



Análisis de la rentabilidad financiero-fiscal de los planes de pensiones en españa [

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Analítica

Saving provision products of long-term were created as a voluntary, free, private security system, complementary to the current public social security. The society's concern to maintain a certain standard of living at the time of retirement translates into the intention to subscribe pension plans that allow the long-term formation of capital that complements public pensions. The growth of this means of security and saving has been fostered by a favourable legal and fiscal framework. Indeed, the fiscal treatment of both contributions and benefits will directly affect the financial-fiscal profitability of pension plans, enhancing its engagement. This paper describes the characteristics, profitability and taxation of pension plans in Spain, and the methodology to determine its financial-fiscal profitability is shown

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