











Mandatory State Social Insurance Contributions

Published: 20.10.2022.

Due dates for filing returns and paying taxes 		
Name of report/return	Filing deadline	Tax payment due date
<p>Information about employees</p> <p>(Cabinet Regulations No.827 of 07.09.2010. Annex1 [1])</p> <p> Annex1 </p>	<p>Regarding persons who start working - no later than within one day if provided in paper form or no later than within one hour if provided electronically through EDS.</p> <p>No later than within three business days after changing or losing employee status (incl. employees granted child care leave or if child care leave has ended or if unpaid vacation has ended)</p>	<p>x</p>
<p>Report for seasonal farm workers employment income</p> <p>(Cabinet Regulation No. 827 of 07.09.2010, Annex 3[1])</p> <p> Annex 31 </p>	<p>Monthly within five business days following the last day of employment for seasonal farm workers (employee)</p>	<p>23rd of the following month</p>
<p>Employers report</p> <p>(Cabinet Regulations No.827 of 07.09.2010. Annex 3[1])</p> <p> Annex 3 </p>	<p>Monthly, by the 23rd date of the following month</p>	<p>23rd of the following month</p>

<p>Self-employed persons or employees</p> <p>(Cabinet Regulations No.827 of 07.09.2010. Aneex 4^[1])</p> <p> Aneex 4 </p>	<p>Quarterly, by the 23rd of the month following the quarter.</p>	<p>23rd of the following month</p>
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Tax rate  ▼

Rate

The standard MSSIC for employees is 34,09% - 23,59% paid by the employer and 10,50% paid by the employee.

For more details and information, see: <https://www.vsa.gov.lv/en/services/for-employees/contributions/>

^[1] Information available in Latvian

<https://www.vid.gov.lv/en/mandatory-state-social-insurance-contributions>