



## Resolution amending the Second and Fifth provisions of the general rules establishing procedures for calculating the net income of digital platform workers

On 29 December 2025, the Ministry of Labor and Social Welfare (STPS) published in the Federal Official Gazette, the *Resolution amending the Second and Fifth provisions of the General Provisions that establish the procedures for calculating the net income of digital platform workers*.

This amendment is part of the implementation of the reform to the Federal Labor Law regulating work on digital platforms, published on 24 December 2024. This reform which granted STPS, under Article 291-F, the authority to issue General Provisions defining the net income of platform workers.

The General Provisions, published on 27 June 2025, established a proportional compensation mechanism whereby the monthly gross income of digital platform workers may exclude a differentiated percentage for the use of the platform as a technological tool.

Under these new General Provisions, the concepts of monthly gross income and the maximum exclusion factors for the use of the platform as a technological tool are amended, with the purpose of adjusting the formula for determining net income, taking into account the results of pilot programs conducted. Likewise, the aim is to balance the protection of labor rights with the availability of employment opportunities.

The amendments will enter into force on 1 January 2026.

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