

**TU 2022**

**HOW DOES  
IT AFFECT  
COMPANIES?**





In the face of a new fiscal year, it is necessary to update the Tax Unit (TU) value for the period. In that sense, Supreme Decree No. 398-2021-EF, published on December 30, 2021, set out **that the value of the TU as a reference index in tax regulations and other provisions during year 2022 will be PEN 4,600.00**; that is, an additional amount of PEN 200.00 compared to the tax unit value in effect during year 2021, which amounted to PEN 4,400.00.

As it is known, the TU is used as a reference index in tax regulations. However, this concept is also used in other fields, as in the case of labor, immigration, and civil regulations, among others.

The tables below explain the main implications of the increase in the TU value during year 2022.



# Main implications

## LABOR IMPLICATIONS

IMPLICATION	DESCRIPTION	MINIMUM COMPREHENSIVE REMUNERATION BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	MINIMUM COMPREHENSIVE REMUNERATION BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Annual Comprehensive Remuneration</b>	<p>It will be possible to grant an Annual Comprehensive Remuneration to an employee if they receive a monthly salary of no less than 2 TU.</p> <p>In such case, from year 2022 onwards, the amount of said minimum salary will increase.</p>	PEN 8,800.00	PEN 9,200.00

IMPLICATION	DESCRIPTION	MINIMUM TAXABLE REMUNERATION BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	MINIMUM TAXABLE REMUNERATION BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Payroll Tax</b>	<p>For the calculation of payroll tax, the amount equivalent to 7 TU is deducted from the employee's Annual Gross Remuneration.</p> <p>Consequently, given that the TU value has increased, the minimum remuneration amount that an employee must receive per month, for such amount to be taxable, will increase.</p>	PEN 2,175.00 (approximately)	PEN 2,271.00 (approximately)

IMPLICATION	DESCRIPTION	PENALTY AMOUNT BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	PENALTY AMOUNT BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>SUNAFIL's Penalty Regime</b>	<p>If an employer fails to comply with labor obligations, such employer may receive an administrative penalty, which may be classified as minor, serious or very serious, depending on the breached obligation.</p> <p>Thus, according to the seriousness of the infraction and the number of employees affected, the amount of such administrative penalty will be calculated based on the new TU value.</p>	No less than PEN 1,144.00 and no greater than PEN 231,132.00	No less than PEN 1,196.00 and no greater than PEN 241,638.00

IMPLICATION	DESCRIPTION	PRU VALUE BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	PRU VALUE BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Labor proceedings</b>	<p>The competence of labor courts, as well as the amount payable for judicial fees, depend on the value of the Procedural Reference Unit (PRU).</p> <p>For such purposes, the value of the PRU is equivalent to 10% of the value of 1 TU; therefore, for year 2022, we are waiting for the administrative resolution that will confirm such value.</p>	PEN 440.00	PEN 460.00

## IMMIGRATION IMPLICATIONS

IMPLICATION	DESCRIPTION
<b>Immigration Penalty Regime</b>	Immigration legislation provides for various penalties applicable to possible breaches whether by national or foreign citizens, including the imposition of financial penalties. Consequently, given that the TU value has changed for year 2022, the value of such penalties will also increase.

## CIVIL IMPLICATIONS

IMPLICATION	DESCRIPTION	PRU VALUE BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	PRU VALUE BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Civil proceedings</b>	<p>The competence of civil courts, as well as the amount payable for judicial fees, depend on the value of the Procedural Reference Unit (PRU).</p> <p>For such purposes, the value of the PRU is equivalent to 10% of the value of 1 TU; therefore, for year 2022, we are waiting for the administrative resolution that will confirm such value.</p>	PEN 440.00	PEN 460.00

## IMPLICATIONS ON PERSONAL DATA PROTECTION

IMPLICATION	DESCRIPTION	PENALTY AMOUNT BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	PENALTY AMOUNT BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Penalty Regime</b>	<p>If an entity fails to comply with the obligations related to the protection of personal data, such entity may receive an administrative penalty, which may be classified as minor, serious, or very serious, depending on the breached obligation.</p> <p>Thus, according to the seriousness of the infraction, the amount of such administrative penalty will be calculated based on the new TU value.</p>	No less than PEN 2,200.00 and no greater than PEN 440,000.00	No less than PEN 2,300.00 and no greater than PEN 460,000.00

## IMPLICATIONS ON BUSINESS CATEGORIES

IMPLICATION	DESCRIPTION	ANNUAL SALES BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	ANNUAL SALES BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<b>Business categories</b>	<p>Pursuant to local legislation, the categorization of an entity as Micro enterprise, Small Enterprise, Medium-sized Enterprise, or Large Enterprise depends on the amount of annual sales performed in a fiscal year, based on the TU value.</p> <p>Thus, given that the TU value has increased, the amount of annual sales required to be categorized into one of the referred groups will also increase.</p>	<ul style="list-style-type: none"> <li>• Micro enterprise: Annual sales up to PEN 690,000.00.</li> <li>• Small enterprise: Annual sales over PEN 690,000.00 and up to PEN 7,480,000.00.</li> <li>• Medium-sized enterprise: Annual sales over PEN 7,480,000.00 and up to PEN 10,120,000.00.</li> <li>• Large enterprise: Annual sales up to PEN 10,120,000.00.</li> </ul>	<ul style="list-style-type: none"> <li>• Micro enterprise: Annual sales up to PEN 660,000.00.</li> <li>• Small enterprise: Annual sales over PEN 660,000.00 and up to PEN 7,480,000.00.</li> <li>• Medium-sized enterprise: Annual sales over PEN 7,820,000.00 and up to PEN 10,580,000.00.</li> <li>• Large enterprise: Annual sales up to PEN 10,580,000.00.</li> </ul>



## MANDATORY REGISTRATION WITH INDECOPI'S SIREC PORTAL

IMPLICATION	DESCRIPTION	ANNUAL SALES BASED ON TU VALUE FOR 2021 (PEN 4,400.00)	ANNUAL SALES BASED ON TU VALUE FOR 2022 (PEN 4,600.00)
<p><b>Registration with SIREC Portal</b></p>	<p>Pursuant to local legislation, a company which provides products and/or services and whose annual revenues exceed 3,000 TU, is required to register with the National Institute for the Defense and Free Competition and the Protection of Intellectual Property (<i>Instituto Nacional de Defensa de la Competencia y de la Protección de la Propiedad Intelectual</i> or <i>INDECOPI</i> in Spanish) and to report to such entity any complaints filed by its users or consumers on its Complaint Book through the System to Control Complaints called "<i>Sistema Controla tus Reclamos - SIREC</i>".</p> <p>Thus, given that the TU value has increased, the revenues required to be obliged to register with the SIREC Portal will also increase.</p>	<p>From PEN 13,200,000.00</p>	<p>From PEN 13,800,000.00</p>



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