

- Foreign employees of multinational service companies or banks, subject to the laws governing specific cases¹⁶.
- Foreign investors, whenever its investment permanently maintains in the Republic of Peru at least 5 tributary tax units during the life of their contract¹⁷.
- Artists, athletes or other service-providers engaged in public performances in Peruvian territory, for a maximum of three months a year.
- Foreign nationals with immigrant visa.
- Foreign nationals whose countries have labour reciprocity or double nationality agreements with the Republic of Peru.
- Foreign personnel providing services in the country on behalf of bilateral or multilateral agreements celebrated by the Peruvian Government.

Employers may request waivers for the percentages related to the number of foreign employees and their share of the company's payroll in those cases involving:

- Specialized professional or technical personnel.
- Directors or management personnel for new or converted business activities.

¹⁶ At the moment, there is no entity covered by this exception.

¹⁷ The Tributary Tax Unit (UIT) is an amount of reference that is used in the tributary norms in order to maintain in constant values the taxes basis, deductions, affectation limits and other aspects of the tributes that the legislator considers convenient.