



DE DIEGO & ASOCIADOS  
ABOGADOS



Labornet No. 1250

Productive Recovery Program REPRO II. Reduced Employers' Contributions.  
Executive Order No. 323/2021. Regulation. Joint General Resolution No.  
5005/2021.

Dear All,

This is to inform that the reference Resolution was published in the Official Gazette of June 7, 2021, regulating the provisions of EO No. 323/2021.

It is worth mentioning that EO 323 established a 100% reduction in employers' contributions under Section 19 of Act No. 27541, as amended, to SIPA (Argentine Integrated Pension System) created under Act No. 24241, as amended, for employers who get the benefit under REPRO II under Resolution No. 938/2020 as amended (Department of Labor) and belong to the critical sectors listed in the Appendix in relation to each active employee until December 31, 2021, inclusive.

This Regulation establishes that employers at the private sector who get the benefit under REPRO II, whose core business according to the Standard Industrial Classification system is included in any of the activities in the critical sectors listed in the Appendix shall receive a 100% reduction in employers' contributions to SIPA for each employee between May and December 2021, inclusive.

The Department of Labor shall report the list of employers registered with REPRO II, start and end date for reduced contributions to the Tax Authority AFIP every month through Form 1266.

In turn, the Tax Authority shall assign such employers the code “485 – Benefit EO 323/2021. Reduced contributions to SIPA under Registration System”, which may be checked under menu option “query/registration data/codes” in the Registration System.

Release 1 of Version 43 of the App called “Calculation System for Social Security Obligations” (SICOSS, for its acronym in Spanish) is approved to determine and pay social security contributions.

The “Online Tax Return” system will automatically calculate the reduction in employers’ contributions for employers with the code “485 – Benefit – Executive Order 323/2021 – Reduction in SIPA Contributions”.

Those employers who are required to use the e-Payroll Ledger (General Resolution No. 3781 – AFIP) may check the instruction guide on the microsite on AFIP institutional webpage and see the parametrization of the items involved.

Employers may correct any social security tax returns for the accrued period May thru December 2021 filed before being granted the benefit under EO No. 323/2021 until February 28, 2022, inclusive, in which case the provisions of General Resolution No. 3093 (AFIP) shall not be applicable, provided the amended return is only filed to apply for the benefit of reduction in employers’ contributions.

This Joint General Resolution does not prevent the Department of Labor and/or Tax Authority from verifying compliance with the conditions set forth in EO No. 323/2021, and the eventual imposition of fines, as appropriate.

This Joint Resolution shall take effect on the date of publication in the Official Gazette and apply to tax returns (Form 931) for the accrued period May 2021 and following months.

In addition, the obligation to use Release 1 of Version 43 of the application called “Social Security Obligations Calculation System” (SICOSS) or alternatively the “Online Tax Return” system applies to original or amended tax returns for previous periods as from the abovementioned effective date.

Best regards,

Paula Analía Babij      Luciana Almeida Huerta