

Digital platforms - reform to the Federal Labor Law comes into effect

Mexico City, June 23, 2025

Yesterday, June 22, 2025, the "Decree by which various provisions on digital platforms are added to the Federal Labor Law" (the "Law"), published on December 24, 2024 in the Federal Official Gazette (the "Decree"), entered into force.

Pursuant to the Decree, Chapter IX BIS relating to work on digital platforms was incorporated into the Law, same that is defined as that employment relationship where the physical presence of the employee is required to carry out remunerated activities, which are managed through a digital platform, using Gig Economy.

Likewise, it was established that digital platform workers, that is, those who through a digital platform, provide personal, paid and subordinated services and generate a monthly net income of at least one minimum monthly salary of Mexico City, will have, among others, the right to be enrolled in the mandatory social security system, to receive their salary payment within a period of no more than one week, and participate in profit sharing, provided that the time actually worked exceeds 288 hours per year.

It should be noted that employers of digital platform workers may be subject to sanctions of up to 25,000 times the Unit of Measurement and Update (approximately USD\$141,425.00) if they fail to comply with the obligations described in the new provisions.

Mandatory Pilot Program

As part of the implementation of this reform, the transitory articles of the Decree established that the Mexican Social Security Institute ("IMSS") and the National Workers' Housing Fund Institute ("INFONAVIT") will conduct a mandatory pilot test to ensure the enrollment of digital platform workers in the social security system.

This pilot program, according to statements made by the head of the Ministry of Labor and Social Welfare ("STPS"), is scheduled to begin on July 1st, 2025, and will run until December 31 of the same year.

In compliance with this mandate, a period of five business days from the effective date of the Decree was established for both institutes to publish the rules governing their participation in the pilot test. On June 16, 2025, the INFONAVIT's Board issued its rules, that establish, among others, the following obligations for employers of digital platform workers:

- i. To register as employers and enroll their employees from the beginning of the employment relationship before the IMSS and INFONAVIT.
- ii. File the corresponding notices of enrollment, employment termination, and salary modifications, as well as changes of address or corporate name.
- iii. Calculate and pay 5% of their employees' wages as contributions to INFONAVIT, pursuant to the base salary defined by the IMSS. Such payments must be calculated on a monthly accrued basis and remitted on a bimonthly basis, no later than the 17 day of the month following the period to which the payment corresponds. The payment obligation will remain in effect until termination of employment notice, of closure, or suspension of activities is submitted.
- iv. Provide the INFONAVIT with the necessary information to determine the existence, nature, and scope of their obligations.
- v. Allow inspections and home visits by the INFONAVIT and respond to payment and information requests.
- vi. Make the corresponding contributions to the IMSS and INFONAVIT even when the employees are pensioners or are enrolled under the voluntary continuation scheme of the Social Security Law.

For the calculation and payment of the corresponding contributions, employers may use the Single Self-Determination System (SUA) available at <https://www.imss.gob.mx/patrones/sua> or the contribution assessment form provided by the INFONAVIT for informational purposes. In addition, the STPS announced that it will publish a document with general guidelines for calculating the monthly net income of digital platform workers.

Based on the outcome of the pilot program, the IMSS will have a period of 180 calendar days from the publication of the general rules to prepare initiatives that specify the aspects related to employer compliance with social security obligations.

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