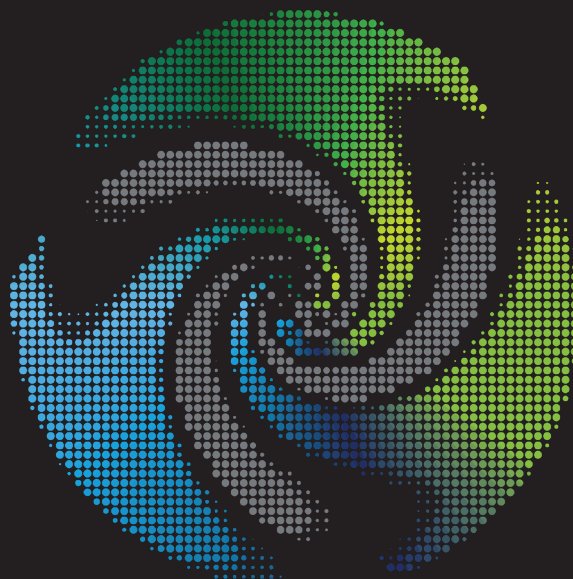


## Tax Alert

### *Tax information*



## The Guatemalan Social Security Institute eliminates the electronic certificate of employment

Through Agreement number 1473, the Board of Directors of the Guatemalan Social Security Institute (IGSS) ordered the elimination of the electronic certificate of employment, as of 07 July 2020. It authorized the use of the social security payroll as the mechanism for the verification of rights and granting of labor benefits that per the regulations correspond to its affiliated members and rightful claimants.

Therefore, through this agreement, the Management of IGSS is instructed to implement the necessary rules and procedures so that the social security payroll can be used as the mechanism for verifying the rights of affiliated members to benefits. The Management of IGSS should then proceed with the updating of the information on employers and affiliated members, as well as the modernization of the technological infrastructure and IT systems of IGSS.

Furthermore, article 5 of the agreement establishes that for the cases of cash benefits being processed or pending resolution prior to the entering into effect of the agreement, these shall be resolved based on the regulations that were in effect when such benefits were requested, or based on agreement 1473, whichever is most favorable to the interested party.

Finally, the agreement establishes that the electronic certificates of employment, as well as the regulations they are based on, shall only remain in effect for a period of three calendar months or as regulated in article 5 of the agreement. That is, the affiliated members and beneficiaries no longer need the electronic certificate of employment for the formalities that previously required it, and not having this document shall no longer be an impediment preventing them from doing so.

## Our experts:

Deloitte offers a range of integrated tax and legal services. Our teams combine technical knowledge, experience and innovation, which allow us to help our clients meet their objectives at the local and global levels.



**Byron Martínez**  
CEO Guatemala &  
El Salvador.  
Lead Tax and Legal Partner  
[bymartinez@deloitte.com](mailto:bymartinez@deloitte.com)



**Walter Martínez**  
Partner  
Tax, Global Trade and BPS  
[wmartinez@deloitte.com](mailto:wmartinez@deloitte.com)



**Mario Coyoy**  
Partner  
Transfer Pricing  
[mcoyoy@deloitte.com](mailto:mcoyoy@deloitte.com)



**Ana Lucía Santacruz**  
Partner  
Tax, Global Trade and BPS  
[alsantacruz@deloitte.com](mailto:alsantacruz@deloitte.com)



**Melvin Saguach**  
Partner  
BPS and Tax  
[msaguach@deloitte.com](mailto:msaguach@deloitte.com)



**Estuardo Paganini**  
Partner  
Deloitte Legal  
[egpaganini@deloitte.com](mailto:egpaganini@deloitte.com)

### About Deloitte:

Deloitte refers to Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, its network of member firms, and their related entities, each of which is a legally separate and independent entity. Please see [www.deloitte.com](http://www.deloitte.com) to learn more about our global network of member firms.

Deloitte provides audit and assurance, consulting, financial advisory, risk advisory, tax and legal services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 312,000 professional are committed to making an impact that matters.

As used in this document, "Deloitte S-LATAM, S.C." is a member firm of Deloitte consisting of three Marketplaces: Mexico-Central America, Southern Cone and the Andean Region. It includes various related entities, which have the exclusive legal right to engage in, and limit their business to, providing audit, tax consulting, legal advisory, risk advisory and financial advisory services, as well as other professional services under the name "Deloitte".

### About this publication:

This publication contains general information only, and Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax or other professional advice or services.

This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and Deloitte shall not be liable or responsible for any loss or damage sustained by any person relying on this communication.