

## Tax on the labor force for natural persons

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### The ONAT of Jagüey Grande reports

#### Tax on the labor force for natural persons

Individuals who in order to carry out their activities hire workforce are taxably obliged to pay this Tax, for this tax, their payment is due on a quarterly basis within the first **10 business days** after the end of each period.

**Example:** The quarter from January to March is provided within the first 10 business days of April and consecutively.

By own decision of the taxpayer they can also contribute it monthly, these contributions are made in bank branches.

This tax is calculated from the average salary of the province approved by the Ministry of Finance and Prices, this average salary is variable annually, it can even vary more than once within the year itself.

For this year 2021, the last semester of the previous year has been maintained to date.

**Example** for the calculation of this tax:

<b>Tax Base</b>	<b>Tax Rate</b>
\$ 975.00 *	5%