

LEGAL ASPECTS AND INCENTIVES





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**Desarrollo
Económico**
Gobierno de la República

7.1 HONDURAN INSTITUTE FOR MIGRATION

The purpose of this Law is to regulate the State's migration policy, the entry and exit of nationals and foreigners, the latter's stay in Honduran territory, and the issuance of migration documents.

7.1.1 SPECIAL STAY PERMIT FOR BUSINESSPERSON

The National Institute of Migration indicates that foreigners applying for a special permit in the category of businessmen, on the basis of the provisions of article 39 of the Law for Migration and Foreign Affairs; and articles 42, 43, 69, 70 and 127 of the Regulations of the same Law.

The procedure is performed by the Legal Representative at the National Immigration Institute at a cost of US\$100 per year plus L 200 for the certification. In an average time of 30 days.

REQUIREMENTS:

1. Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners; to consign in the request an address and telephone number of contact of the foreigner and of the Legal Representative.
2. Stamps required by the Law that must be adhered to the application and be duly cancelled.
3. To include in the application a contact address and telephone number.



4. The applicant and each relative will present a recent photograph (six (6) centimetres tall by five (5) centimetres wide) taken from the front. The name of each person must be indicated on the back of the photograph.
5. Certificate of the criminal record of the country of origin and country of last residence, duly authenticated.
6. If older than eighteen (18) years, original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
7. Medical certification not older than six (6) months from the date of submission of the application.
8. A copy of passport, duly authenticated
9. A copy of the Declaration as a Merchant, or the company's Articles of Incorporation, duly authenticated.
10. A copy of the current operation permit, authenticated by a notary public.
11. Certification from the Revenue Administration Service (SAR), of having started operations and the activity of the commercial establishment.
12. Profit/loss statements and balance sheets authorized by a chartered accountant, with the corresponding stamps and professional seal.
13. Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person. National Currency Exchange (L.)

14. Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00).
15. Sketch map and photograph of the commercial establishment

**All the documents from abroad must be duly legalized. Those authorized in a foreign language must be officially translated by the Ministry of Foreign Affairs or the consulates of Honduras.*

SPECIAL RESIDENCE PERMIT FOR FOREIGNERS EMPLOYED ON A CONTRACTUAL BASIS

The authorization granted by the National Institute of Migration, to foreigners hired as temporary employees by a natural person or legal entity.

The procedure is performed by a legal representative at the National Migration Institute at a cost of US\$100 per year plus L200 for the certification; it takes an average of 30 days.

REQUIREMENTS:

1. Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners; to consign in the request an address and telephone number of contact of the foreigner and of the Legal Representative.

2. Stamps required by law duly cancelled adhered to application.
3. Provide in the application, the address and telephone number of the petitioner.
4. Authenticated Power of Attorney containing the general information of the Legal proxy, the powers with which she/he is invested, address, phone, fax number and e-mail.
5. The applicant and each relative shall present a recent photograph [six (6) centimetres tall by five (5) centimetres wide] taken from the front. Write name of each on back of the photograph, as appropriate.
6. Certificate of the criminal record of the country of origin and country of last residence, duly authenticated, where applicable.
7. Original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
8. Medical certification not older than six (6) months from the date of submission of the application.
9. A copy of passport, duly authenticated
10. Any other information or document required by the Directorate-General for Migration and Foreign Affairs.
11. Employment contract issued by the private company hiring the foreign worker with the signatures duly authenticated by a notary public.

12. Certification issued by the employer declaring responsibility for the sustenance of the foreign worker during stay, for departure from the country at the expiration of the permit, and notifying the National Institute of Migration of the termination of the employment relationship.
13. Certification issued by the Ministry of Labor and Social Security, stating that the employer complies with Article 137 of the Constitution of the Republic, and Article 11 of the Labor Code with respect to foreign workers.
14. Accreditation of foreign educational or vocational or technical training institutions, duly authenticated, that the applicant has the capacity and knowledge of the work to be performed (diplomas or certificates).
15. A copy of the Declaration as a Merchant, or the company Articles of Incorporation, duly authenticated.
16. A copy of the current operation permit, authenticated by a notary public.
17. Certification from the Revenue Administration Service (SAR), of having started operations and the activity of the commercial establishment.
18. Statement of results and balance sheets authorized by a registered accountant, with the corresponding stamps and professional seal.
19. Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person. Exchange National Currency (L.).

20. Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00)

** The Free Zone does not require an operation permit or certification of SAR. Must submit a resolution of being registered in ZOLI mechanism.*

** All the documents from abroad must be duly legalized. Those authorized in a foreign language must be officially translated by the Ministry of Foreign Affairs and International Cooperation, or the consulates of Honduras.*

SPECIAL STAY PERMIT FOR FOREIGN ECONOMIC DEPENDENTS

The authorization granted by the National Institute for Migration and Foreign Affairs to the spouse and children, minors or adult dependents, and the grandparents of the persons mentioned above.

The procedure is performed by the Legal Representative at the National Migration Institute at a cost of US\$100 per year plus L200 for the certification; in an average time of 30 days.

REQUIREMENTS:

1. Submit request directed to the Executive Director (a) of the National Institute of Migration, for each one of the petitioners.
2. Stamps required by law duly cancelled adhered to application.
3. Provide in the application, the address and telephone number of the petitioner.
4. Authenticated Power of Attorney containing the general information of the Legal proxy, the powers with which she/he is invested, address, phone, fax number and e-mail.
5. The applicant and each of his relatives shall present a recent photograph [six (6) centimeters tall by five (5) centimeters wide] taken from the front. Write name of each on back of the photograph, as appropriate.
6. Certificate of the criminal record of the country of origin and country of last residence, duly authenticated, where applicable.
7. If over 18 years old, original certification issued by the Investigation Police Directorate (DPI, for its acronym in Spanish) of not having complaints against or criminal record.
8. Medical certification not older than six (6) months from the date of submission of the application.
9. Copy of passport, duly authenticated.
10. Any other information or document required by the Directorate-General for Migration and Foreign Affairs.
11. Certification issued by the employer declaring responsibility for the sustenance of the foreign worker during stay, and departure of the country at the expiration of the permit.
12. Proof of marriage or De Facto union by means of a certified document;
13. Proof of kinship by means of an authenticated document.

14. Evidence of dependency of older children by means of authenticated document.
15. Proof of financial solvency of the foreigner who enjoys the special stay permit.
16. Payment of the corresponding special stay permit fee for each year: One Hundred American Dollars (US\$100.00) per person.
17. Payment of the corresponding fee for certificates, certifications or statements: Two Hundred Lempiras (L. 200.00).

**All documents coming from abroad must be presented duly legalized and those authorized in foreign language officially translated by the Ministry of Foreign Affairs and International Cooperation or the Consulate of Honduras.*

RENEWAL OF THE SPECIAL PERMANENCE PERMIT FOR FOREIGN BUSINESSES

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS

1. Submit a request addressed to the Executive Director of the National Migration Institute, for each of the petitioners; Enter in the request an address and contact telephone number, of the Foreigner and of the Legal Representative.

2. Stamps required by law which must be adhered to the application and be duly cancelled.
3. Authenticated power of attorney expressing the generals of the legal representative with which he is invested, his address and his telephone number, fax and email, if applicable;
4. Submit a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front, consigning the name of each one of them as appropriate on the back;
5. Original certification issued by the Police Investigation Directorate (DPI) of not having any complaints against you or a criminal record.
6. Copy of resident alien card
7. Copy of the certification of resolution;
8. Copy of the Registration Certification.
9. Copy of the current operating permit, authenticated by a notary.
10. Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal;
11. Special residence permit for each year EXACT ONE HUNDRED AMERICAN DOLLARS (\$100.00), for each person. Change to National Currency.
12. Certifications, records or statements EXACT TWO HUNDRED LEMPIRAS (L.200.00).
13. Sketch of the location of the company.
14. Photograph of the company's facade.

Nota: The free zone is not asked for an operating permit, proof of the SAR. Having to present a resolution, to belong to the ZOLI.

RENEWAL OF THE SPECIAL PERMANENCE PERMIT FOR FOREIGNERS HIRED BY A PRIVATE COMPANY

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

1. Submit a request addressed to the Executive Director of the National Migration Institute, for each of the petitioners; Enter in the request an address and contact telephone number, of the Foreigner and of the Legal Representative.
2. Stamps required by law which must be adhered to the application and be duly cancelled.
3. Authenticated power of attorney expressing the generals of the legal representative with which he is invested, his address and his telephone number, fax and email, if applicable;
4. Submit a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front, consigning the name of each one of them as appropriate on the back;
5. Original certification issued by the Police Investigation Directorate (DPI) of not having any complaints against you or a criminal record.
6. Copy of the resident alien card; of the certification of resolution and the Certification of registration.
7. Work contract issued by the private company for which the foreigner will provide his services, with their signatures duly authenticated by a Notary, (In case the contract is for a defined period of time);
8. Copy of the current operating permit, authenticated by a notary.
9. Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Migration Institute of the termination of the employment relationship, in accordance with the provisions of the final paragraph of the Article 42 of the Regulations of the Migration and Foreigners Law;
10. Copy of the Work Card issued by the Secretary of State in the Offices of Labor and Social Security, in accordance with the provisions of Legislative Decree No.110, issued on November one (01), 1966, and published in the Diario Oficial La Gaceta, authenticated by a notary.
11. Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal;
12. Special residence permit for each year EXACT ONE HUNDRED AMERICAN DOLLARS (\$100.00), for each person. Change to National Currency.
13. Certifications, records or statements EXACT TWO HUNDRED LEMPIRAS (L.200.00).

SPECIAL PERMANENCE OF PERMANENCE FOR LEGAL PERSONS

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

1. Submit a request addressed to the Executive Director of Migration, for each of the petitioners; Enter in the application an address and contact telephone number of the foreigner and the Legal Representative;
2. Stamps required by law which must adhere to the application and be duly canceled;
3. Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and his telephone number, fax and email, if applicable;
4. The applicant and each of their relatives must present a recent photograph of six (6) centimeters high by five (5) centimeters wide taken from the front;
5. Criminal record certificate from the country of origin and last residence, when applicable, duly legalized;
6. Original certification issued by the Police Investigation Directorate (DPI) of NOT having complaints against them or a criminal record when they are over eighteen (18) years of age;
7. Medical certification not older than six (6) months from the date of submission of the application;
8. Fotocopy of duly authenticated passport;
9. Employment contract issued by the institution for which the foreigner will provide his services, with their signatures duly authenticated by a Notary;
10. Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Institute of Migration, the termination of the employment relationship, in accordance with the provisions of the final paragraph Article 42 of the Regulations of the Migration and Foreigners Law;
11. Evidence proving the means of subsistence while the foreigner remains in Honduras (Bank Evidence);
12. Copy of the current operating permit, authenticated by a notary. Where appropriate;
13. Income Statement and Balance Sheet authorized by a duly registered accountant, with their corresponding stamps and professional seal; where appropriate.
14. Evidence from the Unit for Registration and Monitoring of Civil Associations (URSAC), of being registered;
15. Evidence of how the current Board of Directors is made up;
16. Copy of the legal status, duly authenticated;
17. Payment of the corresponding fee for special residence permit for each year: Exactly one hundred US dollars (\$100.00), for each person. Change to National Currency;

18. Payment of the corresponding fee for Certifications, certificates or certificates: Exact two hundred lempiras (L.200.00).

** All documents from abroad must be duly legalized and those authorized in a foreign language must be officially translated by the Secretary of State at the Office of Foreign Relations and International Cooperation or at the Honduran Consulate.*

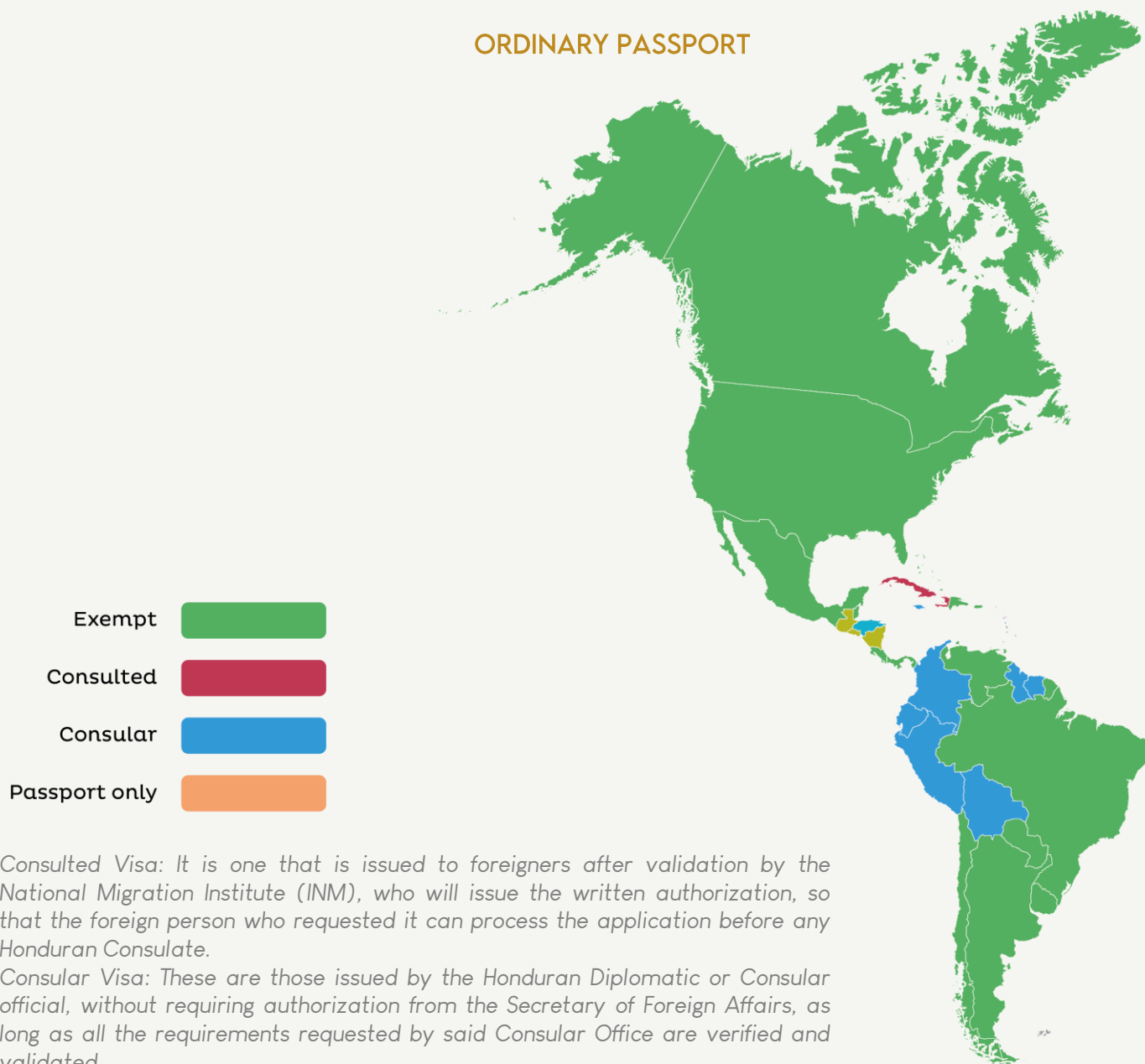
SPECIAL PERMIT OF PERMANENCE FOR NATURAL PERSON

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

1. Submit a request addressed to the Executive Director of Migration, for each of the petitioners; Enter in the application an address and contact telephone number of the foreigner and the Legal Representative;
2. Stamps required by law which must adhere to the application and be duly canceled;
3. Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and his telephone number, fax or email, if applicable;
4. The applicant and each of their relatives must submit a recent photograph 6 cm high by 5 cm wide taken from the front;
5. Criminal record certificate from the country of origin and last residence, when applicable, duly legalized;
6. Original certification issued by the DPI of NOT having complaints against them or a criminal record when they are over eighteen (18) years of age;
7. Medical certification not older than six (6) months from the date of submission of the application;
8. Photocopy of the duly authenticated passport;
9. Employment contract issued by the Natural Person for whom the foreigner will provide his services, with their signatures duly authenticated by a Notary;
10. Certificate issued by the employer taking responsibility for the subsistence of the foreign worker during his stay and for leaving the country upon expiration of the permit and for notifying the National Migration Institute of the termination of the employment relationship.
11. Proof of the employer, proving the means of subsistence while the foreigner remains in Honduras (Bank Proof);
12. Identification Document of the Natural Person for whom the foreigner will provide his services;
13. Payment of the corresponding fee for special residence permit for each year: Exactly one hundred US dollars (\$100.00), for each person. Change to National Currency.
14. Payment of the corresponding fee for Certifications, certificates or certificates: Exact two hundred lempiras (L.200.00).

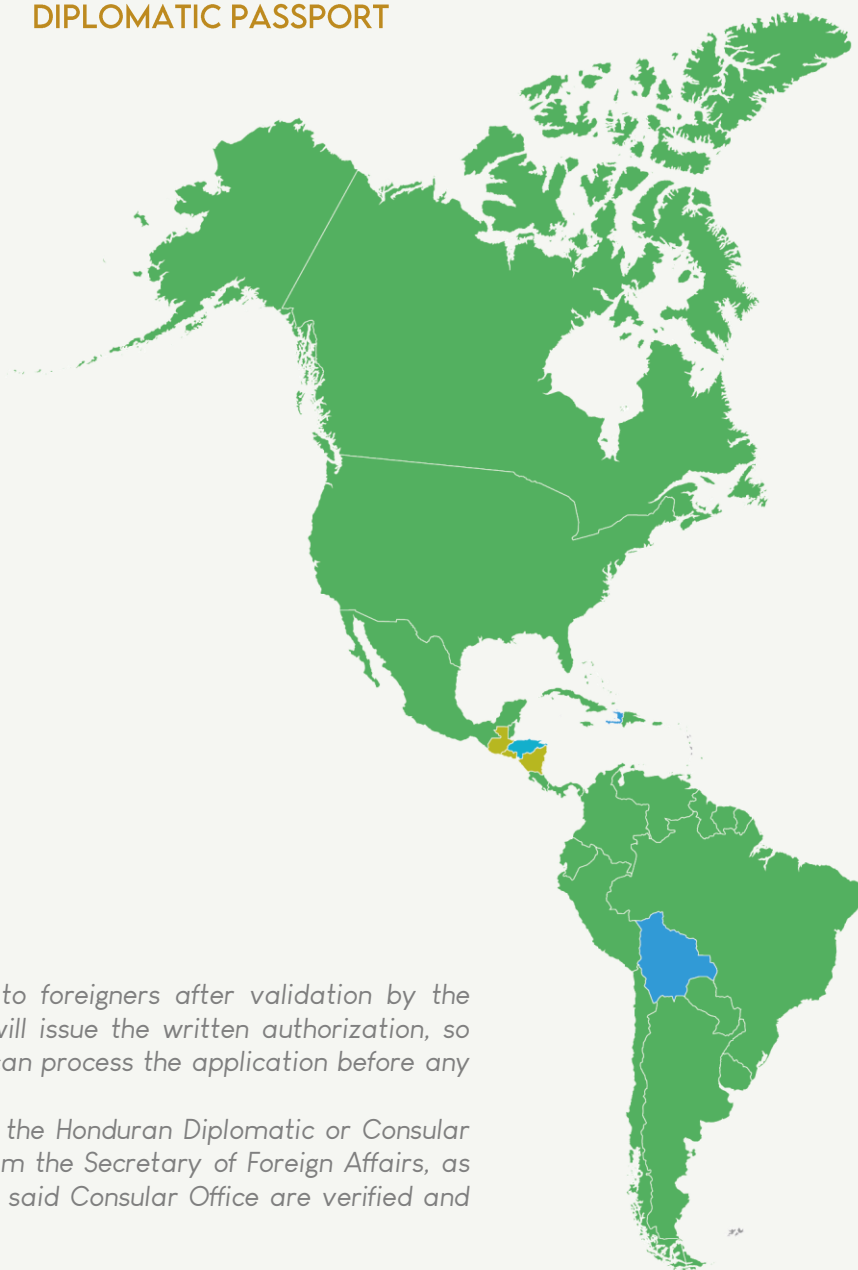
COUNTRIES THAT REQUIRE VISA TO ENTER THE HONDURIAN TERRITORY ORDINARY PASSPORT



Consulted Visa: It is one that is issued to foreigners after validation by the National Migration Institute (INM), who will issue the written authorization, so that the foreign person who requested it can process the application before any Honduran Consulate.

Consular Visa: These are those issued by the Honduran Diplomatic or Consular official, without requiring authorization from the Secretary of Foreign Affairs, as long as all the requirements requested by said Consular Office are verified and validated.

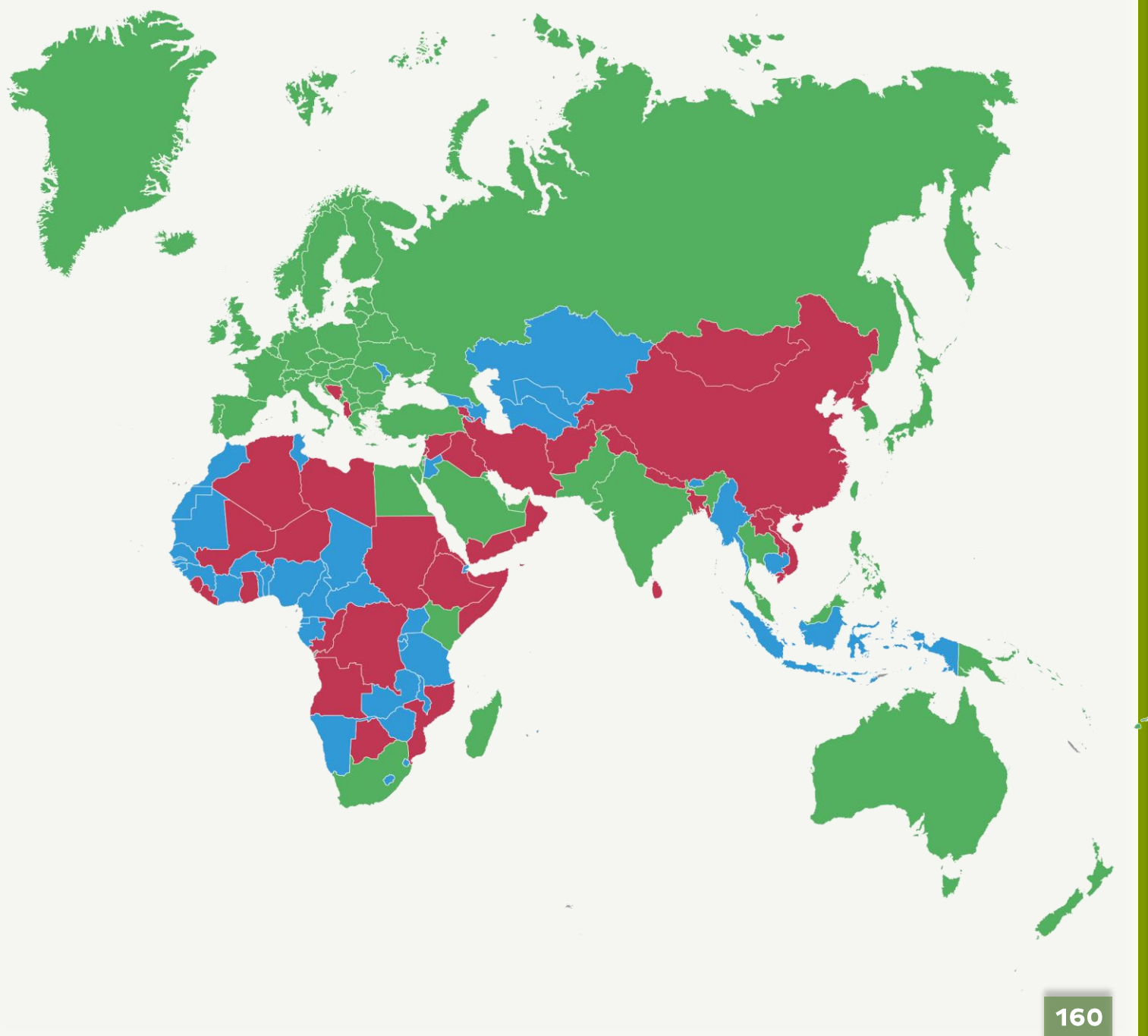
COUNTRIES THAT REQUIRE VISA TO ENTER THE HONDURIAN TERRITORY DIPLOMATIC PASSPORT



- Exempt
- Consulted
- Consular
- Passport only

Consulted Visa: It is one that is issued to foreigners after validation by the National Migration Institute (INM), who will issue the written authorization, so that the foreign person who requested it can process the application before any Honduran Consulate.

Consular Visa: These are those issued by the Honduran Diplomatic or Consular official, without requiring authorization from the Secretary of Foreign Affairs, as long as all the requirements requested by said Consular Office are verified and validated.



RENEWAL OF THE SPECIAL PERMANENCE OF PERMANENCE FOR FOREIGNERS ECONOMIC DEPENDENTS

The procedure is carried out by the Legal Agent at the National Institute of Migration at a cost of US\$100 per year plus L200 for the certification; in an average time of 60 days.

REQUIREMENTS:

1. Submit a request addressed to the Executive Director of the INM, for each of the petitioners; Include in the request an address and contact telephone number of the foreigner and the legal representative;
2. Stamps required by law which must be adhered to the application, duly canceled;
3. Authenticated power of attorney expressing the generals of the legal representative, the powers with which he is invested, his address and telephone number, fax and email, if applicable;
4. The applicant and each of their relatives must submit a recent 6 cm photograph. high by 5 cm. wide taken from the front with the name of each one on the back;
5. Original certification issued by the DPI of not having complaints against them or a criminal record, when they are over 18 years of age;
6. Photocopy of the certification of resolution, of the registration certification and of the foreign resident card.
7. Proof of responsibility for the subsistence of the foreigner, during his stay and for leaving the country, upon expiration of the permit and notifying the National Institute of Migration;

8. Evidence of the economic solvency of the foreigner who has a special residence permit (BANK STATEMENT).
9. Special residence permit for each year exactly one hundred American dollars (\$100.00), for each person. And two hundred exact lempiras (l.200.00) for certifications, records or certificates.

GENERAL REQUIREMENTS:

Below is a description of all the general requirements necessary to be able to apply for a Special Permit and that are complemented with the specific requirements according to the type of category that you are requesting:

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
1	Scanned Application	Must contain phone number and email
2	TGR-1 receipt with a value of US\$100.00 for each year	Paid in banking institution
3	TGR-1 receipt	
4	TGR-1 for stamp, per person	
5	Copy of Passport	Duly authenticated by notary public
6	Photograph 6 centimeters high by 5 centimeters wide	One for each applicant
7	Power of attorney duly authenticated by a notary public	With the general information and legal faculties of the lawyer

SPECIAL REQUIREMENTS ACCORDING TO CATEGORY OF SPECIAL STAY PERMIT (OFFICE OF SECRETARY GENERAL)

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Copy of Articles of Incorporation, authenticated by Notary Public	Where applicable
9	Photograph 6 cm. high and 5 cm. wide.	Only for contracts with private enterprises and public law entities
10	Employment contract issued by:	Centralized and decentralized state institutions, international organizations, foreign governments
11	Certification of admission from the school where studying.	Only for students
12	Copy of legal personality, notarized	For civil associations
13	Certification of affiliation with the national league	For athletes
14	Certificate accrediting academic degree, duly authenticated	For University degrees
15	Proof of kinship through authenticated document	Dependents or relatives
16	Certification of the public or private organization for which the foreigner will work	Foreigner in social service, religious without agreement

CATEGORY OF RENEWAL OF SPECIAL RESIDENCE PERMIT (GENERAL SECRETARIAT)

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
1	Scanned Application	Must contain phone number and email
2	TGR-1 receipt with a value of US\$100.00 for each year	Paid in banking institution
3	TGR-1 receipt, with a value of L 200.00, per certification	
4	TGR-1 for stamp, per person	

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
5	Power of attorney, notarized	Where applicable
6	Certification of Resolution	Mandatory
7	Certification of Registration	
8	Copy of residence card	
9	Copy of Articles of Incorporation, authenticated by Notary Public	Where applicable, if renewal and/or modification of conditions within the same category
10	Employment contract, notarized	Only for contract by private companies and public law entities if the previous contract is not indefinite
11	Employment contract issued by:	Centralized and decentralized state institutions, international agency, foreign governments if this is not of indefinite validity
12	Certification from the school where studying.	Only for students
13	Certification of service.	For civil associations
14	Certification of the team for which the service is provided	For athletes
15	Certification of bank or Certification of services, contract if providing services in company or institution, if this is not of indefinite validity.	For University degrees
16	Proof of economically dependence, if that is the case	Dependents or relatives (family)
17	Operation permit	Business people
18	Certification of services in public or private institutions.	Foreigner in social service, religious without agreement

FOREIGN NATIONALS EMPLOYED BY INTERNATIONAL ORGANIZATIONS FOR GOVERNMENTAL INSTITUTIONS

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
7	Employment contract, issued by foreign government or international organization	Signed by legal representative

FOREIGN NATIONALS EMPLOYED BY CENTRALIZED OR DECENTRALIZED STATE INSTITUTIONS

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Employment contract, issued by government institution	Signed by legal representative

CATEGORÍA MIGRATORIA DE EXTRANJERO DEPENDIENTE ECONÓMICO

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Proof of kinship through authenticated document	Signed by legal representative
9	Proof of marriage and De Facto union by means of an authenticated document.	

FOREIGN HIRED BY A NATURAL PERSON

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Employment contract	Authenticated by Notary Public

FOREIGNER EMPLOYED BY LEGAL ENTITY

NO.	DESCRIPTION OF THE REQUIREMENT	HOW TO SUBMIT IT
8	Copy of legal personality	Authenticated by Notary Public
9	Employment contract	

*All documents coming from abroad must be presented duly legalized and those authorized in foreign language officially translated by the Ministry of Foreign Affairs and International Cooperation or at the Consulate of Honduras.

7.2 HONDURAN SOCIAL SECURITY INSTITUTE (IHSS)

AFFILIATION PROCESS

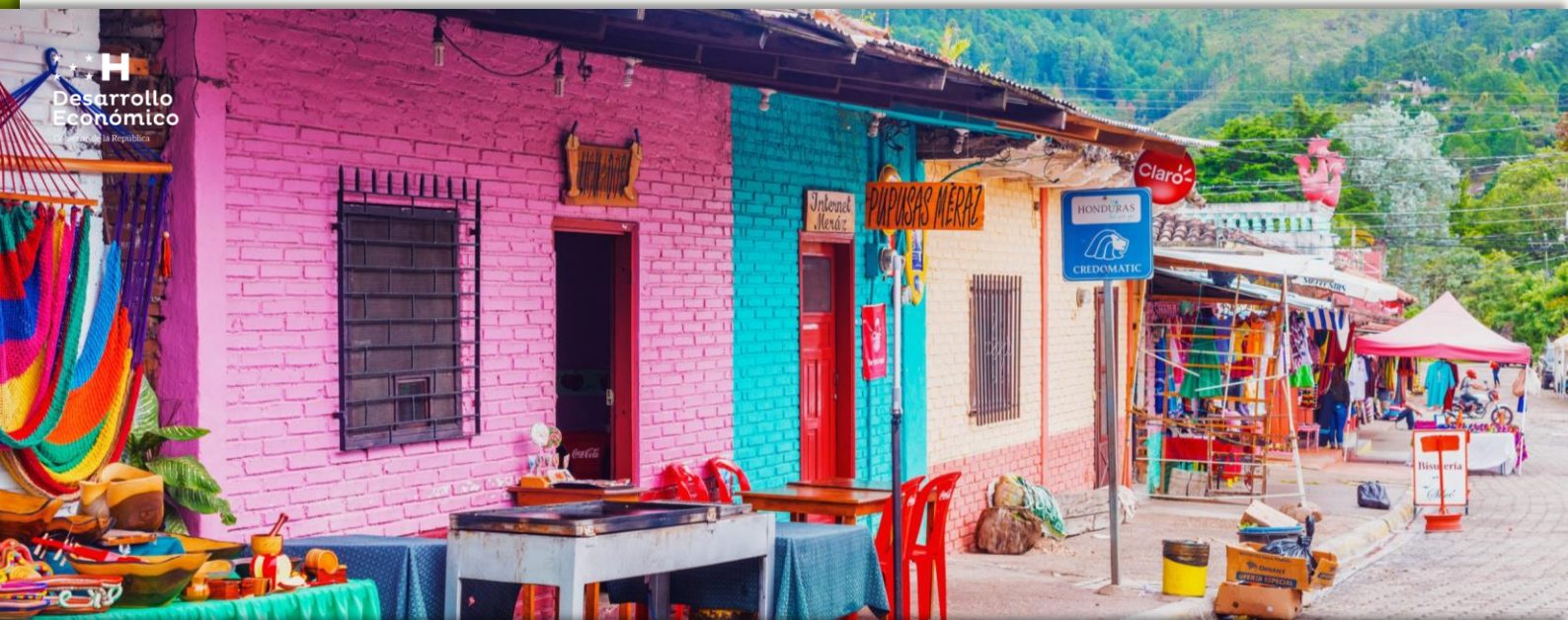
All legally constituted natural persons or legal entities who have their operation permit must register with the IHSS.

Under article 25 of the Regulations of Law for the Honduran Social Security Institute (IHSS, for its acronym in Spanish), all workers who enter employment relations with an employer must be registered as members of the Social Security Institute from the first working day. The worker will provide the employer all the data and information necessary for correct registration.

The procedure is performed by the employer or legal representative in the Department of Employer Control at the Honduran Institute of Social Security (IHSS) in an average time of 30 days at no cost.

REQUIREMENTS:

1. Document certifying the name of the employer (Merchant or company's Articles of Incorporation).
2. Document accrediting the legal representative of the employer and RTN.
3. A copy of the RTN of the Merchant or company.
4. Address of the employer (2 Sketch map on separate sheet, of business location).
5. A copy of the identity cards of each of the shareholders, or passport or residence card in case of foreigners.
6. A copy of a public utility receipt. (HONDUTEL).
7. Panoramic photograph of business or office location, at an appropriate distance.



PERCENTAGE OF IHSS CONTRIBUTIONS ENTERPRISES WITH 11 OR MORE EMPLOYEES

CONCEPT	EMPLOYER	EMPLOYEE	APPLICATION CEILING
Health Care Insurance Regime	5.0%	2.5%	Maximum contribution ceiling equivalent to L 9,380.67
Collective capitalization Regime (disability, old age and death)	3.5%	2.5%	Maximum contribution ceiling equivalent to L 9,792.74
Complementary Individual Capitalization Account of the Social Prevision Regime	1.5%	1.5%	On the surplus of L 9,792.74, without contribution salary ceiling
Employer contribution to Employment Insurance	3.30%		Up to a maximum ceiling of three (3) minimum wages (L. 9,792.74 x 3) = L 29,378.22

COMPANIES WITH 10 OR LESS EMPLOYEES

CONCEPT	EMPLOYER	EMPLOYEE	APPLICATION CEILING
Health Care Insurance Regime	5.0%	2.5%	Maximum contribution ceiling equivalent to L 9,380.67
Collective capitalization Regime (disability, old age and death)	0.15%	0.15%	Maximum contribution ceiling equivalent to L 9,779.86
Complementary Individual Capitalization Account of the Social Prevision Regime	0.45%	0.45%	On surplus of L 9,779.86 without contribution salary ceiling
Employer contribution to Employment Insurance	1.98%		Up to a maximum ceiling of three (3) minimum wages (L 9,779.86 x 3) = L 29,339.58

7.2.1 ONLINE REGISTRATION APPLICATIONS INDIVIDUAL REGISTRATION OF A PERSON

Any independent worker may join the IHSS individually, provided they meet the following requirements:

1. Last two Electric Power service receipts (ENEE, for its acronym in Spanish).
2. A copy of identity card.
3. A copy of the numerical RTN
4. E-mail
5. Sketch map of the house
6. Photographs of the business
7. Operation permit or Merchant's Deed of the applicant
8. Medical evaluation.

** All information must be sent to e-mail dilcia.martinez@ihss.hn*

GENERAL INFORMATION ON APPLICATIONS:

REQUEST FOR REGISTRATION, REMOVAL AND RETURN CHANGES

To request registrations (addition of new personnel), you must attach a copy of the identity card in the case of national citizens and the resident card if you are a foreigner, which can be done in person at the windows of the Pre-Elaborated Form area. from the IHSS office closest to where you live; however, Tegucigalpa employers can do so electronically by writing to:

ana.giron@ihss.hn

and the patrons of San Pedro Sula can write to: jose.guerrero@ihss.hn and dilcia.pineda@ihss.hn

It is important that you indicate to your newly hired employees and that you are reporting as HIGHS, that it is their obligation to sign up and/or update their data, to avoid inconveniences in accessing services, which they can do in person at the windows closest to your home; however, workers from the city of Tegucigalpa can do so electronically by sending a message to the WhatsApp number (504) 9473-9329 or email afiliacion@ihss.hn and workers from the city of San Pedro Sula can write to : afiliacionsps@ihss.hn

If you need your form sent to you, send a message to katiria.gomez@ihss.hn or call PBX 2263-4621 Ext. 11019 requesting the information.

To obtain the Employer (Legal or Natural Entity) Tax Assurance Form, please contact PBX 2263-4621 Ext. 11213 to Ext. 11217.



7.3 NATIONAL INSTITUTE FOR PROFESSIONAL TRAINING (INFOP)

The National Institute for Professional Training – INFOP, established by Law Decree No. 10 of December 28, 1972, is the governing body for professional training policies aimed at the economic and social development of the country for all sectors of the economy, providing Hondurans an option for education, training, and certification to meet the challenges of modern society.

7.3.1 PROCESO DE INSCRIPCIÓN PARA APORTANTES

According to the Law for the National Institute of Professional Training's articles:

ART. 22: The Autonomous Institutions except the National Autonomous University of Honduras will contribute monthly to the Institute, one percent (1%) of wages and salaries earned.

ART. 23: Companies that contribute one percent (1%) of the amount of wages earned per month to the INFOP, may deduct this contribution from the gross income, for purposes of filing income tax. (Law for Financial Equilibrium and Social Protection, Decree No. 194-2002).

ART. 24: Companies with a working capital of more than twenty thousand lempiras (L 20,000.00) will contribute monthly to the Institute, one percent (1%) of wages and salaries earned, even if they employ less than five (5) workers.

The procedure is performed by the employer or any other person at the National Institute For Professional Training (INFOP) in an average time of half an hour at no cost.

REQUIREMENTS:

Registration must be done in person at INFOP office nationwide

Copy of:

- The Articles of Incorporation
- Current operation permit
- National Tax Registry (RTN) of the company
- Identity card of the Manager or Legal Representative

OBLIGATIONS OF PRIVATE EMPLOYERS CONTRIBUTORS

REQUIREMENTS:

1. Register with the Institute's Register of Contributors.
2. Present employer balance sheet for the preceding financial year within sixty (60) days of the close of operations.
3. Submit authorized copies of the spreadsheets and wages earned by the workers, or other equivalent documents, on a monthly basis.
4. Structure and develop the professional training services that are established, in accordance with the provisions of the Institute.
5. Display, when required by accredited representatives of the Institute, the accounting documentation necessary for the verification of contributions. This information will be kept confidential.
6. Provide the institute, within the time limits set out, the information it requires for the fulfillment of its purposes.

** Contributions must be paid at the financial institution determined by the Infop, except from BANADESA and BANRURAL, within ten (10) working days following the corresponding month. The delay in the payment of a contribution will generate a ten percent (10%) surcharge if the delay corresponds to two or more contributions, the Institute will fine the debtor in accordance with Article 32 of this Law. The months of June and December are paid double.*

REGISTRATION FOR ONLINE COURSES

REQUIREMENTS:

1. Honduran
2. Age over 15 years old
3. Go to the website: <https://inscripción.infop.hn>
4. Complete the form and press the REGISTER button at the end of the form.
5. A confirmation e-mail is automatically sent, with information required to start the course such as: user, password, platform address, course start date and completion date.
6. Start, develop, and complete the course on the date indicated in the confirmation email.
7. Download the Digital Certificate from infop.hn/certificado.infop.hn

7.4 PRIVATE CONTRIBUTIONS REGIME (RAP)

It is the largest private financial institution of social interest in Honduras, which manages resources of a private nature, with legal personality, indefinite duration and its own assets, which provides support, benefits and financial services to its members.

RAP's corporate purpose is to collect and manage contributions from private enterprise and self-employed workers, in order to provide its members with financial products and services that contribute to improving their quality of life and socioeconomic status.

All companies with ten (10) or more employees nationwide must contribute to the RAP on a mandatory basis. The RAP allows the affiliation of any company with a minimum of 5 employees for companies that wish to join voluntarily.

BENEFITS

1. Double savings, interests and surplus payments.
2. Loan Program.
3. Access to a retirement account.
4. Handling and payment of severance pay.
5. Withdrawal of Contributions.
6. Access to housing finance at lower interest rates and better terms than those of the private financial market. This benefit includes purchase and construction of housing, purchase of land, home improvements and repairs, and mortgage release.
7. Loans on contributions.
8. Credit card debt consolidation loans.

** The procedure is performed by the employer at the offices of the Private Contributions Regime in an average time of three to four business days and at no cost.*

7.4.1 INDIVIDUAL AFFILIATION

Membership created for persons who have contributed to the Regime and wish to continue to obtain the provided benefits.

REQUIREMENTS:

1. Original and Copy of Identity Card.
2. Complete the affiliation and upgrade form (RAP Affiliates): full name, identity number, kinship, and beneficiary information.
3. Completion of voluntary individual affiliation, housing fund and financial inclusion contract.
4. Monthly income record.
5. Wage earners must present proof of work with details of income; such proof must be no older than 30 days.
6. If Merchant, present Articles of Incorporation and financial statements for current or previous year.
7. Persons with income from remittances, submit bank record of the remittances received in the last six (6) months to calculate average amount.
8. Receipt or proof of professional fees, contracts, or any other document that the RAP deems appropriate to support the corresponding service.

7.4.2 BUSINESS AFFILIATION

It is the Worker-Employer contribution: Equivalent to 1.5% worker, 1.5% Employer, it constitutes a mandatory contribution of the employers and workers of the country, which is credited in the form of savings deposits in favor of each contributing worker.

REQUIREMENTS:

1. A copy of the Articles of Incorporation or document that protects legal personality and the respective reforms.
2. A copy of the Administration and Representation Power of Attorney.
3. A copy of the Identity Card of the Legal Representative and the Company Contact
4. A copy of the RTN of the company and its legal representative.
5. Complete Employer Affiliation Form
6. Current Operation Permit
7. Prepare the RAP Spreadsheet below, and submit 2 copies.
8. A copy of the identity card of each employee.
9. A copy of the previous month's payroll (signed and stamped).
10. Attach a copy of the IHSS spreadsheet for the month prior to affiliation.
11. Fill out registration sheets of the affiliate and beneficiaries (after the delivery of documents)
12. Receive an informative speech about the benefits of being a contributor to RAP, for which the employer must coordinate date where all or most employees should be present.
13. Map of company location, with signature and stamp of the company
14. Signature Register

* All documents produced by the company must be presented to the RAP, duly sealed and signed.

* Indicate who is the Legal Representative and Shareholders with their respective identity numbers.

7.5 MINISTRY OF LABOR AND SOCIAL SECURITY (SETRASS)

7.5.1 EMPLOYMENT CONTRACT

An employment contract is an agreement between the employer and the employee, in which the latter promises to provide certain services on behalf of the employer and under her/his direction, in return for remuneration.

Contract can be signed by:

1. Legal age (18 years old).
2. Legally emancipated persons under the age of 18.
3. Over 16 years old and under 18 years old, if they have the consent of their parents or guardians. If they live independently, with the express or tacit consent of their parents or guardians.
4. Foreigners, in accordance with the applicable law.

The employment contract may be formalized verbally or written when the Law so provides. Each party may require the contract be concluded in written form, at any time during the employment relationship.

The contract may be verbal, when it refers to:

- 1) At home service
- 2) To temporary jobs that do not exceed 60 days
- 3) A work whose value does not exceed L. 200 and whose delivery time does not exceed 60 days.
- 4) Agricultural or livestock work (with the exception of industrial or commercial companies derived from agriculture or livestock according to article 39 of the labor code).

Concerning the probationary period, its establishment is optional and by mutual agreement; it must be reflected in the written contract, without exceeding two (2) months. During this period, the employment relationship may be terminated at will of either party; without any cause and without notice, unless otherwise agreed. No probationary period may be established when the worker has previously performed the same functions in the company, under any form of recruitment.

7.5.2 INTERNAL COMPANY POLICY

The Internal Company Policy is the set of mandatory rules that determine the conditions to which the employer and the employees of a company must be subject in the provision of the service.

The Internal Company Policy is mandatory when an employer has:

1. More than five permanent employees in commercial companies.
2. More than ten workers in industrial companies.
3. More than twenty workers in agricultural, livestock or forestry companies.

A joint committee constituted of representatives of the employer and the employees, will review the text of the Policy prior to submitting it to the Ministry of Labor for approval, through a legal professional (articles 87, 88, 89 of the Labor Code).

When the application is submitted with all the required documents and requirements, the Ministry takes an average of 30 working days to approve it, and to issue the relevant certification.

7.5.3 SPECIAL REGLAMENTATION

All companies are subject to comply with the General Regulation of Preventive Measures for Workplace Accidents and Occupational Illnesses. Companies that employ ten or more workers and have risk factors in their work environment not contemplated in said regulation are obliged to comply. submit to the approval of the competent department of the Ministry of Labor and Social Security a Special Regulation on occupational hygiene and safety, compliance with which will be mandatory for employees and workers.

A lawyer will present the application with all the requirements. It will take 30 business days to approve it and extend the corresponding certification.

7.5.4 OBLIGATIONS FOR EMPLOYER

Employers are also required to:

1. Grant paid vacations to the workers, after each year of continuous work, in accordance with Chapter III, Title IV of the Labor Code.
2. Merchants must keep a register of employees with pertinent information.
3. Pay the Education Bonus to workers who earn up to two minimum wages. This bonus will be paid once a year, as compensation to parents and children of school age. The bonus will not be paid to those working in small and micro-enterprises, with no more than 15 permanent workers (Decree No. 43-97 May 1997).
4. Pay each worker the thirteenth month of wages as social compensation. This payment must be made in June (Legislative Decree No. 135-94, June 1995).
5. Require work permit to foreign persons before hiring. According to Law No. 110, November 1966, article 11 of the Labor Code, a company may not employ less than 90 % of Honduran workers, and no more than 15% of company payroll may be paid to foreign workers.
6. Request authorization for working permit for children over 14 and under 18 years of age. This authorization is granted at the request of the minor's parents, siblings or legal representative (articles 115, 119, 120 and 122, Children and Adolescents Code).
7. Pay the minimum wage and comply with the executive decrees approved each year for its readjustment.

MINIMUM WAGE PERCENTAGE ADJUSTMENT CHART

CATEGORIES	YEAR	
	2022	2023
From 1 to 10 employees	5.32%	9.80%
From 11 to 50 employees	5.50%	9.80%
From 51 to 150 employees	6.50%	9.80%
From 151 employees and more	7.50%	9.80%

MINIMUM WAGE CHART FOR 2023

N.	ECONOMIC SECTOR	COMPANY SIZE ACCORDING TO NUMBER OF EMPLOYEES	MINIMUM WAGE 2023		
			MONTHLY	8 HOURS PER DAY	PER HOUR
1	Agriculture, forestry, hunting and fishing.	From 1 to 10	8,134.08	271.14	33.89
		From 11 to 50	8,592.12	286.40	35.80
		From 51 to 150	9,322.06	310.74	38.84
		From 151 and more	10,080.87	336.03	42.00
2	Mining	From 1 to 10	11,112.67	370.42	46.30
		From 11 to 50	11,465.63	382.19	47.77
		From 51 to 150	13,388.27	446.28	55.78
		From 151 and more	15,126.16	504.21	63.03
3	Manufacture Industry	From 1 to 10	10,907.84	363.59	45.45
		From 11 to 50	11,624.12	387.47	48.43
		From 51 to 150	13,573.34	452.44	56.56
		From 151 and more	15,335.27	511.18	63.90
4	Electricity, gas and water	From 1 to 10	11,471.15	382.37	47.80
		From 11 to 50	11,835.46	394.52	49.31
		From 51 to 150	13,820.13	460.67	57.58
		From 151 and more	15,614.11	520.47	65.06
5	Construction	From 1 to 10	11,266.31	375.54	46.94
		From 11 to 50	11,624.12	387.47	48.43
		From 51 to 150	13,573.34	452.44	56.56
		From 151 and more	15,335.27	511.18	63.90

6	Commerce and Retail	From 1 to 10	11,266.31	375.54	46.94
		From 11 to 50	11,624.12	387.47	48.43
		From 51 to 150	13,573.34	452.44	56.56
		From 151 and more	15,335.27	511.18	63.90
7	Restaurants and hotels	From 1 to 10	11,266.31	375.54	46.94
		From 11 to 50	11,624.12	387.47	48.43
		From 51 to 150	13,445.36	448.18	56.02
		From 151 and more	14,768.72	492.29	61.54
8	Transportation, storage and communications	From 1 to 10	11,368.75	378.96	47.36
		From 11 to 50	11,729.78	390.99	48.87
		From 51 to 150	13,696.73	456.56	57.07
		From 151 and more	15,474.67	515.82	64.48
9	Financial establishments, real estate and services provided to companies	From 1 to 10	11,573.55	385.79	48.22
		From 11 to 50	11,941.14	398.04	49.75
		From 51 to 150	13,943.53	464.78	58.10
		From 151 and more	15,753.50	525.12	65.64
10	Community, social and personal services, safety and cleanliness	From 1 to 10	11,061.47	368.72	46.09
		From 11 to 50	11,412.79	380.43	47.55
		From 51 to 150	13,326.55	444.22	55.53
		From 151 and more	15,056.45	501.88	62.74
11	Hospital activities	From 1 to 10	11,061.47	368.72	46.09
		From 11 to 50	11,412.79	380.43	47.55
		From 51 to 150	13,166.49	438.88	54.86
		From 151 and more	14,596.76	486.56	60.82

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