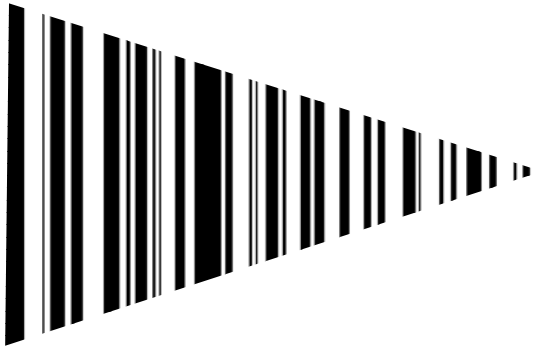


Tax Alert



Ecuador

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A. En un vistazo.-

- ▶ Mediante Suplemento del Registro Oficial No. 618 publicado el día viernes 13 de enero del 2012, se promulgó el Acuerdo Ministerial No. 0369 emitido por el Ministerio de Relaciones Laborales.
- ▶ En dicho Acuerdo Ministerial se fija a partir del 1 de enero del 2012, el Salario Básico Unificado - SBU para el trabajador en general (incluidos los trabajadores de la pequeña industria, trabajadores agrícolas y trabajadores de maquila); trabajador/a del servicio doméstico; operarios de artesanía y colaboradores de la microempresa, en USD 292 mensuales.
- ▶ El valor del SBU servirá de base para el cálculo de los salarios mínimos sectoriales, los cuales en ningún caso podrán ser inferiores al SBU.
- ▶ Este valor además se convierte en el decimo cuarto sueldo

Ernst & Young Ecuador

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