

Tax rates

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Rate	Tax base
<p>Progressive personal income tax rates:</p> <p>for annual income up to 20 004 <i>euro</i> – 20%;</p> <p>for annual income between 20 004 <i>euro</i> and 62 800 <i>euro</i> – 23%;</p> <p>for the part of annual income exceeding 62 800 <i>euro</i> – 31%.</p>	<p>All annual taxable income (including income from paid employment, pensions, income from economic activity, royalties, etc.), unless another rate is specified by law.</p>
<p>The following tax rates shall be applied to certain types of income which are subject to progressive income tax rates in accordance with summary procedures, during the taxation year:</p>	
<p>Salary tax rate:</p> <p>20% – for a monthly income up to 1667 <i>euro</i>;</p> <p>23% – for the part of a monthly income exceeding 1667 <i>euro</i>.</p>	<p>Monthly income from paid employment, if a salary tax booklet has been submitted to the disburser of the income;</p> <p>The temporary incapacity benefit paid by the State Social Insurance Agency;</p> <p>Pension granted.</p>
23%	<p>If a salary tax booklet has not been submitted to the disburser of the income.</p>
20%	<p>Payment for intellectual property.</p>
<p>Personal income tax flat rates</p>	
20%	<p>Income from capital, including capital gains;</p> <p>Professional athlete's total annual income from professional sports.</p>

23%	<p>Non-resident's income from the professional activity of artists, athletes, coaches, payment for intellectual property – royalties for the creation of works of literature, science or art and remuneration for the creation of discoveries, inventions and industrial samples.</p> <p>Non-resident's income - payment for other types of intellectual property.</p>
5%	
15%, but not less than EUR 0,70 per day of employment	Seasonal agricultural worker income
10%	<p>Income from the alienation of timber and growing forest;</p> <p>Income from scrap sale;</p> <p>Income from economic activity, if the right not to register economic activity in the SRS is exercised.</p>
3%	Income from capital of a non-resident, including from capital gains, if it is disbursed by a legal person or a natural person - a performer of economic activity.
Special rate	
Additional rate of 2% applied in addition to progressive personal income tax rates	Loans equivalent to income, if the payer is an employee of the lender, a member of the board of directors or council on the day of issuing the loan
Transitional period rates	
20% (during taxation year, progressive income tax rates shall be applied in accordance with summary procedures)	Payment for intellectual property (royalties paid until 30 June 2021; royalties paid by collective management organisations; royalties disbursed in 2021 in accordance with royalty agreements entered into until 31 December 2020).

<p>25% - for royalty revenue up to EUR 25 000 <i>euro</i></p> <p>40% - for royalty revenue above EUR 25 000 <i>euro</i></p>	<p>Royalties disbursed from 1 July 2021 to 31 December 2021 by the disburser of royalties (which is not a collective management organisation), if the author has not registered as a performer of economic activity</p>
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