EnRoute Jobs

FOR REMOTE WORKERS

PRIMER · WORKSHEET

The Tax Residency *Primer* and Day Counter

A visa says where you may be. Tax residency says where you owe. They are decided by different rules, and the second one is the one people find out about a year late.

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What this is, and what it cannot be

This primer explains how tax residency is generally decided so you can see the shape of your own situation and ask an adviser the right questions. It is not tax advice and it cannot be: the rules differ by country, change often, and interact through treaties in ways that depend on facts only you have. Anyone whose year spans more than one country with meaningful income should spend an hour with someone who advises cross-border workers, before the year, not after.

What you can do alone is count. Most residency tests turn on days, and most people who get into trouble did not know how many they had spent where. Section 6 is the sheet for that.

THE THREE IDEAS

Days: most countries count them.

Ties: many countries also weigh where your home, family and life are.

Treaties: when two countries both claim you, a treaty usually decides, with its own tests.

01 Visa residency versus tax residency

A visa or residence permit is an immigration status: permission to be in a country for a purpose. Tax residency is a fiscal status: the country's claim on your worldwide income. They are decided by different authorities under different rules, and one does not imply the other in either direction.

SITUATION	IMMIGRATION	TAX
Tourist entry, 80 days, working remotely	Tolerated or not, depending on the country	Usually not resident; may still owe on income sourced there in some countries
Digital nomad visa, 10 months	Legally resident	Often tax resident after 183 days, unless the programme exempts you; several do, several do not
Digital nomad visa, 5 months	Legally resident	Usually not resident on days alone; ties may still matter
Sponsored work visa, employed locally	Legally resident	Tax resident, almost always, from arrival or soon after
Left home country, no new base, 4 countries in a year	Tourist everywhere	The dangerous one: the home country may still claim you on ties, and no treaty helps because nowhere else claims you

MANY NOMAD VISAS ARE DELIBERATELY SILENT ON TAX

Some programmes come with an explicit exemption on foreign income for a period; some come with a flat rate; most say nothing and leave the ordinary residence rules to apply. The Nomad Country Fact Sheets summarise the tax position for each country as EnRoute understands it; the official page and an adviser confirm it.

02 The 183-day rule, and why it is not the whole rule

The rule most people know: spend 183 days or more in a country in a tax year and you are resident there. It is a real rule in many countries, and it is only the first test in most of them.

- **The year is not always the calendar year.** Some countries use a rolling 12 months; some count any 12-month period; the UK and Australia have tax years that start in April and July.
- **Days of arrival and departure may count.** Some count both, some neither, some midnight presence. A "day" is not universal.
- **Fewer days can still make you resident.** Several countries use lower thresholds combined with other factors (a home available to you, a spouse there, a pattern over several years).
- **More days may not, in the first year.** Some countries apply the test only from the date of arrival with a "split year".
- **Leaving is its own test.** Ceasing to be resident in your home country can be harder than becoming resident elsewhere; some countries keep claiming you for years unless you can show you have settled somewhere else.

03 Ties

Days answer where you were. Ties answer where your life is.

Where days are inconclusive, and in some countries regardless of days, the test becomes where your permanent home, your family, your economic interests and your habitual life are. Tax authorities and treaty tie-breakers use these in roughly this order.

TIE	WHAT IT MEANS	MINE (COUNTRY)
Permanent home	A dwelling available to you continuously, owned or rented, not a hotel	
Family	Where a spouse, partner or dependent children live	
Economic	Where you work from, where your employer or clients are, where your bank accounts, pension and investments sit	
Social	Where your life is: memberships, doctor, friends, the place you would say you live	
Habitual abode	Where you are more often, over a period of years, not one year	
Nationality	The last resort in treaty tie-breakers	

THE EMPTY FLAT AT HOME

Keeping a flat or a room available to you in your home country is the single most common reason a mobile worker stays tax resident there without meaning to. It is a permanent home under most tests. If the plan is to leave, leave properly: end the lease, move the registered address, tell the tax authority, and keep proof.

04 When two countries claim you

If you are resident in two countries under their domestic rules in the same year, a double tax treaty between them (most pairs of developed countries have one) decides which gets to treat you as resident, through the tie-breaker order in section 3. Without a treaty, both may tax you, with credits that may or may not cover it. The cases that go wrong:

Resident nowhere

You left home, never stayed anywhere 183 days, and assume you owe nothing. Your home country may disagree, on ties, and there is no other country to say otherwise. Several countries have tightened this specifically for mobile workers.

Employer in one country, you in another

Your income may be taxable where you do the work, regardless of where the employer is. An employer who did not know you were abroad may also have created obligations for itself, which is why contracts have a country clause.

The season abroad

Seasonal pay is taxed locally on the payslip. You may still have to declare it at home, with a credit for what was paid. Keep every payslip; some countries refund part on departure.

Social security is separate

Pension and social insurance contributions follow different rules and different agreements from income tax. Contractors abroad often owe them somewhere and pay them nowhere.

05 The questions to bring to an adviser

Bring the facts; buy the opinion.

- [ ] Where was I resident last year, and did I formally leave?
- [ ] Which countries will I spend more than 60 days in this year, and how many days in each?
- [ ] Where is my permanent home, if anywhere, and is a home still available to me in my home country?
- [ ] Where are my spouse or partner and children?
- [ ] Who pays me, from which country, and as what (employee, EOR, contractor)?
- [ ] Do I hold a visa or permit anywhere that comes with a tax rule?
- [ ] Is there a treaty between the countries I am likely to be resident in, and what is its tie-breaker order?
- [ ] Where do I owe social security contributions?
- [ ] What must I file, where, and by when?
- [ ] What records should I keep to prove all of the above?

FACTS I NEED TO GATHER BEFORE THE MEETING

06 The day counter

One line per stay. Total by country at the bottom. Keep boarding passes and stamps.

Tax year (dates) ____________________ Home country ______________ Its tax year ____________

COUNTRY	ARRIVED	DEPARTED	DAYS	PURPOSE (WORK, HOLIDAY, TRANSIT)	HOME AVAILABLE THERE?	PROOF KEPT

Totals

COUNTRY	DAYS THIS TAX YEAR	THRESHOLD THERE	TIES THERE (FROM SECTION 3)	LIKELY RESIDENT?

COUNTRY	DAYS THIS TAX YEAR	THRESHOLD THERE	TIES THERE (FROM SECTION 3)	LIKELY RESIDENT?

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Country 1												
Country 2												
Country 3												
Country 4												
Schengen days (90/180)												

COUNT SCHENGEN SEPARATELY

Schengen's 90-in-180 rule is an immigration limit across the whole zone, not a tax test, and it runs on a rolling window. The Schengen Shuffle Planner and Tracker in this library does that count; this sheet does the per-country tax count. Both matter, and they do not line up.

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- The Nomad Country Fact Sheets 2026
- The Schengen Shuffle Planner and Tracker
- The Income Stacking Worksheet
- The Remote Work Contract Checklist
- The Global Salary Negotiation Guide

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