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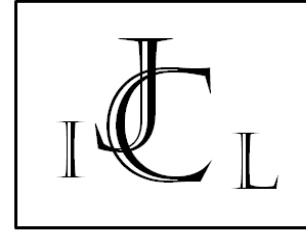
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THE "MONOTRIBUTO" REGIME AND THE WORKER COOPERATIVES IN ARGENTINA: THE DIVERSIFICATION OF A FISCAL POLICY.

Miguel Agustin Torres¹

Abstract

The “monotributo”, implemented in 1998, with the creation of the “Simplified Regime for Small Taxpayers” by National Law 24977, is the main tax option that the Argentine tax system offers to the members of worker cooperatives. Designed with a predominantly fiscal purpose, the regime has undergone significant transformations over the years. In this paper we try to characterize, from a legal perspective, the “monotributo” regime in the Argentine legal system, describing the main changes that it has experienced since its implementation and addressing the underlying reasons for them.

Keywords: Monotributo Regime - Argentina- Evolution - Modifications

I. Introduction

The “monotributo”, the centerpiece of the “Simplified Regime for Small Taxpayers”, constitutes the main tax option offered by the Argentine tax system to members of worker cooperatives. Originally implemented to facilitate the taxation of low-volume taxpayers, it ended up becoming one of the main features of the Argentine tax regime and a stimulus tool for workers cooperatives.

Implemented in 1998 through National Law 24977 the “monotributo” was originally aimed at reducing the so-called “indirect evasion” of small taxpayers and, with this, making possible the regularization of their activities and their incorporation to the formal circuit of the economy. This type of evasion was generated by the complexity of the system itself and the high costs involved in complying with the administrative procedures, which served as a deterrent for small-scale taxpayers to legally acknowledge their activity and comply with their tax obligations. In this way, “monotributo” concurs, in general terms, with some variants of the simplified system of other countries, in which this type of tax, which represents an exception to the general regime, seeks to increase tax compliance and reduce compliance and administrative costs for small taxpayers². To simplify the process, the

¹National Council of Scientific and Technological Research of Argentina [CONICET] agutorresk@gmail.com

² Terkper, S. “Managing Small and Medium-Size Taxpayers in Developing Economies”. *Tax Notes International*, 2003, pp. 211-234. Santos, J. C. G. and Rodrigues, S. “Regimes Simplificados de Tributação dos Rendimentos Profissionais e Empresariais, Objectivos, Modalidades e Experiências. *Ciência e Técnica Fiscal*, No. 417, 2006, pp. 131-153. Pope, J.

“monotributo” adopted an integrated scheme consisting of the payment of a monthly fee that comprises two components: i) the tax that replaces the value added tax and the income tax; and ii) the fixed social security contribution [contributions to the “Public Pension Regime of the Integrated Retirement and Pension System” and the “National Health Insurance System”]. This regime allows integration into the current tax and pension system and provides health insurance. It classifies small taxpayers by listing of a limited number of economic actors, including the members of worker cooperatives. Those actors have to observe certain conditions to be able to access the “monotributo”.

Over time, the “monotributo” regime underwent a series of modifications that, in some way, reflected some of the socio-economic changes that Argentine society experienced after the first years of this century. At the end of 2001 and beginning of 2002, Argentina went through a deep economic and institutional crisis because of the economic policies implemented in previous years that led to a scenario of unemployment and social exclusion. In this post-crisis context, worker cooperatives played a prominent role in the development of provision for socioeconomically vulnerable sectors. It was during this period that the number of worker cooperatives began to increase considerably, in a process that included both expressions derived from the collective and spontaneous self-organization of vulnerable people and initiatives based on state support. In view of this panorama and with the purpose of encouraging worker cooperatives as well as other enterprises, many of which formed part of the social economy, the “Simplified Regime for Small Tax payers” incorporated the modality of the “social monotributo” that implied a preferential treatment in tax and social security terms for the economic actors included in it.

Because of the significance of the monotributo for the development of worker cooperatives, this paper attempts to characterize, from a legal perspective, the “monotributo” regime in the Argentine legal system by describing the main changes it has undergone since its implementation and addressing the underlying reasons for them. We argue that monotributo, throughout its evolution, expanded and diversified its purpose in accordance with socioeconomic change. It became an instrument of fiscal policy that both serves to stimulate worker cooperatives and reinforces the labor and socially inclusive function of those cooperatives. In this evolution we can identify an adjustment of the monotributo regime, a renewal of its foundations, an opening of its aims and a reformulation of its intervention strategies. That amounted to recycling public policy.

The structure of this analysis is integrated with the following sections. First, the methodological and conceptual aspects of the study are detailed. Second, the initial stage of

“Small Business Taxation: An Evaluation of the Role of Special Treatment Policies”. *The Business Review*, V. 10 No. 2, 2008, pp. 14-20. Shaw, J., Slemrod, J. and Whiting, J. (2010). “Administration and Compliance.” In Adam, S.; Besley, T.; Blundell, R.; Bond, S.; C.ote, R.; Gammie, M.; Johnson, P.; Myles, G. and Poterba, J. (Eds.), *Dimensions of Tax Design: The Mirrlees Review*, James Mirlees, Institute for Fiscal Studies and Oxford University Press, 2010, pp. 1100-1162. Dâmaso, M. and Martins, A. “The New Portuguese Simplified Tax Regime for Small Business”. *Journal of Accounting and Finance*, V. 15 No. 5, 2015, pp. 76 – 84. Canozzi Conceição, O.; Saraiva, M.; Adelar Fochezatto, A. and França, M. “Brazil’s Simplified Tax Regime and the longevity of brazilian manufacturing companies: A survival analysis based on RAIS microdata”. *Economia*, No. 19, 2018, pp. 164-186.

the monotributo regime is described. Then the transformations that this public policy underwent are examined, characterizing the substantial changes. Finally, a series of comments are presented as conclusions.

II. Methodological and conceptual considerations

From a methodological point of view, this paper combines a descriptive study with some exploratory typology. It focuses on an Argentinian worker cooperative perspective and combines qualitative analysis, such as consideration of data and indices, with consideration of the relevant literature and analysis of the regulatory framework for “monotributo” in the Argentine legal system.

To explain the evolution itself of the public policy involved in the monotributo regime and the changes involved in this evolution, we use some arguments that sketch out a process that we refer to as “the recycling of public policy”. The recycling model makes it possible to identify the content and the direction of change. This facilitates changes to the initial definitions. To develop the recycling perspective to analyze the monotributo policy, we use some theoretical and methodological components of the causal model of Knoepfel *et al.*³.

The implementation of a public policy over the years cannot be linear. It sometimes changes in ways that are hard to identify. In some cases, a pre-existing public policy can be used to address some issues that were not previously considered. The recycling of a public policy occurs when it is used to satisfy purposes only partially connected with the problem that it seeks to solve. Often, the new purposes are not visible in the first analysis. In the recycling process, the factors that generated the problem and the people who participate in some way in the conflict, require only moderate changes so that the change cannot be defined as the formulation of a new policy. The recycling model makes it possible to identify the new purpose and its relationship with the other elements of the problem considered in the original design of of public policy applied.

The analysis of components, such as the conflict situation and its causes, the group of people implicated in the problem, and those affected by the change assists in understanding the recycling process. These elements are contemplated in the model of Knoepfel *et al.*⁴. In this theoretical scheme: i) the collective problem refers to the conflict that the public policy must solve; ii) the circumstances or factors that produce the conflict configure the “causal hypothesis” that aims to provide a “political answer to the question of knowing who or what is ‘guilty’ or ‘objectively responsible’ (that is, without subjective guilt) for the collective problem to be solved”⁵ iii) the people involved in the conflict situation integrate the “target groups”, which are made up of people (physical or legal) and associations of such people, whose behavior is considered, politically, the (in) direct cause of the collective problem that public policy tries to solve, iv) people who receive the favorable consequences of public

³ Knoepfel, P.; Larrue, C.; Varone, F. and Hill, M. *Public Policy Analysis*. Bristol: The Policy Press, 2007a. Knoepfel, P.; Larrue, C.; Varone, F and Hinojosa, M. “Hacia un modelo de análisis de políticas públicas operativo. Un enfoque basado en los actores, sus recursos y las instituciones”. *Ciencia Política*, No. 3, 2007b, pp. 6-29.

⁴ *Ibidem*.

⁵ *Ibidem*.

policies are identified as the final beneficiaries, the people (physical or legal) and the organizations of such people who are directly harmed by the collective problem, that is, those who suffer its negative effects and those who suffer its negative effects and hope that public policy will favorably transform the aspect of their lives that the collective problem adversely affects.

The “intervention hypothesis” focuses on feasible ways and procedures to overcome the conflict situation or, failing that, to temper its repercussions. In this way, this kind of hypothesis determines “how the collective problem in question can be attenuated or even solved, through public policy”⁶. Consequently “it defines the modalities of state intervention that will influence the decisions and actions of the designated target groups so that they are compatible with political objectives”⁷.

To clarify the changes that occurred during the evolution that the monotributo regime, we added to the Knoepfel *et al.* scheme another conceptual component that we call “the foundation”. This conception refers to the long-term purpose. The foundation does not necessarily coincide with the situation or state opposite to the collective problem. Often, it alludes to a set of facts and meanings much broader than the solution to the collective problem.

III. The initial version of the “monotributo”

In 1998, National Law No. 24977 created a simplified regime for small taxpayers⁸ that consisted, mainly, in the implementation of the “monotributo”. This fiscal modality represented the application of an integrated tax that unified in a single component the value added tax, the income tax, and contributions to the social security system and to health insurance. In this way, it replaced those taxes and contributions with a single tax on certain taxpayers, characterized by a series of criteria established by the regime.

The following were included in the legal concept of “small taxpayer”: i) natural persons who exercised trades or were owners of companies or sole proprietorships; ii) single successors of such persons; iii) individuals who are members of civil and commercial companies; iv) individuals who are members of companies not legally formed and of irregular commercial companies; v) individuals who exercised professions that required a university degree and / or professional qualification⁹. In all these cases, the potential “small taxpayers”, to be considered as such, had to be included within the parameters of economic income that the law established.

The regime that belongs to the so-called “fixed quota” systems applied a mixed presumptive technique to categorize small taxpayers which, with some nuances, persists¹⁰. Thus, in order to place the “monotributo” payers in some of the specific categories that it

⁶ Knoepfel *et al.*, 2007b, p.17

⁷ *Ibidem.*

⁸ The “monotributo” regime underwent, over the years, several reforms, mainly parametric.

⁹ National Law No. 24977 (June 3, 1998) that established the Simplified Regime for Small Taxpayers.

¹⁰ González, D. Regímenes especiales de tributación para pequeños contribuyentes en América Latina. Inter-American Development Bank, Department of Integration and Regional Programs Division of Integration, Trade and Hemispheric Affairs, Institute for the Integration of Latin America and the Caribbean, 2006.

defined, it used a criterion about income and certain other factors such as electrical energy consumed and the area affected by the declared activity¹¹.

With this tax figure, whose benefits are highlighted by aspects of specialized doctrine, an attempt was made to provide a favorable alternative to the fiscal irregularity generated by the practice of economic activities of small-volume in a clandestine and informal way¹². In fact, as is known, small business or small-volume economic activities are considered difficult to tax and often involve tax non-compliance¹³. In this way, “monotributo” tried to attack the economic informal of the conduct of economic actors, by overcoming the difficulties that the system imposes on compliance with fiscal obligations. It can be said, considering the conceptual tools of the Knoepfel *et al.* causal model¹⁴, that this panorama of tax noncompliance constituted the original collective problem. We can surmise that in this initial period the foundation of the monotributo system lay in the purpose of generating an adequate tax culture and improving tax collection.

The legal and institutional framework of the “monotributo” underwent various modifications over the years¹⁵ that, in some cases, made the system more complex and unstable. However, aspects of the doctrine recognize the benefits of this category in comparison with the general regime¹⁶. In the same way, it can be said that the simplified regime represented a trend that was reproduced in other South American countries.

The fiscal scheme inaugurated by National Law 24977 began when the economy was guided by the neoliberal policies of the early 1990's. This neoliberal direction of the economy was revealed in the implementation, among other structural reforms, of a wave of

¹¹ Ibidem.

¹² Cetrángolo, O.; Goldschmit, A.; Gómez Sabaíni, J. C. and Morán, D. *Desempeño del Monotributo en la formalización del empleo y ampliación de la protección social*, 1st. ed. Working Paper No. 4. Buenos Aires: ILO Country Office for Argentina, 2013.

¹³ Bird, R. and Zolt, E. (2003). “Introduction to Tax Policy Design and Development, Prepared for a Course on Practical Issues of Tax Policy in Developing Countries”. *World Bank* [28 Apr.–1 May 2003]

2003) Martins, A. “Tax reform and simplified tax regimes for small businesses: the case of a developing country”. *Revista de finanças públicas e direito fiscal*, V. 3, No1, 2010, pp. 113-129. Kamleitner, B., Korunka, C. and Kirchner, E. (2012). “Tax compliance of small business owners”. *International Journal of Entrepreneurial Behaviour & Research*, V. 18, No. 3, 2012, pp. 330-351. Dâmaso, M. and Martins, A. “The New Portuguese Simplified Tax Regime for Small Business”. *Journal of Accounting and Finance*, V. 15 No. 5, 2015, pp. 76-84.

¹⁴ Knoepfel, P.; Larrue, C.; Varone, F. and Hill, M. *Op. cit.*, 2007a. Knoepfel, P.; Larrue, C.; Varone, F and Hinojosa, M. 2007b.

¹⁵ At the time of writing this article, two laws were enacted that introduced specific modifications to the “monotributo” regime. However, neither of the two norms altered the sense of the “monotributo” nor the orientation that its evolution exhibited. Therefore, such changes do not impose, necessarily, revisions to the argument that we develop in this paper. The first of these reforms was introduced by National Law 27618, enacted in April 2021, which implemented the “Tax Support and Inclusion Regime”, establishing new values for the different categories of “monotributo” payers, while setting guidelines to facilitate the transition from the simplified system to the general regime. However, the reform received marked criticism because the new amounts of the categories had to be applied retroactively from the month of January, thus generating debts to “monotributo” payers. For this reason, National Law 27639 was enacted in July of that year, which created the “Fiscal Strengthening and Relief Program for Small Taxpayers” aimed at complementing the aforementioned “Tax Support and Inclusion Regime for Small Taxpayers” through a series of measures. Thus, in response to the questions that the reform introduced by Law 27618 had collected when generating the retroactive imposition of the quota increases, the Program returns the values of those corresponding to the months of January to June to the values in force for the month of December 2020. It also establishes an exceptional scale update scheme; contemplates a specific tax relief mechanism for small taxpayers; and provides a debt regularization regime for small taxpayers with the purpose of setting up an economic and financial predictability scheme.

¹⁶ Suozzi, L. A. “El régimen simplificado para pequeños contribuyentes (“Monotributo”) ante la eliminación de las Sociedades de Hecho en el Derecho Tributario Argentino”. *Revista Lex Mercatoria*, No. 3, 2016 pp. 59-62.

privatization of public services and state companies and in the reduction of the mechanisms of social intervention of the State¹⁷. As is known, the effects of these policies unleashed the worst socio-economic and institutional crisis in the history of Argentine society. In the sections that follow, we consider the role of the “monotributo” regime in the face of the complex socioeconomic situation caused by that crisis.

IV. The reorientation of the simplified regime

With the modifications introduced to the Simplified Regime for Small Taxpayers by National Law 25865 of 2004, a new orientation was incorporated to this tax scheme. In this way, with this new direction, the recycling process of the initial “monotributo” policy began to be generated progressively.

The normative modification was situated within the severe and complex socioeconomic context that Argentine society was suffering at that time. In those years, the country was facing a process of economic recovery in which it was essential to integrate into the labor market and socially actors belonging to certain population groups which were in a situation of socioeconomic vulnerability due to the crises late 2001 and early 2002. Given the negative consequences of the economic collapse on working conditions, various collective alternatives inspired by and identified with the principles and values of the social and solidarity economy emerged as a response¹⁸.

In this cycle of expansion of the social economy that characterized, among other aspects, the post-crisis panorama, worker cooperatives¹⁹ began to play an important social role as options for labor integration and social rescue. Although worker cooperatives developed early in the second half of the last century²⁰, since the beginning of this century, the number of the worker cooperatives has increased considerably and acquired social significance in the context of the deep Argentinian socio-economic crisis of 2001 and 2002²¹. This process includes both those cooperatives voluntarily formed as an alternative to salaried

¹⁷ Boron, A. “La sociedad civil después del diluvio neoliberal”. In Sader, E. and Gentili P. (Comps.) *La trama del neoliberalismo Mercado, crisis y exclusión social*, 2nd. ed., Buenos Aires: CLACSO, 2003, pp. 26-50.

¹⁸ Pastore, R. “Un panorama del resurgimiento de la economía social y solidaria en la Argentina”. *Revista de Ciencias Sociales, Segunda Época*, No. 18, 2010, pp. 47-74. García, A. and Rofman, A. *Economía solidaria en Argentina. Definiciones, experiencias y potencialidades*. *Revista Atlántida*, No. 3, 2013, pp. 99 - 118. Presta, S. “El gobierno de lo posible. Economía social y solidaria, sujetos y poder”. *Revista Mexicana de Ciencias Políticas y Sociales*, V. 61, No. 227, 2016, pp. 349-378.

¹⁹ As is well known, the workers cooperatives are one of the traditional expressions of the cooperative movement, widely spread in different countries. Its social and economic impact is an issue that maintains its relevance beyond the course of the years (Staber, U. “Worker Cooperatives and the Business Cycle: Are Cooperatives the Answer to Unemployment?”. *The American Journal of Economics and Sociology*, V. 52, No. 2, 1993, pp. 129-143. Zeuli, K. and Radel, J. “Cooperatives as a Community Development Strategy: Linking Theory and Practice”. *Journal of Regional Analysis & Policy*, V. 35, No. 1, 2005, pp. 43-54. Burdín, G. and Dean, A. “New evidence on wages and employment in worker cooperatives compared with capitalist firms”. *Journal of Comparative Economics*, No. 37, 2009, pp. 517-533. Baskaran, P. “Introduction to Worker Cooperatives and Their Role in the Changing Economy”. *Journal of Affordable Housing*, V. 24, No. 2, 2015, pp. 355-381. Edenfield, A. “Power and communication in worker cooperatives: An overview”. *Journal of Technical Writing and Communication*, V. 47, No. 3, 2017, pp. 260-279).

²⁰ Ranis, P. *Argentine Workers: Peronism and Contemporary Class Consciousness*. Pittsburgh: University of Pittsburgh Press, 1992. Brennan, J. *The Labor Wars in Cordoba, 1955-1976: Ideology, Work, and Labor Politics in an Argentine Industrial Society*. Cambridge, MA: Harvard University Press, 1994.

²¹ Vuotto, M. *El cooperativismo de trabajo en la Argentina: contribuciones para el diálogo social*. Lima: ILO / Regional Program for the Promotion of Dialogue and Social Cohesion in Latin America, 2011.

employment and the so-called worker recovered enterprises²², created by workers of bankrupt companies seeking to rescue their jobs²³.

In the context of law reform, the recycling process was deployed in two ways that sought to expressly include worker cooperatives to the Simplified Regime for Small Taxpayers: a) the “monotributo” for members of worker cooperatives; and b) the “social monotributo” for members of worker cooperatives registered in the National Registry of Local Development and Social Economy Effectors²⁴ [hereinafter “the Registry”]²⁵.

a) *Members of worker cooperatives and “monotributo”*

National Law 25865 granted favorable treatment to worker cooperatives. Thus, the first paragraph of article 48 of the law exempted the members of worker cooperatives included in the lower category of the “monotributo”, from the payment of the integrated tax (income tax and value added tax). For this reason, the members only had to contribute to the pension scheme and the health system (National Health Insurance System and National Regime of Healthcare)²⁶.

Thus, in the spirit of the law, restrictions on access to the labor market constitute a relevant collective problem that must be actively addressed. Therefore, we can argue that the foundation of the legal position lies in the conviction about the virtuous relationship between work and social inclusion.

b) *The “social monotributo” for members of worker cooperatives*

Undoubtedly, the most significant element in this recycling process was the incorporation of the so-called “social monotributo”. Through this innovation, National Law 25865 provided in favor of those taxpayers who were in a situation of economic and, therefore, social vulnerability, a preferential treatment that resulted in the total or partial reduction of the amounts corresponding to the components that make up the classic version of the “monotributo”. In order to identify those taxpayers that could be included in the new category, the socioeconomic vulnerability condition was linked, within the mechanism

²² Currently in Argentina there are more than eight thousand worker cooperatives. See: <https://vpo3.inaes.gob.ar/Entidades/BuscarEntidades>

²³ Ranis, P. Argentina's worker-occupied factories and enterprises. *Journal Socialism and Democracy*, No. 19, 2005, pp. 93-115. Di Capua, M. A. La experiencia argentina de las empresas recuperadas por sus trabajadores. In Fajardo García, I. G. (Coord.) *Empresas gestionadas por sus trabajadores. Problemática jurídica y social*, Valencia: CIRIEC, 2015, pp. 71-78. Ruggeri, A., Alfonso, D. and Balaguer, E. *Bauen: el hotel de los trabajadores*. Buenos Aires: Callao, 2017. Larrabure, M. Post-capitalist struggles in Argentina: the case of the worker recuperated enterprises. *Canadian journal of development studies*, V. 38, No. 4, 2017, pp. 507-522. Rebón J. Las empresas recuperadas por sus trabajadores en Argentina como forma socioproductiva. *Trabajo. Revista iberoamericana de relaciones laborales*, No. 35, 2018, pp. 6 -21. Hudson, J. P. Les entreprises récupérées en Argentine. Bilan après vingt ans d'autogestion ouvrière. *Les mondes du travail*, No. 23, 2019, pp. 107-122. Vieta, M. *Workers' Self-Management in Argentina. Contesting Neo-liberalism by Occupying Companies, Creating Cooperatives, and Recuperating Autogestión*. Leiden and Chicago: Brill Academic Publishers and Haymarket Books, 2020. Kasparian, D. and Rebón, J. “La sustentabilidad del cambio social. Factores positivos en la consolidación de las empresas recuperadas por sus trabajadores en la Argentina”. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, No. 98, 2020, pp. 213-246. Heras, A. y Vieta, M. “Self-Managed Enterprise. Worker Recuperated cooperatives in Argentina and Latin America”. In J. K. Gibson-Graham and Kelly Dombroski (Eds.), *The Handbook of Diverse Economies*, Northampton: Edward Elgar Publishing, 2020, pp. 48-55.

²⁴ In both “monotributo” and “social monotributo”, Article 50 of National Law 25865 established that the work cooperative had to act as a withholding agent. This role of the worker cooperative in the monotributo mechanism is still maintained (General Resolution of the General Administration of Public Revenue N ° 4309/2018, Art. 80).

²⁵ The National Registry of Local Development and Social Economy Effectors [“the Registry”] was created by Presidential Decree No. 189 of February 2004, in order to promote the inclusion and formalization of those who carry out economic activities framed in the social economy, complying with a model of inclusive development and with social justice.

²⁶ National Law 25865, Article 48.

derived from National Law 25865, with registration in the National Registry of Local Development and Social Economy Effectors.

Due to the impact of the socioeconomic context, it can be said that the “social monotributo” was originally conceived as an experimental fiscal policy measure. The experimental nature of the measure can be seen in the transitory nature with which it was originally designed, manifested in the limited temporal scope that, initially, the benefits implied in this tax type presented. Thus, articles 12, 34, 40 and 48 of the aforementioned law restricted the exemptions included in the measure to two years.

Article 48, referring to articles 12, 34 and 40, extended to worker cooperatives the benefits of the “social monotributo”. It exempted individuals associated with worker cooperatives registered in “the Registry”, from paying the total of i) the integrated tax [art. 12] and ii) the total contribution earmarked for the Argentine Integrated Pension System [art. 40, inc. to)]. Likewise, it waived their payment iii) of half (50%) of the amount directed to the National Health Insurance System art. 40, inc. a)] and half (50%) of the contribution earmarked for the National Social Work Scheme art. 40, inc. a)], for a period of twenty-four months, counted from the registration in the Registry.

The implementation of the “social monotributo” reveals that National Law 25865 broadened and diversified even more the initial definition of the collective problem with the incorporation of the complex situation of socioeconomic vulnerability. Considering the benefits that the law grants to the members of worker cooperatives, especially the establishment of the “social monotributo”, we can argue that the foundation of the simplified regime underwent a profound transformation, with the purpose of positively influencing the social inclusion process.

Social Monotributo National Law 25865 [Article 48]	
Integrated Tax [Article 12]	100% Exemption
Contribution destined to the Public Pension Regime of the Integrated Retirement and Pension System [Article 40, inc. a)]	100% Exemption
Contribution to the National Health Insurance System [Article 40, inc. b]	50% Exemption
Contribution Destined to the National Regime of Healthcare [Article 40, inc. c]	50% Exemption

Source: Author’s elaboration

IV.a. Trend Confirmation

The social meaning involved in the modifications that National Law 25865 introduced to the Simplified Regime was consolidated with National Law 26223²⁷ of 2007, which turned the “social monotributo” into a permanent category by removing the twenty-four month limit, thereby removing its temporary nature. Subsequently, in 2009, National Law 25565 replaced the Annex of National Law 25865. However, the central guidelines of the “social monotributo” survived, as did its status as a permanent category derived from National Law 26223. Like the law of 2004, these provisions did not introduce a specific name for the new regime.

Likewise, Presidential Decree No. 1/2010, that regulates National Law 26565, with the modifications introduced by Presidential Decree No. 601/2018, preserves, with some modifications, Chapter III of the Presidential Decree No. 806/2004, concerning the subjects registered in “the Registry”. In this section, the obligatory nature of registration in “the Registry” is highlighted as a requirement for natural persons to be able to access the benefits included in the “social monotributo”, in accordance with National Law 26565²⁸. That presidential decree also highlights the importance of the registration in “the Registry” as the mechanism for the implementation of the “social monotributo”, by providing that withdrawal from “the Registry” leads to the loss of the status of “social monotributista”²⁹.

The social relevance acquired by the new orientation incorporated into the simplified regime for small contributions can be seen with greater clarity, if one considers the status exhibited by the legal regulation of the social economy in Argentina. Indeed, despite the expansion that the social and solidarity sphere has experienced since then, in line with a process that was replicated in different countries of the South American region³⁰, the sector still does not have a specific legal regime. Although the Argentine legal system has an early legal regulation of cooperative and mutual activities, through the respective national laws, the new expressions and characteristics presented by the field of social and solidarity economy do not yet have a national specific law nature that contemplates, exclusively, the different aspects involved in the development of the sector³¹.

²⁷ National Law 26223, enacted on 03-14-2007; promulgated, in fact, on date: 04-09-2007.

²⁸ Presidential Decree No. 1/2010, Article 52.

²⁹ *Ibidem*, Article 58.

³⁰ Vuotto, M. *Economía social. Precisiones conceptuales y algunas experiencias históricas*, 1era Ed., Serie Colección lecturas sobre economía social. Bs. As., Altamira, 2003; Hintze, S. *Políticas sociales argentinas en el cambio de siglo. Conjeturas sobre lo posible*. Bs. As., Espacio, 2007. Coraggio, J. L. *Economía social, acción pública y política (hay vida después del neoliberalismo)*. Buenos Aires CICCUS, 2007; Gaiger, L. “La lucha por el marco legal de la economía solidaria en Brasil: déficit republicano y ethos movimentalista”. *Revista Cultura Económica*, V. 37, N° 97, 2019, pp. 65 - 88.

³¹ Cassano, D. “Aportes jurídico-institucionales para un proyecto de ley sobre la promoción de la economía social y las empresas sociales”. In Abramovich, A. L. *et al*, *Empresas sociales y economía social: aproximación a sus rasgos fundamentales*. Buenos Aires: National University of General Sarmiento, 2003. Roitter, M. and Vilas, A. “Argentina”. In Kerlin, J. A. (Ed.) *Social Enterprise: A Global Comparison*. Massachusetts: Tufts University Press, 2009, pp. 139-162. Balbo, E. “La Economía Social: Una mirada hacia los contribuyentes en crisis”. *Separata Temática*, No. 1, 2011, pp.3-39. Guerra, P. “Las legislaciones sobre economía social y solidaria en América Latina Entre la autogestión y la visión sectorial”. *Revista de la Facultad de Derecho*, 2013, No. 33, pp. 73-94. Castela Caruana, M. E. and Srncic, C. “Public Policies Addressed to the Social and Solidarity Economy in South America. Toward a New Model?”. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*; V. 24, 2013, pp. 713 – 732. Feser, M. E. and Ureta, F. “¿Hacia una ley de economía social? Breve análisis de las normativas provinciales”. *Revista Idelcoop*, No. 209, 2013, pp. 209-216. Blasco,

Considering this context, we can see the significance of the “social monotributo” as a tax provision that, in addition to aiming at the eradication of the fiscal irregularity that characterizes economic informality in the segment of small economic actors, also constitutes an institutional mechanism aimed at promoting the social economy sector and contributing to alleviating the socioeconomic vulnerability of individuals belonging to certain disadvantaged groups. Indeed, an examination of the legal dimension of the social economy confirms the importance of the monotributo to the development of the sector. Thus, in a national scenario of legal deficit³², National Law 25865 with its subsequent modifications and regulations combines with National Law No. 26117 on the Promotion of Microcredit for the Development of the Social Economy and National Law No. 26355 on Collective Brands to create a framework of central national norms that have contributed to the growth of the social and solidarity economy in Argentine society during the last two decades.

IV.b. Modifications in the Intervention Strategy

In the instance of the creation and initial implementation of the “social monotributo”, the Simplified Regime was oriented towards an even broader purpose, which recognized as a field of action the difficult consequences of the complex economic situation that the country was going through at that time. Thus, in addition to pursuing the incorporation of a segment of the population that worked under conditions of fiscal and pension irregularity into the formal economy, the simplified regime sought to contribute to social inclusion by facilitating access to medical and social security coverage for informal workers who worked in vulnerable conditions. Therefore, the motives that the regime incorporated in this period diversified and extended the set of fundamentals that had inspired it up to that moment.

Although such incorporation implied a profound review of the fundamentals that drove the monotributo system, it did not represent a reformulation disconnected from purposes. On the contrary, the breadth of the regime's foundations led to opening a long-range purpose directly linked to supporting its original objectives. Indeed, conditions of socioeconomic vulnerability accentuate the trend towards economic informality and generate collective behavior in the vulnerable sector contrary to the culture of tax compliance that the simplified regime seeks to promote.

L. R. and García, A. “Economía social en construcción. Perspectivas y demandas sociales en la legislación reciente (Argentina, 2003-2015)”. *Revista Idelcoop*, No. 219, 2016, pp. 216-239. Jurado, E. and Gallo, M. “Economía social y solidaria en Río Negro y Mendoza. Políticas públicas, sujetos y especialidades en debate”. *Revista Idelcoop*, No. 221, 2017, pp. 86-103. Neffa, J.; Basterrechea, M.; Pérez, S.; Otero, A.; Barrios, O.; Arpe, P.; Vitoli, A.; Sverdllick, M.; Gugliamelli, M.; Pico, J. and Gargiulo, H. *Aportes a la institucionalización y desarrollo del sector de la economía social y solidaria a partir de una metodología participativa y con una perspectiva comparada entre Argentina y Francia*. Informe final de proyecto. Buenos Aires: National University of Moreno, 2020.

³² In this panorama of a national regulatory deficit, some provincial legal systems made progress in the legal regulation of the social and solidarity economy in their respective jurisdictions. Thus, some provinces enacted specific laws and consequently implemented legal and institutional regimes on this issue. In this regard, the following provinces can be cited: Entre Ríos [provincial law 10151 for the Promotion and Promotion of the Social Economy]; Mendoza [Law 8435 for the Promotion of the Social and Solidarity Economy]; Chaco [Law 7480 for the Promotion and Development of the Social and Solidarity Economy]; Buenos Aires [Law 14650 that establishes the System for the Promotion and Development of the Social Economy]; Misiones [Law VIII-81 concerning the Program for the Promotion and Development of the Social, Popular and Solidarity Economy].

In the same way, fiscal informality in the development of economic activities can also contribute to increasing the picture of social vulnerability, since informal actors by working outside the system not only limit their quality of life in the future by not paying social security contributions, but in many cases, they also compromise their present condition by being unable to access the health regime. Consequently, it can be argued that, the assumptions that underly the modifications that law 25865 introduced, recognize that both carrying out economic activities in conditions of informality and irregularity and socioeconomic vulnerability, constitute two closely connected realities.

Considering the theoretical and conceptual scheme of Knoepfel *et al.*, we can see that the expansion of the fundamentals reveals changes in the conformation of the causal hypothesis corresponding to the original version of the “monotributo”. As mentioned, in the basic modality of the “monotributo”, the causal hypothesis recognized initially the subjects themselves and their irregular conduct of fiscal non-observance, the complexity of the system and the costs involved in the compliance process. In the assumption of the social “monotributo” that integration of the causal hypothesis is also broadened and diversified.

Likewise, its configuration is less clear due to the generality of the empirical elements that converge. In this way, its composition includes different limiting contextual factors that lead to the harsh panorama of socioeconomic vulnerability. In addition, in this case, the elements that are added to the causal hypothesis, unlike what happened in the initial variant of the “monotributo”, are numerous and varied, and include both individual and contextual factors. Their identification is sometimes imprecise. For this reason, we propose to include them under two categories: i) the unfavorable socioeconomic situation and ii) the conditions for work integration.

Hypothesis			
Type of	Causal Hypothesis	Collective Problem	Intervention Hypothesis
Monotributo Clásico	Non-compliance Behavior System Complexity Expenses Involved in Compliance	Economic Performance in Tax Informality [Secrecy]	Tax Integration Scheme [Income tax + Value Added Tax] + Contribution to the National Pension Regime and the Health System + Compliance with Legal Requirements [Categories] Intervention of the Federal Administration of Public Revenue [FAPR] Total Exemption of the Integrated Tax [Income
Classic	Non-compliance	Economic	

Monotributo With Favorable Treatment for Worker Cooperatives [Associates of the Lower Category]	Behavior System Complexity Expenses Involved in Compliance Conditions for Work Integration	Performance in Tax Informality [Secrecy] Labor Precariousness	Tax + Value Added Tax] + Contribution to the National Pension and to the National Regime and the Health System + Compliance with Legal Requirements [Categories] FAPR Intervention Total Exemption of the Integrated Tax [Income Tax + Value Added Tax]
Social Monotributo	Non-compliance Behavior System Complexity Expenses Involved in Compliance Conditions for Work Integration Unfavorable Socioeconomic Situation	Economic Performance in Tax Informality [Secrecy] Labor Precariousness Socioeconomic Vulnerability	+ Partial Exemption of the Contribution to National Pension Regime and to the National Health System + Compliance with Legal Requirements [Categories] FAPR Intervention "The Registry" Intervention

Source: Author's elaboration

IV.c. The main element of the renewal of the intervention strategy: The Registry of Local Development and Social Economy Effectors

As we mentioned, the insertion of “the Registry” within the Simplified Regime constitutes one of the main innovations introduced by National Law 25865 with the purpose of implementing the “social monotributo”. The incorporation of the Registry into the operating mechanism of this variant of “monotributo” singles out the intervention strategy at this stage of the evolution of the legal and institutional framework of this tax. The regulatory scheme established by the aforementioned law has enshrined the performance of “the Registry” as an indispensable requirement, since its participation represents an unavoidable component in determining the vulnerable condition of the taxpayer. The significance that the role of “the Registry” acquires is demonstrated by the nonexistence, within the regime, of other institutional alternatives that replace or supplant its work.

As a starting point in the characterization of “the Registry”, the Resolution of the Secretariat of Social Economy of the Nation [SES] No. 157/20, the current regulations on the subject, describes in its Annex, the purpose of “the Registry” in a generic and comprehensive

way by mentioning the functions it has to perform. Thus, article 1 of the Annex establishes that “the Registry” is responsible for the tasks of “receiving, managing and providing an adequate response to the registration requests of human or legal persons in conditions of social vulnerability, duly accredited by means of a technical social report signed by a professional competent person”³³.

This mention of the general guidelines regarding the performance of “the Registry” is elaborated by the enunciation of the functions contained in Article 2 of the Annex to Resolution SES No. 157/20. In this way, this regulatory device identifies six functions that correspond to “the Registry”:

i) To execute the necessary procedures to guarantee access to the optional tax category of “social monotributista” to those human and legal persons who are in a state of social vulnerability in order to promote their incorporation into the formal economy, the Social Security Argentine Integrated System, and the National Health Insurance System³⁴.

ii) Register human persons who face a situation of social vulnerability, provided that they comply with the registration requirements that the Resolution itself establishes in article 16 inc. A of the Annex³⁵.

iii) Register the worker cooperatives and agricultural or supply cooperatives that are in a situation of vulnerability, which must be duly accredited and established by means of a technical-social report³⁶.

iv) Register the "Productive or Service Projects" that meet the registration requirements indicated in the resolution itself³⁷.

v) Register the producers and / or service providers that make up the associative groups of the Collective Mark and approve the Regulations for the Use of the Collective Mark for the group³⁸.

vi) Receive the corresponding reports on the National Administration Contracting Regime in relation to the contracting of the National State with local development and social economy effectors (article 24 of Decree No. 1030/2016 and article 60 of ONC Provision No. 62/2016)³⁹.

As can be seen when consulting the tasks listed in article 2 of the Annex of the SES Resolution No. 157/20, “the Registry” is the institutional body that commands the management of “social monotributo”. However, its scope of action is not limited solely to this function, since it also supports the implementation of certain social inclusion policies and participates, directly and indirectly, in the implementation of different public policies to

³³ SES Resolution No. 157/20, Annex, Article 1.

³⁴ Ibidem, Annex, Article 2.A).

³⁵ Ibidem, Annex, Article 2.B).

³⁶ Ibidem, Annex, Article 2.C).

³⁷ Ibidem, Annex, Article 2.D).

³⁸ Ibidem, Annex, Article 2.E).

³⁹ Ibidem, Annex, Article 2.F).

promote the health sector, the social economy, collaborating with networks and organizations of entrepreneurs, promoting projects to apply and promote new initiatives⁴⁰.

Due to their relevant social function, worker cooperatives constitute an independent category within the taxonomy of actors admitted to “the Registry”. This is provided by article 3 of the Annex of the analyzed Resolution⁴¹, which reiterates, on this aspect, the legal position already contained in its normative antecedents. It stipulates that cooperatives, without specifying what class, together with human persons in a situation of social vulnerability, productive projects or services and groupings of collective brand, that carry out their economic activity under the principles of the social and popular economy, and that have a favorable impact on the local development of their regions, can request registration as a “Social Effector” by fitting into any of the qualities listed⁴². The types of qualities⁴³ that the article specifically mentions are: i) Human Person; ii) Worker cooperatives; iii) Agricultural and Provision Cooperatives; iv) Productive and service projects; v) Groupings of Collective Trademarks⁴⁴.

From the point of view of our analysis, it is interesting to delve into the first two typologies of actors that can enroll in “the Registry”. Thus, in relation to the classification of “human persons”, subsection 1 of Article 3 of the Annex indicates that they can be both individual entrepreneurs and producers of family agriculture with a reduced volume of production who have the status of social monotributo or that they are included in the regime of Social Inclusion and Promotion of Independent Work or they belong to categories A, B, C and D of the Simplified Regime for Small Taxpayers. In such cases, human persons have the quality of Social Effector⁴⁵.

In the case of worker cooperatives, the category refers to entities regularly constituted within the scope of the National Cooperative Law 20337, developed from the direct and personal effort of their members, and aimed at the production of goods and services⁴⁶. As the resolution establishes, both the cooperative and its members must be registered in “the Registry”⁴⁷. With the registration, the worker cooperative acquires the quality of Associative Social Effector⁴⁸.

⁴⁰ Basualdo, M. E. *La cooperativa de trabajo. Un análisis crítico en la Argentina del siglo XXI*. Santa Fe: National University of the Littoral, 2020.

⁴¹ SES Resolution No. 157/20; Annex, Article 3.

⁴² *Ibidem*.

⁴³ The other categories that “the Registry” admits and that, therefore, may have the status of social effectors, are: i) agricultural and supply cooperatives, ii) productive or service projects and iii) groupings of collective brands. According to SES Resolution No. 157/20, agricultural and provision cooperatives are entities that operate within the framework of the National Law No. 20337 of Cooperatives, are based on direct personal effort, and are oriented to the commercialization or production of goods and services. With the registration, they confirm the quality of associative social effectors [SES Resolution No. 157/20, Annex, Article 3, Subsection 3]. Productive or service projects are associative groups with institutional recognition from the National Ministry of Social Development whose purpose is to develop activities within the framework of the Popular Economy. These projects can also be registered as associative social effectors [SES Resolution No. 157/20, Annex, Article 3, Subsection 4]. In turn, groupings of collective trademarks, from a tax perspective, are considered, in fact, companies or companies not formally incorporated. With their registration they can acquire the status of associative social effectors [SES Resolution No. 157/20, Annex, Article 3, Subsection 5].

⁴⁴ *Ibidem*.

⁴⁵ *Ibidem*, Annex, Article 3, Subsection 1.

⁴⁶ *Ibidem*, Annex, Article 3, Subsection 2.

⁴⁷ *Ibidem*.

⁴⁸ *Ibidem*.

Considering what is stated in this last paragraph, a series of interpretations can be formulated on the normative description of worker cooperatives as a specific category of registration. According to the text of the analyzed resolution, this type of worker cooperative must work within the regulatory framework of the National Cooperative Law No. 20337⁴⁹. Therefore, both their constitution and their operation have to comply with the guidelines and provisions established by that law. The direct reference to National Law 20337, which constitutes the norm that establishes the legal regime for cooperatives in general, is due to the fact that worker cooperatives still do not have a specific legal regulation established by national law in the strict sense. At the same time, with the allusion to the “personal and direct effort”⁵⁰ of the members of the cooperatives, in some way, the Resolution intends to highlight that the entity formed from the self-management of the workers must be faithful to its own nature, which implies, indirectly, that the requirement that the cooperative, as a condition of registration, does not depart from cooperative principles. Certainly, the meaning contained in the expression “personal and direct effort”⁵¹ is involved a number of cooperative principles admitted by international legal doctrine⁵² and institutionally recognized⁵³ as constituting a substantial component in cooperative ideology⁵⁴. Furthermore, the reference to “direct personal effort”⁵⁵ reflects connection with the normative indication concerning the development of “economic activity under the principles of the Social and Popular Economy

⁴⁹ In Argentina cooperatives have a historical presence in the society. The first cooperatives appeared in the late nineteenth century, generating, since then, a trend that was consolidated at different rates, according to the circumstances of each historical moment. Its legal regime also went through different phases. At the beginning, cooperatives were incorporated into the Commercial Code [National Trade Law] with the 1889 reform. Subsequently, in 1926, the national law 11388 was passed, which was the first specific legal norm, which would later be replaced by the national law 20337, which is still, in force (Cracogna, D. 2013. *Las cooperativas y su dimensión social. Pensar en Derecho*, V. 3, N° 2, 2013, pp. 209-229). Over the years, several aspects, related to cooperatives and their members, are regulated by other laws. However, worker cooperatives still do not have an exclusive and specific legal and institutional framework that can contemplate the different aspects involved in their activities.

⁵⁰ SES Resolution No. 157/20; Annex, Article 3, Subsection 2.

⁵¹ *Ibidem*.

⁵² Macías Ruano, A. “El quinto principio internacional cooperativo: educación, formación e información. Proyección legislativa en España”. *CIRIEC-España. Revista Jurídica de Economía Social y Cooperativa*, No. 27, 2015, pp. 1-42.

⁵³ The principles of cooperative activity were institutionally enshrined by the International Cooperative Alliance in the Declaration on Cooperative Identity approved at the Manchester Congress in September 1995 (Martínez Charterina, A. “Los valores y los principios cooperativos”, *REVESCO. Revista de Estudios Cooperativos*, N° 61, 1995, pp. 35–46; Martínez Charterina, A. “Sobre el principio de cooperación entre cooperativas en la actualidad”. *Boletín de la Asociación Internacional de Derecho Cooperativo*, N° 46, 2012, pp. 133-146.; Martínez Charterina, A. *La cooperativa y su identidad*. Madrid: Dykinson S.L., 2016; García-Gutiérrez Fernández, C. “Las sociedades cooperativas de derecho y las de hecho con arreglo a los valores y a los principios del Congreso de la Alianza Cooperativa Internacional de Manchester en 1995: especial referencia a las sociedades de responsabilidad limitada reguladas en España”. *REVESCO: revista de estudios cooperativos*, No. 61 1995, pp. 53-88; Juliá Igual, J. and Gallego Sevilla, L. “Principios cooperativos y legislación de la sociedad cooperativa española. El camino hacia el fortalecimiento de su carácter empresarial”, *REVESCO. Revista de Estudios Cooperativos*, N° 70, 2000, pp. 123–146; Fontenla, J. “Las relaciones entre los valores y principios cooperativos y los principios de la normativa cooperativa”, *REVESCO. Revista de Estudios Cooperativos*, N°124, 2017, pp. 114-127). These principles, contained in the aforementioned declaration, which imply, to a large extent, an update of those postulates that permeated the spirit of Rochdale, have a global vocation since they were institutionally accepted with the purpose that they could be incorporated and adopted by the various expressions of cooperative activity (Estarlich, V. “Los valores de la cultura económica cooperativa”. *Boletín de la Asociación Internacional de Derecho Cooperativo*, No. 36, 2002, pp. 121-138). Defining them as “guidelines by which cooperatives put their values into practice”, the 1995 Declaration on Cooperative Identity lists the seven well-known principles: i) Voluntary and open membership; ii) Democratic management by the partners; iii) Economic participation of the partners; iv) Autonomy and independence; v) Education, training and information; vi) Cooperation between cooperatives; vii) Interest in the community.

⁵⁴ Vicent Chuliá, F. *Compendio Crítico de Derecho Mercantil*, Volume I, 2nd Edition. Barcelona: Librería Bosch, 1986.

⁵⁵ SES Resolution No. 157/20; Annex, Article 3, Subsection 2.

with a positive impact on the local development of the region”⁵⁶. Although the association made between social and popular economy can be questioned, it is noted, however, that the drafters of the normative instrument under examination did not ignore the importance of the principles of the social economy sector in identifying the entities that it is made of⁵⁷. Likewise, it refers to the very nature of the bond between a cooperative and its associates, legally described in article 1 of the Resolution of the National Institute of Associative Activity and Social Economy [NIASE] No. 4664/2013, which stipulates that the legal relationship between the work cooperative and its associates is of an associative, autonomous nature and incompatible with contracts of a labor, civil or commercial nature. Cooperative work acts are those carried out between the worker cooperative and its associates in the fulfillment of the corporate purpose and in the achievement of the institutional purposes⁵⁸.

Moreover, the reference to "the production of goods and services"⁵⁹ as the destination of the activity of worker cooperatives draws a connection with the legally established margin of action for this type of entity in the social economy. In this sense, mention can be made of National Law No. 25877 on the Labor Regime, which, defining an explicit prohibition for the operation of worker cooperatives⁶⁰, establishes that this class of entities “may not act as companies for the provision of eventual services, neither seasonal, nor in any other way provide services of the employment agencies”⁶¹.

The descriptions of each of these categories reflect compatibility, respectively, with the requirements for the admission of people in the social monotributo and their registration in the “the Registry” as Social Effectors and with the purposes required for the registration of worker cooperatives at “the Registry” in their capacity as Associative Social Effectors. In this way, from the combination of articles 4 and 16, inc. A) of the analyzed Resolution⁶², those

⁵⁶ Ibidem, Annex, Article 3.

⁵⁷ Unlike what happens with cooperative activity, there is no established uniformity with respect to the principles that govern the actions of the sector and subsectors of the social economy. For this reason, different taxonomies were tested. Among other enumerations, we can cite the formulation contained in the Charter of Principles of the Social Economy of 2002, generated within the scope of the European Standing Conference of Cooperatives, Mutual societies, Associations and Foundations [CEP-CMAF], a multilateral organization established in 2000 with the purpose of promoting the role and values of the social economy in the European context (Aguilar Alonso, I. “La Ley 5/2011, de 29 de marzo, de economía social”. *Actualidad Jurídica Uría Menéndez*, No. 30, 2011, pp. 111-115). This entity ended up establishing itself as one of the institutional references of the Social Economy in the continent (Macías Ruano, A. “La economía social y el desarrollo sostenible, un camino común que marcan sus principios”. *XVII Congreso Internacional de Investigadores en Economía Social y Cooperativa*, Toledo, España, October 4 -5, 2018, pp. 1-24). With the description expressed through the aforementioned document, an attempt was made to provide clarity in the conceptual delimitation of the field of social and solidarity economy (Monzón, J. and Chávez, R. “La economía social en la Unión Europea”. *Report prepared for the European Economic and Social Committee por el International Centre of Research and Information on the Public, Social and Cooperative Economy [CIRIEC]*, 2007) and, therefore, differentiate the initiatives that comprise it from public companies and capitalist companies. (Fajardo García, I. G. *La economía social en las leyes*. CIRIEC – España, *Revista de economía pública, social y cooperativa*, N° 66, 2009, pp. 5-35). In accordance with the invoked Charter of the European Conference, the functioning and performance of the social economy is guided by the following principles: i) Primacy of the person and the corporate purpose over capital; ii) Voluntary and open membership; iii) Democratic control by its members (except for foundations that have no partners); iv) Conjunction of the interests of the user members and the general interest; v) Defense and application of the principles of solidarity and responsibility; vi) Management autonomy and independence from public powers; vii) Destination of the majority of the surpluses to the achievement of objectives in favor of sustainable development, the interest of the services to the members and the general interest.

⁵⁸ Resolution of the National Institute of Associative Activity and Social Economy [NIASE] N ° 4664/2013, Article 1.

⁵⁹ SES Resolution No. 157/20; Annex, Article 3,

⁶⁰ Carcar, F. and Sosa, G. *Manual de Cooperativas Sociales: su conformación en 10 pasos*. Working Paper No. 4. Buenos Aires: Latin American Faculty of Social Sciences, 2020.

⁶¹ National Law No. 25877, Article 40 *in fine*.

⁶² SES Resolution No. 157/20; Annex, Article 4 and Article 16, Subsection A.

human persons who meet both personal and economic requirements can access the social monotributo and enroll in “the Registry”. Thus, according to personal conditions, they must be Argentine nationals who have an identity document or foreigners residing in the country; must be over eighteen years old; and not have a university degree. Considering the economic requirements, applicants can only own a maximum of two real estate and three registrable personal properties; they must be unemployed or in a condition of social vulnerability or be current or potential beneficiaries of social inclusion programs and be developing or intending to develop productive, commercial or economic service enterprises oriented towards local development and the social economy; they cannot be employers, or taxpayers of the personal property tax or the income tax; they have to generate economic income that comes exclusively from the declared activity, with the exception of income from social inclusion programs, “Universal Child Allowance [UCA]” and “Pregnancy Allowance for Social Protection [PASP]”⁶³, non-contributory pensions, retirements, pensions or dependency relationship when gross income does not exceed the minimum pension (article 125 of Law 24,241).

In turn, worker cooperatives that intend to register in the “Registry” have to comply, among others, with the following requirements of a substantial nature, established by article 16, paragraph B) of Resolution SES 157/2020⁶⁴: an authorization to function, conferred by the National Institute of Associative Activity and Social Economy [NIASE]⁶⁵; be registered with the Federal Administration of Public Revenues [FAPR]⁶⁶; be composed of at least six members⁶⁷; the total of their members must be enrolled in “the Registry”⁶⁸; contemplate that two-thirds of the total of their members can comply with the requirements to be categorized as “social monotributistas” or that they belong to the Regime of Social Inclusion and Promotion of Independent Work or belong to categories A, B, C and D of the Simplified Regime for Small Taxpayers⁶⁹. In addition to these requirements of a substantial nature, SES Resolution 157/2020 imposed on worker cooperatives a series of formal precautions. In this way, worker cooperatives also have to attach: a copy of the Statute⁷⁰; copies of the rubric sheet and the associate book⁷¹; and a copy of the signature sheet and the act of designation of authorities with a mandate in force at the time of requesting registration⁷².

Worker Cooperatives

Requirement for Enrollment in “The Registry”

[SES Resolution No. 157/20]

⁶³ In Argentina, these programs are, currently, emblematic tools for social inclusion.

⁶⁴ SES Resolution No. 157/20; Annex, Article 16, Subsection B.

⁶⁵ Ibidem, Annex, Article 16, Subsection B.1).

⁶⁶ Ibidem, Annex, Article 16, Subsection B.6).

⁶⁷ Ibidem, Annex, Article 16, Subsection B.3).

⁶⁸ Ibidem, Annex, Article 16, Subsection B.7)

⁶⁹ Ibidem.

⁷⁰ Ibidem, Annex, Article 16, Subsection B.2).

⁷¹ Ibidem, Annex, Article 16, Subsection B.4)

⁷² Ibidem, Annex, Article 16, Subsection B.8).

Requirements	
Substantial	Formal
<p>Constitution and Authorization to Function [NIASE]</p> <p>Registration in the Federal Administration of Public Revenue [FAPR]</p> <p>Minimum Number of Members: 6 Associates Registered in “The Registry”</p> <p>2/3 of Members with the Status of “Social Monotributistas”; or Belonging to the Social Inclusion Regime and Promotion of Independent Work; or Belonging to the Simplified Regime for Small Taxpayers [Categories A, B, C, D]</p>	<p>Copy of the Statute</p> <p>Copy of the Rubric Sheet and the Associate Book</p> <p>Copy of the Signature Sheet and the Act of Designation of Authorities</p>

Source: Author's elaboration

Considering what has been explained, we can make a series of clarifications as a synthesis:

- The effector of local development and social economy is defined by the National Ministry of Social Development as a new economic subject with its own characteristics⁷³.
- Enrolment in “the Registry” is optional and voluntary for worker cooperatives, as well as for the other categories included. However, its registration allows members to access the tax category of the “social monotributo” if they comply with the requirements established in the SES Resolution No. 157/20 itself and with the mandatory elements in the specific regime [National Law 25865, concordant and amendments].
- For members to be able to access the “social monotributo”, both the members themselves and the worker cooperative must be registered with “The Registry”⁷⁴.
- Enrolment may be denied for failure to comply with the requirements requested for admission.
- The situation of social vulnerability represents a factual assumption that is technically accredited.
- The worker cooperative can renounce, at any time, its registration in “The Registry”. In the same way, it can also be removed by “the Registry” itself in cases of non-compliance with the required conditions or modification of the initial conditions.

⁷³ National Registry of Local Development and Social Economy Effectors. Official Document issued by the National Ministry of Social Development of Argentina, 10-14-08. Available at http://www.infoleg.gob.ar/basehome/actos_gobierno/actosdegobierno14-10-2008-2.htm

⁷⁴ Resolution of the Federal Administration of Public Revenue General [FAPR] No. 4309/2018, Article 69.

V. Conclusions

In this analysis we have tried to characterize the meaning and purposes that drove, over the years, the implementation of the simplified regime for small taxpayers. We were able to see from such a perspective that the course evidenced by this fiscal scheme was not linear and that during its implementation a process of recycling of the regime took place with the aim of covering other socioeconomic problems in accordance with the influences coming from contextual changes. The “monotributo” can be conceived as a specific public policy of a dynamic nature. But this dynamism is not only explained by the rhythm that its operating pattern exhibits, but also originated from the relevant adaptations and the complex adjustments that it incorporated over time.

The simplified regime for small taxpayers has undergone considerable evolution since its inception. In this evolution it underwent structural transformations that affected its main contents. Thus, the modifications were reflected in the mechanism of identification and delimitation of the collective problem, which incorporated issues that were not originally contemplated and therefore caused a review of the functions that this tax scheme had to fulfill.

This new conformation of the collective problem connected, therefore, with the updating of its foundations through a reformulation in some implicit cases of its central guidelines that gave the simplified regime a greater scope. In turn, this configuration implied the detection and individualization of causal factors that had a negative impact on the collective problem and, therefore, also the design and implementation of intervention strategies and techniques in order to provide a contribution to the resolution of the issues included in the collective problem contribute to the realization of the purposes that made up the reasoned foundations.

Therefore, as a result of the recycling mechanism that characterized the deployment of the simplified regime for small taxpayers, we can say that the “monotributo” system, which was created with exclusively fiscal and economic objectives, went through a process that positioned it as a policy of wide-ranging public service that constitutes a useful tool for social inclusion.

VI. References

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VI.b. Legislation

VI.b1. National Laws

National Law No. 24977 on Simplified Regime for Small Taxpayers

National Law No. 20337 on Cooperatives.

National Law No. 25877 on Labor Regime.

National Law No. 26223.

National Law No. 26565.

National Law No. 27618 on Tax Support and Inclusion Regime for Small Taxpayers.

National Law No. 27639 on Fiscal Strengthening and Relief Program for Small Taxpayers.

VI.b2. Presidential Decrees

Presidential Decree No. 189/2004.

Presidential Decree No. 806/2004.

Presidential Decree No. 1/2010.

Presidential Decree No. 1030/2016.

Presidential Decree No. 601/2018.

VI.b3. Resolutions of National State Organizations

Resolution of the Secretariat of Social Economy of the Nation [SES] No.157/20

Resolution of the National Institute of Associative Activity and Social Economy [NIASE]
No. 4664/2013.

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Address: Université du Luxembourg,
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finance, 4 rue Alphonse Weicker,
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Tél : 00 352 46 66 44 68 19

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