

Digital platforms - General rules applicable to the pilot program for the incorporation of workers into the social security system

Mexico City, June 26, 2025

In connection with the entry into force of the "Decree by which various provisions on digital platforms are added to the Federal Labor Law", the general rules applicable to the pilot program for the incorporation of digital platform workers in the social security system (the "Rules"), prepared by the Technical Council of the Mexican Social Security Institute ("IMSS"), were published in the Federal Official Gazette on June 24, 2025.

The pilot program will begin on July 1st, 2025, and will conclude on December 31 of the same year.

Employers may choose to comply with their social security obligations either under the general regime established by the Social Security Law or in accordance with the Rules, which shall apply to both employers of digital platform workers and the workers themselves.

The Rules establish the following employer obligations:

- Register with the IMSS as a digital platform company and obtain an employer registration number, either at the national level or through each Decentralized Administrative Operation Body of the IMSS.
- Enroll workers with the IMSS upon their registration on the platform, with at least the daily general minimum wage applicable in Mexico City.
- Determine on a monthly basis which workers are subject to social security coverage.
- Submit enrollment, termination, or salary modification notices to the IMSS within the first five calendar days of the month in which coverage begins.
- Calculate, withhold, and pay social security contributions, which must be paid no later than the 17th day of the month following the month of coverage.

The base contribution salary will be determined by dividing the worker's net monthly income by the number of calendar days in the corresponding month.

Independent workers and pensioners

Individuals who do not reach the minimum monthly income threshold required may opt for voluntary enrollment in the social security system as independent workers. If such individuals have made use of any social security benefit, either directly or indirectly through their beneficiaries, they must register and pay the corresponding employer-employee contributions retroactively, based on the general minimum wage in Mexico City, as part of their voluntary incorporation in the social security system.

If a worker is currently receiving a pension, they will continue to receive such benefit regardless of their enrollment, where applicable, as a digital platform worker.

Occupational hazards

For purposes of the Occupational Risk Insurance, companies with digital platform workers must be classified under Class IV, economic division 7, items 711 and 755, "Passenger Transportation" and "Services involving transportation by customs management agencies, courier and parcel delivery, luggage, travel, tourism, and other activities related to transportation in general". Unless they belong to a different economic division, in which case their classification shall be determined according to the applicable regulations.

If there is a probable occupational risk, the employer shall report to the IMSS the circumstances under which it occurred.

Furthermore, in the event of an occupational risk, digital platform companies will be responsible for covering social security contributions under the mandatory social security regime considering the actual time worked, both for their digital platform workers and for independent workers who have not generated the minimum income required to be classified as employees.

The Rules will come into effect as of July 1st, 2025, and the IMSS will have a period of 180 calendar days from the date of their publication, that is, until December 21, 2025, to prepare initiatives that more specifically define aspects related to the compliance of employer social security obligations.

* * *

This document is a summary for disclosure purposes only. It does not constitute an opinion and may not be used or quoted without our prior written permission. We assume no responsibility for the content, scope or use of this document. For any comments regarding it, please contact any partner of our firm.

