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Implementing Regulations for the Employee Regularization and Social Security Amnesty Program

Companies may access minimum contribution benefits by meeting specific requirements for employment regularization and registered contracts.

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Executive Order No. 315/26 implements the Labor Formalization Incentive Program, RIFL (for its acronym in Spanish), pursuant to the Labor Modernization Act (Title XX Act No. 27802). This Program grants special benefits, social security debt relief and abatement for newly registered employees with ARCA (the Revenue and Customs Control Agency). These incentives apply to employee registrations occurring between May 1, 2026, and April 30, 2027.

This Program applies to new employers as of December 10, 2025 who have no registered staff, or to the hiring of individuals who have been unemployed for the last six (6) months, were enrolled in the Simplified Small Taxpayer System, or whose most recent position was in the public sector.

The Program covers a maximum of 80% of an employer's payroll, allowing the vast majority of the workforce to benefit from reduced social security contributions.

The specified contribution rates are 3% toward social security (under Act No. 19032 for INSSJP—the healthcare fund for retirees) and 2% for SIPA (Argentine

Integrated Social Security System), the National Employment Fund, and the Family Allowance system, divided according to ARCA guidelines. These rates apply for 48 months from the date the previously unregistered workers are hired. After this period, employers must pay the standard statutory rates, unless ARCA issues different regulations in the future.

Furthermore, the fact that a worker receives other registered benefits shall not affect the eligibility of the RIFL program.

Regarding the application of the Severance Fund (FAL, for its acronym in Spanish) to workers registered under the RIFL, the general regulations must be followed. Contributions to the fund shall be made in accordance with the general framework, without exception.

Given that the Severance Fund (FAL) program is optional and determined on a company-by-company basis, it only applies moving forward and can never be used retroactively.

Considering the significance of the benefits granted by the RIFL, lawmakers expect strict compliance with all requirements without exception. In the event of non-compliance, the Program shall be automatically terminated, and all applicable penalties—including fines, interest, and surcharges—will be imposed.

Since employers have already provided the information required for monitoring and verification, the authorities will have the necessary grounds to enforce the standard statutory system.

ARCA will establish the regulations for filing tax returns, making payments, and enforcing compliance under this program.

Individuals hired on or after March 6, 2026, who are receiving benefits from employment programs or social assistance (both contributory and non-contributory), shall continue to receive such benefits—provided they meet the applicable requirements—for a maximum of one (1) year following the registration of the employment relationship. These benefits will be categorized as a subsidy for new employment and labor formalization (Section 164, Act No. 27802).

Interestingly, this EO notes that certain provisions still require further regulation or clarification. Consequently, the Department of Labor (under the Ministry of Human Capital) and ARCA are authorized to issue any necessary supplementary, clarifying, or additional rules to implement the Program's benefits within their respective jurisdictions.

This regulation took effect on April 30, 2026, the date on which it was published in the Official Gazette.

The scale, scope, and complexity of the Labor Modernization Act will require a comprehensive set of implementing regulations to facilitate and ensure a viable rollout. In this regard, it is worth mentioning that these regulations must be simple, clear, and transparent. They must serve as a practical guide for compliance, particularly for small businesses that oftentimes lack the resources to hire outside consultants or legal experts.

Drawing on comparative law, the agencies responsible for implementing and monitoring these regulations should provide free support centers for beneficiaries. These centers must maintain strict confidentiality for all parties involved, ensuring they can freely exercise their options within the democratic framework established by the National Constitution.