>; Skatteverket - Socialavgiftslagen (SAL) 2000:980 + avgiftssatser 2026 | 2026-06-12 | A |

<https://www.skatteverket.se/foretag/arbetsgivaravgifter/arbetsgivaravgifter2026.4.2cfd1b6b1>; Skatteverket - Inkomstskattelagen 1999:1229 §24 | 2026-06-12 | A |

<https://www.skatteverket.se/foretag/skatte/bolagsskatt.4.361dc8c15312eff6fd35bdb.html>

6. Finland | 54% | 2026

Secondary: Base 54%

Note: No active lower-rate expat regime captured in the current tax pack

Updated: 2026-06-12

Sources: Vero.fi - Tuloverolaki (TVL) + asteikkolaki 1993:1231 + 2026 asteikko | 2026-06-12

<https://www.vero.fi/en/>; Vero.fi + Kela - TyEL + Vakuutuskaassat 2026 | 2026-06-12 | A |

<https://www.vero.fi/en/businesses-and-employers/payments-and-filing/insurance-contributions>; Vero.fi - Yhteisöverolaki 1993/1604 + 2026 asteikko | 2026-06-12 | A |

<https://www.vero.fi/en/businesses-and-employers/taxes/business-taxes/corporate-tax>

7. Norway | 54.9% | 2026

Secondary: Base 54.9%

Note: No active lower-rate expat regime captured in the current tax pack

Updated: 2026-06-12

Sources: Skatteetaten - Skatteloven + trinnskatt 2026 | 2026-06-12 | A |

<https://www.skatteetaten.no/en/person/taxes/>; Skatteetaten + NAV - arbeidsgiveravgift 2026 | 2026-06-12 | A |

<https://www.skatteetaten.no/en/business-and-organisation/employer/employers-national-insurance>; Skatteetaten - Skatteloven §10-60 (sktl.) | 2026-06-12 | A |

<https://www.skatteetaten.no/en/business-and-organisation/businesses-taxes-and-charges/corporate-tax>

8. Germany | 65% | 2026

Secondary: Base 65%

Note: No active lower-rate expat regime captured in the current tax pack

Updated: 2026-06-12

Sources: BMF Einkommensteuergesetz (EStG) §32a - 2026 tariff | 2026-06-12 | A |
https://www.gesetze-im-internet.de/estg/__32a.html ; Minijob-Zentrale / Deutsche
Rentenversicherung - Beitragssätze 2026 | 2026-06-12 | A |
<https://www.deutsche-rentenversicherung.de/DRV/DE/Experten/Arbeitgeber-und-Steuerzahler/Bei>
; BMF Körperschaftsteuergesetz (KStG) + Gewerbesteuerengesetz (GewStG) | 2026-06-12 | A |
https://www.gesetze-im-internet.de/kstg_1977/

9. Austria | 68.1% | 2026

Secondary: Base 68.1%

Note: No active lower-rate expat regime captured in the current tax pack

Updated: 2026-06-12

Sources: BMF Einkommensteuergesetz (EStG) 1988 §33 - Tarif 2026 | 2026-06-12 | A |
<https://www.ris.bka.gv.at/NormDokument.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004570>
; ASVG (Allgemeines Sozialversicherungsgesetz) + BMF Beitragssätze 2026 | 2026-06-12 | A
| <https://www.sozialversicherung.at/cdscontent/?contentid=10007.886884&portal=svportal> ;
BMF Körperschaftsteuergesetz (KStG) 1988 | 2026-06-12 | A |
<https://www.ris.bka.gv.at/NormDokument.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004569>