



# MAURICIO MONROY

Contadores

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**TAX • AUDIT • ACCOUNTING • BPO**

# Employment Tax Enforcement in Amender Labor Law 2019



# Amendments to Labor Law

- To forbid the concealing of labor relationships under simulated acts in order to avoid complying with employers' **obligations** such as **social security Tax** payments.
- To forbid the registration of an employee with a **salary lower than he really earns.**



# Simulated acts of employment

- ❖ Independent contractors.
- ❖ Scholarships/interns.
- ❖ Outsourcing.
- ❖ Cooperatives.
- ❖ Etc.



# Conclusions

Take care of your independent professional and specialized relationships to avoid to be confused with labor relationships:

- Outside services: Cafeteria, Janitorial, Security, etc.
- Interns/students under agreement.
- Independent contractors: Doctors, nurses, etc.
- Etc.





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