

Republic of Latvia  
Cabinet  
Regulation No. 868  
Adopted 11 December 2012

**Regulations Regarding Division of the Rate of State Social Insurance Contributions According to the Types of State Social Insurance in 2013**

*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 mandatory contribution rate of State social insurance (hereinafter – mandatory contribution rate) for persons subject to mandatory social insurance and the voluntary contribution rate of State social insurance (hereinafter – voluntary contribution rate) for persons who have voluntarily joined State social insurance, as well as the distribution of the referred-to rates according to the types of social insurance (hereinafter – social insurance) in 2013.
2. If an employee is ensured for all types of social insurance, the division of the mandatory contribution rate according to the types of social insurance shall be as follows:
  - 2.1. for insurance of State pensions (hereinafter – pension insurance) – 26.60%;
  - 2.2. for social insurance against unemployment – 1.48%;
  - 2.3. for social insurance against accidents at work and occupational diseases (hereinafter – occupational accident insurance) – 0.42%;
  - 2.4. for disability insurance – 3.37%;
  - 2.5. for maternity and sickness insurance – 2.28%;
  - 2.6. for parents' insurance – 0.94%.
3. The mandatory contribution rate for an employee who has reached the age giving the right to receive the State old-age pension or to whom the State old-age pension has been granted (including before term) shall be 30.13% of the object for mandatory contributions. The division of the mandatory contribution rate between an employer and employee shall be 20.68% and 9.45% accordingly. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:
  - 3.1. for pension insurance – 26.60%;
  - 3.2. for insurance against accidents at work – 0.42%;
  - 3.3. for maternity and sickness insurance – 2.17 %;
  - 3.4. for parents' insurance – 0.94%.
4. If an employee is a recipient of a service pension or disabled person – recipient of State special pension, the mandatory contribution rate shall be 32.55% of the object for mandatory contributions. The division of the mandatory contribution rate between an employer and employee shall be 22.35 % and 10.20 % accordingly. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 4.1. for pension insurance – 26.60%;
- 4.2. for insurance against accidents at work – 0.42%;
- 4.3. for disability insurance – 2.42%;
- 4.4. for maternity and sickness insurance – 2.17%;
- 4.5. for parents' insurance – 0.94%.

5. If an employee is employed during serving the sentence of deprivation of liberty, the mandatory contribution rate shall be 31.45% of the object for mandatory contributions. The division of the mandatory contribution rate between an employer and employee shall be 21.59% and 9.86% accordingly. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 5.1. for pension insurance – 26.60%;
- 5.2. for social insurance against unemployment – 1.48%;
- 5.3. for disability insurance – 3.37%.

6. The mandatory contribution rate for an employee who has reached the age giving the right to receive the State old-age pension or to whom the State old-age pension has been granted (including before term), if the employee is employed during serving the sentence of deprivation of liberty, shall be 26.60% of the object for mandatory contributions. The division of the mandatory contribution rate between an employer and employee shall be 18.26% and 8.34% accordingly.

7. The mandatory contribution rate for a self-employed person shall be 32.17% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 7.1. for pension insurance – 26.60%;
- 7.2. for disability insurance – 2.42%;
- 7.3. for maternity and sickness insurance – 2.21%;
- 7.4. for parents' insurance – 0.94%.

8. The mandatory contribution rate for a self-employed person who has reached the age giving the right to receive the State old-age pension or to whom the State old-age pension has been granted (including before term) shall be 29.71% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 8.1. for pension insurance – 26.60%;
- 8.2. for maternity and sickness insurance – 2.17%;
- 8.3. for parents' insurance – 0.94%.

9. The mandatory contribution rate for a natural person who performs the management of immovable property and has registered as an economic activity income taxpayer shall be 29.02% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 9.1. for pension insurance – 26.60%;
- 9.2. for disability insurance – 2.42%.

10. The mandatory contribution rate for a person employed at an employer – 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 tax year, shall be 33.19% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 10.1. for pension insurance – 26.60%;
- 10.2. for disability insurance – 3.37%;
- 10.3. for maternity and sickness insurance – 2.28%;
- 10.4. for parents' insurance – 0.94%.

11. The mandatory contribution rate for a person employed by an employer – foreign taxpayer in the territory of the Republic of Latvia, if the permanent place of residence is in the Republic of Latvia, and for a person employed by an employer of another European Economic Area Member State or Swiss Confederation to whom the laws and regulations of the Republic of Latvia are applied 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 (hereinafter – domestic employee at an employer – foreigner), shall be 35.09% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 11.1. for pension insurance – 26.60%;
- 11.2. for social insurance against unemployment – 1.48%;
- 11.3. for insurance against accidents at work – 0.42%;
- 11.4. for disability insurance – 3.37%;
- 11.5. for maternity and sickness insurance – 2.28%;
- 11.6. for parents' insurance – 0.94%.

12. The mandatory contribution rate for a domestic employee at an employer – foreigner, if the employee has reached the age giving the right to receive the State old-age pension or to the employee the State old-age pension has been granted (including before term) shall be 30.13 % of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 12.1. for pension insurance – 26.60%;
- 12.2. for insurance against accidents at work – 0.42%;
- 12.3. for maternity and sickness insurance – 2.17%;
- 12.4. for parents' insurance – 0.94%.

13. If a domestic employee at an employer – foreigner is a recipient of a service pension or disabled person – recipient of State special pension, the mandatory contribution rate for the employee shall be 32.55% of the object for mandatory contributions. The division of the mandatory contribution rate according to the types of social insurance shall be as follows:

- 13.1. for pension insurance – 26.60%;
- 13.2. for insurance against accidents at work – 0.42%;
- 13.3. for disability insurance – 2.42%;
- 13.4. for maternity and sickness insurance – 2.17%;
- 13.5. for parents' insurance – 0.94%.

14. The voluntary contribution rate for a person who has voluntarily joined pension insurance shall be 26.60% of the object for voluntary contributions.

15. The voluntary contribution rate for a person who has voluntarily joined pension insurance, disability insurance, maternity and sickness insurance and parents' insurance shall be 33.19% of the object for voluntary contributions. The division of the voluntary contribution rate according to the types of social insurance shall be as follows:

- 15.1. for pension insurance – 26.60%;
- 15.2. for disability insurance – 3.37%;
- 15.3. for maternity and sickness insurance – 2.28%;

15.4. for parents' insurance – 0.94%.

16. The voluntary contribution rate for an employee of a micro-enterprise who has voluntarily joined all types of social insurance shall be 35.09% of the object for voluntary contributions. The division of the voluntary contribution rate according to the types of social insurance shall be as follows:

- 16.1. for pension insurance – 26.60%;
- 16.2. for social insurance against unemployment – 1.48%;
- 16.3. for insurance against accidents at work – 0.42%;
- 16.4. for disability insurance – 3.37%;
- 16.5. for maternity and sickness insurance – 2.28%;
- 16.6. for parents' insurance – 0.94%.

17. The voluntary contribution rate for an employee of a micro-enterprise who has reached the age giving the right to receive the State old-age pension or to whom the State old-age pension has been granted (including before term) shall be 30.13% of the object for voluntary contributions. The division of the voluntary contribution rate according to the types of social insurance shall be as follows:

- 17.1. for pension insurance – 26.60%;
- 17.2. for insurance against accidents at work – 0.42%;
- 17.3. for maternity and sickness insurance – 2.17%;
- 17.4. for parents' insurance – 0.94%.

18. If an employee of a micro-enterprise is a recipient of a service pension or disabled person – recipient of State special pension, the voluntary contribution rate for such employee shall be 32.55% of the object for voluntary contributions. The division of the voluntary contribution rate according to the types of social insurance shall be as follows:

- 18.1. for pension insurance – 26.60%;
- 18.2. for insurance against accidents at work – 0.42%;
- 18.3. for disability insurance – 2.42%;
- 18.4. for maternity and sickness insurance – 2.17%;
- 18.5. for parents' insurance – 0.94%.

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

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

19.2. contributions in the amount of 16% from the object of contributions shall form State pension capital in accordance with the Law On State Pensions, and the contribution rate in the funded pension scheme shall be in the amount of 4% of the contribution object, if the person is a participant of the funded pension scheme in accordance with the Law On State Funded Pensions.

20. This Regulation shall come into force on 1 January 2013.

Prime Minister

V. Dombrovskis

Minister for Welfare

I. Viņķele