Pérez-Llorca



Alejandra Flores

Contact
aflores@perezllorca.com
T: +34 91 423 70 32
Paseo de la Castellana, 259A
28046 Madrid
Spain

Profile

Alejandra joined Pérez-Llorca in September 2015.

Studies:

- 2016 Master's degree for Access to the Legal Profession, Universidad Carlos III de Madrid
- 2014 — Degree in Law, Universidad Carlos III de Madrid
- 2014 — Degree in Business Administration, Universidad Carlos III de Madrid
- 2013 — Erasmus scholarship, Amsterdam University of Applied Sciences (The Netherlands)

She speaks Spanish and English.

Experience

Alejandra has been part of Pérez-Llorca's Tax team for over 10 years. Her practice focuses in particular on remuneration matters, covering the design, implementation and tax treatment of incentive schemes, both for the company and for the executives and employees who benefit from them. She also advises senior executives on their variable remuneration, severance pay and the tax optimisation of their remuneration packages.

She has a strong practice in international mobility, advising both companies and individuals on the tax implications of cross-border secondments, expatriate assignments and impatriation processes, with particular expertise in the special tax regime for workers seconded to Spain (the Beckham scheme).

Alejandra has also built up a distinguished private client practice, advising high-net-worth individuals and their families on tax planning, wealth structuring and inheritance matters, with particular expertise in clients with a cross-border profile.

She also has extensive experience with management and inspection procedures before the tax authorities, and has been involved in the preparation of numerous appeals and complaints before the ordinary courts and the economic-administrative courts against acts issued by the tax authorities.

In addition, she provides ongoing advisory services to her clients on tax matters arising from their day-to-day business activities, covering both direct and indirect taxation.

Academic and Publishing Collaborations

Alejandra has written various articles related to her area of expertise in specialist press publications.

- “La tributación de los vales de comida tras la ley del teletrabajo” (Diario Cinco Días, 25 January 2021).
- “Cambio de doctrina sobre el despido de altos directivos” (Diario Cinco Días, 30 December 2019).
- “La fiscalidad de los despidos, sin cambios” (Expansión, 10 October 2019).
- “La Dirección General de Tributos confirma que el IVA en los vales de comida se devenga en el momento de canjear el vale y no en el de su emisión” (Diario La Ley, No. 9438, Sección Tribuna, 18 June 2019).
- “No olviden seguir usando sus vales guardería, la DGT confirma su compatibilidad con la nueva deducción por gastos de guardería” (Expansión Jurídico, 12 February 2019).
- “Honorarios por trabajos de más de dos años: un paso adelante en su fiscalidad” Actualidad Jurídica Aranzadi, No. 940, 26 April 2018
- “La exención por maternidad ya es cosa del Supremo” Capital Humano, 14 March 2018

Professional Organisations

The Madrid Bar Association (ICAM).

Recognition

Alejandra Flores has been recognised in the Best Lawyers® legal directory in the ‘Tax Law’ practice area, as well as in the 2026 ITR World Tax Ranking as a “Notable Practitioner”.