

Table 8.2

Taxable base income and mechanism of payment/collection of the contributions of self-employed workers (December 2018)

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	As of January 2018, the obligation will only be for self-employed workers issuing fee vouchers, they must contribute on 100% of income ((for all pension purposes, 80% of the income to fees will be considered). Before that date is optional. It can be paid on monthly basis and any remaining outstanding balance is withheld from the tax refund in 2019.
Colombia	n.a.	n.a.	Direct payment in the Fund Manager or agencies with agreements.	The affiliates to the system that are not linked by means of an employment contract, service provision contract or as public servants, will contribute on the income that they declare before the entity to which they are affiliated, keeping correspondence with the income actually received. In no case may the contribution base be lower than the current monthly legal minimum wage.
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	Yes	Direct payment to the Pension Fund.	The base taxable income is the actual income of the self-employed (minimum level - 1 Statutory Minimum Wage; maximum level - 50 Statutory Minimum Wages)
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