

Table 8.2

Taxable base income and mechanism of payment/collection of the contributions of self-employed workers (December 2016)

Country	There is base income on which the contribution of self-employed workers is calculated	There is a minimum level of income on which contributions must be paid	Mechanism for the payment/collection of the contributions of the self-employed	Observations
Bolivia	Yes	Yes	Direct payment in the Fund Manager or agencies with agreements.	Taxable base income: On the basis of the monthly taxable income that the self-employed worker declares monthly to the Fund Manager he is enrolled in (minimum 1 national minimum wage and maximum 60 national minimum wages).
Chile	Yes	Yes	Direct payment in the Fund Manager or agencies with agreements, or through the web site www.previred.com	The obligation will only be for self-employed workers issuing fee vouchers. 80% of the total income of fees will be considered as income. Self-employed workers must contribute on 100% of income in 2014, unless they object.
Colombia	n.a.	n.a.	Direct payment in the Fund Manager or agencies with agreements.	From January 2018 the obligation will only be for independent workers that issue receipts for professional fees. They should pay contributions for the 100% of the income received as professional fees (for all social security purposes it is considered the 80% of the income received as professional fees). Before the date above mentioned it is optional.
Costa Rica	Yes	Yes	n.a.	
El Salvador	Yes	Yes	Direct payment in the Fund Manager or agencies with agreements.	Self-employed workers contribute on the income they declare before the agency they are enrolled in.
Kazakhstan	Yes	No	Direct payment to the Pension Fund.	
Mexico	No	No	Direct payment in the Fund Manager or agencies with agreements.	The self-employed workers enrolled in any Fund Manager do not have a base income on which they pay contributions, since they are paid in under the voluntary contributions system.
Peru	Yes	No	Direct payment in agencies with agreements.	Self-employed workers contribute on the income they declare before the agency they are enrolled in.
Dominican Republic	n.a.	n.a.	n.a.	The law makes it mandatory for self-employed workers to enroll in the Subsidized Contributory System; however, it has not yet started operating, since the corresponding Regulations are pending approval.
Uruguay	Yes	Yes	Payment in the Social Security Bank (BPS).	The base income depends on whether the self-employed worker is enrolled in the Mixed Regime or the former pension system.

Source: FIAP.

n.a.: Not applicable