

GMS Flash Alert

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Argentina – ARCA Guidance on RIFL Eligibility and Compliance Requirements

Argentina's tax authority, ARCA, has issued guidance addressing several practical aspects of the Labor Formalization Incentive Regime (RIFL), including the treatment of foreign employees, formal registration requirements, and the scope of eligible employment relationships. The clarifications may be relevant for employers hiring personnel in Argentina, including internationally mobile employees and expatriates relocating to the country.^{1,2,3}

WHY THIS MATTERS

The RIFL provides reduced employer social security contribution rates for certain newly registered employees. The recent ARCA guidance addresses eligibility and implementation questions concerning the application of the regime.

For employers, the guidance highlights the potential financial significance of identifying eligible employees before completing payroll and employment registrations. It also emphasizes the importance of using the required RIFL code in the original filings because certain omissions may not be corrected retroactively.

More Details

Eligibility of Foreign Employees

ARCA indicated that RIFL benefits may apply to foreign employees and expatriates hired to work in Argentina. The regime does not distinguish based on nationality, and the conditions concerning prior registered employment refer to employment history in Argentina. Accordingly, individuals arriving from abroad without registered employment history in the country may qualify, subject to the remaining requirements.

Eligible Employers and Hiring Window

The regime is generally available to qualifying private-sector employers, not only those registered as employers after 10 December 2025. Employers registered from that date may include employment relationships under the RIFL up to a maximum of 80 percent of their workforce. Eligible hires must take place from 1 May 2026 through 30 April 2027, and the benefit may apply for up to 48 months beginning with the month of hire.

Formal Registration Requirements

For each qualifying employee, the employer must use hiring code 710, “Labor Formalization Incentive Regime - Law 27,802,” in Simplificación Registral and report the same code in the employee profile when preparing the original Form F.931. ARCA has indicated that if the code is omitted from the original return, it cannot subsequently be added through an amended filing. The benefit does not apply retroactively.

Other Practical Clarifications

ARCA also highlighted that:

- Fixed-term and temporary employment contracts may qualify.
- Retirees may be included if they satisfy one of the relevant eligibility conditions.
- Educational internships are not treated as prior registered employment.
- The regime does not apply to domestic household workers, and it does not reduce additional contribution rates under special or differential pension regimes.

KPMG INSIGHTS

ARCA's clarifications provide greater certainty regarding the practical application of the RIFL and may create planning opportunities for employers considering workforce expansion in Argentina. For multinational organizations and global mobility programs, the confirmation that expatriates and other employees transferring from abroad may qualify could be relevant when structuring inbound assignments. Employers may wish to assess upcoming hires and review onboarding, payroll, and registration procedures, particularly because certain reporting errors may not be correctable after the original filing. The availability of the benefit would depend on the facts of each case and compliance with all applicable requirements.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Argentina (see the Contacts section).

ENDNOTES:

- 1 ARCA, [“Régimen de Incentivo a la Formalización Laboral \(RIFL\).”](#)
- 2 ARCA, [“Guide No. 56 - Libro de Sueldos Digital: Régimen de Incentivo a la Formalización Laboral \(RIFL\).”](#)
- 3 ARCA, [Consultas Frecuentes \(ABC\)](#), published in September 2026.

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Contacts

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