



Mexico City; on January 6th, 2025

Amendments to the Federal Labor Law regarding Digital Platforms

On December 24th, 2024, it was published in Mexico's Federal Official Gazette ("DOF", for its acronym in Spanish), the Decree by which several provisions of the Federal Labor Law were added, regarding digital platforms (the "Reform").

The Reform defines the work through digital platforms, as well as establishes the mechanisms used under this scheme and details the nature of the employment relationship, foreseeing the rights and obligations of both employers and employees.

The Reform foresees provisions with respect to the following:

- Rights and obligations of employees.
- Requirements and registration of individual employment agreements, collective rights and indemnity cases.
- Distribution of profits and special sanctions for digital platforms that fail to comply with labor provisions.
- Wages for a fixed task, service, or work performed.
- Rest days, holidays, holidays premium and Christmas bonus.
- Registration of hours worked and issuance of payment receipts.
- Registration in the **Mandatory Social Security Regime**, guaranteeing access to social security and housing loans.

In addition, it is forbidden for employers to:

- Charge employees for concepts of registration, use or separation, related to the employment relationship.
- Employing underage individuals
- Withhold any concept to employees other than those allowed by the Federal Labor Law.
- Simulate an employment relationship through civil, commercial or similar agreements.
- Manipulate employee's income to avoid recognizing them as subordinate employees.
- It is also regulated flexible working hours to allow employees to work with one or more digital platforms.
- It is established special provisions on health and safety matters.

The Reform also establishes specific economic sanctions, which may range between **1,000 and 25,000 ("UMA", for its acronym in Spanish) (\$108,570 MXP and \$2,714,250 MXP)** for employers who fail to comply with the registration of agreements or do not inform employees about changes in the algorithms used to assign their tasks.

This Reform will be in force within 180 days after its publication in the DOF, that is, on June 23rd, 2025.

We remain at your disposal in case you have any questions or comments.

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