

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Employment registration		
Registration of Employment Relationships	<p>The Government will introduce a Bill to Congress in 2018, aimed at reducing the number of unregistered employment relationships in Argentina. The proposal is to encourage employers to register employees with the Tax Authorities within 360 days from the date the new law comes into force (to be confirmed).</p> <p>If registration is completed within this timeframe, the Authorities will waive the right to claim interest and fines for previous non-payment of social security contributions.</p>	No present action required but keep abreast of how the legal situation develops.
Employment terms		
Contract Reform	<p>Amendments to the Employment Contract Act are in discussion.</p> <p>The changes will likely include: (a) new rules for some self-employed professional workers; (b) new rules on changing existing employment contracts; (c) rules limiting company liability during an outsourcing; (d) a new definition of 'part-time contracts'; (e) modification of the rules on calculating severance payments; and (f) introduction of new periods of leave.</p> <p>The Government is planning to submit a Bill to Congress in 2018.</p>	No present action required but keep abreast of how the legal situation develops.
Termination		
Severance Compensation	<p>New rules to establish severance compensation funds are currently in discussion. The aim is to replace the current system of mandatory severance payments and how employers contribute to such payments.</p> <p>The Government is planning to submit a Bill to Congress in 2018.</p>	No present action required but keep abreast of how the legal situation develops.
Internships		
Internships for Students and Recent Graduates	<p>The Government is considering the introduction of an internship program, to assist students and recent graduates with the transition into working life.</p> <p>The Government is planning to submit a Bill to Congress in 2018.</p>	No present action required but keep abreast of how the legal situation develops.

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Social Security		
Contributions – Employers	<p>Amendments to employer’s social security contributions are being discussed by the Government. The aim is to modify and progressively increase employer contributions over the next 4 years to a rate of 19.5%.</p> <p>The Government has submitted a Bill to Congress and is awaiting approval.</p>	No present action required but keep abreast of how the legal situation develops.
Contributions - Employees	<p>The Government has submitted Bills to Congress proposing the following:</p> <p>(1) an inflation-linked tax allowance, which would be deducted from employees’ social security contributions; and</p> <p>(2) a reduction of the maximum salary cap used to calculate employee’s social security contributions. The cap would continue to be reduced, until it is completely eliminated by January 1, 2022.</p> <p>The Bills are awaiting approval.</p>	No present action required but keep abreast of how the legal situation develops.