

# ARGENTINA



Argentina stretches 4,000km from its sub-tropical north to the sub-Antarctic south. Its terrain includes part of the Andes mountain range, swamps, the plains of the Pampas and a long coastline. Argentina is rich in resources, has a well-educated workforce, and is one of South America's largest economies, with a diversified base that includes agriculture, industry, energy, and tourism. The country is one of the world's largest producers of beef, soybeans, and wine, and it has a developed automotive industry. With around 46.62 million inhabitants, around 95% of its population is European (Spanish and Italian) and Mestizo (mixed European and Indigenous ancestry) descent.



## SOUTH AMERICA

### NATIONAL HOLIDAYS

The following are the current public holidays in Argentina:

JAN 1	New Year
FEB 12-13*	Carnival* (*Date varies)
MAR 24	Memory Day
MAR 28-29*	Holy Week* (*Date varies)
APR 2	War Veterans
MAY 1	Labor Day
MAY 25	Revolution day
JUN 17	Güemes
JUN 20	Belgrano
JUL 9	Independence Day
AUG 18	San Martin
OCT 12	Cultural Diversity Day
NOV 20	Sovereignty Day
DEC 8	Day of the Virgin
DEC 25	Christmas

Some national days could be moved, and there are some additional days for tourism near to the national holidays. For more information, please

access the Ministry of the Interior page for the official holiday dates in Argentina:

<https://www.argentina.gob.ar/interior/feriados-nacionales-2023>

### EMPLOYMENT CONTRACTS

**INDEFINITE TERM CONTRACT:** Most common one. It doesn't have to be written.

**PART-TIME CONTRACT:** The part-time employment contract is one by virtue of which the worker undertakes to provide services for a certain number of hours a day or week, **less than two-thirds (2/3)** of the usual working day of the activity. In this case, the remuneration may not be less than the proportional remuneration corresponding to a full-time worker, established by law or collective agreement. They won't be able to do extra hours.

**FIXED-TERM EMPLOYMENT CONTRACT:** It cannot be for more than 5 years. It has to be written. The parties must give notice of the termination of the contract **not less than one (1) month** nor **more than two (2)**, with respect to the expiration of the agreed term.

**SEASONAL CONTRACT:** There will be a seasonal employment contract when the relationship between the parties, originated by activities of the normal course of the company or exploitation, is fulfilled at certain times of the year only and is subject to be repeated in each cycle due to the



nature of the activity.

**CASUAL EMPLOYMENT CONTRACT:** A casual employment contract shall be deemed to be between a temporary employment contract when the worker's activity is carried out under the dependence of an employer for the satisfaction of specific results, taken into account by the latter, in relation to extraordinary services determined in advance or extraordinary and transitory requirements of the company, operation or establishment, whenever a certain period cannot be foreseen for the termination of the contract. It will also be understood that such a relationship mediates when the link begins and ends with the completion of the work, the execution of the act or the provision of the service for which the worker was hired. The employer who claims that the contract invests this modality, will be responsible for the proof of his assertion. It is prohibited to hire workers under this modality to replace workers who do not normally provide services by virtue of the exercise of legitimate measures of trade union action.

### WORKING HOURS

Between the conclusion of one day and the commencement of the next, there must be a break of no less than **12 hours**.

The standard workday comprises **8 hours plus 1 hour for lunch**.

A night shift, defined as one that spans from the **twenty-first hour of one day to the sixth hour**



**of the next**, shall not exceed **7 hours**.

This constraint does not apply when following rotating schedules under a teamwork regimen. In cases where **daytime and nighttime hours alternate**, the workday shall be proportionately reduced by **8 minutes** for each **nighttime hour worked**, or the corresponding excess time shall be compensated.

The workday in tasks or conditions deemed unhealthy may not exceed **6 hours per day** or **36 hours per week**. The determination of unhealthiness requires prior declaration by the appropriate authority, based on scientifically rigorous medical opinions. Such a declaration can only be rescinded by the same authority if the conditions leading to unhealthiness cease to exist.

The reduction in work hours will not result in a decrease in remuneration.

### BONUS REQUIRED BY LAW

As an employer, it is essential to adhere to the mandated benefits stipulated by the country. In Argentina, these mandatory benefits encompass:

- a) Social security contributions;
- b) Health insurance coverage;
- c) Paid annual leave entitlement;
- d) Telework (Home office) allowance for employees engaged in fully remote work;
- e) Aguinaldo.

### VACATIONS

The employee is entitled to a minimum and uninterrupted period of paid annual leave according to the following durations:

- a) **14 calendar days** for employees with **less than five years** of seniority;
- b) **21 calendar days** for employees with **more than five years** but **less than 10 years** of seniority;
- c) **28 calendar days** for employees with **more than 10 years** but **less than 20 years** of seniority;
- d) **35 calendar days** for employees with more than **twenty years** of seniority.

In order to qualify for the annual leave stipulated in **Article 150** of this law each year, the employee must have worked for at least **half of the working days** in the respective calendar year or anniversary.

Holidays on which the employee is expected to work shall be considered as working days for this calculation.

The annual leave period shall commence on a **Monday** or the **next working day** if Monday is a holiday. For employees who work on non-working days, the leave must start on the day following their weekly rest day or the subsequent working day if that day is a holiday.

Employers are required to grant leave for each year within the period from **October 1st to April 30th of the following year**. The start date of the vacation must be communicated in writing to the



employee at **45 days** in advance. However, collective agreements may establish different systems based on the specific modalities of each industry.

If the employee does not meet the minimum working time specified in **Article 151** of this law, they are entitled to an annual rest period proportionate to **1 day of rest** for every **twenty days of effective work**, as computed according to the aforementioned text.

### SICK LEAVE

The worker shall enjoy the following special leaves:

- a) For the birth of a child, **2 calendar days; (MAN)**
- b) For marriage, **10 calendar days;**
- c) On the death of the spouse or of the person with whom he or she was united in apparent marriage, under the conditions laid down in this Act; of child or parents, **three calendar days;**
- d) Due to the death of a sibling, **1 day.**
- e) To take an exam in secondary or university education, **2 calendar days per exam**, with a maximum of **10 days per calendar year.**

Each accident or disease without fault that prevents the provision of the service will not affect the right of the worker to receive his remuneration for a period of **three months**, if his seniority in the service is **less than 5 years**, and **6 months if it is greater.**

In situations where an employee has family responsibilities and is unable to attend work due to these circumstances, the duration for which they are entitled to receive their salary will be extended to either **6 or 12 months**, depending on whether their length of service is **less than or greater than 5 years**, respectively.

### PARENTAL LEAVE

For the birth of a child, **2 calendar days.** (MAN)  
The work of female personnel is prohibited during the 45 days prior to childbirth and until 45 days after childbirth. However, the interested party may choose to have the pre-childbirth leave reduced, which in such a case may not be **less than 30 days;** The remainder of the total period of leave shall be accumulated to the period of leave following confinement.

### PROBATIONARY PERIOD

The employment contract for an indefinite period, except that referred to in **article 96**, shall be understood to be concluded on probation during the **first 3 months** of validity. Either party may terminate the relationship during that period without expression of cause, without the right to



compensation due to termination, but with the obligation to give prior notice.

### TERMINATION

The termination of the employment contract cannot be initiated unilaterally by either party without prior notice, or in its absence, additional compensation beyond what is owed to the employee based on their length of service, if the termination is initiated by the employer. The notice period, unless otherwise agreed upon by the parties for a longer duration, must be provided with the following advance notice:

- a) If initiated by the **employee:** 15 days;
- b) If initiated by the **employer:** **15 days** when the

employee is in the probationary period;  
**c) 1 month** when the employee's length of service is less than or equal to **5 years;**  
**d) 2 months** when the length of service exceeds 5 years.

If the termination of the employment contract by the employer occurs **without notice and not on the last day of the month**, the additional compensation owed to the employee will include an amount equivalent to the wages for the days missed until the last day of the month in which the termination occurred. However, this integration of the month's salary shall not apply if the termination occurs during the probationary

#### LABOR CONTRACT LAW

<http://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/25552/texact.htm>

In cases of unjustified dismissal by the employer, regardless of whether notice is given, the employer must provide compensation to the employee equivalent to **1 month** of salary for **each year of service** or fraction **exceeding 3 months**, based on the highest monthly, regular, and customary remuneration earned during the last year or the period of service if less.

## TAXES

### EMPLOYEES

<b>RETIREMENT</b>	11%
<b>PAMI</b>	3%
<b>OBRA SOCIAL</b>	3%
<b>TOTAL EMPLOYEE COST</b>	<b>17%</b>

The **employee's** gross salary will incur a **17%** deduction. However, if the employee is affiliated with a trade union, this percentage will be higher. Regarding **retirement**, **11%** will be deducted from the worker's gross remuneration. Additionally, a **3%** deduction will be made for **PAMI**, and another **3%** for **Obra Social**.

### EMPLOYER

<b>RETIREMENT</b>	16%
<b>PAMI</b>	2%
<b>SOCIAL WORK</b>	6%
<b>NATIONAL EMPLOYMENT FUND</b>	1.5%
<b>MANDATORY LIFE INSURANCE</b>	Fixed contribution of \$37.21 per employee
<b>ART (WORK RISK INSURANCE)</b>	Rate determined through agreement with the insurance company

Apart from the aforementioned contributions, there may be other deductions linked to the company's activities and the collective bargaining agreements it falls under, such as trade union discounts.

### HEALTH INSURANCE

They employer will be able to give the benefit of health insurance only to the employee or to include also the family. It will depend on the company/trade union.

### EMPLOYEE BENEFITS

The employee will receive **13 monthly salaries** annually, with half paid in June and the remaining half in December. In the event that the employee did not work the entire semester, the payment will be proportional.

**Holidays** and **authorized leaves** will also be compensated.

The standard benefits typically adhere to legal requirements. While the company has the

flexibility to offer benefits beyond those mandated by law, it must never provide inferior benefits, consistent with regulations, including those set by trade unions.

Providing health insurance to employees is a customary practice.

### LABOR LAW - NUMBER AND VALID PAGE

The primary source of labor law in Argentina is the **Law 20.744 (Ley de Contrato de Trabajo)**.

Check out the link below to know more:

### EMPLOYMENT CONTRACT LAW/LEY DE

### CONTRATO DE TRABAJO:

<http://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/25552/texact.htm>

### HOME OFFICE/HYBRID WORK - LAW - GUIDANCE

**Law 27.555** stipulates that individuals working under the provisions of article 102 bis of the Employment Contract Regime, as approved by Law 20,744 (consolidated text of 1976) and its subsequent amendments, shall be entitled to the same rights and obligations as those working in face-to-face settings. Their remuneration must not be lower than what they would receive under face-to-face arrangements. Platforms and/or software utilized by employers for teleworking purposes, as specified in **Article 18** of this law, must align with established working hours, ensuring that connections are not

maintained beyond these designated periods. Employees engaged in telework are entitled to the right to disconnect from digital devices and/or information and communication technologies outside of their scheduled working hours and during periods of leave. They cannot face disciplinary actions for exercising this right.

Employers are prohibited from assigning tasks or communicating with teleworking employees through any means outside of their designated working hours.

Individuals working remotely who are responsible, either solely or jointly, for caring for dependents under 13 years of age, individuals with disabilities, or elderly individuals residing with the employee requiring specific assistance, have the right to schedules accommodating their caregiving duties and/or interruptions during the workday.

.The transition of employees from in-person roles to teleworking, except in cases of duly documented force majeure, must be voluntary and confirmed in writing.

### LAW 27,555

<https://www.argentina.gob.ar/normativa/nacional/ley-27555-341093/normas-modifican>

**FOREIGN EMPLOYEES: WHICH PAPERS DO THEY NEED TO HAVE TO BE CONTRACTED BY THE LOCAL LAW? MAXIMUM QUOTA ALLOWED.**

There is no quota. Permanent or Temporary Residence and a valid passport are required.

