

Labor Reform on Digital Platform Work

On December 24, 2024, an amendment to the Federal Labor Law (“LFT”) regulating digital platform work was published in the Official Federal Gazette (“DOF”). This reform introduces new provisions establishing rights and obligations for both workers and managers of digital platforms (the “Reform”).

Among the most relevant aspects are:

- **Employment Relationship:** An employment relationship is considered to exist when a person carries out remunerated, on-site activities, managed through digital platforms and carried out under the supervision and control of the platform manager.
- **Minimum Monthly Income:** The existence of an employment relationship is recognized when a monthly net income of at least the equivalent to the minimum wage in force in Mexico City (\$8,364.00 Mexican pesos for 2025) is generated. If this income is not reached, the worker will be considered independent, retaining certain labor rights (except for the withholding and payment of social security contributions).
- **Users:** End users will not be considered employers; this responsibility lies solely with the company that manages the platform.
- **Termination of the employment relationship:** The relationship will be automatically terminated if the worker ceases activities for 30 consecutive calendar days, without liability for the platform manager.
- **Registration of Employment Contracts:** Work on digital platforms must be formalized through an employment contract. This contract may be signed digitally and must be authorized and registered before the Federal Center for Conciliation and Labor Registration.
- **Payment of salaries:** Payments must be made within a maximum period of one week, with receipts detailing the number of tasks performed, the time worked, the applicable legal withholdings and other related concepts.
- **Assignment of tasks:** Tasks must be assigned using algorithms or similar mechanisms, which must be clear, transparent and accessible to all workers. Employers must issue an algorithmic management policy that guarantees transparency and includes the criteria for the assignment of tasks.
- **Tax and social security obligations:** Employers must register digital platform workers with the Mexican Social Security Institute (“IMSS”) and the National Housing Fund Institute for Workers (“INFONAVIT”), make payments of worker-employer contributions and ensure compliance with tax obligations.
- **Training:** Training programs must be established regarding the use of digital platforms and occupational and road safety measures.
- **Handling and follow-up of complaints:** Employers must have mechanisms for handling and follow-up to resolve complaints related to workplace violence, harassment, discrimination, or other improper behavior against workers during the performance of work.

- **Flexible and discontinuous work:** Digital platform work will be characterized by its flexible and discontinuous nature. The employment relationship will exist only during the period effectively worked; this period runs from the time the person agrees to perform a task through the digital platform, until the activity is completely concluded.
- **Right to disconnection:** Employers must ensure that the disconnection of workers or the blocking of their accounts is managed by human personnel, and not by algorithms.
- **Profit Sharing (“PTU”):** Digital platform workers will be entitled to the PTU as long as at least 288 hours of actual work are accumulated during the corresponding fiscal year.
- **Sanctions:** In case of non-compliance with the provisions on digital platform work, employers may be subject to fines from \$27,000.00 to \$2,700,000.00 Mexican pesos approximately.

The Reform will enter into force 180 calendar days after its publication in the DOF so that employers can adapt to the new provisions.

The Technical Council of the IMSS and, where necessary, the Board of Directors of INFONAVIT, must issue general rules that guarantee compliance with social security obligations, through a pilot program. Within 180 days following the publication of those rules, the IMSS must present detailed initiatives for the implementation of these provisions, which will be presented to the Legislative Branch for discussion and subsequent publication in the DOF.

For more information and details of the reform, you may consult [here](#).

We are at your service to resolve any doubts in this regard and support you in complying with Mexican legislation.

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