Deloitte. Legal



October 1: Mandatory day off

The Federal Labor Law (FLL) establishes that December 1st every six years is a mandatory day off due to the change of the President of the Republic, which was observed until the previous term. However, with the 2014 political-electoral reform, the Constitution was amended so that the presidential term now begins on October 1st every six years.

Therefore, although the FLL has not been updated to reflect that October 1st every six years is a mandatory day off, this provision should be construed in accordance with the Constitution and the legislator's intent.
Furthermore, an imminent reform to Article 74 of the LFT is expected to formalize this change, pending approval by the Chamber of Deputies and subsequent publication in the

Official Gazette of the Federation (DOF), anticipated for September.

It is important to note that if employees work on October 1st, they are entitled to a double salary.

Contact

Bernardo Martínez Rivas

Socio de Impuestos y Servicios Legales

cmartinezrivas@deloittemx.com Tel. +52 55 5080 7336

www.deloitte.com/mx www.deloitte.com/mx/legales



tax@hand App

Download our tax@hand application and check tax news from Mexico and from different countries.

www.taxathand.com

Available for IOS and Android





Contacts:

Legal Services

Erika Rodríguez

errodriguez@deloittemx.com

Bernardo Martínez

cmartinezrivas@deloittemx.com

Mauricio Oropeza

moropeza@deloittemx.com

Ramón Bravo

rambravo@deloittemx.com

Valeria Vázquez

vavazquez@deloittemx.com

Diego Valdes

dvaldes@deloittemx.com

www.deloitte.com/mx www.deloitte.com/mx/legales

Aguascalientes

Blvd a Zacatecas No. 845 Piso 4 int 410 Trojes de Alonso 20116, Aguascalientes, Ags.

Tel: (449) 910 8600 Fax: 449) 910 8601

Cancún

Avenida Bonampak SM 6, M 1, lote 1, piso 10, 77500 Cancún, Q. Roo

Tel: (998) 872 9230 Fax: 998) 892 3677

Chihuahua

Av. Valle Escondido 5500 Fracc. Des. El Saucito E-2, piso 1, 31125, Chihuahua, Chih. Tel: (614) 180 1100 Fax: 614) 180 1110

Ciudad Juárez

Baudelio Pelayo No. 8450 Parque Industrial Antonio J. Bermúdez 32400, Ciudad Juárez, Chih. Tel: (656) 688 6500

Fax: (656) 688 6536

Culiacán

Insurgentes 847 Sur, Local 103 Colonia Centro Sinaloa 80128, Culiacán, Sin. Tel: (33) 1454 2000

Guadalajara

Avenida López Mateos Norte 2405 piso 29, Colonia Italia Providencia 44648, Guadalajara, Jalisco.

Tel: (33) 3669 0404 Fax: (33) 3669 0469

Hermosillo

Blvd. Eusebio Francisco Kino No. 315 Piso 8, Suite 804, Colonia Lomas del Pitic

83010, Hermosillo, Son. Tel: (662) 109 1400 Fax: (662) 109 1414

León

Blvd. José Maria Morelos No. 1555 Piso 5 Colonia Granjas del Rosario 37130 León, Gto.

Tel: (477) 214 1400

Fax: (477) 214 1405 y 1407

Mérida

Calle 56 B 485 Prol. Montejo Piso 2 Colonia Itzimna 97100, Mérida, Yuc. Tel: (999) 913 4032 Fax: (999) 913 4052

Mexicali

Calzada Francisco López Montejano 1342, Piso 7 Torre Sur Fracc. Esteban Cantú 21320, Mexicali, B.C. Tel: (686) 905 5200 Fax: (686) 905 5231 y 5232

Ciudad de México

Paseo de la Reforma 505, piso 28 Colonia Cuauhtémoc 06500, México, D.F. Tel: (55) 5080 6000

Monterrey

Av. Juárez 1102, piso 40 Centro 64000, Monterrey, N.L. Tel: (81) 8133 7300

Puebla

Edificio Deloitte, Vía Atlixcayotl 5506, piso 4 Zona Angelópolis 72190, Puebla, Pue. Tel: (222) 303 1000 Fax: (222) 303 1001

Querétaro

Avenida Antea, No. 1090, piso 7 Colonia Jurica 76100, Querétaro, Qro. Tel: (442) 238 2900 Fax: (442) 238 2975 y 2968

Reynosa

Carr. Monterrey-Reynosa 210-B, PA Fracc. Portal San Miguel 88730, Reynosa, Tamps. Tel: (899) 921 2460 Fax: (899) 921 2462

San Luis Potosí

Av. Salvador Nava Martínez 3125, 3-A Fracc. Colinas del Parque 78294, San Luis Potosí, S.L.P. Tel: (444) 102 5300 Fax: (444) 102 5301

Tijuana

Misión de San Javier 10643, Piso 8 Zona Urbana Río Tijuana. 22010, T ijuana B.C. Tel: (664) 622 7878 Fax: (664) 681 7813

Torreón

Independencia 1819-B Oriente Colonia San Isidro 27100, Torreón, Coah. Tel: (871) 747 4400 Fax: (871) 747 4409

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their societies affiliated to a member firm (hereinafter "Related Entities") (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/mx/conozcanos to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 457,000 people worldwide make an impact that matters at www.deloitte.com.

As used in this document, Galaz, Yamazaki, Ruiz Urquiza, S.C., has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name "Deloitte". Deloitte Impuestos y Servicios Legales, S.C., has the exclusive legal right to engage in, and limit its business to, providing tax consultancy, legal advisory and other professional services, under the name "Deloitte". Deloitte Audit Delivery Center, S.C., (formerly, Deloitte Auditoría, S.C.) has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name "Deloitte". Deloitte Asesoría en Riesgos, S.C., has the exclusive legal right to engage in, and limit its business to, providing risk advisory and other professional services, under the name "Deloitte". Deloitte Asesoría Financiera, S.C., has the exclusive legal right to engage in, and limit its business to, providing financial advisory and other professional services, under the name "Deloitte". And Deloitte Consulting Group, S.C., has the exclusive legal right to engage in, and limit its business to, providing consulting and other professional services, under the name "Deloitte".

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their Related Entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.