

Digital platforms - Provisions for the calculation of net income

Mexico City, June 30, 2025

In connection with the entry into force of the "Decree by which various provisions on digital platforms are added to the Federal Labor Law (the "Law")", the general provisions that establish the procedures related to the calculation of net income for digital platform workers (the "Provisions") issued by the Ministry of Labor and Social Welfare ("STPS") were published on June 27, 2025, in the Federal Official Gazette.

Pursuant to article 291-C of the Law, individuals shall be considered digital platform workers, and therefore subject mandatory enrollment with the Mexican Social Security Institute, those who provide personal, remunerated, and subordinate services under the control and supervision of an individual or entity that offers services to third parties through a digital platform, and generate monthly net income equivalent to at least one monthly minimum wage in Mexico City.

In this context, the Provisions define monthly gross income as the sum of the amounts generated by the worker for tasks, services, or works performed, as well as prizes, incentives, or other similar benefits granted by the employer, without considering tips or applying deductions. Meanwhile, monthly net income is the amount resulting from applying the following percentages to the monthly gross income:

Category	Work tool	Maximum exclusion factor applicable to the use of digital platforms ¹
A	Motorized vehicles with four or more wheels, powered by internal combustion, electric, or similar engines	60%

¹ These percentages will be applicable during the first three months from the entry into force of the Provisions, and will progressively decrease, as determined by the STPS, until reaching, no later than January 1, 2026, the following: A) 36%, B) 30% and C) 12%.

B	Motorized vehicles with two wheels, powered by internal combustion, electric, or similar engines	50%
C	Non-motorized transport or lack of means of transportation	15%

In accordance with the Provisions, this compensation mechanism considers the type of work tool provided, reflecting the actual conditions under which the work is performed.

The application of the exclusion factors will be the responsibility of the employer, who must retain the documentation supporting the correct determination and, if applicable, submit it to the competent authority.

Regarding labor subcontracting, the Provisions indicate that those who offer services of operation, administration, or management of fleets of vehicles intended for the transportation of people, goods, or merchandise with drivers must roll before the Registry for Specialized Services or Works Providers (REPSE) and comply with the obligations related to the provision of specialized services.

With regard to the leasing of vehicles used as tools in the provision of services via digital platforms, this will be considered a legal act of a civil nature. Therefore, under no circumstances will there be an employment relationship between the lessor and the digital platform worker. The lessee registered on the digital platform will be considered the employer of the digital platform worker.

The Provisions will come into effect as of July 1st, 2025.

* * *

This document is a summary for disclosure purposes only. It does not constitute an opinion and may not be used or quoted without our prior written permission. We assume no responsibility for the content, scope or use of this document. For any comments regarding it, please contact any partner of our firm.

