

Republic of Latvia  
Cabinet  
Regulation No. 1503  
Adopted 17 December 2013

**Regulations Regarding the Distribution of State Social Insurance  
Contribution Rate by State Social Insurance Types for 2014**

*Issued pursuant to  
Section 18, Paragraphs two and three  
of the Law On State Social Insurance,  
Paragraph 6 of Transitional Provisions  
of the Law On Compulsory Social Insurance in Respect of Accidents  
at Work and Occupational Diseases and  
Section 9, Paragraph five of the Micro-enterprise Tax Law*

1. This Regulation prescribes the rate of compulsory State social insurance contributions (hereinafter – compulsory contribution rate) for persons subject to compulsory social insurance and the rate of voluntary State social insurance contributions (hereinafter – voluntary contribution rate) for persons who have joined the State social insurance voluntarily, as well as the distribution of the referred-to rates by the types of State social insurance (hereinafter – social insurance) for 2014.
2. If an employee is being ensured for all types of social insurance, distribution of the compulsory contribution rate by social insurance types shall be as follows:
  - 2.1. for State pension insurance (hereinafter – pension insurance) – 25.16%;
  - 2.2. for social insurance in case of unemployment – 1.63%;
  - 2.3. for social insurance in respect of accidents at work and occupational diseases (hereinafter – occupational accident insurance) – 0.46%;
  - 2.4. for disability insurance – 3.21%;
  - 2.5. for maternity and sickness insurance – 2.46%;
  - 2.6. for parents' insurance – 1.17%.
3. The compulsory contribution rate for an employee who has reached the age giving the right to receive a State old-age pension or who has been granted a State old-pension (including before term) shall be 29.12% of the object of compulsory contributions. Distribution of the compulsory contribution rate between an employer and an employee shall be 20.16% and 8.96% respectively. Distribution of the compulsory contribution rate by social insurance types shall be as follows:
  - 3.1. for pension insurance – 25.16%;
  - 3.2. for occupational accident insurance – 0.46%;
  - 3.3. for maternity and sickness insurance – 2.33%;
  - 3.4. for parents' insurance – 1.17%.
4. The compulsory contribution rate if an employee is a recipient of a service pension or a disabled person – recipient of State special pension – shall be 31.48% of the object of compulsory contributions. Distribution of the compulsory contribution rate between an

employer and an employee shall be 21.79% and 9.69% respectively. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 4.1. for pension insurance – 25.16%;
- 4.2. for occupational accident insurance – 0.46%;
- 4.3. for disability insurance – 2.36%;
- 4.4. for maternity and sickness insurance – 2.33%;
- 4.5. for parents' insurance – 1.17%.

5. The compulsory contribution rate if an employee is employed during serving the sentence of deprivation of liberty shall be 30.00% of the object of compulsory contributions. Distribution of the compulsory contribution rate between an employer and an employee shall be 20.77% and 9.23% respectively. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 5.1. for pension insurance – 25.16%;
- 5.2. for social insurance in case of unemployment – 1.63%;
- 5.3. for disability insurance – 3.21%.

6. The compulsory contribution rate for an employee who has reached the age giving the right to receive a State old-age pension or who has been granted a State old-pension (including before term), if an employee is employed during serving the sentence of deprivation of liberty, shall be 25.16% of the object of compulsory contributions. Distribution of the compulsory contribution rate between an employer and an employee shall be 17.42% and 7.74% respectively.

7. The compulsory contribution rate for a self-employed person shall be 31.06% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 7.1. for pension insurance – 25.16%;
- 7.2. for disability insurance – 2.36%;
- 7.3. for maternity and sickness insurance – 2.37%;
- 7.4. for parents' insurance – 1.17%.

8. The compulsory contribution rate for a self-employed person who has reached the age giving the right to receive a State old-age pension or who has been granted a State old-pension (including before term) shall be 28.66% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 8.1. for pension insurance – 25.16%;
- 8.2. for maternity and sickness insurance – 2.33%;
- 8.3. for parents' insurance – 1.17%.

9. The compulsory contribution rate for a natural person who performs the management of immovable property and has registered as an economic activity income tax payer shall be 27.52% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 9.1. for pension insurance – 25.16%;
- 9.2. for disability insurance – 2.36%.

10. The compulsory contribution rate for a person who is employed by an employer – a foreign taxpayer, if the permanent place of residence of such person is not in the Republic of Latvia and he or she stays for 183 days or more in the Republic of Latvia in any 12-month time period which begins or ends in a taxation year, shall be 32.00% of the object of

compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 10.1. for pension insurance – 25.16%;
- 10.2. for disability insurance – 3.21%;
- 10.3. for maternity and sickness insurance – 2.46%;
- 10.4. for parents' insurance – 1.17%.

11. The compulsory contribution rate for a person who is employed in the Republic of Latvia by an employer – a foreign taxpayer, if the permanent place of residence of such person is in the Republic of Latvia, and a person who is employed by an employer from another European Economic Area Member State or Swiss Confederation to whom in accordance with Articles 11, 12, 13, 14, 15 and 16 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, laws and regulations of the Republic of Latvia (hereinafter – domestic employee at a foreign employer) are applicable, shall be 34.09% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 11.1. for pension insurance – 25.16%;
- 11.2. for social insurance in case of unemployment – 1.63%;
- 11.3. for occupational accident insurance – 0.46%;
- 11.4. for disability insurance – 3.21%;
- 11.5. for maternity and sickness insurance – 2.46%;
- 11.6. for parents' insurance – 1.17%.

12. The compulsory contribution rate for a domestic employee at a foreign employer if an employee has reached the age giving the right to receive a State old-age pension or an employee has been granted a State old-pension (including before term) shall be 29.12% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 12.1. for pension insurance – 25.16%;
- 12.2. for occupational accident insurance – 0.46%;
- 12.3. for maternity and sickness insurance – 2.33%;
- 12.4. for parents' insurance – 1.17%.

13. The compulsory contribution rate for a domestic employee at a foreign employer if an employee is a recipient of a service pension or disabled person – recipient of State special pensions – shall be 31.48% of the object of compulsory contributions. Distribution of the compulsory contribution rate by social insurance types shall be as follows:

- 13.1. for pension insurance – 25.16%;
- 13.2. for occupational accident insurance – 0.46%;
- 13.3. for disability insurance – 2.36%;
- 13.4. for maternity and sickness insurance – 2.33%;
- 13.5. for parents' insurance – 1.17%.

14. The voluntary contribution rate for a person who has joined pension insurance voluntarily shall be 25.16% of the object of voluntary contributions.

15. The voluntary contribution rate for a person who has joined pension insurance, disability insurance, maternity and sickness insurance and parents' insurance voluntarily shall be 32.00% of the object of voluntary contributions. Distribution of the voluntary contribution rate by social insurance types shall be as follows:

- 15.1. for pension insurance – 25.16%;
- 15.2. for disability insurance – 3.21%;

- 15.3. for maternity and sickness insurance – 2.46%;
- 15.4. for parents' insurance – 1.17%.

16. The voluntary contribution rate for an employee of a micro-enterprise who has joined all types of social insurance voluntarily shall be 34.09% of the object of voluntary contributions. Distribution of the voluntary contribution rate by social insurance types shall be as follows:

- 16.1. for pension insurance – 25.16%;
- 16.2. for social insurance in case of unemployment – 1.63%;
- 16.3. for occupational accident insurance – 0.46%;
- 16.4. for disability insurance – 3.21%;
- 16.5. for maternity and sickness insurance – 2.46%;
- 16.6. for parents' insurance – 1.17%.

17. The voluntary contribution rate for an employee of a micro-enterprise who has reached the age giving the right to receive a State old-age pension or who has been granted a State old-pension (including before term) shall be 29.12% of the object of voluntary contributions. Distribution of the voluntary contribution rate by social insurance types shall be as follows:

- 17.1. for pension insurance – 25.16%;
- 17.2. for occupational accident insurance – 0.46%;
- 17.3. for maternity and sickness insurance – 2.33%;
- 17.4. for parents' insurance – 1.17%.

18. The voluntary contribution rate for an employee of a micro-enterprise who is a recipient of a service pension or disabled person – recipient of State special pensions – shall be 31.48% of the object of voluntary contributions. Distribution of the voluntary contribution rate by social insurance types shall be as follows:

- 18.1. for pension insurance – 25.16%;
- 18.2. for occupational accident insurance – 0.46%;
- 18.3. for disability insurance – 2.36%;
- 18.4. for maternity and sickness insurance – 2.33%;
- 18.5. for parents' insurance – 1.17%.

19. The distribution of the contribution rates laid down in this Regulation for pension insurance shall be as follows:

19.1. contributions, which constitute 20% of the object of contributions, form the State pension capital in accordance with Law On State Pensions if a person is not a member of the funded pension scheme in accordance with Law On State Funded Pensions;

19.2. contributions, which constitute 16% of the object of contributions, form the State pension capital in accordance with Law On State Pensions, and the contribution rate in funded pension scheme is 4% of the object of contributions if a person is a member of the funded pension scheme in accordance with Law On State Funded Pensions.

20. This Regulation shall come into force on 1 January 2014.

Prime Minister

Valdis Dombrovskis

Minister for Welfare

Ilze Viņķele