

**SECTION XI. INSURANCE CONTRIBUTIONS IN THE RUSSIAN FEDERATION**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

**CHAPTER 34. INSURANCE CONTRIBUTIONS**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

**Article 419. Payers of Insurance Contributions**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. Payers of insurance contributions (hereafter in this Chapter referred to as “payers”) shall be the following persons who are policyholders in accordance with federal laws concerning specific types of compulsory social insurance:

1) persons who make payments and other remunerations to physical persons:

- organizations;

- private entrepreneurs;

- physical persons who are not private entrepreneurs;

2) private entrepreneurs, lawyers, mediators, privately practising notaries, arbitration managers, appraisers, patent attorneys and other persons who engage in private practice in the manner prescribed by the legislation of the Russian Federation (hereinafter referred to as “payers who do not make payments and other remunerations to physical persons”).

*[subsection 2 as reworded by Federal Law No. 401-FZ of 30.11.2016]*

2. Where a payer simultaneously falls within more than one of the categories referred to in clause 1 of this Article, it shall calculate and pay insurance contributions separately in respect of each basis.

**Article 420. Object of Assessment to Insurance Contributions**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The object of assessment to insurance contributions for payers such as are referred to in paragraphs 2 and 3 of subsection 1 of clause 1 of Article 419 of this Code, except as otherwise provided in this Article, shall be taken to be payments and other remunerations in favour of physical persons who are subject to compulsory social insurance in accordance with federal laws concerning specific types of compulsory social insurance (with the exception of remunerations paid to persons such as are referred to in subsection 2 of clause 1 of Article 419 of this Code):

1) in the context of employment relations and civil contracts for the performance of work or the rendering of services;

2) under commissioning contracts in favour of the authors of works;

3) under contracts for the alienation of an exclusive right in results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, under publishing contracts and under licensing agreements on the right to

use results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, including remunerations credited by collective rights management organizations in favour of authors of works under contracts concluded with users. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

2. The object of assessment to insurance contributions for payers such as are referred to in paragraph 4 of subsection 1 of clause 1 of Article 419 of this Code shall be taken to be payments and other remunerations under employment agreements (contracts) and civil contracts for the performance of work or the rendering of services which are made in favour of physical persons (with the exception of remunerations paid to persons such as are referred to in subsection 2 of clause 1 of Article 419 of this Code).

3. The object of assessment to insurance contributions for payers such as are referred to in subsection 2 of clause 1 of Article 419 of this Code shall be taken to be the carrying out of entrepreneurial or other professional activities, and in the case provided for in paragraph 3 of subsection 1 of clause 1 of Article 430 of this Code the object of assessment to insurance contributions shall also be taken to be income received by a payer of insurance contributions which is determined in accordance with clause 9 of Article 430 of this Code. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

4. There shall not be recognised as an object of assessment to insurance contributions payments and other remunerations made under civil contracts concerning the transfer of ownership or other rights in rem in property (property rights) and contracts involving the transfer for use of property (property rights), with the exception of commissioning contracts, contracts for the alienation of an exclusive right in results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, publishing contracts and licensing agreements on the right to use results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

5. There shall not be recognised as an object of assessment to insurance contributions for payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code payments and other remunerations in favour of physical persons who are foreign citizens or stateless persons under employment agreements concluded with a Russian organization for employment at an economically autonomous subdivision thereof which is situated outside the territory of the Russian Federation, and payments and other remunerations calculated in favour of physical persons who are foreign citizens or stateless persons in connection with activities carried out by them outside the territory of the Russian Federation under the terms of civil contracts for the performance of work or the rendering of services.

6. There shall not be recognised as an object of assessment to insurance contributions payments to volunteers (voluntary workers) in the context of the performance of civil contracts concluded in accordance with Article 7.1 of Federal Law No. 135-FZ of 11 August 1995 “Concerning Charitable Activities and Volunteering (Voluntary Work)” by way of reimbursement of expenses incurred by volunteers (voluntary workers), with the exception of meal expenses in excess of the per diem allowance rates provided for in clause 1 of Article 217 of the Tax Code of the Russian Federation. *[as amended by Federal Laws No. 98-FZ of 23.04.2018, No. 147-FZ of 17.06.2019]*

7. There shall not be recognised as an object of assessment to insurance contributions payments to foreign citizens and stateless persons under employment agreements or civil contracts which are concluded with FIFA (Fédération Internationale de Football Association) and concern the performance of work and the rendering of services, and payments made to volunteers under civil contracts which are concluded with FIFA, subsidiary organizations of FIFA and the “Russia 2018” Organizing Committee and whose activities consist of participation in the events contemplated by Federal Law No. 108-FZ of 7 June 2013 “Concerning the Preparation and Staging in the Russian Federation of the 2018 FIFA World Cup, the 2017 FIFA Confederations Cup and the 2020 European Football Championship and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” in order to reimburse volunteers for expenses incurred in connection with the performance of those contracts in the form of fees for the processing and issue of visas, invitations and similar documents and the cost of travel, accommodation, meals, sports equipment, training, communications services, transport, linguistic support and commemorative articles containing the symbols of the 2018 FIFA World Cup and the 2017 FIFA Confederations Cup staged in the Russian Federation. *[as amended by Federal Laws No. 303-FZ of 30.10.2017, No. 101-FZ of 01.05.2019]*

8. Payments made up to 31 December 2021 inclusively to foreign citizens and stateless persons by UEFA (Union of European Football Associations), subsidiary organizations of UEFA, the Russian Football Union, the local organizing structure, commercial partners of UEFA, suppliers of UEFA goods (work, services) and UEFA broadcasters which are specified by the Federal Law “Concerning the Preparation for and Staging in the Russian Federation of the 2018 FIFA World Cup, the 2017 FIFA Confederations Cup and the 2020 UEFA European Football Championship and the Introduction of Amendments to Certain Legislative Acts of the Russian Federation” under employment agreements on the performance of work associated with measures for the preparation for and staging in the Russian Federation of the 2020 UEFA European Football Championship and civil contracts for the performance of work (rendering of services) associated with measures provided for in the above-mentioned Federal Law for the preparation for and conduct in the Russian Federation of the 2020 UEFA European Football Championship shall not be subject to assessment to insurance contributions.

*[clause 8 inserted by Federal Law No. 101-FZ of 01.05.2019; as amended by Federal Law No. 101-FZ of 20.04.2021]*

#### **Article 421. Base for the Calculation of Insurance Contributions for Payers Which Make Payments and Other Remunerations to Physical Persons**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The base for the calculation of insurance contributions for payers such as are referred to in paragraphs 2 and 3 of subsection 1 of clause 1 of Article 419 of this Code shall be determined after the end of each calendar month as the amount of payments and remunerations provided for in clause 1 of Article 420 of this Code which have been separately credited in relation to each individual physical person from the beginning of the computation period on a cumulative basis, excluding amounts referred to in Article 422 of this Code.

2. The base for the calculation of insurance contributions for payers such as are referred to in paragraph 4 of subsection 1 of clause 1 of Article 419 of this Code shall be determined after the end of each calendar month as the amount of payments and remunerations provided for in clause 2 of Article 420 of this Code which have been separately credited in relation to each individual physical person from the beginning of the computation period on a cumulative basis, excluding amounts referred to in Article 422 of this Code.

3. For payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code there shall be established a maximum level of the base for the calculation of insurance contributions for compulsory pension insurance and a maximum level of the base for the calculation of insurance contributions for compulsory social insurance against temporary incapacity for work and in connection with maternity. Unless otherwise established by this Chapter, insurance contributions shall not be charged on amounts of payments and other remunerations in favour of a physical person in excess of the maximum level of the base for the calculation of insurance contributions which has been established for a particular computation period and is determined on a cumulative basis from the beginning of the computation period.

4. The maximum level of the base for the calculation of insurance contributions for compulsory social insurance against temporary incapacity for work and in connection with maternity shall be subject to annual indexation from 1 January of a particular year based on the growth rate of average salary in the Russian Federation.

5. For payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code, in the period 2017 to 2021 the maximum level of the base for the calculation of insurance contributions for compulsory pension insurance shall be established with account taken of the level of average salary in the Russian Federation which has determined for the relevant year, multiplied by twenty, and the following multiplying coefficients which are applied thereto for the relevant calendar year:

- in 2017 – 1.9;
- in 2018 – 2.0;
- in 2019 – 2.1;
- in 2020 – 2.2;
- in 2021 – 2.3.

The provision of this clause shall not apply in the case of the calculation of insurance contributions on the basis of the supplemental rates for compulsory pension insurance which are established by Article 428 of this Code and insurance contributions for the provision of supplemental social security for members of the flight crews of civil aircraft and certain categories of employees of coal industry organizations which are established by Article 429 of this Code.

As from 2022, the maximum level of the base for the calculation of insurance contributions for compulsory pension insurance which is established in accordance with this clause shall be subject to annual indexation from 1 January of the relevant year based on the growth rate of average salary in the Russian Federation.

6. The amount of the corresponding maximum level of the base for the calculation of insurance contributions shall be established annually by the Government of the Russian Federation with account taken of clauses 3 to 5 of this Article. The amount of the maximum level of the base for the calculation of insurance contributions shall be rounded off to whole thousands of roubles. An amount of 500 roubles or more shall be rounded up a whole thousand roubles, and an amount below 500 roubles shall be rounded down.

7. Where payments and other remunerations are made in kind in the form of goods (work and services) and other property, the base for the calculation of insurance contributions shall be determined as the value of those goods (work and services) and other property calculated on the basis of prices determined in a manner similar to that which is laid down in Article 105.3 of this Code.

In this respect, the value of such goods (work and services) shall include the appropriate amount of value added tax and excise duties and shall exclude partial payment made by a physical person for goods received by that person, work performed for him and services rendered to him.

8. The amount of payments and other remunerations which are taken into account in calculating the base for the calculation of insurance contributions insofar as a commissioning contract, a contract for the alienation of an exclusive right in results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, a publishing contract and a licence agreement on the right to use a scientific, literary or artistic work is concerned shall be determined as the amount of income received under the commissioning contract, contract for the alienation of an exclusive right in results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, publishing contract or licence agreement on the right to use results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, reduced by the amount of actually incurred and documented expenses associated with the derivation of that income. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

9. Where expenses such as are referred to in clause 8 of this Article cannot be supported by documents, they shall be deductible in the following amounts (as a percentage of the amount of accrued income):

1) for the creation of literary works, including for theatre, cinema, stage and circus – 20 per cent;

2) for the creation of graphic design works, photographic works for print use and architecture and design works – 30 per cent;

3) for the creation of works of sculpture, mural painting, decorative and applied art, design art, easel painting, theatre and film set design and graphic art executed using various techniques – 40 per cent;

4) for the creation of audio-visual works (video, television and cinema films, sound recordings and aerial or cable transmissions of radio or television programmes) – 30 per cent; *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

5) for the creation of musical stage works (operas, ballets and musical comedies), symphonic, choral and chamber works, works for wind orchestra and original music for cinema, television and video films and theatre productions – 40 per cent;

6) for the creation of other musical works, including works prepared for publication – 25 per cent;

7) for the performance of literary and artistic works – 20 per cent;

8) for the creation of scientific works and designs, computer programmes and databases – 20 per cent; *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

9) for discoveries, selection achievements, inventions and the creation of utility models, industrial samples, production secrets (know-how) and integrated circuit topographies (percentage of the amount of income received for the first two years of use) – 30 per cent. *[subsection 9 as reworded by Federal Law No. 335-FZ of 27.11.2017]*

10. Documented expenses may not be taken into account at the same time as expenses within the established norm in determining the base for the calculation of insurance contributions.

**Article 422. Amounts Not Assessable to Insurance Contributions**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The following shall not be assessable to insurance contributions for payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code:

1) state benefits which are paid in accordance with the legislation of the Russian Federation, legislative acts of constituent entities of the Russian Federation and decisions of representative local government bodies, including unemployment benefits and allowances and other types of compulsory insurance benefits relating to compulsory social insurance;

2) all types of compensation payments established by the legislation of the Russian Federation, legislative acts of constituent entities of the Russian Federation and decisions of representative local government bodies (within the limits of norms established in accordance with the legislation of the Russian Federation) which are connected with:

- compensation for damage caused by personal injury or other damage to health;

- reimbursement for expenses incurred for, payment for, or free provision of, accommodation, meals and food products, and reimbursement for expenses incurred for, or payment for, utility services; *[as amended by Federal Law No. 374-FZ of 23.11.2020]*

- the payment of the value of and (or) issuance of a due allowance in kind, and the payment of monetary resources in place of such allowance;

- payment of the cost of meals, sports gear, equipment and sporting and parade uniforms which are received by athletes and employees of sports and fitness organizations for the training process and for participation in sporting competitions and by sports referees for participation in sporting competitions;

- the discharge of employees, with the exception of compensation for unused leave, the amount of payments in the form of a redundancy allowance and average monthly earnings for the period of time taken to find employment insofar as it exceeds overall an amount equal to three times average monthly earnings or six times average monthly earnings for employees discharged from organizations located in areas of the Far North and equated localities, and compensation

paid to the director, deputy directors and the chief accountant of an organization insofar as it exceeds an amount equal to three times average monthly earnings;

- the reimbursement of expenses for the training, retraining and professional development of employees;

*[paragraph lost force from 01.01.2021 – Federal Law No. 374-FZ of 23.11.2020]*

- the finding of employment for employees who have been discharged in connection with reductions in the number of employees or staff size or the re-organization or liquidation of an organization, in connection with the cessation by physical persons of activities as private entrepreneurs, the termination of office by privately practising notaries and the termination of the status of a lawyer, and in connection with the cessation of activities by other physical persons whose professional activities are subject to state registration and (or) licensing in accordance with federal laws;

- the performance by a physical person of employment duties, including in connection with moving to work in another locality, with the exception of payments in monetary form for work under difficult, harmful and (or) hazardous working conditions, except for compensation payments in amounts equivalent to the value of milk or other food products of equal value, payments in foreign currency in place of per diem allowances such as are provided for in clause 1 of Article 217 of this Code by Russian shipping companies to members of the crews of foreign-going vessels, payments in foreign currency to the crew personnel of Russian aircraft operated in international traffic, and compensation payments for unused leave which are not connected with the termination of employment of employees; *[as amended by Federal Law No. 147-FZ of 17.06.2019]*

3) amounts of one-time material assistance which is provided by payers:

- to physical persons in connection with a natural disaster or other emergency situation for the purpose of compensating them for material damage suffered by them or damage to their health, and to physical persons who are victims of terrorist acts in the territory of the Russian Federation;

- to an employee in connection with the death of a member (members) of his family;

- to employees (parents, adoptive parents, guardians) upon the birth (adoption) of a child or the establishment of guardianship over a child, where it is paid within the first year after the birth (adoption) or establishment of guardianship, but not more than 50,000 roubles for each child;

4) income (with the exception of payment for the labour of employees) which is received by members of duly registered family (ancestral) communities of indigenous small-numbered peoples of the North, Siberia and the Far East of the Russian Federation engaged in traditional economic activities from the sale of products resulting from traditional industries carried on by them; *[as amended by Federal Law No. 374-FZ of 23.11.2020]*

5) amounts of insurance payments (contributions) for the compulsory insurance of employees which is undertaken by a payer in accordance with the procedure established by the legislation of the Russian Federation, amounts of payments (contributions) made by a payer under

agreements on voluntary personal insurance of employees which are concluded for a period of not less than one year and which require the insurers to pay medical expenses of those insured persons, amounts of payments (contributions) made by a payer under agreements on the provision of medical services to employees which are concluded for a period of not less than one year with medical organizations possessing appropriate licences to carry on medical activities which have been issued in accordance with the legislation of the Russian Federation, amounts of payments (contributions) made by a payer under agreements on the voluntary personal insurance of employees which are concluded exclusively against the death of an insured person and (or) injury to the health of an insured person, and amounts of pension contributions made by a payer under agreements on non-state pension provision;

6) employer contributions paid by a payer in accordance with Federal Law No. 56-FZ of 30 April 2008 “Concerning Additional Insurance Contributions for a Funded Pension and State Support for the Formation of Pension Assets”, in the amount of contributions paid, but not more than 12,000 roubles a year calculated for each employee for whom employer contributions were paid;

7) the cost of return travel of an employee to and from a holiday destination and the cost of carriage of baggage weighing up to 30 kilograms and the cost of travel of non-working members of his family (husband, wife and minor-age children actually residing with the employee) and the cost of carriage of baggage by them which is paid by a payer of insurance contributions for persons who work and reside in areas of the Far North and equated localities in accordance with the legislation of the Russian Federation, legislative acts of constituent entities of the Russian Federation, decisions of representative local government bodies, employment agreements and (or) collective agreements. Where leave is used outside the territory of the Russian Federation, insurance contributions shall not be charged on the cost of land or air travel of an employee and non-working members of his family (including the cost of carriage of baggage weighing up to 30 kilograms) calculated from the point of departure to a crossing point on the State Border of the Russian Federation, including an international airport at which the employee and non-working members of his family pass through border control at a crossing point on the State Border of the Russian Federation;

*[subsection 7 as reworded by Federal Law No. 300-FZ of 03.08.2018]*

8) amounts which are paid to physical persons by electoral commissions, by referendum commissions and from the resources of election funds of candidates for the post of President of the Russian Federation, candidates for posts of deputies of the State Duma, candidates for posts of deputies of the legislative (representative) state body of a constituent entity of the Russian Federation, candidates for a post in another state body of a constituent entity of the Russian Federation which is provided for in the constitution or charter of the constituent entity of the Russian Federation and is elected directly by citizens, candidates for posts of deputies of the representative body of a municipality, candidates for the post of head of a municipality or for another post which is provided for in the charter of a municipality and is filled by means of direct elections, election funds of electoral associations and election funds of regional divisions of political parties which are not electoral associations, and from the resources of referendum funds of an initiative group for the holding of a referendum of the Russian Federation, a referendum of a constituent entity of the Russian Federation or a local referendum, an initiative campaign group for a referendum of the Russian Federation and other groups of participants in a referendum of a constituent entity of the Russian Federation or a local referendum for the



performance by those persons of work which is directly associated with the conduct of election campaigns and referendum campaigns; *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

*[8.1) applied until 31 December 2020 – Federal Law No. 68-FZ of 26.03.2020]*

9) the value of uniforms and outfits which are issued to employees in accordance with the legislation of the Russian Federation and to state servants of federal state government bodies either free of charge or for part payment and which remain permanently available to them for personal use;

10) the value of travel concessions which are granted by the legislation of the Russian Federation to certain categories of employees;

11) amounts of material assistance provided by employers to their employees, not exceeding 4,000 roubles per one employee per computation period;

12) amounts of fees for the training of employees in vocational education programs and additional vocational programs;

13) amounts paid by payers to their employees to cover the cost of the payment of interest on loans (credits) for the acquisition and (or) construction of a dwelling;

14) amounts of monetary allowances, food and material supplies and other payments which are received by servicemen, employees of internal affairs bodies, penal institutions and bodies, enforcement bodies of the Russian Federation, the federal fire-fighting service of the State Fire-Fighting Service and the customs authorities of the Russian Federation, members of the rank and file and commanding officers of internal affairs bodies of the Russian Federation and the Federal Fire-Fighting Service, commanding officers of the federal courier communication service and persons who service in forces of the national guard of the Russian Federation and have special police ranks, in connection with the performance of military service duties and service in the above-mentioned forces, institutions and bodies in accordance with the legislation of the Russian Federation; *[as amended by Federal Laws No. 108-FZ of 29.05.2019, No. 460-FZ of 27.12.2019]*

15) amounts of payments and other remunerations under employment agreements and civil contracts, including under commissioning contracts, in favour of foreign citizens and stateless persons who are temporarily residing in the territory of the Russian Federation, with the exception of amounts of payments and other remunerations in favour of such persons who are recognised as insured persons in accordance with federal laws concerning specific types of compulsory social insurance;

16) amounts payable by a payer as reimbursement for actually incurred and documented expenses of a physical person that are connected with the performance of work or the rendering of services under civil contracts, and the payment of such expenses by a payer.

*[subsection 16 inserted by Federal Law No. 374-FZ of 23.11.2020]*

2. Where payers pay expenses for business trips of employees both within the territory of the Russian Federation and outside the territory of the Russian Federation, insurance contributions shall not be charged on per diem allowances provided for in clause 1 of Article 217 of the Code,



actually incurred and documented special-purpose expenses for travel to the destination and back, airport service fees, handling fees, expenses for travel to an airport or station at places of departure, destination or transfers and for the carriage of luggage, expenses for the rent of accommodation, for communications services, for the receipt and registration of a service or diplomatic passport, and for the receipt of visas, and expenses associated with the exchange of cash currency or a cheque at a bank for cash foreign currency. Similar rules regarding the charging of insurance contributions shall apply to payments made to physical persons who are under the authority or administrative jurisdiction of an organization and members of the board of directors or any similar body of a company who are arriving (departing) to participate in a meeting of the board of directors, board of management or other similar body of that company.

Where payers pay a field allowance in accordance with the legislation of the Russian Federation to employees working in field conditions, those amounts for each day spent in field conditions shall not be assessed to insurance contributions within an amount not exceeding the amount of field allowance provided for in clause 1 of Article 217 of this Code.

*[clause 2 as reworded by Federal Law No. 374-FZ of 23.11.2020]*

3. In addition to the payments referred to in parts 1 and 2 of this Article, the following shall likewise not be included in the base for the calculation of insurance contributions:

1) with respect to insurance contributions for compulsory pension insurance – amounts of monetary allowances (monthly monetary remuneration) and other payments received by public prosecutors and investigators and by judges of federal courts and magistrates, and payments and other remunerations which are made in favour of persons who are studying on a full-time basis at vocational education organizations and higher education organizations for activities carried out in student detachments (which have been included in the federal register or a regional register of youth and children’s associations which enjoy state support) under employment agreements or under civil contracts for the performance of work and (or) the rendering of services;

2) with respect to insurance contributions for compulsory social insurance against temporary incapacity for work and in connection with maternity – any remunerations which are payable to physical persons under civil contracts, including a commissioning contract, a contract for the alienation of an exclusive right in results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation, a publishing contract and a licence agreement on the right to use results of intellectual activity such as are referred to in subsections 1 to 12 of clause 1 of Article 1225 of the Civil Code of the Russian Federation; *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

3) amounts of payments (remunerations) which are referred to in clause 70 of Article 217 of this Code.

*[subsection 3 inserted by Federal Law No. 401-FZ of 30.11.2016]*

**Article 423. Computation Period. Reporting Period**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The computation period shall be a calendar year.

2. Reporting periods shall be the first quarter, six months and nine months of a calendar year.

**Article 424. Definition of the Date on Which Payments and Other Remunerations Are Made**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The date on which payments and other remunerations are made shall be defined as:

1) the day on which payments and other remunerations are credited in favour of an employee (a physical person in whose favour payments and other remunerations are made) – in the case of payments and remunerations credited by payers such as are referred to in paragraphs 2 and 3 of subsection 1 of clause 1 of Article 419 of this Code;

2) the day on which payments and other remunerations are made in favour of a physical person – in the case of payers such as are referred to in paragraph 4 of subsection 1 of clause 1 of Article 419 of this Code.

**Article 425. Rates of Insurance Contributions**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The rate of an insurance contribution is the amount of the insurance contribution per unit of measure of the base for the calculation of insurance contributions, except as otherwise provided in this Chapter.

2. Rates of insurance contributions shall be established at the following levels, except as otherwise provided in this Chapter:

1) for compulsory pension insurance:

- within the established maximum level of the base for the calculation of insurance contributions for that type of insurance – 22 per cent;

- above the established maximum level of the base for the calculation of insurance contributions for that type of insurance – 10 per cent;

*[subsection 1 as reworded by Federal Law No. 303-FZ of 03.08.2018]*

2) for compulsory social insurance against temporary incapacity for work and in connection with maternity within the established maximum level of the base for the calculation of insurance contributions for that type of insurance – 2.9 per cent;

for compulsory social insurance against temporary incapacity for work and in connection with maternity in relation to payments and other remunerations in favour of foreign citizens and stateless persons who are temporarily staying in the Russian Federation (with the exception of highly qualified specialists in accordance with Federal Law No. 115-FZ of 25 July 2002 “Concerning the Legal Status of Foreign Citizens in the Russian Federation”), within the established maximum level of the base for that type of insurance – 1.8 per cent;

3) for compulsory medical insurance – 5.1 per cent.

*[Article 426. Lost force from 01.01.2019 – Federal Law No. 303-FZ of 03.08.2018]*

**Article 427. Reduced Rates of Insurance Contributions**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. Reduced rates of insurance contributions for payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code shall apply:

1) for business companies and business partnerships whose activities consist in the practical application (implementation) of results of intellectual activity (computer programmes, databases, inventions, utility models, industrial samples, selection achievements, integrated circuit topographies and production secrets (know-how)) the exclusive rights in which belong to founders and participants (including in conjunction with other persons) of such business companies and participants of such business partnerships which are budgetary research institutions and autonomous research institutions or to higher education organizations which are budgetary institutions and autonomous institutions;

2) for organizations and private entrepreneurs who or which have concluded agreements on the carrying out of technology development activities with special economic zone administrative bodies and make payments to physical persons who work in a technology development special economic zone or an industrial production special economic zone, and for organizations and private entrepreneurs who or which have concluded agreements on the carrying out of tourism and recreation activities and make payments to physical persons who work in tourism and recreation special economic zones which have been combined into a cluster by a decision of the Government of the Russian Federation;

3) for Russian organizations which carry out information technology activities, develop and sell own-developed computer programmes and databases on physical media or in the form of an electronic document via communications channels, irrespective of the type of contract, and (or) render services (perform work) involving the development, adaptation and modification of computer programmes and databases (computer software and data products) and install, test and support computer programmes and databases; *[as amended by Federal Laws No. 436-FZ of 28.12.2017, No. 265-FZ of 31.07.2020]*

4) for payers who make payments and other remunerations to members of the crews of vessels registered in the Russian International Register of Vessels (with the exception of vessels used for the storage and transshipment of oil and oil products in seaports of the Russian Federation), for the performance of employment duties of a member of the crew of a vessel – with respect to those payments and remunerations;

5) for organizations and private entrepreneurs which apply the simplified taxation system and whose main economic activity (classified on the basis of activity codes in accordance with the All-Russian Classification of Economic Activities) is:

- the manufacture of food products;

- the manufacture of non-alcoholic beverages and the manufacture of mineral waters and other bottled drinking waters;

- the manufacture of textiles;;



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- the manufacture of clothing;
- the manufacture of leather and leather products;
- the manufacture of wood and manufacture of products of wood and cork, except furniture, and manufacture of articles of straw and plaiting materials;
- the manufacture of paper and paper products;
- the manufacture of chemicals and chemical products;
- the manufacture of medicines and materials used for medical purposes;
- the manufacture of rubber and plastic products;
- the manufacture of other non-metallic mineral products;
- the manufacture of bars with the aid of cold forming or folding;
- the manufacture of wire by cold drawing;
- the manufacture of finished metal products other than machinery and equipment;
- the manufacture of computers and of electronic and optical products;
- the manufacture of electrical equipment;
- the manufacture of machinery and equipment not included elsewhere;
- the manufacture of motor vehicles, trailers and semi-trailers;
- the manufacture of other transport equipment;
- the manufacture of furniture;
- the manufacture of musical instruments;
- the manufacture of sporting goods;
- the manufacture of games and toys;
- the manufacture of medical instruments and equipment;
- the manufacture of products not included elsewhere;
- the repair and installation of machinery and equipment;
- the collection and treatment of sewerage;



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- waste collection, treatment and recycling; materials recovery;
- the construction of buildings;
- the construction of engineering structures;
- specialized construction activities;
- the maintenance and repair of motor vehicles;
- retail trade of medicines in specialized stores (pharmacies);
- retail trade of products used for medical purposes and orthopaedic products in specialized stores;
- land transport and transport via pipelines;
- water transport;
- air and space transport;
- warehousing and support activities for transportation;
- postal and courier activities;
- motion picture, video and television programme production;
- television and radio broadcasting;
- telecommunications activities;
- computer programming, consultancy and related services, with the exception of organizations and private entrepreneurs such as are referred to in subsections 2 and 3 of this clause;
- information technology activities, with the exception of organizations and private entrepreneurs such as are referred to in subsections 2 and 3 of this clause;
- real estate activities on a fee or contract basis;
- scientific research and development;
- veterinary activities;
- travel agency and tour operator activities;
- services to buildings and landscape activities;
- education;

- healthcare activities;
- residential care activities;
- social work activities without accommodation;
- activities of culture and art institutions;
- activities of libraries, archives, museums and other cultural facilities;
- activities of sports facilities;
- activities of sport clubs;
- activities of fitness centres;
- other sports activities;
- the repair of computers and personal and household goods;
- other personal service activities;

*[subsection 5 as reworded by Federal Law No. 335-FZ of 27.11.2017]*

6) for taxpayers of the unified tax on imputed income for certain types of activity which are pharmacy organizations or private entrepreneurs possessing a licence for pharmaceutical activities – in relation to payments and remunerations made to physical persons who, in accordance with Federal Law No. 323-FZ of 21 November 2011 “Concerning the Fundamental Principles of Public Health Care in the Russian Federation”, have the right to engage in or have been authorized to carry out pharmaceutical activities;

7) for non-commercial organizations (with the exception of state (municipal) institutions) which have been registered in accordance with the procedure established by the legislation of the Russian Federation, apply the simplified taxation system and carry out in accordance with their foundation documents activities in the area of public social services, research and development, education, health care, culture and art (activities of theatres, libraries, museums and archives) and mass sports (with the exception of professional sports);

8) for charitable organizations which have been registered in accordance with the procedure established by the legislation of the Russian Federation and apply the simplified taxation system;

9) for private entrepreneurs who apply the licence-based taxation system – in relation to payments and remunerations credited in favour of physical persons who are engaged in the type of economic activity which is indicated in the licence (with the exception of private entrepreneurs who carry out the types of entrepreneurial activities referred to in subsections 19 and 45 to 47 of clause 2 of Article 346.43 of this Code);

10) for organizations which have acquired the status of participants in a project involving the conduct of research and development activities and commercialization of the results of those

activities in accordance with Federal Law No. 244-FZ of 28 September 2010 “Concerning the “Skolkovo” Innovation Centre” or project participants in accordance with Federal Law No. 216-FZ of 29 July 2017 “Concerning Science and Technology Innovation Centres and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation”; *[as amended by Federal Law No. 373-FZ of 30.10.2018]*

11) for organizations and private entrepreneurs which have acquired the status of free economic zone participant in accordance with Federal Law No. 377-FZ of 29 November 2014 “Concerning the Development of the Republic of Crimea and the City of Federal Significance Sevastopol and the Free Economic Zone in the Territories of the Republic of Crimea and the City of Federal Significance Sevastopol” (hereinafter referred to as “free economic zone participant”), in relation to payments and other remunerations in favour of physical persons engaged in the execution of an investment project in a free economic zone concerning which information is contained in an investment declaration which meets the requirements established by Federal Law No. 377-FZ of 29 November 2014 “Concerning the Development of the Republic of Crimea and City of Federal Significance Sevastopol and the Free Economic Zone in the Territories of the Republic of Crimea and the City of Federal Significance Sevastopol” (hereinafter referred to as “physical persons engaged in the execution of an investment project in a free economic zone”).

For the purposes of this subsection, a physical person engaged in the execution of an investment project in a free economic zone shall be a person who has concluded an employment agreement with a payer/free economic zone participant and whose employment duties are directly connected with the execution of the investment project referred to in paragraph 1 of this subsection, including the operation of fixed assets created as a result of the execution of the investment project.

The list of work positions of physical persons engaged in the execution of an investment project in a free economic zone shall be approved by a payer/participant in a free economic zone in consultation with the highest executive state body of the Republic of Crimea or the highest executive state body of the city of federal significance Sevastopol (depending on where the payer is located). *[as amended by Federal Law No. 204-FZ of 13.07.2020]*

The highest executive state body of the Republic of Crimea and the highest executive state body of the city of federal significance Sevastopol shall, within three working days after the entry in the unified register of free economic zone participants of a record of the inclusion of a payer in that register or a record of the conclusion of another agreement on conditions of activity in the free economic zone with a payer that has free economic zone participant status, submit to the tax authorities in electronic form information on the list agreed with that payer of work positions of physical persons engaged in the execution of the relevant investment project in the free economic zone. In the event that a free economic zone participant makes changes to the list of work positions of physical persons engaged in the execution of the relevant investment project in the free economic zone, that information must be presented by the highest executive state body of the Republic of Crimea and the highest executive state body of the city of federal significance Sevastopol to the tax authorities in electronic form within three working days after the changes were approved; *[paragraph inserted by Federal Law No. 204-FZ of 13.07.2020]*  
*[subsection 11 as reworded by Federal Law No. 297-FZ of 03.08.2018]*



12) for organizations and private entrepreneurs which have acquired the status of resident of a priority social and economic development area in accordance with Federal Law No. 473-FZ of 29 December 2014 “Concerning Priority Social and Economic Development Areas in the Russian Federation” (hereinafter referred to as “resident of a priority social and economic development area”);

13) for organizations and private entrepreneurs which have acquired the status of resident of the Vladivostok Free Port in accordance with Federal Law No. 212-FZ of 13 July 2015 “Concerning the Vladivostok Free Port” (hereinafter referred to as “resident of the Vladivostok Free Port”);

14) for organizations included in the unified register of residents of the Special Economic Zone in the Kaliningrad Province in accordance with the Federal Law “Concerning the Special Economic Zone in the Kaliningrad Province and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation”. The payers referred to in this subsection shall apply reduced rates of insurance contributions with account taken of the special considerations established by clause 11 of this Article;

*[subsection 14 inserted by Federal Law No. 353-FZ of 27.11.2017]*

15) for Russian organizations which produce and sell animated audio-visual products, irrespective of the type of agreement, and (or) render services (perform work) associated with the creation of animated audio-visual products. For the purposes of this Article, an animated audio-visual product shall be understood to mean a film consisting of specially created drawn or three-dimensional figures and objects which move on a screen, including when created using computer graphics;

*[subsection 15 inserted by Federal Law No. 95-FZ of 23.04.2018]*

16) for payers that have received the status of participant in a special administrative district in accordance with Federal Law No. 291-FZ of 3 August 2018 “Concerning the Special Administrative Districts in the Territories of the Kaliningrad Province and the Primorye Territory” and make payments and other remunerations to members of the crews of vessels registered in the Russian Open Register of Ships by those payers for the performance of the employment duties of a crew member of a vessel – in relation to those payments and remunerations;

*[subsection 16 inserted by Federal Law No. 324-FZ of 29.09.2019]*

17) for payers of insurance contributions that are classed as small or medium-sized business entities in accordance with Federal Law No. 209-FZ of 24 July 2007 “Concerning the Development of Small and Medium-Sized Business in the Russian Federation” – with respect to a portion of payments in favour of physical persons to be determined after the end of each calendar month as the amount by which they exceed the amount of the minimum wage established by federal law as at the beginning of the computation period;

*[subsection 17 inserted by Federal Law No. 102-FZ of 01.04.2020]*

18) for Russian organizations which carry on activities involving the design and development of electronic components and electronic (radio-electronic) products.

*[subsection 18 inserted by Federal Law No. 265-FZ of 31.07.2020]*

2. The following reduced rates of insurance contributions shall apply for payers such as are referred to in clause 1 of this Article within the limits of the established maximum level of the

base for the calculation of insurance contributions for the relevant type of insurance: *[as amended by Federal Law No. 475-FZ of 28.12.2016]*

1) for payers such as are referred to in subsections 1 and 2 of clause 1 of this Article: *[as amended by Federal Law No. 475-FZ of 28.12.2016]*

- for compulsory pension insurance: 8.0 per cent in 2017, 13.0 per cent in 2018, 20.0 per cent in 2019;

- for compulsory social insurance against temporary incapacity for work and in connection with maternity: 2.0 per cent in 2017, 2.9 per cent in 2018, 2.9 per cent in 2019;

- for compulsory social insurance against temporary incapacity for work in relation to payments and other remunerations in favour of foreign citizens and stateless persons who are temporarily staying in the Russian Federation (with the exception of highly qualified specialists in accordance with Federal Law No. 115-FZ of 25 July 2002 “Concerning the Legal Status of Foreign Citizens in the Russian Federation”) – 1.8 per cent;

- for compulsory medical insurance: 4.0 per cent in 2017, 5.1 per cent in 2018, 5.1 per cent in 2019;

1.1) for the payers referred to in subsection 3 of clause 1 of this Article:

- for compulsory pension insurance: 8.0 per cent during 2017-2020, 6.0 per cent from 2021;

- for compulsory social insurance for temporary incapacity for work and maternity – 2.0 per cent during 2017-2020, 1.5 per cent from 2021;

- for compulsory social insurance for temporary incapacity for work in relation to payments and other remunerations in favour of foreign citizens and stateless persons who are temporarily staying in the Russian Federation (with the exception of highly qualified specialists in accordance with Federal Law No. 115-FZ of 25 July 2002 “Concerning the Legal Status of Foreign Citizens in the Russian Federation”): 1.8 per cent during 2017-2020, 1.5 per cent from 2021;

- for compulsory medical insurance: 4.0 per cent during 2017-2020, 0.1 per cent from 2021;  
*[subsection 1.1 as reworded by Federal Law No. 265-FZ of 31.07.2020]*

2) for payers such as are referred to in subsection 4 of clause 1 of this Article, the rates of insurance contributions for compulsory pension insurance for compulsory social insurance against temporary incapacity for work and in connection with maternity and for compulsory medical insurance during the period 2017-2027 shall be established at 0 per cent;

3) for payers such as are referred to in subsections 5 to 9 of clause 1 of this Article, during the period 2017-2018 the rates of insurance contributions shall be established at 20.0 per cent for compulsory pension insurance and 0 per cent for compulsory social insurance against temporary incapacity for work and in connection with maternity and for compulsory medical insurance.

The rates of insurance contributions which are specified in this subsection shall apply to payers which apply the simplified taxation system such as are referred to in subsection 5 of clause 1 of this Article if their income for the tax period does not exceed 79 million roubles. *[as amended by Federal Law No. 303-FZ of 03.08.2018]*

For payers such as are referred to in subsections 7 and 8 of clause 1 of this Article, during the period 2019-2024 the rates of insurance contributions shall be established at 20.0 per cent for compulsory pension insurance and 0 per cent for compulsory social insurance against temporary incapacity for work and in connection with maternity and for compulsory medical insurance; *[paragraph inserted by Federal Law No. 303-FZ of 03.08.2018]*

4) for payers such as are referred to in subsection 10 of clause 1 of this Article, the rates of insurance contributions shall be established at 14.0 per cent for compulsory pension insurance and 0 per cent for compulsory social insurance against temporary incapacity for work and in connection with maternity and for compulsory medical insurance;

5) for payers such as are referred to in subsections 11 to 14 of clause 1 of this Article, the rates of insurance contributions shall be established at 6.0 per cent for compulsory pension insurance, 1.5 per cent for compulsory social insurance against temporary incapacity for work and in connection with maternity and 0.1 per cent for compulsory medical insurance; *[as amended by Federal Law No. 353-FZ of 27.11.2017]*

6) for payers such as are referred to in subsection 15 of clause 1 of this Article, during the period 2018-2023:

- for compulsory pension insurance – 8.0 per cent;

- for compulsory social insurance against temporary incapacity for work and in connection with maternity – 2.0 per cent;

- for compulsory social insurance against temporary incapacity for work in relation to payments and other remunerations in favour of foreign citizens and stateless persons temporarily staying in the Russian Federation (with the exception of highly qualified specialists in accordance with Federal Law No. 115-FZ of 25 July 2002 “Concerning the Legal Status of Foreign Citizens in the Russian Federation”) – 1.8 per cent;

- for compulsory medical insurance – 4.0 per cent;

*[subsection 6 inserted by Federal Law No. 95-FZ of 23.04.2018]*

7) for the payers referred to in subsection 16 of clause 1 of this Article, the rates of insurance contributions for compulsory pension insurance, for compulsory social insurance against temporary incapacity for work and in connection with maternity and for compulsory medical insurance shall be established at 0 per cent for the period until 2027 inclusively;

*[subsection 7 inserted by Federal Law No. 324-FZ of 29.09.2019]*

8) for the payers referred to in subsection 18 of clause 1 of this Article, commencing from 2021:

- for compulsory pension insurance: 6.0 per cent;

- for compulsory social insurance for temporary incapacity for work and maternity: 1.5 per cent;

- for compulsory medical insurance: 0.1 per cent.

*[subsection 8 inserted by Federal Law No. 265-FZ of 31.07.2020]*

2.1. For the payers referred to in subsection 17 of clause 1 of this Article, the following reduced rates of insurance contributions shall apply beginning in 2021:

1) for compulsory pension insurance:

- within the limits of the established maximum level of the base for the calculation of insurance contributions for this type of insurance – 10.0 per cent;

- above the established maximum level of the base for the calculation of insurance contributions for this type of insurance – 10.0 per cent;

2) for compulsory social insurance for temporary incapacity for work and maternity – 0.0 per cent;

3) for compulsory medical insurance – 5.0 per cent.

*[clause 2.1 inserted by Federal Law No. 102-FZ of 01.04.2020]*

3. The reduced rates of insurance contributions which are established by clause 2 of this Article shall be applied by payers such as are referred to in clause 1 of this Article provided that the conditions laid down in clauses 4 to 12 and 14 of this Article are met. *[as amended by Federal Laws No. 353-FZ of 27.11.2017, No. 95-FZ of 23.04.2018, No. 265-FZ of 31.07.2020]*

4. For payers such as are referred to in subsection 1 of clause 1 of this Article the following conditions must be met:

- they engage in research and development work and the practical application (implementation) of results of intellectual activity. Research and development work shall be understood to mean work involving the creation of new or improvement of already manufactured products (goods, work and services), including in particular inventive activity;

- they apply the simplified taxation system;

- they have been included in the register of notifications of the establishment of business companies and business partnerships.

The register of notifications of the establishment of business companies and business partnerships shall be maintained by a federal executive body authorized by the Government of the Russian Federation and shall be transmitted to the tax authorities not later than the 1<sup>st</sup> of the month following a reporting period in accordance with the procedure established by the federal executive body in charge of control and supervision in the area of taxes and levies.

Where, after the end of a computation (reporting) period, an organization is found not to meet the conditions established by this clause as far as that computation (reporting) period is concerned, that organization shall be deprived of the right to apply the reduced rates of

insurance contributions which are provided for in subsection 1 of clause 2 of this Article from the beginning of the computation period in which the conditions specified in this clause were not met.

5. For payers such as are referred to in subsection 3 of clause 1 of this Article, the conditions of the application of the reduced rates of insurance contributions which are provided for in subsection 1.1 of clause 2 of this Article shall be as follows: *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

- for newly established organizations:

the receipt in accordance with the procedure established by the Government of the Russian Federation of a document confirming the state accreditation of an organization which carries on information technology activities or a certificate certifying the registration of the organization as a resident of a technology development special economic zone or an industrial production special economic zone; *[as amended by Federal Law No. 436-FZ of 28.12.2017]*

income from sales of copies of computer programmes and databases developed by the organization, the transfer of exclusive rights to computer programmes and databases developed by the organization and the granting of rights to use those computer programmes and databases under licence agreements, including by means of the granting of remote access to computer programmes and databases referred to in this paragraph, including updates to them and additional features, via the “Internet” telecommunications network, and from the rendering of services (performance of work) involving the development, adaptation and modification of computer programmes and databases (computer software and information products) and services (work) involving the installation, testing and support of those computer programmes and databases (excluding income from the granting of rights to use computer programmes and databases (including by means of granting remote access to them via the “Internet” telecommunications network) where those rights consist in being enabled to distribute and (or) obtain access to advertising information on the “Internet” telecommunications network, post offers to acquire (sell) goods (work, services) and property rights on the “Internet” telecommunications network, search for information on potential buyers (sellers) and (or) conclude transactions) for the reporting (computation) period accounts for not less than 90 per cent of the organization’s total income for that period; *[as amended by Federal Law No. 265-FZ of 31.07.2020]*

the average number of employees for the computation (reporting) period is not less than seven persons;

- for organizations which are not newly established:

the receipt in accordance with the procedure established by the Government of the Russian Federation of a document confirming the state accreditation of an organization which carries on information technology activities or a certificate certifying the registration of the organization as a resident of a technology development special economic zone or an industrial production special economic zone; *[as amended by Federal Law No. 436-FZ of 28.12.2017]*

income from sales of copies of computer programmes and databases developed by the organization, the transfer of exclusive rights to computer programmes and databases developed

by the organization and the granting of rights to use those computer programmes and databases under licence agreements, including by means of the granting of remote access to computer programmes and databases referred to in this paragraph, including updates to them and additional features, via the “Internet” telecommunications network, and from the rendering of services (performance of work) involving the development, adaptation and modification of computer programmes and databases (computer software and information products) and services (work) involving the installation, testing and support of those computer programmes and databases (excluding income from the granting of rights to use computer programmes and databases (including by means of granting remote access to them via the “Internet” telecommunications network) where those rights consist in being enabled to distribute and (or) obtain access to advertising information on the “Internet” telecommunications network, post offers to acquire (sell) goods (work, services) and property rights on the “Internet” telecommunications network, search for information on potential buyers (sellers) and (or) conclude transactions) for the nine months of the year preceding the year of the transition by the organization to the payment of insurance contributions at the reduced rates provided for in subsection 1.1 of clause 2 of this Article accounts for not less than 90 per cent of the organization’s total income for that period; *[as amended by Federal Law No. 265-FZ of 31.07.2020]*

the average number of employees determined in a manner to be established by the federal executive body responsible for statistics for the first nine months of the year preceding the year of the organization’s transfer to the payment of insurance contributions at the reduced rates provided for in subsection 1.1 of clause 2 of this Article is not less than seven persons. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

For the purposes of this clause, the amount of income shall be determined on the basis of an organization’s tax records in accordance with Article 248 of this Code and shall not include income referred to in clauses 2 and 11 of the second part of Article 250 and clause 4.1 of Article 271 of this Code and income from the assignment of debt claims arising in connection with the recognition of income referred to in paragraphs 4 and 8 of this clause. *[as amended by Federal Law No. 265-FZ of 31.07.2020 (Rev. 23.11.2020)]*

Where, based on results for a computation (reporting) period, an organization does not meet one or more of the conditions (concerning the proportion of income or the number of employees) established by this clause, and where an organization loses state accreditation or the status of a resident of a technology development special economic zone or an industrial production special economic zone, the organization in question shall forfeit the right to apply the rates of insurance contributions provided for in subsection 1.1 of clause 2 of this Article from the beginning of the computation period in which the established conditions were not met, or the organization lost state accreditation, or an entry was made in the register of residents of a special economic zone concerning the loss by the organization of the status of resident of a technology development special economic zone or an industrial production special economic zone. *[as amended by Federal Laws No. 436-FZ of 28.12.2017, No. 265-FZ of 31.07.2020]*

Compliance with the requirements established by this clause shall be monitored inter alia on the basis of reports submitted in accordance with Article 431 of this Federal Law by organizations which carry on information technology activities.

6. For payers such as are referred to in subsection 5 of clause 1 of this Article, a particular type of activity provided for in that subsection shall be deemed to be the main type of activity

provided that income in connection with that activity accounts for not less than 70 per cent of total income. The total amount of income shall be determined by adding together the incomes referred to in clause 1 and subsection 1 of clause 1.1 of Article 346.15 of this Code. Where, according to the results for a reporting (computation) period, the main type of economic activity of an organization or private entrepreneur such as is referred to in subsection 5 of clause 1 of this Article does not correspond to the declared main type of economic activity, and where an organization or a private entrepreneur has exceeded the income limit referred to in paragraph 2 of subsection 3 of clause 2 of this Article for the tax period, the organization or private entrepreneur in question shall forfeit the right to apply the rates of insurance contributions which are established by subsection 3 of clause 2 of this Article from the beginning of the computation (reporting) period in which the non-correspondence arose, and the amount of insurance contributions must be restored and paid in accordance with the established procedure. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

7. Payers such as are referred to in subsection 7 of clause 1 of this Article shall apply the reduced rates of insurance contributions which are provided for in subsection 3 of clause 2 of this Article provided that results for the year preceding the year in which the organization transfers to the payment of insurance contributions at those rates indicate that not less than 70 per cent of the amount of all the organization's income for that period is made up of the following types of income taken in the aggregate:

- income in the form of special-purpose receipts for the maintenance of non-commercial organizations and the conduct of their statutory activities in accordance with subsection 7 of clause 1 of this Article, as defined in accordance with clause 2 of Article 251 of this Code (hereinafter referred to as "special-purpose receipts");
- income in the form of grants which are received for the purpose of carrying on activities in accordance with subsection 7 of clause 1 of this Article, as defined in accordance with subsection 14 of clause 1 of Article 251 of this Code (hereinafter referred to as "grants");
- income from carrying out the types of economic activity referred to in paragraphs 47, 48 and 51 to 59 of subsection 5 of clause 1 of this Article. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

The total amount of income shall be determined by payers such as are referred to in subsection 7 of clause 1 of this Article by means of adding together the incomes referred to in clause 1 and subsection 1 of clause 1.1 of Article 346.15 of this Code. Compliance with the conditions established by this clause shall be monitored inter alia on the basis of reports submitted by non-commercial organizations in accordance with Article 431 of this Code. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

Information on cases in which the activities of a non-commercial organization have been found to be inconsistent with the objectives laid down in its foundation documents as a result of monitoring carried out by the federal executive body responsible for the formulation and implementation of state policy and statutory regulation in regard to the registration of non-commercial organizations in accordance with Article 32 of Federal Law No. 7-FZ of 12 January 1996 "Concerning Non-Commercial Organizations" shall be presented to tax authorities in the form of an electronic document in the manner prescribed by an information exchange agreement.

Where an organization fails to meet conditions established by this clause for a computation (reporting) period, the organization in question shall forfeit the right to apply the reduced rates of insurance contributions which are provided for in subsection 3 of clause 2 of this Article from the beginning of the computation period in which the conditions specified in this clause were not met.

In determining the amount of an organization's income for the purpose of checking whether an organization meets the conditions established by this clause, account shall be taken of special-purpose receipts and grants which the organization received and did not use in prior computation periods.

8. Payers such as are referred to in subsection 8 of clause 1 of this Article shall apply the reduced rates of insurance contributions which are provided for in subsection 3 of clause 2 of this Article provided that:

- they apply the simplified taxation system;
- the activities of a charitable organization correspond to the objectives provided for in its foundation documents.

Information on cases in which activities of a charitable organization have been found not to correspond to the objectives provided for in its foundation documents as a result of monitoring conducted by the federal executive body responsible for the formulation and implementation of state policy and statutory regulation in regard to the registration of non-commercial organizations in accordance with Article 32 of Federal Law No. 7-FZ of 12 January 1996 "Concerning Non-Commercial Organizations" shall be presented to tax authorities in the form of an electronic document in the manner prescribed by an information exchange agreement.

Where, based on results for a computation (reporting) period, an organization does not meet conditions established by this clause, the organization in question shall forfeit the right to apply the reduced rates of insurance contributions which are provided for in subsection 3 of clause 2 of this Article from the beginning of the computation period in which the conditions specified in this clause were not met.

9. Payers such as are referred to in subsection 10 of clause 1 of this Article shall apply the reduced rates of insurance contributions which are provided for in subsection 4 of clause 2 of this Article for 10 years from the day on which they acquire the status of participant in a project involving the conduct of research and development activities and commercialization of the results of those activities in accordance with Federal Law No. 244-FZ of 28 September 2010 "Concerning the "Skolkovo" Innovation Centre" or a project participant in accordance with Federal Law No. 216-FZ of 29 July 2017 "Concerning Science and Technology Innovation Centres and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation" (hereinafter referred to as "project participant"), commencing from the 1<sup>st</sup> of the month following the month in which they acquired the status of project participant. *[as amended by Federal Law No. 373-FZ of 30.10.2018]*

The reduced rates of insurance contributions which are provided for in subsection 4 of clause 2 of this Article shall not apply for a project participant from the 1<sup>st</sup> of the month following the month in which the project participant's aggregate profit exceeded 300 million roubles. That



aggregate profit shall be computed in accordance with Chapter 25 of this Code on a cumulative basis commencing from the first day of the year in which the project participant's annual receipts from the sale of goods (work, services and property rights) exceeded one billion roubles. Information on the acquisition and loss of project participant status by organizations shall be presented to tax authorities by an organization which is recognised as a management company in accordance with Federal Law No. 244-FZ of 28 September 2010 "Concerning the "Skolkovo" Innovation Centre" in the manner laid down in an information exchange agreement or Federal Law No. 216-FZ of 29 July 2017 "Concerning Science and Technology Innovation Centres and Concerning the Introduction of Amendments to Certain Legislative Acts of the Russian Federation". *[as amended by Federal Law No. 373-FZ of 30.10.2018]*

For organizations which have lost project participant status, the rates of insurance contributions which are specified in subsection 4 of clause 2 of this Article shall not apply from the 1<sup>st</sup> of the month in which the organization lost project participant status.

The amount of insurance contributions payable for a computation (reporting) period in which the excess referred to in paragraph 2 of this clause occurred or a payer of insurance contributions lost project participant status, except where a payer of insurance contributions loses the status of participant in a project involving the conduct of research and development activities and commercialization of the results of those activities in accordance with Federal Law No. 244-FZ of 28 September 2010 "Concerning the "Skolkovo" Innovation Centre" after the lapse of ten years from the day on which that status was received, must be restored on the basis of the insurance contribution rates established by clause 2 of Article 425 of this Code and paid in accordance with the established procedure with a reduction for the amount of insurance contributions paid for that period and with the recovery of corresponding amounts of penalties from the payer.

*[paragraph reworded by Federal Law No. 305-FZ of 02.07.2021]*

10. Payers referred to in subsection 11 of clause 1 of this Article which received free economic zone participant status before 1 January 2018 shall apply the reduced rates of insurance contributions provided for in subsection 5 of clause 2 of this Article for ten years from the day on which they received free economic zone participant status commencing from the 1<sup>st</sup> of the month following the month in which they received that status.

Payers referred to in subsection 11 of clause 1 of this Article which received free economic zone participant status on or after 1 January 2018 shall apply the reduced rates of insurance contributions provided for in subsection 5 of clause 2 of this Article commencing from the 1<sup>st</sup> of the month following the month in which they received that status, but not earlier than from 1 January 2020. In this respect, the reduced rates of insurance contributions shall be applied by such a free economic zone participant until the cessation of existence of the free economic zone provided that the difference between the amount of insurance contributions calculated on the basis of the rates of insurance contributions established by clause 2 of Article 425 of this Code and the amount of insurance contributions calculated using the reduced rates of insurance contributions provided for in subsection 5 of clause 2 of this Article, determined by the free economic zone participant on a cumulative basis from the commencement of the application of the reduced rates of insurance contributions, does not exceed an amount equal to the volume of capital investments made for the same period, multiplied by a coefficient set by the Government of the Russian Federation based on the type of economic activity carried on by the free economic zone participant. From the 1<sup>st</sup> of the month in which such an excess arose until the



## Insurance Contributions

1<sup>st</sup> of the month in which that excess is eliminated, the insurance contribution rates established by clause 2 of Article 425 of this Code shall be applied in place of the reduced insurance contribution rates provided for in subsection 5 of clause 2 of this Article.

The highest executive state body of the Republic of Crimea and the highest executive state body of the city of federal significance Sevastopol shall, not later than the 30<sup>th</sup> of the month following a computation (reporting) period, submit to the tax authorities in electronic form information on capital investments made for each of the last three months of the computation (reporting) period by payers that received free economic zone participant status on or after 1 January 2018. In this respect, for the purposes of this clause the term “capital investments” is used as defined in Federal Law No. 377-FZ of 29 November 2014 “Concerning the Development of the Republic of Crimea and the City of Federal Significance Sevastopol and the Free Economic Zone in the Territories of the Republic of Crimea and the City of Federal Significance Sevastopol”.

For payers that have lost free economic zone participant status, the reduced rates of insurance contributions provided for in subsection 5 of clause 2 of this Article shall cease to apply from the 1<sup>st</sup> of the month following the month in which they lost that status.

In the event that an agreement on conditions of activity in the free economic zone is rescinded by decision of a court, the amount of insurance contributions must be restored based on the insurance contribution rates established by clause 2 of Article 425 of this Code and paid for the entire period of execution of the investment project in the free economic zone without corresponding penalties not later than the 15<sup>th</sup> following the month in which the agreement on conditions of activity in the free economic zone was rescinded, with a reduction for the amount of insurance contributions paid for that period.

*[clause 10 as reworded by Federal Law No. 204-FZ of 13.07.2020]*

10.1. Payers such as are referred to in subsections 12 and 13 of clause 1 of this Article shall apply the reduced rates of insurance contributions which are provided for in subsection 5 of clause 2 of this Article for ten years from the day on which they acquired the status of resident of a priority socio-economic development area or the status of resident of the Vladivostok free port commencing from the 1<sup>st</sup> of the month following the month in which they acquired that status.

Reduced rates of insurance contributions shall be applied by payers only in relation to the base for the calculation of insurance contributions determined for physical persons employed in new work positions. For the purposes of this clause, a new work position shall be understood to mean a position which is created for the first time by a resident of a priority socio-economic development area or a resident of the Vladivostok free port in the process of performing an activity agreement concluded in accordance with Federal Law No. 473-FZ of 29 December 2014 “Concerning Priority Socio-Economic Development Areas” or Federal Law No. 212-FZ of 13 July 2015 “Concerning the Vladivostok Free Port” (hereafter in this clause referred to as “activity agreement”). In this respect, a physical person employed in a new work position shall be a person who has concluded an employment agreement with a resident of a priority socio-economic development area or a resident of the Vladivostok free port and whose employment duties are directly connected with the performance of an activity agreement, including the operation of fixed assets created as a result of the performance of the activity agreement.

The federal executive body which maintains the register of residents of the Vladivostok free port in accordance with Federal Law No. 212-FZ of 13 July 2015 “Concerning the Vladivostok Free Port”, an organization which is recognised as a management company in accordance with Federal Law No. 473-FZ of 29 December 2014 “Concerning Priority Socio-Economic Development Areas” and the federal executive body authorized by the Government of the Russian Federation in accordance with part 6 of Article 34 of Federal Law No. 473-FZ of 29 December 2014 “Concerning Priority Socio-Economic Development Areas” shall submit to the tax authorities in accordance with the procedure laid down in an information exchange agreement information on the acquisition and loss by a payer of insurance contributions of the status of resident of a priority socio-economic development area or the status of resident of the Vladivostok free port and information on changes in the list of work positions of a taxpayer which are classed as new work positions.

For payers which have lost the status of resident of a priority social and economic development area or resident of the Vladivostok free port, the reduced rates of insurance contributions which are provided for in subsection 5 of clause 2 of this Article shall not apply from the 1<sup>st</sup> of the month following the month in which they lost that status.

The reduced rates of insurance contributions which are specified in subsection 5 of clause 2 of this Article shall apply in relation to a resident of a priority social and economic development area (with the exception of a resident of a priority socio-economic development area situated in the territory of the Far Eastern Federal District) which acquired that status not later than within three years from the day on which the relevant priority social and economic development area was created.

The reduced rates of insurance contributions which are specified in subsection 5 of clause 2 of this Article shall apply in relation to a resident of a priority social and economic development area situated in the territory of the Far Eastern Federal District or a resident of the Vladivostok free port which acquired that status not later than 31 December 2025, provided that the amount of investments under the activity agreement amounts to not less than:

- 500,000 roubles – for a resident of a priority social and economic development area situated in the territory of the Far Eastern Federal District;

- 5 million roubles – for a resident of the Vladivostok free port.

*[clause 10.1 inserted by Federal Law No. 300-FZ of 03.08.2018]*

11. The reduced rates of insurance contributions which are established by subsection 5 of clause 2 of this Article (hereafter in this clause referred to as “reduced rates”) for payers referred to in subsection 14 of clause 1 of this Article (hereafter in this clause referred to as “payers”) shall be applied subject to the following special considerations:

1) reduced rates shall be applied by payers which were included in the register of residents of the Special Economic Zone in the Kaliningrad Province (hereafter in this clause referred to as “the register”) in the period from 1 January 2018 to 31 December 2022 inclusively;

2) reduced rates shall be applied by payers for seven years commencing from the 1<sup>st</sup> of the month following the month in which a payer was included in the register, except as otherwise provided in subsection 3 of this clause;

3) the time limit for the application of reduced rates for payers shall be established as until 31 December 2025;

4) in the event that payers are excluded from the register, reduced rates shall cease to apply from the 1<sup>st</sup> of the month following the month in which the payers were excluded from the register;

5) reduced rates shall be applied by payers solely in relation to the base for the calculation of insurance contributions determined for physical persons employed in new work positions. For the purposes of applying this subsection, a new work position shall be understood to mean a position which is created for the first time by organizations included in the register in the process of implementing an investment project in the territory of the Special Economic Zone in the Kaliningrad Province (hereafter in this subsection referred to as “new work position”). In this respect, a physical person employed in a new work position shall be a person who has concluded an employment agreement with an organization included in the register and whose employment duties are directly connected with the implementation of that investment project, including the operation of fixed assets created as a result of the implementation of the investment project. A list of work positions of payers which are classed as new work positions shall be approved by payers in consultation with the administration of the Special Economic Zone in the Kaliningrad Province and the tax authority for the location of the payers before reduced rates of insurance contributions begin to be applied in relation to physical persons employed in new work positions.

*[clause 11 inserted by Federal Law No. 353-FZ of 27.11.2017]*

12. For payers such as are referred to in subsection 15 of clause 1 of this Article, the conditions for the application of the reduced rates of insurance contributions provided for in subsection 6 of clause 2 of this Article shall be:

1) for newly established organizations:

- income from the sale of copies of animated audio-visual products, the transfer of exclusive rights in animated audio-visual products and the granting of rights to use animated audio-visual products, from the rendering of services (performance of work) associated with the creation of animated audio-visual products and from receipts of monetary resources in the form of subsidies and (or) budget appropriations received by way of special-purpose financing from the federal budget, budgets of constituent entities of the Russian Federation and local budgets which are granted for the production, promotion, rental and exhibition of animated audio-visual products, based on the results for the computation (reporting) period, accounts for not less than 90 per cent of the organization’s total income for that period;

- the receipt of a document confirming that the payer is on the register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products. The form of that document shall be approved by the federal executive body which carries out functions involving the formulation of state policy and statutory regulation in the area of cinematography;

- the average number of employees for the computation (reporting) period is not less than seven persons;

2) for organizations which are not newly established:

- income from the sale of copies of animated audio-visual products, the transfer of exclusive rights in animated audio-visual products and the granting of rights to use animated audio-visual products, from the rendering of services (performance of work) associated with the creation of animated audio-visual products and from receipts of monetary resources in the form of subsidies and (or) budget appropriations received by way of special-purpose financing from the federal budget, budgets of constituent entities of the Russian Federation and local budgets which are granted for the production, promotion, rental and exhibition of animated audio-visual products, based on results for the first nine months of the year preceding the year of the organization's transfer to the payment of insurance contributions at the reduced rates provided for in subsection 6 of clause 2 of this Article, accounts for not less than 90 per cent of the organization's total income for that period;

- the receipt of a document confirming that the payer is on the register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products. The form of that document shall be approved by the federal executive body which carries out functions involving the formulation of state policy and statutory regulation in the area of cinematography;

- the average number of employees determined in a manner to be established by the federal executive body responsible for statistics for the first nine months of the year preceding the year of the organization's transfer to the payment of insurance contributions at the reduced rates provided for in subsection 6 of clause 2 of this Article is not less than seven persons.

*[clause 12 inserted by Federal Law No. 95-FZ of 23.04.2018]*

13. The register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products shall be maintained for the purposes of the implementation of the provisions of subsection 6 of clause 2 of this Article.

The register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products shall be maintained by the federal executive body which carries out functions involving the formulation of state policy and statutory regulation in the area of cinematography in accordance with procedure established by that body.

Information to the effect that an organization engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products is on the above-mentioned register shall be submitted to the tax authorities by the federal executive body which carries out functions involving the formulation of state policy and statutory regulation in the area of cinematography in accordance with procedure laid down in an information exchange agreement. The above-mentioned information shall be transmitted to the tax authorities not later than the 1<sup>st</sup> of the month following a computation (reporting) period.

For the purposes of clause 12 of this Article, the amount of income shall be determined in accordance with Article 248 of this Code on the basis of tax accounting data of an organization engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products.

If, based on the results for a computation (reporting) period, such an organization fails to meet one or more of the conditions established by clause 12 of this Article, or if it is excluded from the register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products, that organization shall forfeit the right to apply the rates of insurance contributions provided for in subsection 6 of clause 1 of this Article from the beginning of the computation period in which the established conditions were not met or the exclusion from the register occurred.

The list of documents needed for an organization to be included in the register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products, the procedure for submitting them and the procedure and grounds for including those organizations in (excluding them from) the register of organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products shall be approved by the federal executive body which carries out functions involving the formulation of state policy and statutory regulation in the area of cinematography.

Compliance with the requirements established by clause 12 of this Article shall be monitored inter alia on the basis of reports submitted in accordance with Article 431 of this Federal Law by organizations engaged in the production of animated audio-visual products and (or) the rendering of services (performance of work) associated with the creation of animated audio-visual products.

*[clause 13 inserted by Federal Law No. 95-FZ of 23.04.2018]*

13.1. For payers referred to in subsection 17 of clause 1 of this Article whose main economic activity is food and beverage service activities and whose average number of employees exceeds 250 persons according to the register of small and medium-sized enterprises, the reduced insurance contribution rates provided for in clause 2.1 of this Article shall apply if the payer meets the conditions applicable to it that are set forth in subsection 38 of clause 3 of Article 149 of this Code.

Food and beverage service activities shall be deemed to the main economic activity if class 56 “Food and beverage service activities” of section I “Activities of hotels and public catering enterprises” of the All-Russian Classification of Economic Activities is indicated as the payer’s main economic activity in the Unified State Register of Legal Entities or the Unified State Register of Private Entrepreneurs as at the 1<sup>st</sup> of the month in which details of legal entities and private entrepreneurs are entered in the unified register of small and medium-sized enterprises.

Where a payer fails to meet one or more of the conditions established by subsection 38 of clause 3 of Article 149 of this Code that are applicable to it, that payer shall be deprived of the right to apply the reduced insurance contribution rates provided for in clause 2.1 of this Article

commencing from the beginning of the computation period in which the failure to meet the established conditions occurred.

In this respect, the amount of insurance contributions calculated from the beginning of the computation period in which the failure to meet the established conditions occurred on the basis of the insurance contribution rates established by clause 2 of Article 425 of this Code, with a reduction for the amount of insurance contributions paid for that period, must be restored and paid in accordance with the established procedure.

*[clause 13.1 inserted by Federal Law No. 305-FZ of 02.07.2021]*

14. For the payers referred to in subsection 18 of clause 1 of this Article, the conditions for the application of the reduced rates of insurance contributions provided for in subsection 8 of clause 2 of this Article shall be as follows:

- for newly established organizations:

income from sales of services (work) involving the design and development of electronic components and electronic (radio-electronic) products for the computation (accounting) period accounts for not less than 90 per cent of the organization's total income for that period;

the organization has been included in the register of organizations which render services (perform work) involving the design and development of electronic components and electronic (radio-electronic) products, which shall be maintained by the federal executive body responsible for the formulation of state policy and statutory regulation in the area of the industrial and defence industry complexes in accordance with the procedure approved by the Government of the Russian Federation;

the average number of employees of the organization for the computation (accounting) period is not less than seven;

- for organizations which are not newly established:

income from sales of services (work) involving the design and development of electronic components and electronic (radio-electronic) products for the first nine months of the year preceding the year of the transition by the organization to the payment of insurance contributions at the reduced rates provided for in subsection 8 of clause 2 of this Article accounts for not less than 90 per cent of the organization's total income for that period;

the organization has been included in the register of organizations which render services (perform work) involving the design and development of electronic components and electronic (radio-electronic) products, which shall be maintained by the federal executive body responsible for the formulation of state policy and statutory regulation in the area of the industrial and defence industry complexes in accordance with the procedure approved by the Government of the Russian Federation;

the average number of employees determined in accordance with a procedure to be established by the federal executive body responsible for statistics for the first nine months of the year preceding the year of the transition by the organization to the payment of insurance

contributions at the reduced rates provided for in subsection 8 of clause 2 of this Article is not less than seven.

For the purposes of this clause, the amount of income shall be determined on the basis of the organization’s tax accounting data in accordance with Article 248 of this Code and shall not include income referred to in clauses 2 and 11 of the second part of Article 250 of this Code and income from the assignment of debt claims arising in connection with the recognition of income referred to in paragraph 4 of this clause.

In the event that an organization fails to meet one or more of the conditions established by this clause in a computation (accounting) period or in the event that it is excluded from the register of organizations which render services (perform work) involving the design and development of electronic components and electronic (radio-electronic) products, that taxpayer shall forfeit the right to apply the rates of insurance contributions provided for in subsection 8 of clause 2 of this Article from the beginning of the computation period in which the established conditions were not met or in which it was excluded from the register.

*[clause 14 inserted by Federal Law No. 265-FZ of 31.07.2020]*

**Article 428. Supplemental Rates of Insurance Contributions for Certain Categories of Payers** *[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. For payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code, a supplemental rate of insurance contributions for compulsory pension insurance equal to 9 per cent shall apply in relation to payments and other remunerations in favour of physical persons engaged in types of work referred to in clause 1 of part 1 of Article 30 of Federal Law No. 400-FZ of 28 December 2013 “Concerning Insurance Pensions” (except in the cases provided for in clause 3 of this Article).

2. For payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code, a supplemental rate of insurance contributions for compulsory pension insurance equal to 6 per cent shall apply in relation to payments and other remunerations in favour of physical persons engaged in types of work referred to in clauses 2 to 18 of part 1 of Article 30 of Federal Law No. 400-FZ of 28 December 2013 “Concerning Insurance Pensions” (except in the cases provided for in clause 3 of this Article).

3. For payers such as are referred to in clauses 1 and 2 of this Article, depending on the class of working conditions which has been established as a result of a special working conditions assessment carried out in accordance with the procedure established by the Government of the Russian Federation, the following supplemental rates of insurance contributions for compulsory pension insurance shall apply in place of the supplemental rates which are established in clauses 1 and 2 of this Article:

Class of working conditions	Subclass of working conditions	Supplemental rate of insurance contributions
Dangerous	4	8.0 per cent
Harmful	3.4	7.0 per cent
	3.3	6.0 per cent



	3.2	4.0 per cent
	3.1	2.0 per cent
Acceptable	2	0.0 per cent
Optimal	1	0.0 per cent

**Article 429. Rates of Insurance Contributions for Certain Categories of Payers for the Provision of Supplemental Social Security for Members of Civil Aircraft Flight Crews and Certain Categories of Employees of Coal Industry Organizations**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. Payments and other remunerations credited in favour of members of civil aircraft flight crews which are deemed assessable to insurance contributions in accordance with clause 1 of Article 420 of this Code shall be subject to a rate of insurance contributions for the provision of supplemental social security for those employees equal to 14 per cent.

2. Payments and other remunerations credited in favour of employees who are engaged on a full-time basis in underground and surface mining operations (including personnel of mine rescue units) involving the mining of coal and shale and in the construction of mine shafts and employees in senior occupations, i.e. stope miners, tunnellers, air hammer operators and operators of rock removing machines, which are deemed assessable to insurance contributions in accordance with clause 1 of Article 420 of this Code shall be subject to a rate of insurance contributions for the provision of supplemental social security for those employees equal to 6.7 per cent.

3. Lists of payers which apply the rate of insurance contributions for the provision of supplemental social security for members of civil aircraft flight crews and certain categories of employees of coal industry organizations shall be established in the manner prescribed by Federal Law No. 155-FZ of 27 November 2001 “Concerning Supplemental Social Security for Members of Civil Aircraft Flight Crews” and Federal Law No. 84-FZ of 10 May 2010 “Concerning Supplemental Social Security for Certain Categories of Employees of Coal Industry Organizations” respectively.

**Article 430. Amount of Insurance Contributions Payable by Payers Which Do Not Make Payments and Other Remunerations to Physical Persons**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. Payers such as are referred to in subsection 2 of clause 1 of Article 419 of this Code shall pay:

1) insurance contributions for compulsory pension insurance in an amount which shall be determined as follows, except as otherwise provided in this Article:

- if the amount of income of the payer for the computation period does not exceed 300,000 roubles – in the fixed amount of 32,448 roubles for the 2021 computation period, 34,445 roubles for the 2022 computation period and 36,723 roubles for the 2023 computation period;

*[as amended by Federal Law No. 322-FZ of 15.10.2020]*

- if the amount of income of the payer for the computation period does not exceed 300,000 roubles – in the fixed amount of insurance contributions established by paragraph 2 of this subsection plus 1.0 per cent of the amount by which the payer’s income exceeds 300,000 roubles for the computation period. *[as amended by Federal Law No. 322-FZ of 15.10.2020]*

In this respect, the amount of insurance contributions for compulsory pension insurance for a computation period may not be more than eight times the fixed amount of insurance contributions for compulsory pension insurance which is established by paragraph 2 of this subsection;

2) insurance contributions for compulsory medical insurance in a fixed amount of 8,426 roubles for the 2021 computation period, 8,766 roubles for the 2022 computation period and 9,119 roubles for the 2023 computation period. *[as amended by Federal Law No. 322-FZ of 15.10.2020]*  
*[clause 1 as reworded by Federal Law No. 335-FZ of 27.11.2017]*

1.1. For private entrepreneurs operating in sectors of the Russian economy that have been most adversely affected by the downturn resulting from the spread of the novel coronavirus infection, the list of which shall be approved by the Government of the Russian Federation, insurance contributions for compulsory pension insurance as a fixed amount for the 2020 computation period shall amount to 20,318 roubles.

Private entrepreneurs shall be recognised as operating in a particular sector of the Russian economy that has been most adversely affected by the downturn resulting from the spread of the novel coronavirus infection according to a procedure similar to that which is applied for the determination of persons who qualify for the extension of the time limits established by tax and levy legislation for the payment of taxes (advance tax payments), including those provided for by special tax regimes, levies and insurance contributions in accordance with subsections 2 and 3 of clause 3 of Article 4 of this Code and has been established by the Government of the Russian Federation.

*[clause 1.1 inserted by Federal Law No. 172-FZ of 08.06.2020]*

2. Heads of peasant (farm) holdings shall pay insurance contributions for compulsory pension insurance and for compulsory medical insurance for themselves and for each member of the peasant (farm) holding.

In this respect, the amount of insurance contributions for compulsory pension insurance for the peasant (farm) holding as a whole shall be determined as the product of a fixed amount equal to 32,448 roubles for the 2021 computation period, 34,445 roubles for the 2022 computation period and 36,723 roubles for the 2023 computation period and the number of all members of the peasant (farm) holding, including the head of the peasant (farm) holding. *[as amended by Federal Laws No. 335-FZ of 27.11.2017, No. 322-FZ of 15.10.2020]*

The amount of insurance contributions for compulsory medical insurance for the peasant (farm) holding as a whole shall be determined for a computation period as the product of a fixed amount equal to 8,426 roubles for the 2021 computation period, 8,766 roubles for the 2022 computation period and 9,119 roubles for the 2023 computation period and the number of all members of the peasant (farm) holding, including the head of the peasant (farm) holding. *[paragraph inserted by Federal Law No. 335-FZ of 27.11.2017; as amended by Federal Law No. 322-FZ of 15.10.2020]*

3. Where payers of insurance contributions begin to carry on entrepreneurial or other professional activities during a computation period, the fixed amount of insurance contributions payable by them for that computation period shall be determined in proportion to the number of calendar months beginning from the calendar month in which activities commenced. The amount of insurance contributions for a partial month shall be determined in proportion to the number of calendar days in that month. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

4. For the purposes of clause 3 of this Article, the calendar month in which activities commenced shall be deemed to be:

1) in the case of a private entrepreneur – the calendar month in which he underwent state registration as a private entrepreneur;

2) in the case of a lawyer, a mediator, a privately practising notary, an arbitration manager, an appraiser, a patent attorney and other persons who engage in private practice in the manner prescribed by the legislation of the Russian Federation – the calendar month in which the lawyer, privately practising notary, arbitration manager, privately practising appraiser, patent attorney, mediator and other persons who engage in private practice in the manner prescribed by the legislation of the Russian Federation were registered with a tax authority.

*[subsection 2 as reworded by Federal Law No. 401-FZ of 30.11.2016]*

5. Where payers cease to carry on entrepreneurial or other professional activities during a computation period, the appropriate fixed amount of insurance contributions payable by them for that computation period shall be determined in proportion to the number of months up to and including the month in which the state registration of a physical person as a private entrepreneur lost force or the lawyer, privately practising notary, arbitration manager, privately practising appraiser, patent attorney or mediator and other persons who engage in private practice in accordance with the procedure established by the legislation of the Russian Federation were deregistered with the tax authorities. *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

The appropriate fixed amount of insurance contributions for a partial month shall be determined in proportion to the number of calendar days in that month up to and including the date of state registration of the cessation by a physical person of activities as a private entrepreneur or the date on which a lawyer, a privately practising notary, an arbitration manager, an appraiser, a mediator, a patent attorney and other persons who engage in private practice in accordance with the procedure established by the legislation of the Russian Federation were deregistered with the tax authorities.

6. Payers such as are referred to in subsection 2 of clause 1 of Article 419 of this Code shall not calculate and pay insurance contributions for compulsory social insurance against temporary incapacity for work and in connection with maternity.

7. The payers referred to in subsection 2 of clause 1 of Article 419 of this Code shall not calculate and pay insurance contributions for compulsory pension insurance and compulsory medical insurance:

- for periods specified in clauses 1 (insofar as it concerns compulsory military service), 3 and 5 to 8 of part 1 of Article 12 of Federal Law No. 400-FZ of 28 December 2013 “Concerning

Insurance Pensions” during which they did not carry on relevant activities, provided that they submit to the tax authority where they are registered an application for exemption from the payment of insurance contributions and supporting documents; *[as amended by Federal Law No. 374-FZ of 23.11.2020]*

- for periods in which the status of lawyer was suspended, provided that they submit to the tax authority where they are registered an application for exemption from the payment of insurance contributions.

*[clause 7 as reworded by Federal Law No. 325-FZ of 29.09.2019]*

8. Where, during a computation period, payers of insurance contributions which have the right to an exemption from the payment of insurance contributions on the basis of clause 7 of this Article carried on relevant activities, those payers shall pay insurance contributions for compulsory pension insurance and compulsory medical insurance in appropriate amounts in proportion to the number of months during which they carried out those activities.

For a partial month of activity, the appropriate fixed amount of insurance contributions shall be determined in proportion to the number of calendar days of that month during which the payer carried on the activities in question. *[paragraph inserted by Federal Law No. 325-FZ of 29.09.2019]*

9. For the purposes of the application of the provisions of clause 1 of this Article, income shall be recognised as follows:

1) for payers which pay tax on income of physical persons – in accordance with Article 210 of this Code (insofar as income from entrepreneurial and (or) other professional activities is concerned); *[as amended by Federal Law No. 475-FZ of 28.12.2016]*

2) for payers which apply the taxation system for agricultural goods producers (agricultural tax) – in accordance with clause 1 of Article 346.5 of this Code;

3) for payers which apply the simplified taxation system – in accordance with Article 346.15 of this Code;

*[4) lost force – Federal Law No. 305-FZ of 02.07.2021]*

5) for payers which apply the licence-based taxation system – in accordance with Articles 346.47 and 346.51 of this Code;

6) for payers which apply more than one taxation regime – taxable income from activities shall be added together.

**Article 431. Procedure for the Calculation and Payment of Insurance Contributions Payable by Payers Which Make Payments and Other Remunerations to Physical Persons and Procedure for the Recovery of an Amount of Insurance Contributions for Compulsory Social Insurance Against Temporary Incapacity for Work and in Connection with Maternity** *[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. In the course of a computation period, after the end of each calendar month payers shall calculate and pay insurance contributions on the basis of the base for the calculation of

insurance contributions from the beginning of the computation period until the end of the relevant calendar month and the rates of insurance contributions, less amounts of insurance contributions calculated from the beginning of the computation period up to the preceding calendar month inclusively.

*[2. Lost force from 01.01.2021 – Federal Law No. 243-FZ of 03.07.2016]*

3. The amount of insurance contributions calculated for payment for a calendar month must be paid not later than the 15<sup>th</sup> of the following calendar month.

4. Payers shall be obliged to maintain records of payments and other remunerations (other than those referred to in subsection 3 of clause 3 of Article 422 of this Code) credited and related amounts of insurance contributions in relation to each physical person in whose favour payments have been made. *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

5. The amount of insurance contributions to be remitted shall be calculated in roubles and kopecks.

6. The amount of insurance contributions shall be calculated and paid by payers of insurance contributions such as are referred to in subsection 1 of clause 1 of Article 419 of this Code separately in relation to insurance contributions for compulsory pension insurance, insurance contributions for compulsory social insurance against temporary incapacity for work and in connection with maternity and insurance contributions for compulsory medical insurance.

7. Payers such as are referred to in subsection 1 of clause 1 of Article 419 of this Code (with the exception of physical persons who make payments such as are referred to in subsection 3 of clause 3 of Article 422 of this Code) shall submit an insurance contribution computation not later than the 30<sup>th</sup> of the month following a computation (reporting) period to the tax authority for the location of an organization and for the location of economically autonomous subdivisions of an organization for which the organization has opened bank accounts and which credit and make payments and other remunerations in favour of physical persons and for the place of residence of a physical person who makes payments and other remunerations to physical persons. *[as amended by Federal Laws No. 401-FZ of 30.11.2016, No. 325-FZ of 29.09.2019]*

Where, in a computation which is submitted by a payer, information for each physical person on the amount of payments and other remunerations in favour of physical persons, the base for the calculation of insurance contributions for compulsory pension insurance within the established maximum level, the amount of insurance contributions for compulsory pension insurance calculated on the basis of the base for the calculation of insurance contributions for compulsory pension insurance not exceeding the maximum level and the base for the calculation of insurance contributions for compulsory pension insurance at a supplemental rate for the computation (reporting) period and (or) for each of the last three months of the computation (reporting) period contains errors, and where, in a computation which is submitted by a payer, amounts of indicators for all physical persons do not correspond to the same indicators for the payer of insurance contributions as a whole and (or) the computation contains incorrect identifying personal data for insured physical persons, the computation shall be considered not to have been submitted, and a notification to that effect shall be sent to the payer not later than the day following the day on which the computation was received in electronic

form (10 days after the day on which a computation was received in paper form). *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

Within five days from the date on which a notification such as is referred to in paragraph 2 of this clause was sent in electronic form (ten days from the date on which such a notification was sent in paper form), the payer of insurance contributions shall be obliged to submit a computation in which the above-mentioned inconsistency has been remedied. In this case the date of submission of that computation shall be considered to be the date of submission of the computation which was initially deemed not to have been submitted. *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

*[8-9. Lost force from 01.01.2021 – Federal Law No. 243-FZ of 03.07.2016]*

10. Payers for which the number of physical persons in whose favour payments and other remunerations were credited for a computation (reporting) period exceeds 10 persons and newly established organizations (including those established as a result of re-organization) for which the number of such physical persons exceeds that limit shall submit the computations referred to in clause 7 of this Article to the tax authority in electronic form using an enhanced qualified electronic signature via telecommunications channels. Payers and newly established organizations (including those established as a result of re-organization) for which the average number of physical persons in whose favour payments and other remunerations were credited for the preceding computation (reporting) period is 10 persons or fewer shall have the right to submit the computations referred to in clause 7 of this Article in accordance with the requirements of this clause.

*[clause 10 as reworded by Federal Law No. 325-FZ of 29.09.2019]*

11. Organizations shall pay insurance contributions and submit insurance contribution computations at their own location and at the location of economically autonomous subdivisions of an organization for which the organization has opened bank accounts and which credit and make payments and other remunerations in favour of physical persons (hereafter in this Article referred to as “economically autonomous subdivisions”), except as otherwise provided in clause 14 of this Article. *[as amended by Federal Law No. 325-FZ of 29.09.2019]*

12. The amount of insurance contributions payable at the location of an economically autonomous subdivision shall be determined on the basis of the amount of the base for the calculation of insurance contributions which is attributable to that economically autonomous subdivision.

13. The amount of insurance contributions payable at the location of an organization that has economically autonomous subdivisions shall be determined as the difference between the total amount of insurance contributions payable by the organization as a whole and the aggregate amount of insurance contributions payable at the location of economically autonomous subdivisions.

14. Where an organization has economically autonomous subdivisions located outside the territory of the Russian Federation, the organization shall pay insurance contributions and submit insurance contribution computations for those economically autonomous subdivision at its own location.

15. Where an organization ceases activities in connection with its liquidation or a physical person ceases activities as a private entrepreneur before the end of a computation period, payers such as are referred to in paragraphs 2 and 3 of subsection 1 of clause 1 of Article 419 of this Code shall be obliged to submit to a tax authority, before the preparation of an interim liquidation balance sheet or before the day of the submission to a registering authority of an application for the state registration of the cessation by the physical person of activities as a private entrepreneur respectively, an insurance contribution computation for the period from the beginning of the computation period up to and including the day of the submission of that computation.

The difference between the amount of insurance contributions which is payable in accordance with the above-mentioned computation and amounts of insurance contributions paid by payers from the beginning of the computation period must be paid within 15 calendar days from the day of the submission of that computation or refunded to the payer in accordance with Article 78 of this Code.

*[16. Lost force from 01.01.2021 – Federal Law No. 243-FZ of 03.07.2016]*

**Article 432. Procedure for the Calculation and Payment of Insurance Contributions Paid by Payers Which Do Not Make Payments and Other Remunerations to Physical Persons**

*[inserted by Federal Law No. 243-FZ of 03.07.2016]*

1. The amount of insurance contributions payable for a computation period by payers such as are referred to in subsection 2 of clause 1 of Article 419 of this Code shall be calculated by those payers independently in accordance with Article 430 of this Code, except as otherwise provided by this Article. *[as amended by Federal Law No. 401-FZ of 30.11.2016]*

2. Amounts of insurance contributions shall be calculated by payers separately in relation to insurance contributions for compulsory pension insurance and insurance contributions for compulsory medical insurance. *[as amended by Federal Law No. 335-FZ of 27.11.2017]*

Amounts of insurance contributions for a computation period shall be paid by payers not later than 31 December of the current calendar year, except as otherwise provided by this Article. Insurance contributions calculated on the amount of a payer's income in excess of 300,000 roubles for a computation period shall be paid by a payer not later than 1 July of the year following a computation period which has ended.

Where insurance contributions are not paid (are not paid in full) by payers such as are referred to in subsection 2 of clause 1 of Article 419 of this Code within the time limit established by paragraph 2 of this clause, the tax authority shall determine in accordance with Article 430 of this Code the amount of insurance contributions payable for the computation period by the payers concerned.

Where the amount of insurance contributions determined by a tax authority in accordance with paragraph 2 of this clause exceeds the amount of insurance contributions actually paid by a payer for the computation period, the tax authority shall determine insurance contribution arrears in accordance with the procedure established by this Code.



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3. Heads of peasant (farm) holdings shall submit an insurance contribution computation to the tax authority where they are registered by 30 January of the calendar year following the computation period which has ended.

4. Physical persons who ceased activities as the head of a peasant (farm) holding before the end of a computation period shall be obliged, not later than 15 calendar days from the date of the state registration of the cessation by a physical person of activities as the head of a peasant (farm) holding, to submit to a tax authority an insurance contribution computation for the period from the beginning of the computation period up to and including the date of the state registration of the cessation by the physical person of activities as the head of a peasant (farm) holding. The amount of insurance contributions payable in accordance with the above-mentioned computation must be paid within 15 calendar days from the day of the submission of the computation.

5. In the event of the cessation by a physical person of activities of a private entrepreneur, the termination of the status of a lawyer, the termination of office of a privately practising notary, the termination of the membership of an arbitration manager or a privately practising appraiser of the corresponding self-regulatory organization, the exclusion of a privately practising patent attorney from the Register of Patent Attorneys of the Russian Federation, the cessation of private practice by an appraiser or a patent attorney or the cessation of activities of a mediator or other persons who engage in private practice in the manner prescribed by the legislation of the Russian Federation, the payment of insurance contributions by those payers shall take place not later than 15 calendar days from the date on which the private entrepreneur, lawyer, privately practising notary, arbitration manager or privately practising appraiser, patent attorney or mediator is deregistered with a tax authority and a physical person who is not a private entrepreneur is deregistered with a tax authority as a payer of insurance contributions.

*[clause 5 as reworded by Federal Law No. 401-FZ of 30.11.2016]*

**President of the Russian Federation  
V.V. Putin**



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Federal Laws No. 118-FZ of 05.08.2000, No. 166-FZ of 29.12.2000, No. 71-FZ of 30.05.2001, No. 110-FZ of 06.08.2001, No. 118-FZ of 07.08.2001, No. 126-FZ of 08.08.2001, No. 148-FZ of 27.11.2001, No. 158-FZ of 29.11.2001, of 28.12.2001 No. 179-FZ (Rev. 31.12.2002), No. 187-FZ of 29.12.2001, No. 198-FZ of 31.12.2001, No. 57-FZ of 29.05.2002, No. 104-FZ of 24.07.2002, No. 110-FZ of 24.07.2002 (Rev. 31.12.2002), No. 116-FZ of 25.07.2002, No. 182-FZ of 27.12.2002, No. 187-FZ of 31.12.2002, No. 190-FZ of 31.12.2002, No. 191-FZ of 31.12.2002, No. 193-FZ of 31.12.2002, No. 196-FZ of 31.12.2002, No. 51-FZ of 06.05.2003, No. 55-FZ of 22.05.2003, Customs Code of the Russian Federation No. 61-FZ of 28.05.2003, Federal Laws No. 65-FZ of 06.06.2003, No. 78-FZ of 23.06.2003, No. 86-FZ of 30.06.2003, No. 105-FZ of 07.07.2003, No. 110-FZ of 07.07.2003, No. 117-FZ of 07.07.2003, No. 139-FZ of 11.11.2003, No. 147-FZ of 11.11.2003, No. 148-FZ of 11.11.2003, No. 163-FZ of 08.12.2003, No. 178-FZ of 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