

- Instrucciones:**
- a) Duración: 1 hora.
  - b) Puntuación hasta 10 puntos.
  - c) Se deberá realizar una traducción sin diccionario del texto propuesto (incluyendo el título), que no tendrá que ser necesariamente una traducción literal del mismo. El texto en castellano deberá respetar las normas formales de este idioma.

### Why are YouTubers moving to Andorra?

It's no secret that taxes in Andorra, the small principality between France and Spain, are lower than those of their neighbouring EU countries. For this reason, numerous content creators, specifically YouTubers, are living in Andorra to avoid paying higher taxes on their salary. Recently, Spanish content creator Ibai Llanos published a video in which he explains, "it's normal to take a lot of money from people who make a lot of money." He declares his own fiscal solidarity with other Spanish workers, saying that moving to Andorra has nothing to do with the love you have for your country, but it's more related to a sense of justice.

A few days after these statements, news announced that influencer El Rubius had also decided to move to this principality. He affirmed that it was not only for the money, but mainly because many of his friends and professional colleagues reside there. Apart from personal reasons, one thing is certain: a national debate is open, and it appears that Spain has been divided into two.

To understand the situation, in Spain people who earn more than €300,000 per year are obligated to pay 46.5% of their annual salary. In Andorra, it's no more than 10%. Here is a simple example: if a worker gets exactly €1,000,000 in a year, that person will pay €465,000 to the Spanish government, but only €100,000 to the Andorran tax system. It's easy to see why the rich are tempted to change their residencies.