

# Postgraduate Certificate

## Tax Aspects of the Professional Athlete

Endorsed by the NBA





## Postgraduate Certificate Tax Aspects of the Professional Athlete

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

Website: [www.techtitute.com/in/sports-science/postgraduate-certificate/tax-aspects-professional-athlete-sports](http://www.techtitute.com/in/sports-science/postgraduate-certificate/tax-aspects-professional-athlete-sports)

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# 01

# Introduction

Today, elite sport can generate significantly higher income gains than other jobs, especially in certain disciplines. However, athletes are often not fully aware of their tax sphere. For this reason, this program is the perfect opportunity for sports science professionals to update their knowledge in this area. Therefore, they will delve into the tax consequences of their collections or the divergences in Personal Income Tax with regard to team and individual sports. All this in a convenient online format where your progress will be supervised by experts in the field.





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*An essential Postgraduate Certificate to identify the application of the different regimes corresponding to the type of activity of the athlete"*

High-level sportsmen and women have become one of the major sources of income for a country. However, since the employment relationship of the sports professional is considered to be of a special nature, there are numerous specificities that determine their taxation framework. In this regard, it is important in terms of tax consequences where they establish their residence, a particularly mediatic aspect in the case of top athletes.

This is why this program provides professionals in the Sports Sciences with a valuable opportunity to update their knowledge on the specialties of taxation surrounding their figure. This will give them a high level of preparation that will allow them to diligently manage their sporting career or advise other athletes with the greatest guarantees.

In this regard, the students of the program will analyze the different performances that team and individual athletes usually achieve and their tax treatment. They will also undertake an exploration of image rights and their taxation, prizes or scholarships for high-level athletes, among other issues of special relevance that will be addressed in specific topics.

But students will not only benefit from innovative educational technologies that will boost their academic development. At the same time, they will have access to a teaching staff of renowned experts in this field, always through a Virtual Campus with which avoids having to submit to strict schedules.

This **Postgraduate Certificate in Tax Aspects of the Professional Athlete** contains the most complete and up-to-date scientific program on the market. The most important features include:

- ♦ Practical cases presented by experts in Tax Aspects of the Professional Athlete
- ♦ The graphic, schematic and practical contents of the book provide Legal and practical information on those disciplines that are essential for professional practice
- ♦ Practical exercises where self-assessment can be used to improve learning
- ♦ Its special emphasis on innovative methodologies
- ♦ Theoretical lessons, questions to the expert, debate forums on controversial topics, and individual reflection assignments
- ♦ Content that is accessible from any fixed or portable device with an Internet connection



*Stand out in a booming area and update yourself in the taxation of image rights"*

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*Were you looking for a title with which to delve into the tax advantages that an athlete can assert to reduce their tax burden? This is your chance!"*

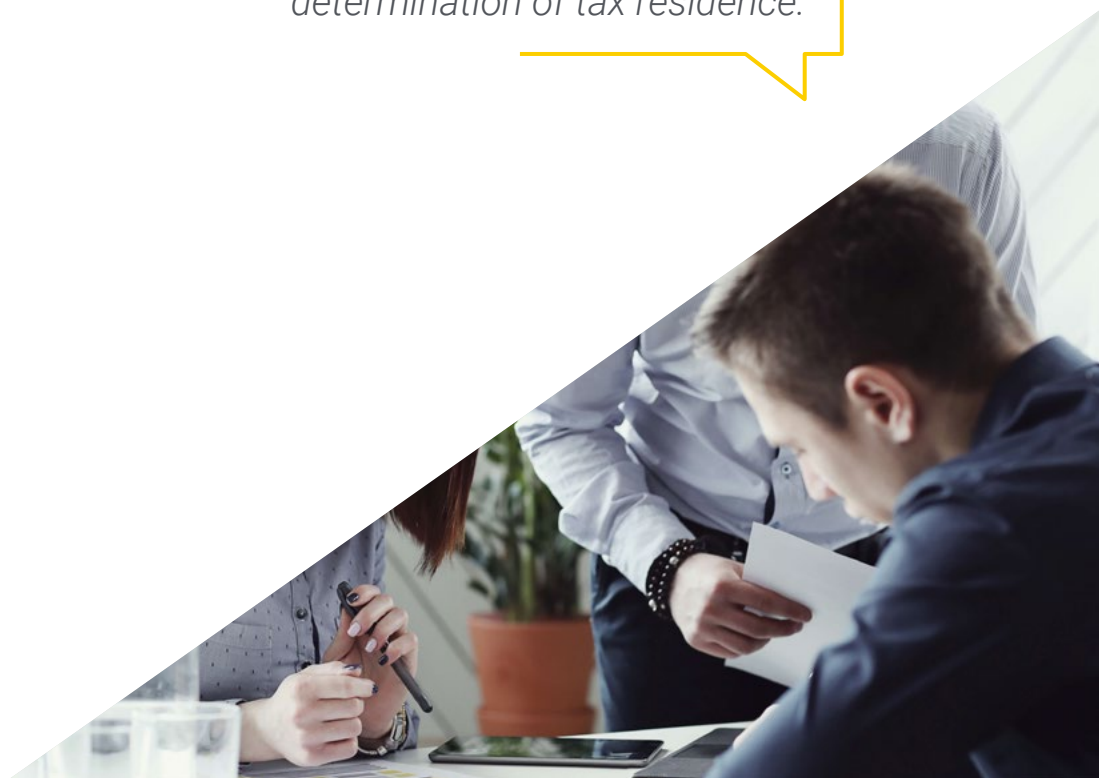
The program's teaching staff includes professionals from the field who contribute their work experience to this educational program, as well as renowned specialists from leading societies and prestigious universities.

The multimedia content, developed with the latest educational technology, will provide the professional with situated and contextual learning, i.e., a simulated environment that will provide immersive education programmed to learn in real situations.

This program is designed around Problem-Based Learning, whereby students must try to solve the different professional practice situations that arise throughout the program. For this purpose, students will be assisted by an innovative, interactive video system created by renowned and experienced experts.

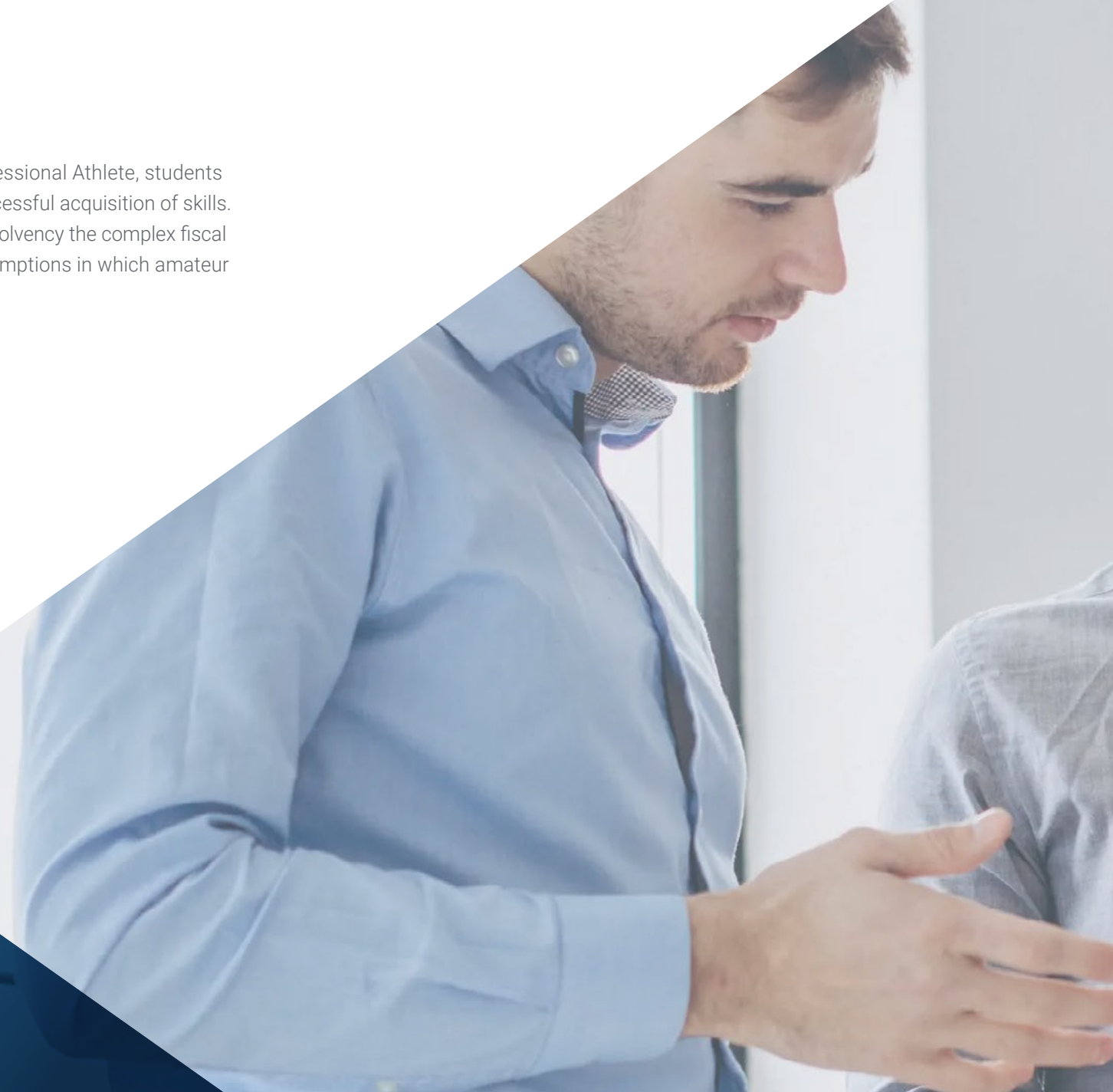
*A very complete program that also analyzes the figure of the amateur athlete and the assumptions in which their collections generate taxation.*

*You will master all the tax consequences according to the determination of tax residence.*



# 02 Objectives

Upon completion of this degree in Tax Aspects of the Professional Athlete, students will be in a position to boost their careers thanks to the successful acquisition of skills. This will mean a great update of knowledge to master with solvency the complex fiscal framework of elite athletes, investigating in turn in the assumptions in which amateur athletes also generate taxation.







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*The objectives of the Postgraduate Certificate will allow you to qualify with guarantees the performance of the individual professional athlete"*



## General Objectives

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- Update legal knowledge on the commercial aspects of Sports Law
- Delve into the main commercial contracts related to sports
- Consolidate knowledge on the employment relationship of professional athletes
- Identify the characteristics of taxation from the double perspective of the legal entity and the natural person
- Analyze the application of Criminal Law in the field of sports
- Examine the concept of Sports Justice and its performance in the sports field
- Update legal knowledge on the management of the assets of professional athletes



*You will be a professional versed in all aspects of scholarships available to high-level athletes"*





## Specific Objectives

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- ◆ Establish the assumptions in which the payments received by the amateur athlete have to generate taxation
- ◆ Specify the divergences in Personal Income Tax with regard to team and individual sports
- ◆ Assess the tax compliance of athletes with regard to their tax obligations
- ◆ Identify the application of the different regimes corresponding to the type of activity
- ◆ Assess the appropriateness of identifying the different benefits to be received under one concept or another depending on the athlete's tax interests
- ◆ Distinguish the tax residence of the professional athlete and the appropriate ways to vary this residence in a legal way
- ◆ Determine the tax advantages that the athletes can make use of in order to reduce the tax burden to be paid on their sports income

# 03

# Course Management

TECH has gathered in this program an outstanding teaching staff composed of experts determined to meet the highest expectations of students. This will be achieved without a shadow of a doubt thanks to an extensive professional background in the key legal branches of this program. In this regard, they have an extensive background in Finance and Tax Law, Business Law and even International Litigation. They will also closely supervise the students' educational experience through the Virtual Campus.



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*Experts in Financial and Tax Law or Business Law come together in this Postgraduate Certificate with the sole objective of making you excel in this area"*

## Management



### Dr. Fraile Fernández, Rosa

- ♦ Researcher and expert in Financial and Tax Law
- ♦ Professor of Financial and Tax Law at Rey Juan Carlos University
- ♦ Professor of Advanced Taxation of Legal Entities at UNIR
- ♦ President of the Scientific Committee of the Sports and Compliance Congress of the University of Malaga
- ♦ Doctor in Law by the Rey Juan Carlos University
- ♦ Master's Degree in Business Law and International Litigation from the Rey Juan Carlos University
- ♦ Degree in Law from Rey Juan Carlos University
- ♦ Degree in Business Administration and Management from Rey Juan Carlos University
- ♦ President of the scientific committee of the Sports and Compliance Congress at the University of Malaga and of the Taxation and Sports Congress at the University of Alcalá
- ♦ Member of: Research and Sport Network of the Consejo Superior de Deportes, Research Team in Competitive Concurrence Research Projects



## Professors

### Dr. González Pelayo, Ana

- Tax Lawyer in Juarez International Law Firm
- Tax Attorney at Luis Abogados
- Tax Attorney at Garrido Forensic
- Lawyer at Transcom Legal Services
- Degree in Law from University of Carlos III of Madrid
- Bachelor's Degree in Law from Carlos III University of Madrid
- Master's Degree in Financial and Tax Advice in the framework of the IFRS by University of Carlos III of Madrid

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*Take the opportunity to learn about the latest advances in this field in order to apply it to your daily practice”*

# 04

## Structure and Content

The contents that structure the syllabus of this program have been meticulously supervised by the experts of the teaching staff in order to ensure that it contains the essentials and more for a comprehensive approach to the subject. In this sense, students will see how the interactivity of the extensive digital catalog of resources of the Virtual Campus will work in their favor. In fact, they will go in depth into all the concepts in a repeated, but very natural way, with a methodology promoted by TECH: Relearning.





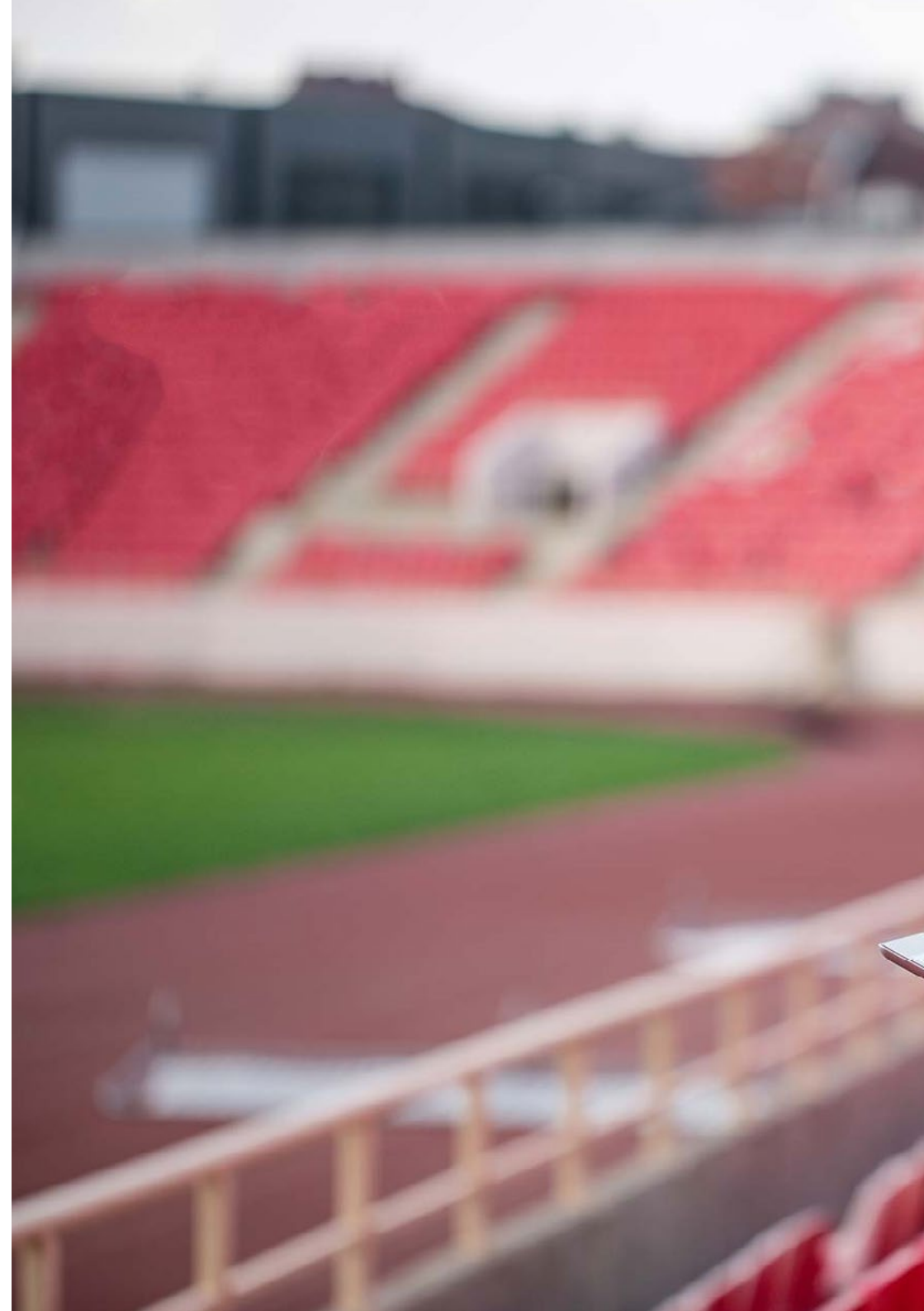


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*Do you need a refresher on sponsorship and patronage income? You will find this and more in this syllabus”*

## Module 1. Taxation of Amateur and Professional Athletes

- 1.1. The residence of the professional athlete
  - 1.1.1. Determination of Tax Residency
  - 1.1.2. Taxation of the non-resident athlete
  - 1.1.3. Taxation of the resident athlete
- 1.2. Amateur athlete and tax issues
  - 1.2.1. Amateur athlete's income
  - 1.2.2. Exempt per diems
  - 1.2.3. Non-exempt per diems
- 1.3. Individual athletes, tax aspects
  - 1.3.1. Qualification of income
  - 1.3.2. Charges for participation in competitions
  - 1.3.3. Awards
  - 1.3.4. Deductible Expenses
- 1.4. Team athlete, tax aspects
  - 1.4.1. Salaries
  - 1.4.2. Signing bonuses
  - 1.4.3. Other bonuses
  - 1.4.4. Payment in kind
  - 1.4.5. Termination of contract
- 1.5. Image Rights
  - 1.5.1. Concept
  - 1.5.2. In connection with a club
  - 1.5.3. Individual
- 1.6. Scholarships and Sponsorships
  - 1.6.1. Approach
  - 1.6.2. ADO Scholarships
  - 1.6.3. Federation Scholarships
  - 1.6.4. Scholarships for high-level athletes
  - 1.6.5. Sponsorship and patronage income
- 1.7. Awards
  - 1.7.1. Awards. Concept
  - 1.7.2. Cash prizes
  - 1.7.3. Medals and other prizes in kind



- 1.8. Taxation of the contributions and provisions of mutual benefit societies for professional athletes
  - 1.8.1. Reductions in personal income tax for future provision
  - 1.8.2. Pension Plans
  - 1.8.3. Contributions to mutual benefit funds for professional athletes
- 1.9. The right to tax treatment adapted to the duration of the professional career of the athlete
  - 1.9.1. Approach
  - 1.9.2. Temporary adjustment options
  - 1.9.3. Application Criteria
- 1.10. Taxation of payments received abroad
  - 1.10.1. Place of performance of the activity
  - 1.10.2. Tax implications of payments received from abroad
  - 1.10.3. Importation of medals

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*You will make a complete tour of the taxation of contributions and benefits of mutual benefit societies for athletes”*



# 05 Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





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*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*

### Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

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*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world"*



*You will have access to a learning system based on repetition, with natural and progressive teaching throughout the entire syllabus.*



*The student will learn to solve complex situations in real business environments through collaborative activities and real cases.*

### A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch, which presents the most demanding challenges and decisions in this field, both nationally and internationally. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and professional reality is taken into account.

**“** *Our program prepares you to face new challenges in uncertain environments and achieve success in your career”*

The case method is the most widely used learning system in the best faculties in the world. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They will have to combine all their knowledge and research, and argue and defend their ideas and decisions.

## Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines 8 different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

*In 2019, we obtained the best learning results of all online universities in the world.*

At TECH, you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our university is the only one in the world authorized to employ this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.





In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology, we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your training, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation for success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



### Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



### Practising Skills and Abilities

They will carry out activities to develop specific competencies and skills in each thematic area. Exercises and activities to acquire and develop the skills and abilities that a specialist needs to develop in the context of the globalization that we are experiencing.



### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





#### Case Studies

Students will complete a selection of the best case studies chosen specifically for this situation. Cases that are presented, analyzed, and supervised by the best specialists in the world.



#### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



#### Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



# 06 Certificate

The Postgraduate Certificate in Tax Aspects of the Professional Athlete guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Technological University.





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*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork”*

This **Postgraduate Certificate in Tax Aspects of the Professional Athlete** contains the most complete and up-to-date scientific on the market.

After the student has passed the assessments, they will receive their corresponding **Postgraduate Certificate** issued by **TECH Technological University** via tracked delivery\*.

The certificate issued by **TECH Technological University** will reflect the qualification obtained in the Postgraduate Certificate, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: **Postgraduate Certificate in Tax Aspects of the Professional Athlete**

Official N° of Hours: **150 h.**

**Endorsed by the NBA**



\*Apostille Convention. In the event that the student wishes to have their paper certificate issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.

future  
health confidence people  
education information tutors  
guarantee accreditation teaching  
institutions technology learning  
community commitment  
personalized service innovation  
knowledge present  
development languages  
virtual classroom



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