

Santiago Villanueva Durán, Daniela Hidalgo Martínez, Ana Carla Delgadillo Larios

Ministry of Labor and Social Welfare: Agreement amending the calculation of the Net Monthly Income of digital platform workers and its impact on the Contribution Base Salary reported to the IMSS

On December 26, 2025, an agreement (the “**Agreement**”) was published in the Official Gazette of the Federation (*Diario Oficial de la Federación*) (“**DOF**”). The Agreement, which was issued by the Ministry of Labor and Social Welfare (*Secretaría del Trabajo y Previsión Social*) (“**STPS**”), amends the second and fifth provisions of the General Provisions that establish the procedures for calculating the net income of digital platform workers, published on June 27 and October 1, 2025, in the DOF.

To better understand the scope of this Agreement, it is necessary to clarify the following concepts:

I. Gross Monthly Income (*Ingreso Bruto Mensual*) (“**IBM**”):

This is the total monthly income generated by a worker, and represents the sum of payments for tasks, services, jobs, or activities performed, including bonuses, incentives, or any other income paid by an employer. This amount, which excludes tips and is calculated before applying any deductions, corresponds to the differential percentage associated with the use of digital platforms as a technological work tool, where the maximum deduction factor varies according to the applicable category, as set out below:

- **Category A:** Motorized vehicles with four or more wheels, powered by internal combustion, electricity, or similar power sources.
- **Category B:** Motorized vehicles with two wheels, powered by internal combustion, electricity, or similar power sources.
- **Category C:** Non-motorized transport or activities performed without any means of transportation.

II. Net Monthly Income (*Ingreso Neto Mensual*) (“**INM**”)

This is the amount that results from the application of the corresponding deductions, but does not affect the calculation of the IBM.

However, this Agreement updates the maximum applicable deduction factors as follows:

- **Category A:** from 36% to 48%
- **Category B:** from 30% to 32%
- **Category C:** from 12% to 3%

The aforementioned Agreement will enter into force on January 1, 2026, and will replace the previously applicable provisions.

In this regard, these amendments must be taken into account for purposes of calculating the Contribution Base Salary (*Salario Base de Cotización*) (“**SBC**”) to be reported to the Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*) (“**IMSS**”) for the payment of social security contributions, as it is obtained from the INM and divided by the number of days of the relevant calendar month, in accordance with the Social Security Law and the applicable Agreements issued by the Technical Council of the IMSS.

Pérez-Llorca México’s Social Security team is available to answer any questions or provide further clarifications regarding this Legal Briefing.

Contacts



Santiago Villanueva Durán

Social Security Partner

santiago.villanueva@perezllorca.com

T. +52 55 5202 7622

Offices

Europe ↗

Barcelona Brussels
Lisbon London
Madrid

Americas ↗

Bogotá Medellín
Mexico City Monterrey
New York

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 30th, 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