



Publication of “General provisions determining procedures related to the calculation of net income for digital platform workers”

On 27 June 2025, the “General provisions determining the procedures related to the calculation of net income for digital platform workers” were published in the Mexico official gazette. These were issued by the Ministry of Labor and Social Welfare in compliance with the Sixth Transitory Article of the Executive Order that adds various

provisions to the Federal Labor Law to regulate work on digital platforms, published in the official gazette in December 2024 and which came into effect on 22 June 2025.

In this regard, it is important to note that the aforementioned reform added Article 291-F, which establishes that the salary in this type

of employment relationship will be set based on the task, service, work, or job performed, and that such payment will include a proportional amount for weekly rest days, vacations, vacation bonuses, annual bonuses, and overtime.

For this purpose, the general provisions aim to establish the rules

defining the calculation of the net income that digital platform workers should receive, highlighting the following points:

- The gross monthly income is defined as the sum of the concepts generated by the worker for tasks, services, work, or jobs performed, premiums and incentives, or any analogous figure, without considering amounts received as tips.
- It is established that the net monthly income corresponds to the economic amount after applying the corresponding exclusions, without affecting the gross monthly income received by the worker.
- For the calculation of the net monthly income, the gross monthly income will be taken, and a differentiated exclusion percentage will be applied based on the intensive and continuous use of the digital platform as a work tool.
- This percentage will be applied depending on the type of physical work tool provided by the worker, for which the provisions indicate a maximum exclusion factor for the use of the digital platform that can range from 12% to 36%. Additionally, this compensation mechanism should consider the operational situations of workers, such as work intensity, types of expenses incurred, and the level of income generated.

It is important to note that the provisions establish a transitional regime for the maximum exclusion factors, which may range from 15% to 60% during the first three months after the provisions come into effect.

Upon completion of this term, the Ministry of Labor and Social Welfare may extend this maximum transitional period until 1 January 2026.

Additionally, other provisions not related to the calculation of workers' net income are established, particularly that for the insurance of workers with the Mexican Social Security Institute, the net monthly income of the workers must be used; the prohibition of using subcontracting or intermediation schemes; the hiring of specialized services in the case of individuals or entities engaged in the operation, administration, and management of vehicle fleets; and that vehicle leasing cannot be considered as an employment relationship between the lessor and the worker.

These general provisions came into effect the day after their publication in the official gazette, that is, on 1 July 2025.

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