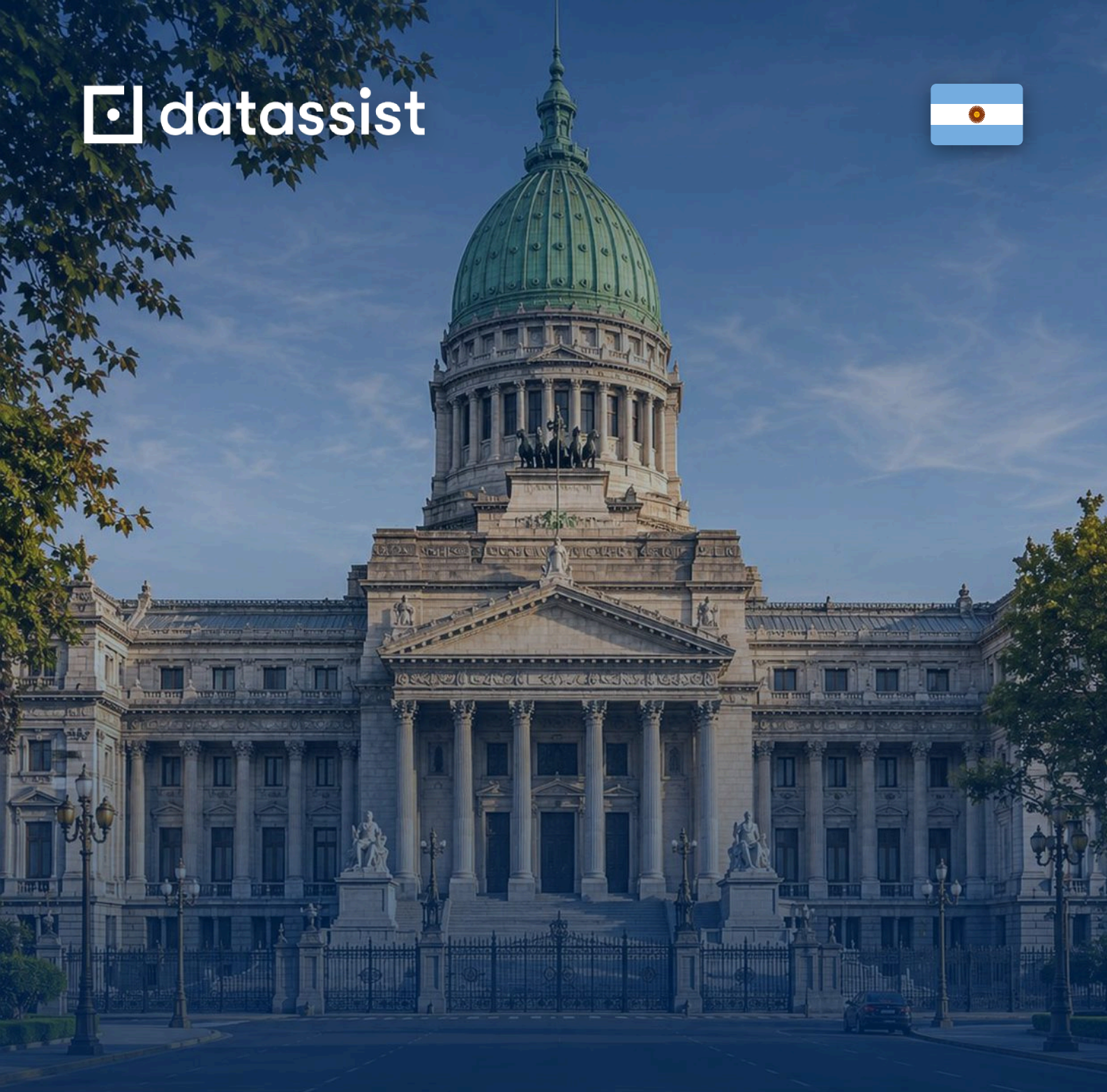
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# Argentina

## Payroll and Employment Guide

**2026 Edition** · Last updated November 23, 2026

Law 27802/2026, income tax, social contributions and migration controls

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For general information purposes only

Overview

# A reference for employing in Argentina

Foreign investors generally enter on the same conditions as domestic investors, subject to sector-specific rules. Common employer structures include SA/SAU, SRL, SAS and a registered foreign branch. The local setup connects company registration and CUIT to ART, employer status and pre-start worker registration.

| ARS 398,800 | 48h | 17% | 18%-20.4% |
|---|---|---|---|
| NOVEMBER MONTHLY MINIMUM WAGE | GENERAL MAXIMUM WORKING WEEK | COMMON EMPLOYEE SOCIAL CONTRIBUTIONS | BASE EMPLOYER STATUTORY CONTRIBUTION RANGE |

## WHAT THIS GUIDE COVERS


| | | |
|---|---|---|
| I | **Setting Up and Doing Business** | Foreign investors generally enter on the same conditions as domestic investors, subject to sector-specific rules. |
| II | **Working Conditions and Leave** | The general maximum remains 8 hours daily or 48 hours weekly. |
| III | **Tax and Social Security** | Employment income tax is calculated cumulatively. |
| IV | **Payroll Operations** | Monthly employees are paid at month-end within 4 working days. |
| V | **Hiring and Termination** | The first 6 months of indefinite employment are probation. |
| VI | **Compensation and Benefits** | The November minimum is ARS 398,800 monthly and ARS 1,994 hourly. |
| VII | **Visas and Work Permits** | The dependent-worker residence route is processed through RaDEX. |
| VIII | **Practical Notes and Watchpoints** | Argentina payroll must align the employment contract, ARCA registration, ART, wage book, employee account and cross-border controls. |
| IX | **Incentives and Employer Support** | Argentina's 2026 support landscape combines targeted hiring relief, contribution-base deductions and temporary regularisation. |

I

# Setting Up and Doing Business

Foreign investors generally enter on the same conditions as domestic investors, subject to sector-specific rules. Common employer structures include SA/SAU, SRL, SAS and a registered foreign branch. The local setup connects company registration and CUIT to ART, employer status and pre-start worker registration.

## STRUCTURE AND REGISTRATION CHAIN

| STEP OR STRUCTURE | CURRENT RULE | MAIN CONTROL |
|---|---|---|
| **Local SA/SAU, SRL or SAS** | Foreign ownership generally permitted | Sector and registry check |
| **Foreign branch** | LGS article 118 registration | Argentine address and representative |
| **Foreign shareholder** | LGS article 123 registration | Before local participation |
| **CUIT and tax onboarding** | ARCA digital process | Fiscal domicile and tax-key control |
| **Employer activation** | Registro Único Tributario | ART affiliation before employment |
| **Worker admission** | Simplificación Registral | No later than day before work |

> Verify before payroll
> Verify: EOR is not a separately licensed category. A genuine registering provider may be the direct employer under the current article 29, while temporary personnel supply belongs to the authorised ESE regime. The user can remain jointly liable during the actual service period.

> Verify before payroll
> Legislation lock: Verified on day 23 of November 2026. IGJ filing mechanics cited for CABA can differ from provincial public registries.

II

# Working Conditions and Leave

The general maximum remains 8 hours daily or 48 hours weekly. Law 27802/2026 permits written voluntary hour banks and averaged schedules, but it did not create a universal 12-hour ordinary day. Night work is limited to 7 hours, declared unhealthy work to 6 hours daily or 36 weekly, and overtime to 3 hours daily, 30 monthly and 200 yearly.

## WORKING TIME AND OVERTIME

| RULE | APPLICATION |
|---|---|
| **Ordinary work** | 8 hours/day or 48 hours/week |
| **Overtime premium** | 50% ordinary, 100% after 13:00 Saturday/Sunday/holiday |
| **Rest** | 12 hours between shifts and 35 weekly |

## LEAVE AND FAMILY RIGHTS

| RIGHT | DURATION OR PAYMENT |
|---|---|
| **Annual leave** | 14, 21, 28 or 35 days; agreed segments of at least 7 days |
| **Paid sickness** | 3 or 6 months; doubled with family dependants |
| **Maternity** | 90 days, normally 45 before + 45 after |
| **Paternity** | 2 paid calendar days |

> Verify before payroll
> Conditional: A collective agreement can improve these rights. Nursing gives 2 daily breaks of 30 minutes to age 1 year. Digitally signed medical certification and the revised 2026 vacation notice rules should be built into the HR evidence process.

III

# Tax and Social Security

Employment income tax is calculated cumulatively. November payroll uses the January-November scale and deductions, not the annual final figures. Employee social contributions are capped, while employer bases are generally uncapped and the rate depends on employer status.

## NOVEMBER 2026 ACCUMULATED INCOME-TAX SCALE

| ACCUMULATED NET TAXABLE INCOME | CALCULATION |
|---|---|
| **Up to ARS 1,973,745.75** | 5% |
| **ARS 1,973,745.75-59,952,527.08** | Progressive 9%, 12%, 15%, 19%, 23%, 27% and 31% bands |
| **Over ARS 59,952,527.08** | ARS 14,479,892.24 + 35% |

## PAYROLL CONTRIBUTIONS

| ITEM | EMPLOYER / EMPLOYEE | NOVEMBER CONTROL |
|---|---|---|
| **SIPA, INSSJP, obra social** | 18% or 20.40% + 6% / 11% + 3% + 3% | Employer band conditional |
| **Employee base** | Capped | ARS 149,592.45 minimum, ARS 4,861,685.38 maximum |
| **ART** | Employer-specific | Insurer, activity, risk and FFEP |
| **SMVM** | ARS 398,800/month | ARS 1,994/hour from 2026-11-01 |

> Verify before payroll
> Verify before payroll: Monthly tax tables, contribution caps, ART and FFEP values are indexed or release-specific. Refresh the official values for each accrual month and then apply the relevant collective-agreement wage floor.

IV

# Payroll Operations

Monthly employees are paid at month-end within 4 working days. Weekly employees are paid within 3 working days. Notified employers validate payroll in Libro de Sueldos Digital and generate F.931 through Declaración en Línea.

## FILING AND PAYMENT CALENDAR

| PROCESS | RULE | CONTROL |
|---|---|---|
| **Monthly pay** | Within 4 working days | Receipt and employee copy |
| **Weekly pay** | Within 3 working days | Receipt and employee copy |
| **Worker admission** | Before work begins | Simplificación Registral |
| **Worker exit** | Within 5 calendar days | ARCA baja |
| **F.931** | Day 9, 10 or 11 for CUIT endings 0-3, 4-6 or 7-9 | Adjust non-working days |

## RECORDS AND EVIDENCE

| RECORD | OPERATING TREATMENT |
|---|---|
| **Digital wage book and receipt** | Validate F.931; retain employee copy |
| **Wage books and accounting support** | Retain 10 years |
| **ART** | Reconcile insurer rate and current FFEP |

> Verify before payroll
>
> Conditional: The latest official FFEP located by 2026-11-23 was ARS 1,971 for October accrual. Do not carry it into November without the current official release.

V

# Hiring and Termination

The first 6 months of indefinite employment are probation. A collective agreement can extend the period for smaller employers. Fixed-term employment must be written, objectively justified and limited to 5 years. Exit treatment depends on reason, notice and current article 245 rules.

## CONTRACT AND NOTICE CONTROLS

| TOPIC | CURRENT RULE |
|---|---|
| **Probation** | 6 months; CCT may set 8 months for 6-100 workers or 1 year for up to 5 |
| **Fixed term** | Maximum 5 years |
| **Fixed-term expiry notice** | 1-2 months, except term under 1 month |
| **Notice** | Employee 15 days; employer 1 month through 5 years, then 2 months |

## WITHOUT-CAUSE SEVERANCE

| COMPONENT | CURRENT RULE |
|---|---|
| **Service formula and minimum** | 1 monthly salary per year or fraction over 3 months; minimum 1 month |
| **Base** | Best monthly normal habitual remuneration in prior year |
| **Cap and floor** | CCT average x3; at least 67% of otherwise calculated remuneration |
| **FAL start** | 2026-12-01, with 12-month waiting period |

> Verify before payroll
>
> Effective-date warning: FAL is not available on 2026-11-23 and does not replace or reduce the employer's statutory severance liability. Its first accrual and employer status controls begin in December.

VI

# Compensation and Benefits

The November minimum is ARS 398,800 monthly and ARS 1,994 hourly. It rises on 2026-12-01 to ARS 406,400 and ARS 2,032. Collective-agreement wages commonly exceed SMVM. SAC is a separate statutory half-year payment.

## WAGES AND BENEFITS

| ITEM | RULE |
|---|---|
| **November SMVM** | ARS 398,800/month, ARS 1,994/hour |
| **December SMVM** | ARS 406,400/month, ARS 2,032/hour |
| **SAC instalments** | Due 30 June and 18 December |
| **SAC value** | 50% of highest monthly remuneration in the half-year |
| **Meal and commuting** | No universal private-sector duty; CCT may require |
| **Ordinary retirement** | Women 60, men 65, normally 30 contribution years |
| **Disability quota** | 4% for covered public and public-service entities |
| **Apprentices** | No minimum quota; general 10% maximum |

> Verify before payroll
> Conditional: Voluntary meals and documented public-transport reimbursement can be non-remunerative only within the statutory conditions. Special pension regimes and CCT benefits require a sector check.

VII

# Visas and Work Permits

The dependent-worker residence route is processed through RaDEX. The employer provides a certified pre-contract, CUIT and ARCA evidence and current RENURE registration. The electronic residencia precaria permits work while the application is pending.

## RESIDENCE AND NOTIFICATION CHAIN

| MATTER | CURRENT SERVICE RULE |
|---|---|
| **Worker temporary residence** | 1 year, renewable |
| **Statutory maximum** | Up to 3 years |
| **Precaria** | 90 days, renewable while pending |
| **ARCA alta temprana to DNM** | Within 30 calendar days of application start |
| **Sponsor change or cessation notice** | Within 10 calendar days |
| **MERCOSUR nationality route** | 2-year renewable residence |
| **Foreign-worker quota** | No general numeric quota or labour-market test |

## EMPLOYER FILE

The certified pre-contract records tasks, hours, duration, workplace and CBA pay. The employer preserves CUIT and ARCA evidence, current RENURE status, the worker's CUIL and the required signature certifications.

> Verify before payroll
> Verify: Sector-specific work rules may add conditions. Use the current DNM service-level 1-year duration for operational planning even though the statute permits up to 3 years.

VIII

# Practical Notes and Watchpoints

Argentina payroll must align the employment contract, ARCA registration, ART, wage book, employee account and cross-border controls. The 2026 reform permits foreign-currency remuneration, but monetary wages still go to an account in the worker's name.

## OPERATIONAL CONTROLS

| AREA | CONTROL |
|---|---|
| **Contract language** | Spanish or bilingual; certified translation for official filing |
| **Wage currency** | National or foreign currency under current article 105 |
| **Wage payment** | Account in the worker's name |
| **Employee data** | Adequacy, consent or approved transfer safeguard |
| **Foreign exchange** | Recheck BCRA conditions with the servicing bank |
| **Financial sanctions** | Screen UN and RePET designations |
| **Provider invoice** | Electronic invoice, separate from F.931 payroll |

> Verify before payroll
> Verify: BCRA foreign-exchange access, RePET results and phased e-invoicing dates are time-sensitive. Validate each cross-border payment and provider invoice on the transaction date.

IX

# Incentives and Employer Support

Argentina's 2026 support landscape combines targeted hiring relief, contribution-base deductions and temporary regularisation. Every mechanism has worker, employer and timing conditions. FAL is a new funding allocation from December, not a recurring wage subsidy.

## SUPPORT AND TRANSITION MAP

| ITEM | CURRENT SCOPE | PAYROLL EFFECT |
|---|---|---|
| **RIFL qualifying hires** | 2026-05-01 to 2027-04-30 | 48 months of reduced specified contributions |
| **RIFL rates** | 2% specified systems + 3% INSSJP | Obra social and ART remain |
| **General base deduction** | ARS 7,003.68 per employee | Eligibility required |
| **Specified-activity deduction** | ARS 17,509.20 per employee | Activity test required |
| **Small-employer addition** | ARS 10,000, up to 25 workers | Eligibility required |
| **FAL from December** | 2.5% MiPyME/nonprofit, 1% others | Generally offset by contribution reduction |

## APPLICATION CONTROLS

Validate the RIFL hire date, worker history and employer status. For FAL, declare status and activate the required employer ID. Keep ART and obra social outside relief unless expressly included, apply only documented base deductions and treat 2026-11-28 as a one-time PER deadline rather than a payroll rate.

> Verify before payroll
> Conditional field: RIFL relationships do not receive the ordinary FAL offset while relief applies. Do not apply proposed 2027 employer-rate changes unless enacted and effective.



EOR & PAYROLL, HANDLED

# Manage Argentina payroll & employment from one center with Datassist.

Indexed tax, contribution, ART, labour and migration controls must operate on one calendar. Datassist helps international employers coordinate Argentina payroll and employment operations from one center.

**Schedule a Meeting →**

**ARS 398,800**
NOVEMBER MONTHLY MINIMUM WAGE

**48h**
GENERAL MAXIMUM WORKING WEEK

**2026**
CURRENT LEGISLATION BASE

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