

# Adoption of minimum NSIC income 3/27/21

Latvia has adopted minimum mandatory national social insurance contributions (“NSIC”) from 1 July 2021. The parliamentary opposition as well as several business organisations and industry associations asked the MPs in an open letter to postpone adoption of the minimum NSIC scheme until the economy recovers from the Covid-19 restrictions. Despite public criticisms, the new regime came into force on 1 July. This article explores cases where a self-employed person is permitted not to apply minimum NSIC to their income after filing a written request with the State Revenue Service (“SRS”).

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