

Modifications to the Simplified Regime for Small Taxpayers

June, 2024

On 28/06/24, the National Congress passed the “Law of Palliative and Relevant Fiscal Measures”, which contains modifications to the Simplified Regime for Small Taxpayers (hereinafter “the Regime”). The main aspects are described below:

- **Increase in the unit sale price:**

The maximum unit sale price of tangible goods is increased to AR\$385,000 to be considered a small taxpayer.

- **Increase in annual gross income and tax to be paid:**

The annual income amount is increased from AR\$6,450,000 for Category A to AR\$68,000,000 for Category K.

Additionally, the monthly amounts to be paid as integrated tax are increased according to the following scale:

Category	Services	Sales
A	AR\$ 3.000	AR\$ 3.000
B	AR\$ 5.700	AR\$ 5.700
C	AR\$ 9.800	AR\$ 9.000
D	AR\$ 16.000	AR\$ 14.900
E	AR\$ 30.000	AR\$ 23.800
F	AR\$ 42.200	AR\$ 31.000
G	AR\$ 76.800	AR\$ 38.400
H	AR\$ 220.000	AR\$ 110.000
I	AR\$ 437.500	AR\$ 175.000
J	AR\$ 525.000	AR\$ 210.000
K	AR\$ 735.000	AR\$ 245.000

- **Increase in maximum amounts for meeting requirements to enter the regime as an independent worker.**

The reform establishes an increase in the amounts required by the entry requirements to the regime:

- (i) The maximum amount per each of the six recurring transactions allowed with the same party in the calendar year is increased to AR\$105,000.
- (ii) It increases to AR\$520,000 the maximum amount by which the following limits may be exceeded, as an exception and only once: (i)

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gross income exceeding the maximum amount established for Category A; (ii) The sum of gross income earned in the last 12 immediate months prior to the obtainment of each new gross income must be less than or equal to the amount mentioned in the previous point.

- **Increase in social security and health contributions:**

- (i) (i) Contributions to the Sistema Integrado Previsional Argentino (SIPA): they are increased to AR\$9,800 for Category A, increasing by 10% in the subsequent categories up to Category F inclusive, and by 40% in the subsequent categories starting from Category G inclusive.
- (ii) (ii) Contributions to the Sistema Nacional del Seguro de Salud: are increased to AR\$13,800.
- (iii) (iii) Additional contributions to the National Social Security System: they are increased to AR\$13,800. For categories D to K, the contribution amounts are as follows:

Category	Health Insurance Contribution
D	AR\$ 16.400
E	AR\$ 20.000
F	AR\$ 23.000
G	AR\$ 24.800
H	AR\$ 29.800
I	AR\$ 36.800
J	AR\$ 41.300
K	AR\$ 47.200

- **Updates to amounts.**

The maximum billing amounts, accrued rents, integrated tax payment amounts to be paid, social security contributions, maximum unit selling price, and requirements for entry into the Simplified Regime as an independent worker will be updated semi-annually starting from the fiscal year 2025, inclusive, in the months of January and July, based on the coefficient derived from the annual variation of the Consumer Price Index provided by INDEC.

- **Re-entry into the Regime.**

Those taxpayers who were automatically excluded from the Regime as of January 1, 2024, based on the parameters existing before the law came into effect, may rejoin, one time only, without having to wait for the 3-year period, provided they meet the current subjective and objective requirements.

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