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IMSS: Rules for the application of tax benefits to employers and seasonal workers in the agricultural sector

On February 9, 2026, Agreement ACDO.AS1.HCT.270126/7.P.DIR (the “**Agreement**”) was published in the Official Gazette of the Federation (*Diario Oficial de la Federación*, “**DOF**”). Issued by the Technical Council of the Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*, “**IMSS**”), the Agreement approves the General Rules for implementing the Decree granting tax benefits to agricultural employers and seasonal agricultural workers, which are set out in its Sole Annex.

The Sole Annex imposes an obligation on agricultural employers to activate the IMSS Digital Mailbox (*Buzón IMSS*) as the official means of communication. It also establishes the applicable rules for filing affiliation-related notices, registering workers’ base salary for contribution purposes, applying the reduction factor provided in the Decree, and determining and paying social security contributions to the Institute.

Furthermore, it establishes a joint and several liability regime for employers who, under any legal arrangement, hire third parties to harvest crops, collect products, and/or prepare products for initial sale.

The Agreement also regulates the issuance of partial exemption certificates from contributions. It establishes that non-compliance with social security obligations will result in the loss of tax benefits and the assessment of tax credits by the Institute.

Additionally, it defines a scheme granting access to medical services during the period before the agricultural worker’s registration notice is filed. Under this mechanism, workers are entitled to benefits from the Health and Maternity, Occupational Risk, and Childcare and Social Benefits insurance branches for the duration of their service and while they remain registered with the Institute.

Finally, it is important to note that the Agreement and its Sole Annex will enter into force 180 calendar days following their publication in the DOF.

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

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