

Juan José Soto Arias, Denise Lechuga González, Daniela Hidalgo Martínez

Increase to Minimum Wages for 2026

On December 9, 2025, a resolution was published in the Official Gazette of the Federation whereby the National Council of Representatives of the National Minimum Wage Commission (*Comisión Nacional de Salarios Mínimos*, “CONSAMI”) unanimously agreed to a 13% increase to the general minimum wage and a 5% increase to the minimum wage for the Northern Border Free Zone.

The general increase is comprised of a 6.5% increase plus the Independent Recovery Amount (*Monto Independiente de Recuperación*, “MIR”), equivalent to \$17.01 pesos, whereas in the Northern Border Free Zone the MIR was not applied.

It is important to note that the aforementioned resolution states that the MIR should not be used as a reference for setting increases to other wages in effect in the labor market, including federal and local contractual wages.

In accordance with the foregoing, as of January 1, 2026, minimum wages will be structured as follows:

Location	2025 Wage	2026 Wage
Rest of the country	\$278.80 pesos per day	\$ 315.04 pesos per day
Northern Border Free Zone	\$419.88 pesos per day	\$440.87 pesos per day

This increase will also affect the Contribution Base Salary (*Salario Base de Cotización*, “SBC”) and the Contribution Base for Housing (*Salario Base de Aportación*, “SBA”), which, pursuant to Article 28 of the Social Security Law and Article 13 of the Regulation on Registration, Payment of Contributions and Withholding for INFONAVIT, have a minimum threshold equivalent to the general minimum wage applicable in the corresponding geographic area.

For employees who earn the minimum wage and have more than one year of seniority, or who receive benefits in excess of those required by law, it is important that employers notify the Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*, “IMSS”) of the corresponding salary adjustments pursuant to Article 55 of the Regulation of the Social Security Law on Registration, Classification of Companies, Collection and Auditing.

It is also essential to update this information in the Single Self-Assessment System (*Sistema Único de Autodeterminación*, “SUA”) so that, as of January 1, 2026, employer–employee contributions, housing contributions, and amortization deductions can be correctly calculated based on the new minimum wage.

Contacts



Luis Enrique Cervantes

Labor Partner

luis.cervantes@perezllorca.com

T. +52 55 5202 7622



Juan José Soto

Labor Partner

juan.soto@perezllorca.com

T. +52 55 5202 7622



Santiago Villanueva Durán

Social Security Partner

santiago.villanueva@perezllorca.com

T. +52 55 5202 7622

Offices

Europe ↗

Barcelona
Lisbon
Madrid

Brussels
London

Americas ↗

Bogotá
Mexico City
New York

Medellín
Monterrey

Asia-Pacific ↗

Singapore

The information contained in this Legal Briefing is of a general nature and does not constitute legal advice.

This document was prepared on December 10th, 2025 and Pérez-Llorca does not assume any commitment to update or revise its contents.

©2025 Pérez-Llorca. All rights reserved.

perezllorca.com ↗

Pérez-Llorca