

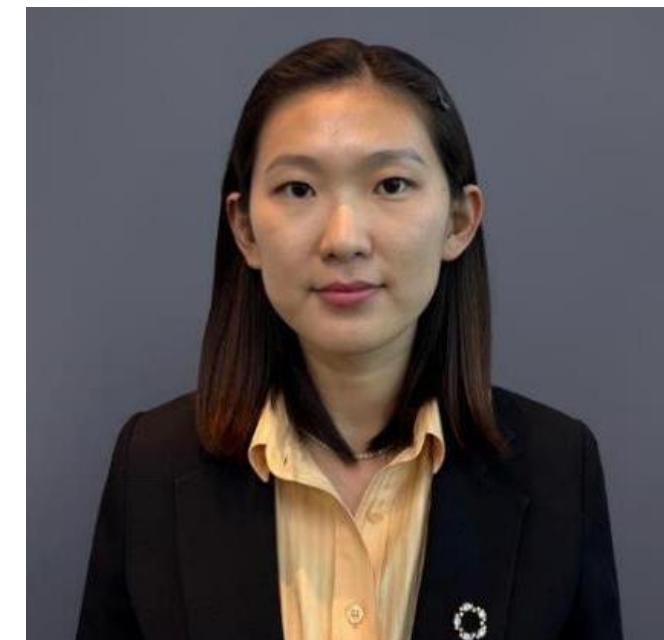


# Mexico 2026 Must-Knows: Tax, Trade & Labor Briefing

# Speakers

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## Moderator



### Blanca Montaño

Tax Partner, Tijuana /  
Maquiladora Industry Lead  
Partner

### Lidia Luévano

Foreign Trade Director

### Ariana Flores

Labor Director

### Wen Bo

Client Success



# AGENDA

- I. **Tax reforms, practical considerations and SAT focus areas.**
- II. **New Materiality Requirement for Foreign Trade Transactions (Substance & Documentation).**
- III. **Key Updates in Payroll and Labor Compliance 2026.**



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**Tax reforms, practical  
considerations and SAT focus areas.**

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01

**2026 Mexico  
Tax  
Compliance  
Snapshot**



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# 2026 Mexico Tax Compliance Snapshot

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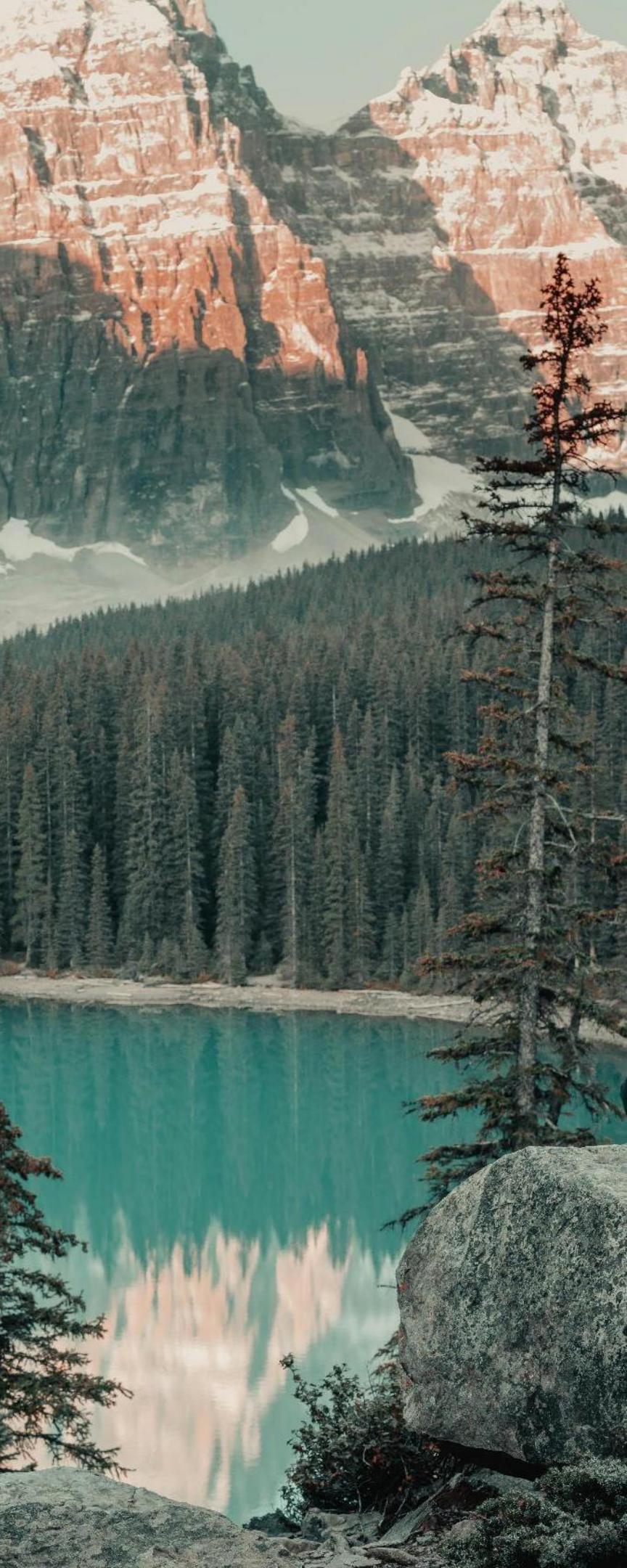
**SAT enforcement** is data-driven, automated, and in real time

**Mexico tax risk today** is related to execution, consistency, and audit readiness

**Compliance** goes beyond filing, it requires consistency across tax, customs, payroll

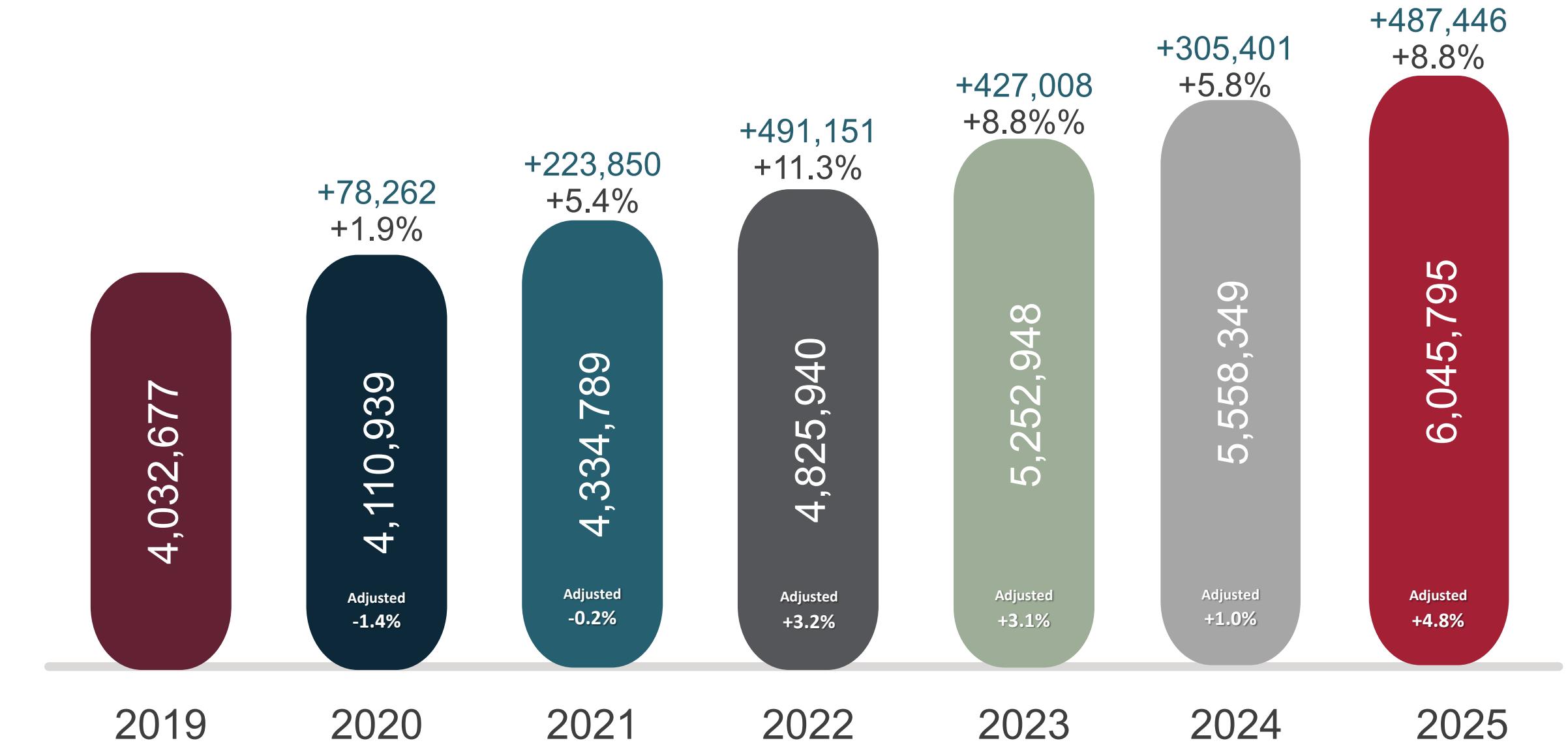
**Maquiladoras** remain under special scrutiny (PE, transfer pricing, VAT)

**2026 focus:** substance, traceability, and real-time controls



# Tax Revenue Collection

2018-2025 Nominal\* tax revenues  
Figures in millions of pesos



\* Figures at current prices

\*\* Source: <https://www.gob.mx/sat/prensa/ingresos-del-gobierno-federal-alcanzan-cifra-historica-crecen-4-8-en-2025-03-2026?idiom=es#:~:text=En%202025%20la%20recaudaci%C3%B3n%20tributaria,contribuimos%20al%20bienestar%20de%20M%C3%A9jico!>

\*\*\* 2026 figures budgeted in the 2026 Federal Revenue Law



# Tax Revenue Variations

Federal Revenue Law	2025	2026	2025–2026 Var.	2024–2025 Historical
<b>Total Taxes</b>	<b>\$5,297,812.90</b>	<b>\$5,838,541.10</b>	<b>10.20%</b>	<b>7.20%</b>
— <b>Income Tax</b>	\$2,859,575.10	\$3,070,149.10	7.40%	5.50%
— <b>VAT (Value Added Tax)</b>	\$1,463,279.90	\$1,589,069.00	8.60%	10.00%
— <b>IEPS (Production and Services)</b>	\$713,844.00	\$761,501.90	6.70%	3.70%
— <b>Foreign Trade Taxes</b>	\$151,789.70	\$254,756.80	<b>67.80%</b>	48.80%
— <b>Taxes on Exploration Activities (Hydrocarbons)</b>	\$7,140.10	\$7,070.40	-1.00%	-8.60%
— <b>Tax surcharges and others</b>	\$81,497.40	\$135,769.40	<b>66.60%</b>	-3.30%



# Macroeconomic Projections

Variable	2026 Federal Revenue Law	Independent Economic Data Projections
GDP	1.8% - 2.8%	1.1 - 1.3%
Inflation	3.00%	4.00%
Currency Exchange (MXN/USD)	\$19.30	\$19.23
Interest Rate (Cetes)	6.00% - 7.00%	6.00% - 7.00%
Mexican Crude Oil Blend Price (USD/Barrel)	\$54.90	\$55.30

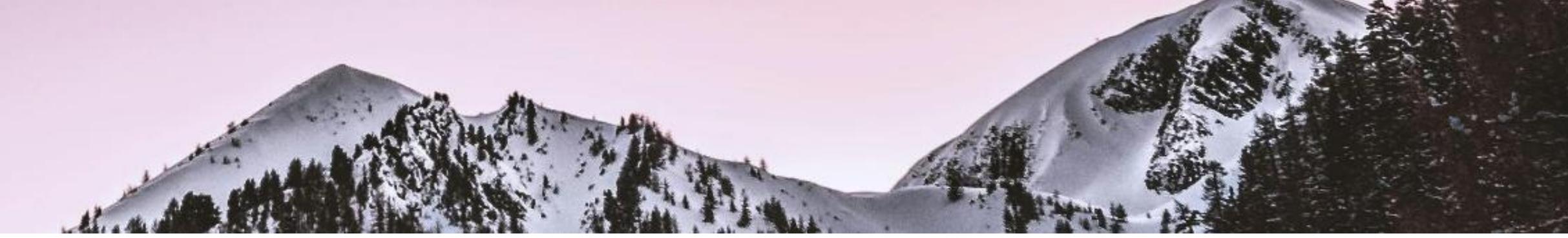


02

## Tax Reforms



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# Federal Tax Code Reforms

Area	Prior Framework	2026 Change	Operational Impact
<b>Fake Invoices Procedure (EFOS)</b>	Article 69-B: Lengthy Procedure. SAT notifies the presumption, grants 15 business days to submit evidence (extendable), and has 50 days to issue a resolution.	“Abbreviated” Procedure: Authorities are empowered to resolve cases within a maximum of 24 business days.	Significant reduction in defense time. SAT acts and imposes sanctions much faster.
<b>Immediate Effects on Digital Tax Seals (CSD)</b>	Temporary restriction (Article 17-H Bis) allowed to clarify discrepancies to unrestrict the CSD previous to the cancellation.	Immediate suspension of the CSD from the start of the process.	Operational paralysis. The company is unable to issue invoices from the start of the process.
<b>Cancellation of CFDIs (Deadlines)</b>	Primarily regulated under the Miscellaneous Tax Resolution. Allowed until December 31 <sup>st</sup> .	The deadline is incorporated directly into the Tax Code. Allowed until March 31 <sup>st</sup> (corporations), April 30 <sup>th</sup> (Individuals).	Greater legal rigidity. Being established in law, it is more difficult to challenge.  The extension is very welcomed.



# Federal Tax Code Reforms

Area	Prior Framework	2026 Change	Operational Impact
<b>Legal representative / Partners' / N/A Shareholders' Liability (RFC)</b>		RFC is denied if they are involved in other listed entities.	Corporate contamination. A listed partner / legal rep. affects other companies.
<b>CFDI (electronic tax invoice):</b>  <b>New requirement for hydrocarbon and petroleum product purchases</b>	N/A	Failure to comply may result in the expense being non-deductible.	Non deductibility of expense, and the CFDI may be considered FALSE (equivalent to a non-existent transaction).
<b>Digital Platforms</b>	Monthly report filing of withholdings and transactions.  SAT reviews information afterwards.	Obligation to provide real-time access to the platform's systems.	“Big Brother”-style monitoring. The SAT does not wait for the report—it accesses the platform and reviews the company's activities online in real time.



# Tax Regularization Program

1

Reduction of penalties, surcharges, and enforcement costs with assessed (final) tax liabilities, the administration and collection of which are under the responsibility of SAT (Tax) or ANAM (Customs).

2

100% waiver of penalties, surcharges, and enforcement costs related to tax liabilities corresponding to fiscal year 2024 or prior years.

3

Applicable to individuals and legal entities with annual revenues not exceeding MXN \$300 Million Pesos (US\$16 Million Dollars approx.).

# 2026 Surcharges on Tax Payment Extensions

EXTENSION FOR THE PAYMENT OF TAX LIABILITIES	% MONTHLY 2025	% MONTHLY 2026
On outstanding balances:	0.98%	1.38%
Installment payments up to 12 months	1.26%	1.42%
Installment payments > 12 months up to 24:	1.53%	1.63%
Installment payments exceeding 24 months, as well as in the case of deferred payment arrangements:	1.82%	1.97%
<b>Surcharge rate for late payment of taxes and government fees;</b>	<b>1.47%</b>	<b>2.07%</b>

## Income Tax Withholding on Interest from the Financial System

2025 Annual Rate	2026 Annual Rate
.50%	.90%



# Obligation to post security for tax liabilities when filing an administrative appeal

1

Tax liabilities must be secured through a certificate of deposit up to the maximum amount of the taxpayer's economic capacity.

2

If the taxpayer's economic capacity is insufficient, the certificate of deposit may be combined with another form of security.

3

The option not to post security for the tax interest when filing an administrative appeal is eliminated.

4

Taxpayers filing an administrative appeal will have a six-month period from the date of filing to post security for the tax interest.



03

**2026 SAT's Tax  
Collection  
Master Plan**

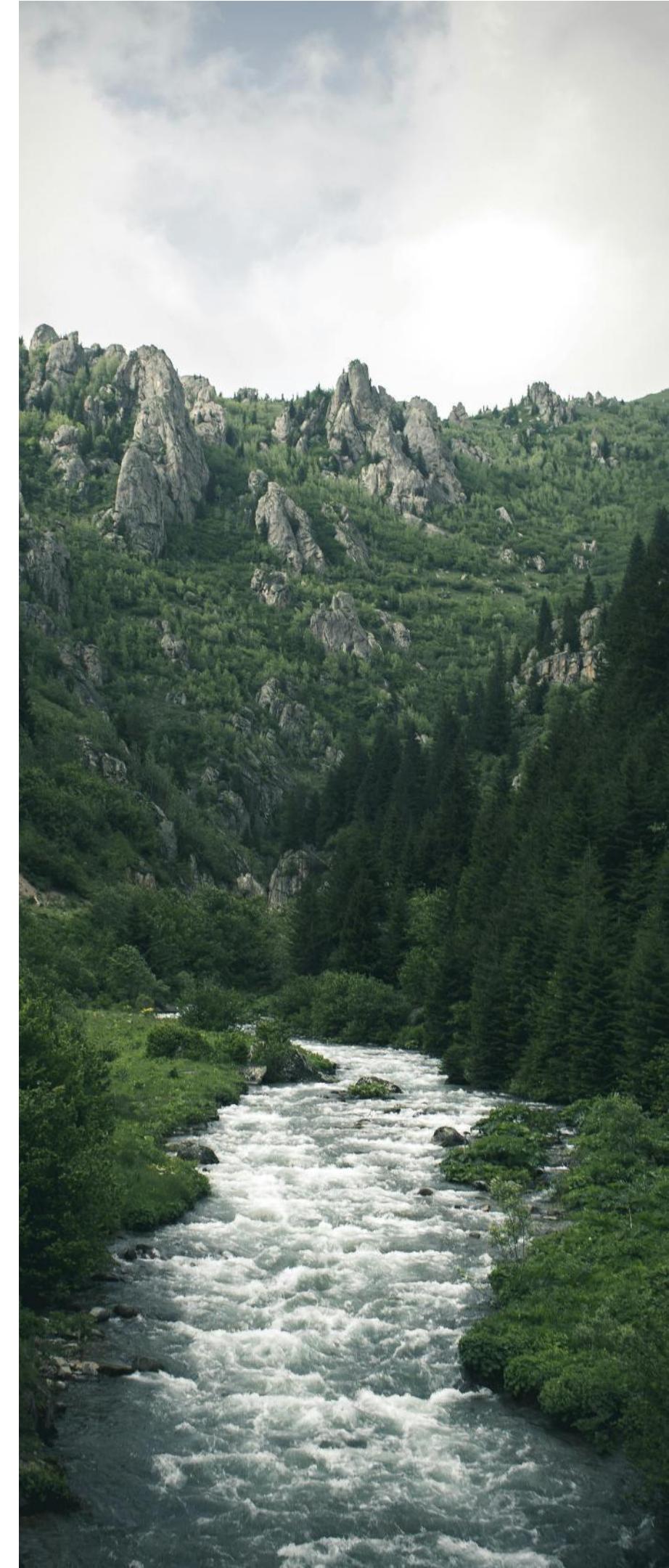


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# 2026 SAT's Tax Collection Master Plan

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- SAT released guidelines that will steer the agency's actions to achieve revenue collection, strengthen efforts to combat tax evasion, and provide better service to taxpayers.
- With the 2026 Master Plan, the SAT will continue consolidating the new taxpayer culture in the country and promoting voluntary compliance with tax obligations, ensuring respectful and close treatment of taxpayers.



# 2026 SAT's Tax Collection Master Plan

## PROGRAMMED AUDITS ON:

Transactions involving  
“ghost” companies

Companies with recurrent  
tax losses

Inconsistencies between  
imports/purchases and  
sales. Product Imports at  
below-market prices

Deductions lacking  
economic substance

Aggressive use of tax  
incentives

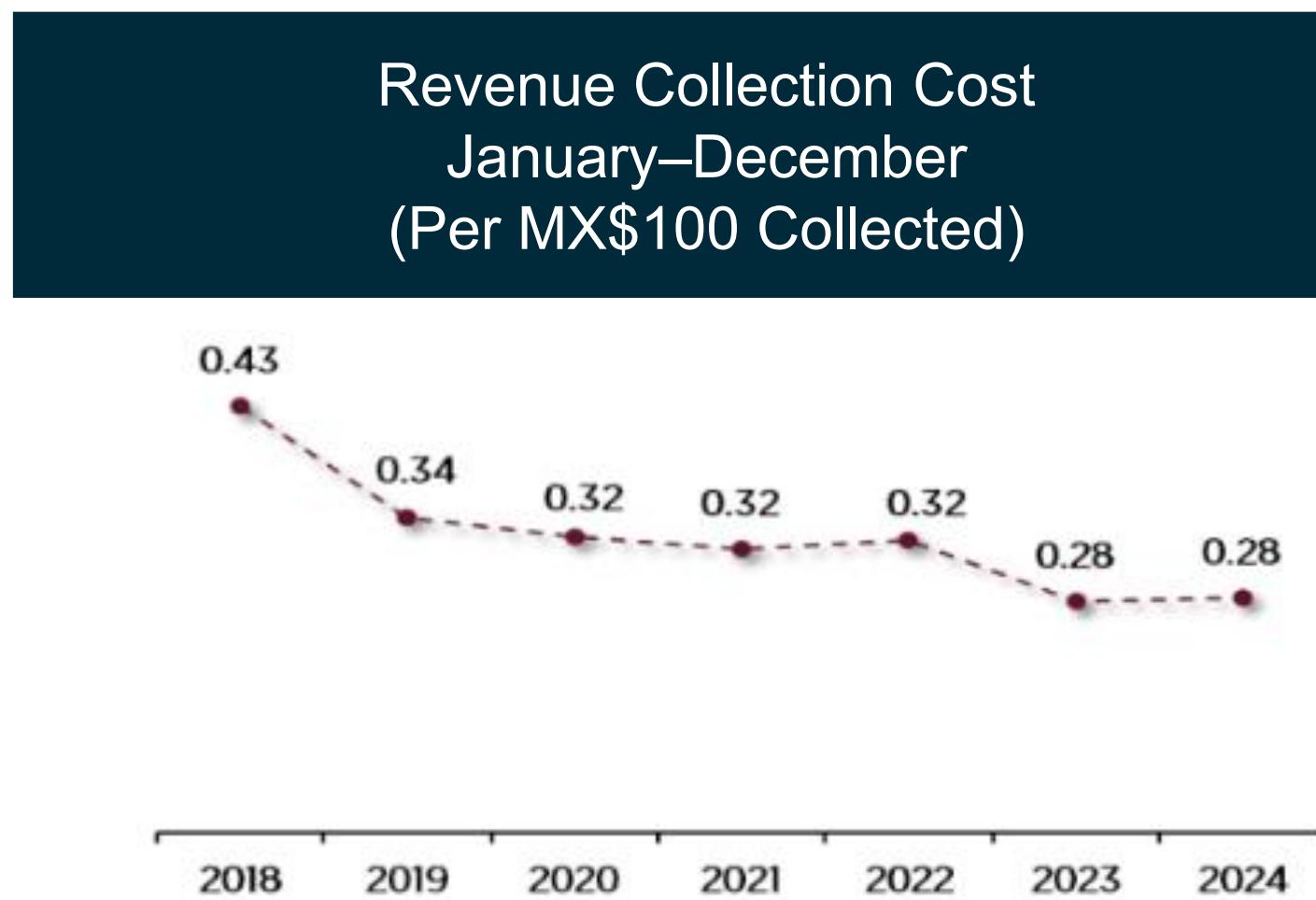
Unreported income or  
unidentified deposits

Failure to comply with  
withholding obligation

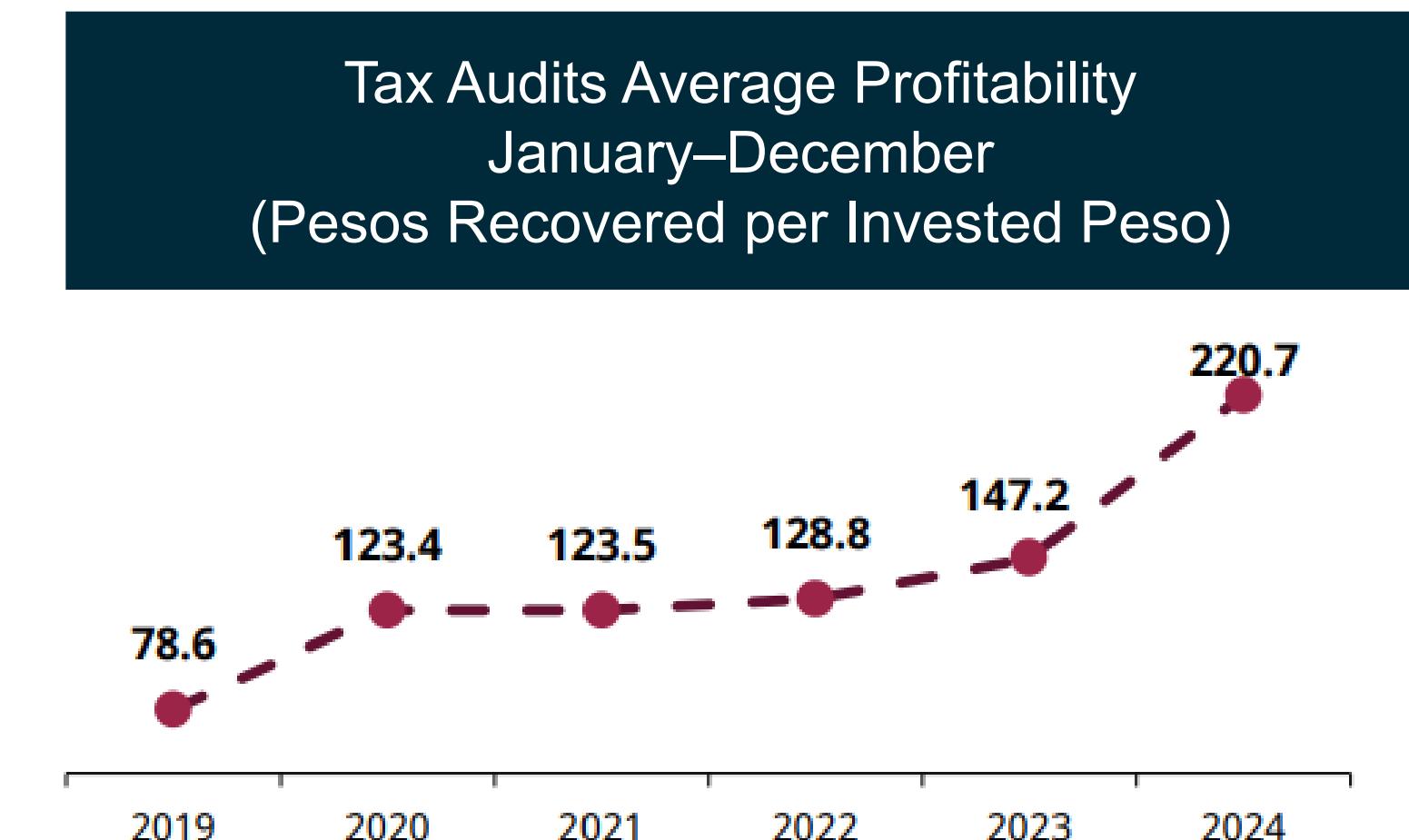
File improper refund  
claims.

Pays less tax (effective tax  
rate) compared to their  
industry/sector.

# Revenue Collection Efficiency – Costs and Profitability



As of year-end 2024, the cost of revenue collection stood at 28 cents for every 100 pesos collected.



As of year-end 2024, the return on investment in tax audits was 220.7 times, i.e., for every \$1 invested, \$220 were recovered.

Source [http://omawww.sat.gob.mx/cifras\\_sat/Documents/ITG\\_2024\\_4T.pdf](http://omawww.sat.gob.mx/cifras_sat/Documents/ITG_2024_4T.pdf)



# 2026 Audit Programming

The initiation of audits will be prioritized for taxpayers with the highest risk ratings. For 2026, the SAT plans to open the following number of audits, based on the corresponding auditable taxpayer registry:

Taxpayer Type	Percentage of taxpayers to be audited relative to the registry (%)	Taxpayers Universe	Average number of taxpayers to be audited per year
<b>Total</b>	<b>0.02%</b>	<b>66,825,304</b>	<b>16,200</b>
<b>Large Taxpayers</b>	6.30%	15,873	1,200
<b>Small and Medium</b>	0.02%	66,809,431	12,000
<b>Foreign Trade</b>	2.50%	116,467	3,000

Source [https://www.gob.mx/cms/uploads/attachment/file/1030121/Comunicado\\_SAT\\_Criterios\\_de\\_Auditoria\\_201025.pdf](https://www.gob.mx/cms/uploads/attachment/file/1030121/Comunicado_SAT_Criterios_de_Auditoria_201025.pdf)



# 04

## SAT Expectations in 2026 & Recommendations



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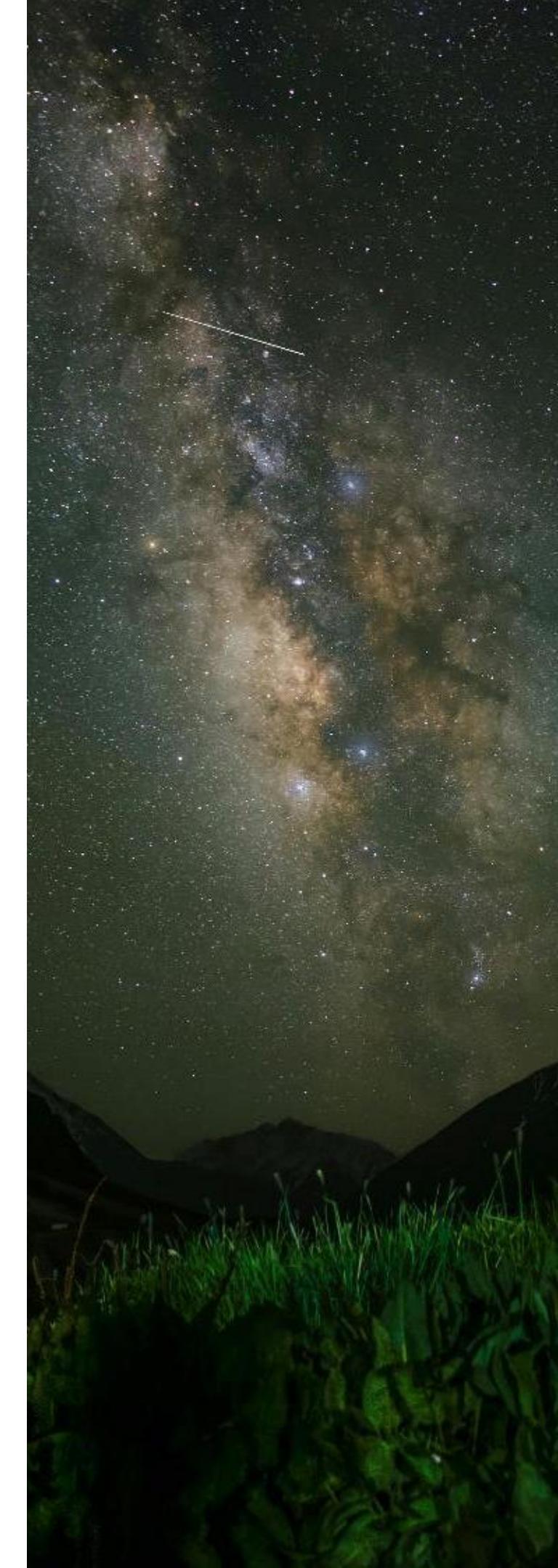
# SAT Expectations in 2026

Strong internal controls over tax data

Real-time reconciliation (CFDI–VAT–Customs–Payroll)

Consistent narratives across tax returns, Transfer pricing, Customs filings

Evidence of business substance and decision-making in Mexico



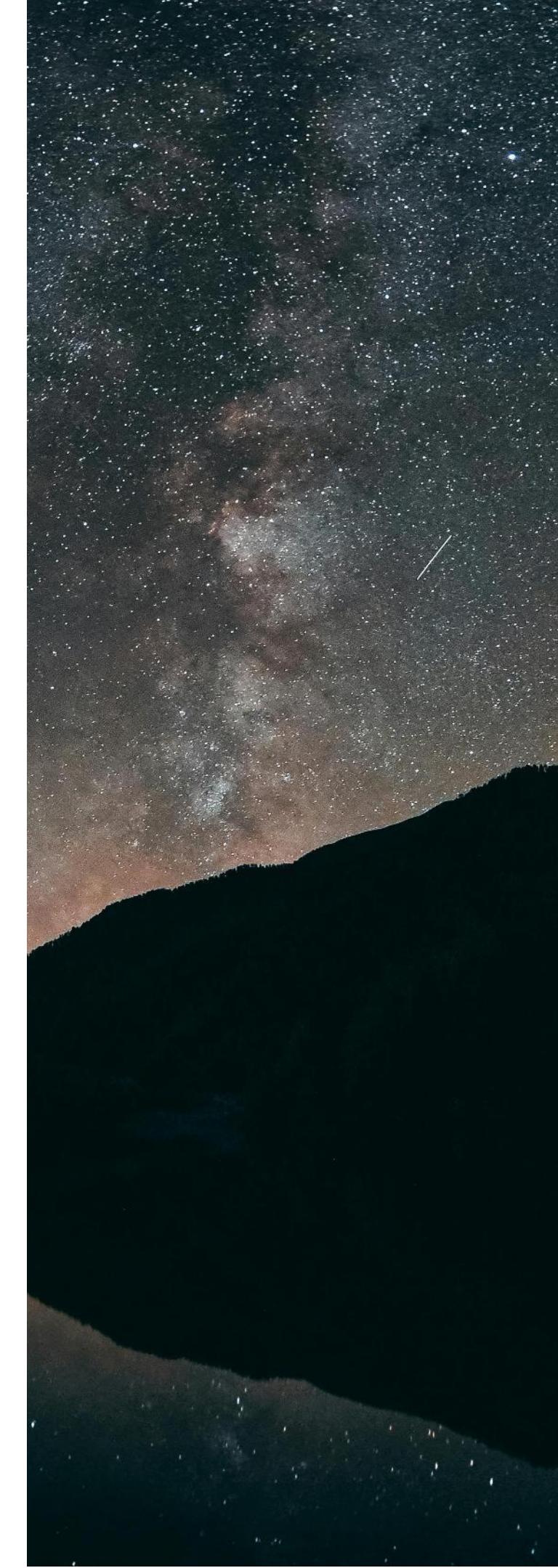
# Recommendations

Perform a preventive compliance diagnostic

Align tax, customs, payroll, and TP teams

Review maquiladora safe harbor and profit levels

Prepare for more electronic audits, not just traditional ones





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# New Materiality Requirement for Foreign Trade Transactions (Substance & Documentation)

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01

## General Foreign Trade Rules 2026



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## (Rule 1.4.14.) File that must be integrated by the customs broker regarding users who request foreign trade operations from them (NEW)

DETAIL	MODIFICATION
<p>For the purposes of Article 162, section VI of the Law, the customs broker shall compile an electronic file containing the information of the users who request foreign trade operations from them, which shall include the following information and documentation:</p> <ol style="list-style-type: none"> <li>I. Official identification.</li> <li>II. Articles of incorporation or notarial instrument and its amendments, and official identification of the legal representative.</li> <li>III. Contact information: email address and telephone numbers.</li> <li>IV. Proof of the address where the activities are carried out.</li> <li>V. Photographs of the place where the activities are carried out, showing the exterior façade of the premises, machinery, office equipment, personnel, means of transportation, and other means used for the performance of their activities..</li> <li>VI. Documentation evidencing the legal ownership or possession of the property and the assets used to carry out their activities.</li> <li>VII. RFC (Federal Taxpayers Registry) code or tax identification number, or its equivalent, in the case of a foreign resident, for tax purposes.</li> <li>VIII. Tax status certificate referred to in Rule 2.4.9 of the Miscellaneous Tax Resolution (RMF), where applicable.</li> <li>IX. Sworn statement under oath of the user who requested the operation, stating:-           <ol style="list-style-type: none"> <li>a) That they have no relationship, in the terms of Article 68 of the Law, with taxpayers included in the list referred to in Article 69-B, fourth paragraph of the Federal Tax Code (CFF)..</li> <li>b) That no resolution has been issued and notified to them determining that they issue false tax invoices, in the terms of Article 49 Bis of the CFF.</li> </ol> </li> <li>X. Sworn statement under oath in which the customs broker states that they verified that the user is not published in the lists referred to in Articles 49 Bis, section X; 69, except for section VI; 69-B, fourth paragraph; or 69-B Bis of the CFF..</li> <li>XI. Any other document that the customs broker deems sufficient to evidence compliance with the obligation set forth in Article 162, section VI, second paragraph of the Law (compliance with tax, customs, and foreign trade obligations).</li> </ol> <p><b>Customs Law 68, 162, CFF 49 Bis, 69, 69-B, 69-B Bis RMF, 2.4.9.</b></p>	<p>This rule is added in order to disclose the information and documentation that the customs broker must compile in the <b>electronic file</b> of the users who request the performance of foreign trade operations.</p> <p><b>Action suggested:</b></p> <ul style="list-style-type: none"> <li>• <u>Prepare and digitize</u> corporate and tax documentation.</li> <li>• <u>Compile updated</u> visual evidence of the place of operation and assets.</li> <li>• <u>Issue and safeguard</u> sworn statements under oath.</li> <li>• <u>Coordinate</u> with the customs broker for the submission and validation of the information.</li> <li>• <u>Implement internal controls</u> and a compliance checklist.</li> </ul>

## (Rule 3.1.42.) Documents or records that prove the foreign trade operation (NEW)

### MODIFICATION

This rule is added for the purpose of listing the **documents or records that evidence that the foreign trade operation was actually carried out**, including those that demonstrate that the goods were assigned to the customs regime stated in the customs entry (pedimento) or in the corresponding customs document.

In general terms, these include the following:

- **Operational documentation:** contracts, payments, payroll, real estate, services.
- **Transaction value:** royalties, licenses, technical data sheets, catalogs.
- **IMMEX Programs:** resolutions issued by the Ministry of Economy, inventory control, sworn statements under oath.

#### Suggested action:

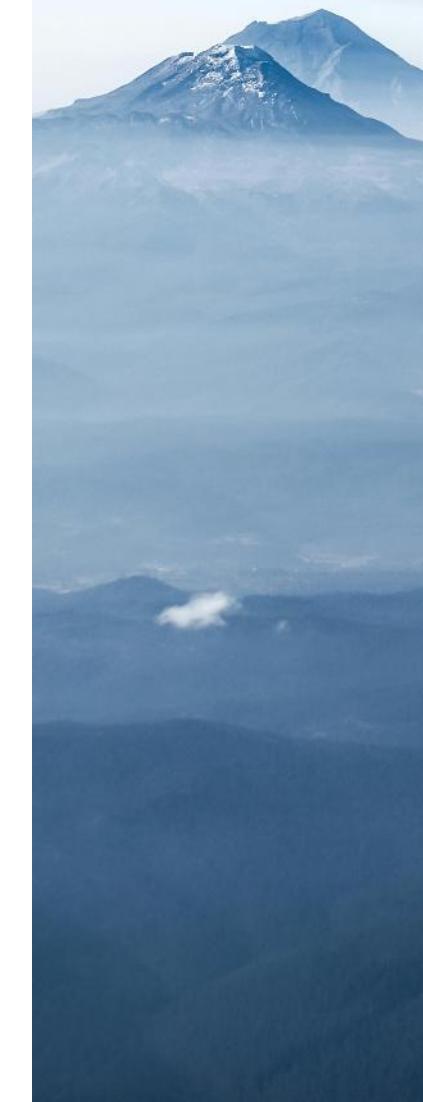
- Strengthen the contractual, tax, and operational file.
- Document infrastructure, personnel, and specialized services.
- Ensure the correct technical identification of the goods.
- Validate inventory control and accounting records.
- Keep the IMMEX Program file up to date.

## (Rule 3.1.42.) Documents or records that prove the foreign trade operation (NEW)

### DETAIL

For the purposes of **Article 59, section V, second paragraph, subsection h) of the Law**, the **documentation or records used to demonstrate that the foreign trade operation was effectively carried out** must include all those that evidence that the goods were **actually assigned to the customs regime stated in the customs entry (pedimento) or in the corresponding customs document**. Such documentation and records must include the following documents:

- I. **Contracts, amending agreements and their annexes, or purchase orders**, related to the acquisition of the goods or to the provision of the services corresponding thereto; as well as the **payments or consideration made** in connection with such contracts or purchase orders and their respective **CFDI (Digital Tax Receipts) or equivalent documents**.
- II. **Contracts, amending agreements and their annexes, or title deeds**, evidencing the **lawful use or enjoyment of the real estate** where the goods are stored or where the production processes are carried out; and, where applicable, the **payments or consideration made** covering the date on which the foreign trade operation was carried out, together with the respective **CFDI**.
- III. **Contracts, amending agreements and their annexes, title deeds, CFDI or equivalent documents, or the company's own import customs entries**, evidencing the **lawful use or enjoyment of the machinery and equipment** used for the handling, maneuvering, storage, custody, and transportation of the goods, or to carry out their production process; and, where applicable, the **payments or consideration made** covering the date on which the foreign trade operation was carried out, together with their respective **CFDI**.
- IV. **Contracts, amending agreements and their annexes**, evidencing the **provision of specialized services** related to the handling, maneuvering, storage, custody, and transportation of the goods or to their production process; as well as the **payments or consideration made** covering the date on which the foreign trade operation was carried out, together with their respective **CFDI or equivalent documents**
- V. **List of workers who participated in the foreign trade operation**, and the respective **CFDI with payroll supplement** covering the date on which such operation was carried out

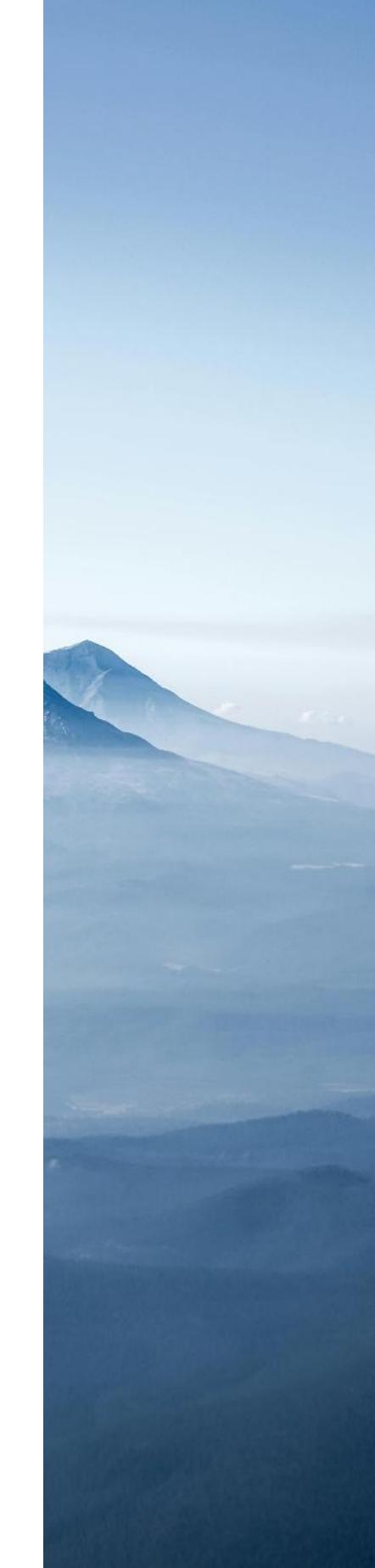


## (Rule 3.1.42.) Documents or records that prove the foreign trade operation (NEW)

### DETAIL

- VI. In the event that the **transaction value of the goods includes amounts for royalties and license fees** that must be paid as a **condition of sale of the goods**, whether or not included in the price paid for the goods, the **contracts, amending agreements and their annexes** evidencing the **rights of use and commercialization of intellectual property**; as well as the **payments or consideration made** corresponding to such contracts, agreements or annexes, together with their respective **CFDI or equivalent documents**.
  - VII. **Technical data sheets, brochures, pamphlets, catalogs, labels, photographs, and, where applicable, laboratory analyses**, which describe in detail the **physical and technical characteristics** and other elements that allow for the **full identification of the goods**; as well as, where applicable, the **trademarks, models, and individual identification numbers** of the goods.
  - VIII. Where applicable, the **information issued by the Ministry of Economy (SE)** regarding the **updates made to its IMMEX Program**.
  - IX. **Documentation evidencing the inventory control method used**, as well as the **auxiliary records, general journals, accounting vouchers, general ledger accounts, or trial balances** supporting the application of said control method.
  - X. Sworn statement under oath regarding:
    - a) The **use, application, or destination of the goods**.
    - b) In the case of the **regime for manufacturing, transformation or repair under maquila or export programs**, the goods correspond to the **tariff classifications authorized in its IMMEX Program**.
- That, when carrying out the foreign trade operation, it verified that its **suppliers or customers related to the foreign trade operation are not included in the lists of companies published by the Tax Administration Service (SAT)** referred to in: **Article 49 Bis, section X of the Federal Tax Code (CFF), Article 69 of the CFF, except for section VI; Article 69-B, fourth paragraph of the CFF; or Article 69-B Bis, ninth paragraph of the CFF**.

Ley 59, CFF 49 Bis, 69, 69-B, 69-B Bis



## (Rule 4.3.22.) Obligation to request, provide, and preserve the information and documentation referred to in Article 112, last paragraph of the Law (NEW)

DETAIL	MODIFICATION
<p>For the purposes of <b>Article 112, last paragraph of the Law</b>, the electronic file must include the <b>information or documentation referred to in Rule 3.1.42</b>, by means of which the <b>production process to which the transferred goods were subjected</b> is evidenced, from the moment they were temporarily imported and including that corresponding to <b>all of their transfers</b>.</p> <p>In the event that the company transferring the goods did not carry out the production process, in accordance with the provisions of <b>Article 112, third paragraph of the Law</b>, it must provide the company receiving the goods with the <b>information and documentation evidencing that a third party carried out the production process</b>.</p> <p>Customs Law 112, RGCE 3.1.42.</p>	<p>It is specified that all documentation set forth in Rule 3.1.42 shall likewise be required for virtual transfers.</p>



02

## Manifestation of Value



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# Manifestation of Value



**Hacienda**  
Secretaría de Hacienda y Crédito Público

 **SAT**  
SERVICIO DE ADMINISTRACIÓN TRIBUTARIA



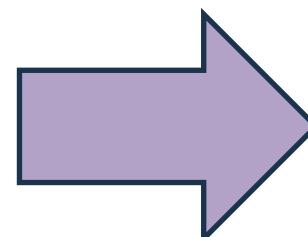
Comunicado 65/2025  
Ciudad de México, 8 de diciembre de 2025.

## SAT otorga facilidades para el cumplimiento de la Manifestación de Valor Electrónica

El Servicio de Administración Tributaria (SAT) informa que la transmisión de la Manifestación de Valor Electrónica (MVE) a través de la Ventanilla Única de Comercio Exterior (VUCEM), prevista para el martes 9 de diciembre, será exigible a partir del 1 de abril de 2026, a fin de que las empresas dedicadas al comercio exterior se encuentren preparadas para cumplir con esta disposición obligatoria.

En ese sentido, hasta el 31 de marzo de 2026, quienes introduzcan mercancías a territorio nacional podrán cumplir con la obligación de proporcionar la manifestación de valor, ya sea mediante su transmisión en la VUCEM, o bien, bajo el esquema tradicional, como hasta ahora lo han venido cumpliendo.

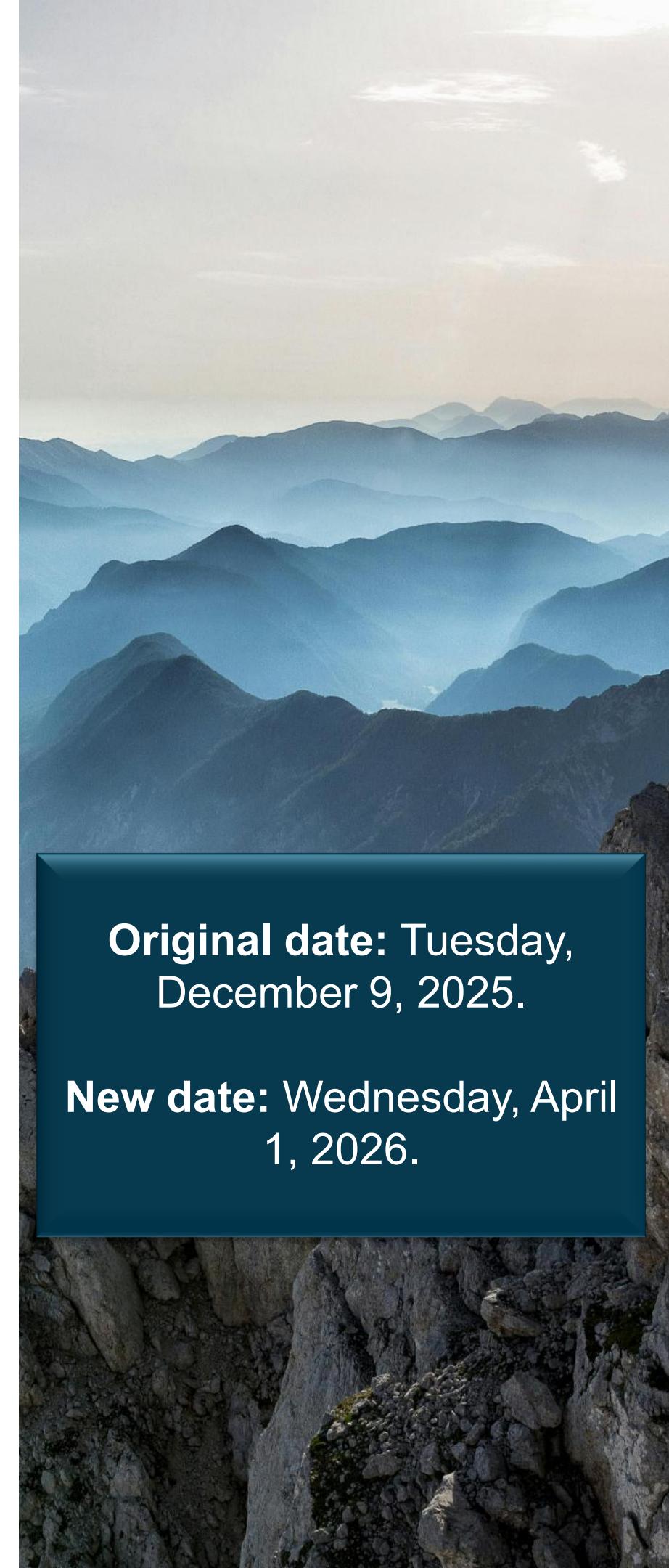
Además, para las empresas que se encuentran listas para el esquema electrónico, la información contenida en la manifestación de valor se podrá modificar de manera espontánea sin que los usuarios de comercio exterior incurran en sanciones económicas.



**Original date:** Tuesday, December 9, 2025.

**New date:** Wednesday, April 1, 2026.

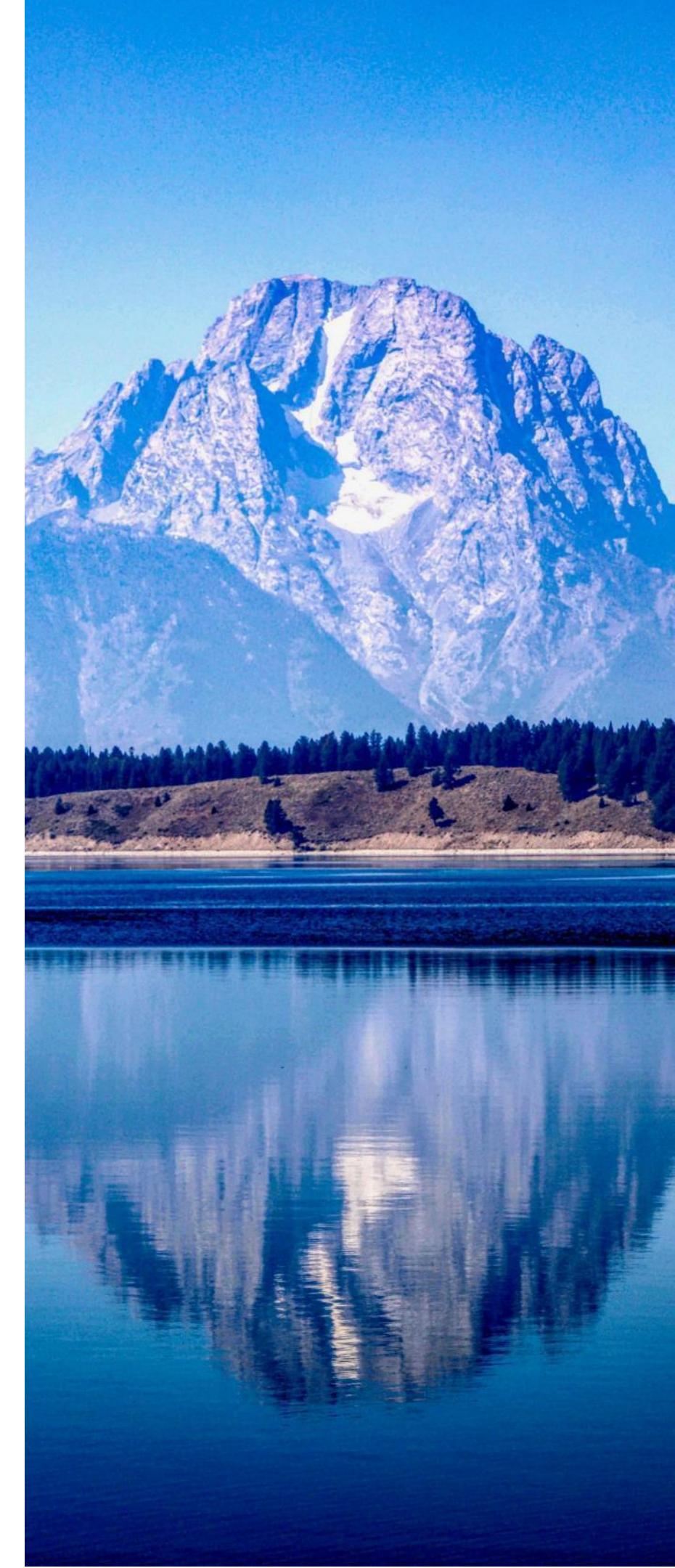
A period until **March 31, 2026** was established during which companies will be able to use both the current format and the MV in VUCEM.



# Documentation

**Article 81 of the RLA:** Referring to the documents that the importer must provide attached to the **Manifestation of Value**.

- I. Commercial invoice;
- II. Transport documents;
- III. Document of Origin, when applicable;
- IV. Guarantee for estimated price, when applicable;
- V. Payment of merchandise;
- VI. Transportation and insurance expenses;
- VII. Contracts;
- VIII. Support document for other increments; and,
- IX. Other information and documentation.





# 03

## Contracts vs Purchase Orders



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# Contracts vs Purchase Orders

## Purchase Order

Does it contain the necessary elements to prove an international sale?

- Yes (Functions as a contract)
- No (A formal contract must be drafted)

If it contains the elements, the materiality (proof of execution) must be verified afterward

## International Contract

Review elements to ensure they are correct.

Document proof of materiality



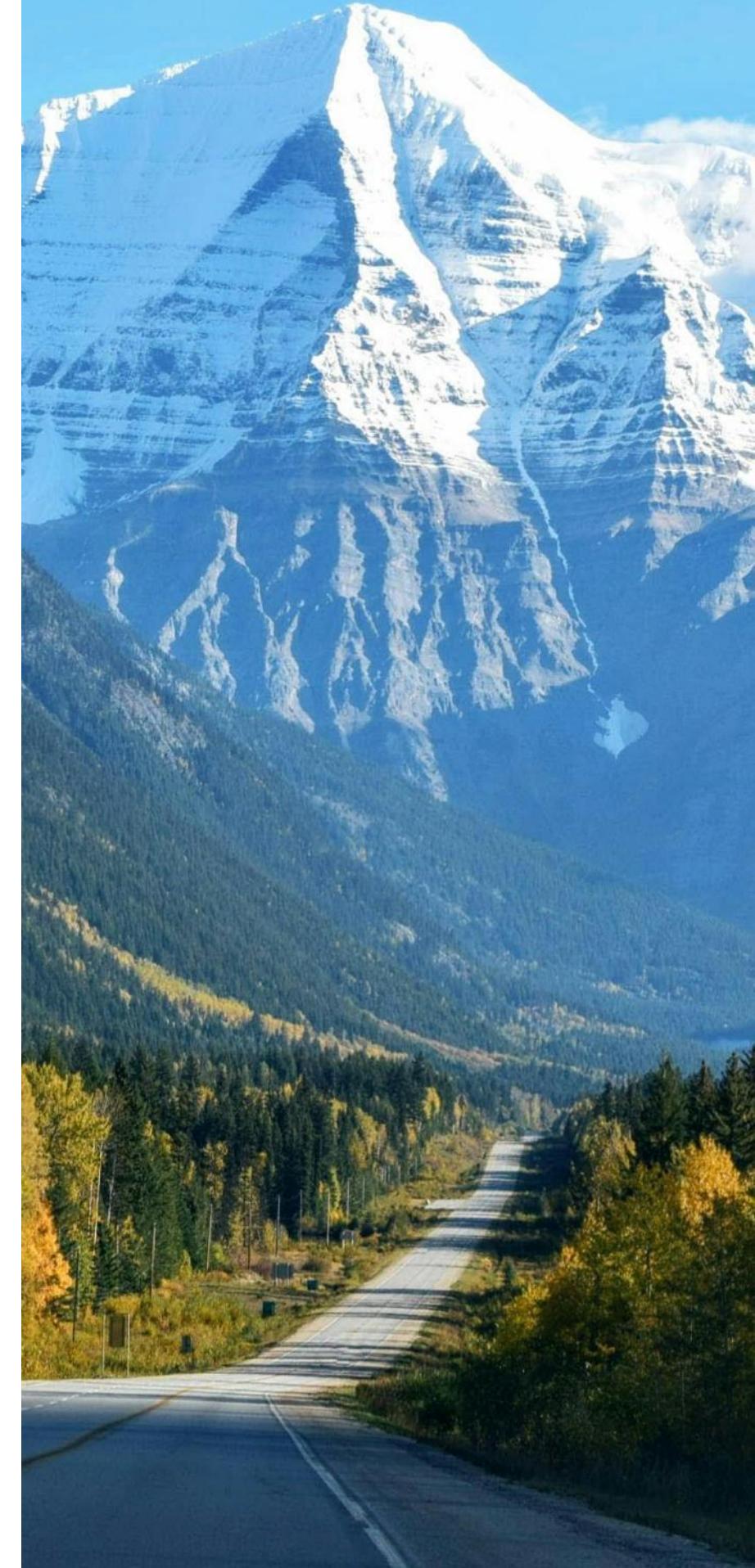
# Contracts vs Purchase Orders

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During the technical session with AMCHAM, the authority was clear: **Purchase Orders do not replace a formal contract**, unless a different criterion is introduced in future General Foreign Trade Rules 2026.

A purchase order does not meet the requirements set forth in Article 81 of the Regulations and, therefore, increases the risk of observations, value adjustments, or even the determination of a tax credit, even if it allows operational continuity in the short term.

Contracts may be short versions, but they must clarify the essential elements of the transaction.



# Materiality

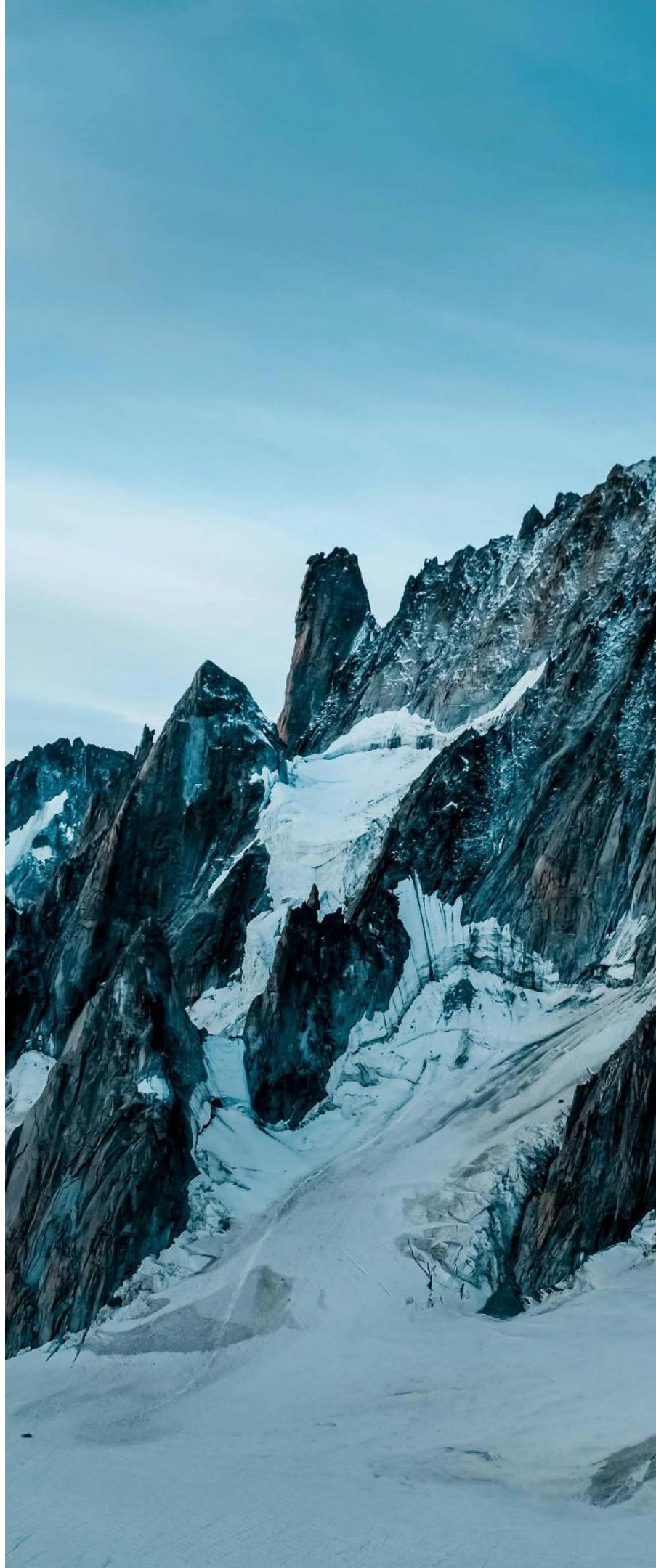
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## Article 81 of the Federal Code of Civil Procedures

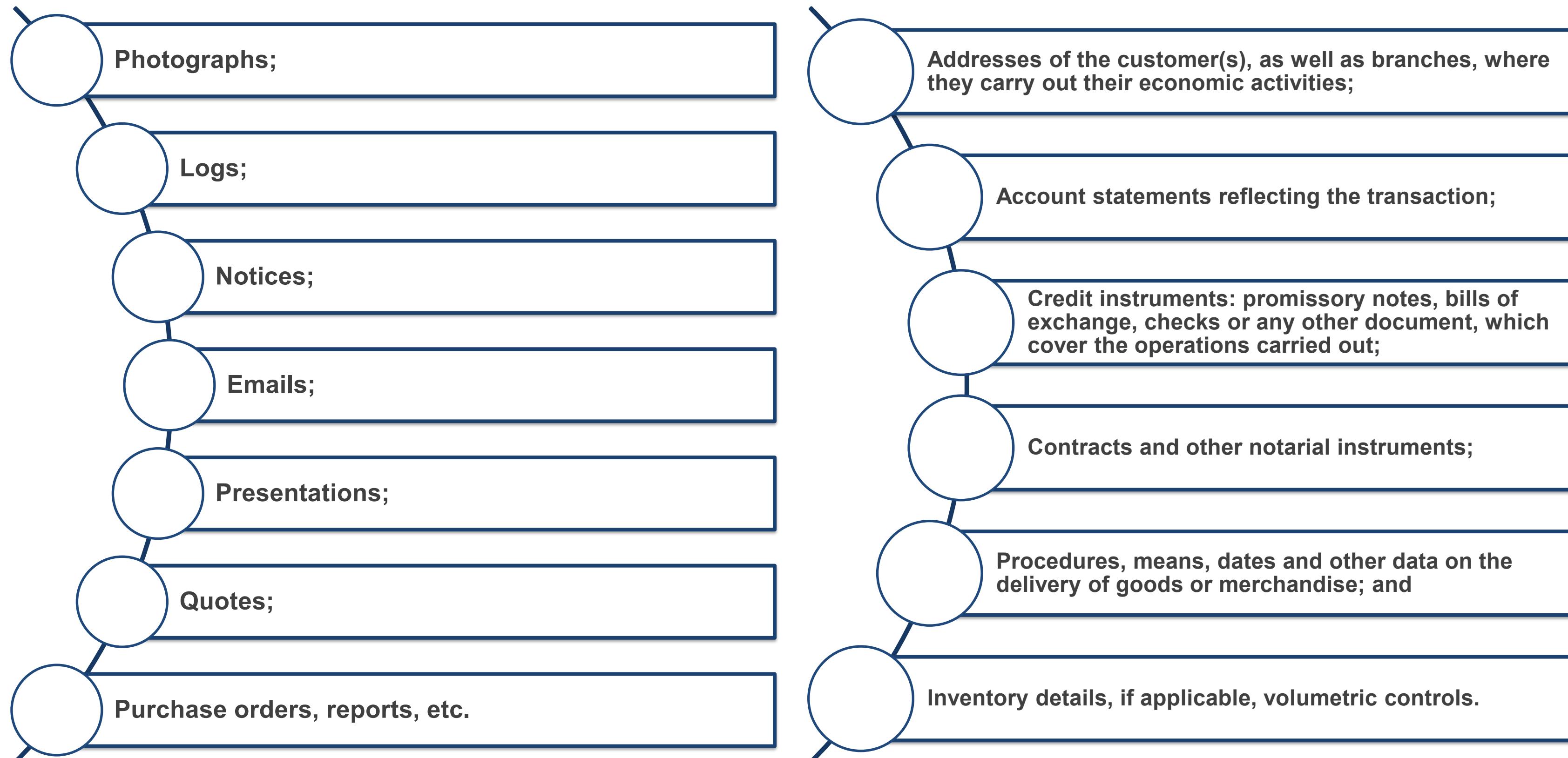
Establishes that the plaintiff must prove the constitutive facts of their action and the defendant those of their defenses. This means that the taxpayer must prove the facts in the event of an action that may be brought in a tax procedure.

*"He who affirms must prove."*

There are various ways in which verification powers are exercised, and in procedures for the refund of tax balances in favor, the trend of auditing authorities to analyze matters of substance has continued to increase, in relation to the different operations carried out by taxpayers, determining whether or not there is sufficient supporting documentation to demonstrate the substance of such operations.



# Common examples to prove materiality



# Mandatory Documentation Protocol 2026

## CAAAREM - (CIRCULAR 250/2025)

### 1. Commercial Documentation (Materiality Support).

- **Commercial invoice** (with detailed breakdown in accordance with rule 3.1.8).
- **Purchase contract, purchase order or equivalent document** (Evidence of the previous agreement of wills).
- **Payment vouchers** (bank SWIFT or accounting entry that demonstrates real flow).
- **Materiality documentation** (negotiation emails, previous quotes).

### 2. Technical Support for HTS Code Classification (Mandatory)

- **Technical Data Sheet or User Manual:** It must detail composition, operation, use and physical characteristics.
- **Color and legible photographs:** Of the product, its commercial information labels, technical data plate and packaging.
- **Letter of Use / Application:** Free writing signed by the importer detailing the production process or specific function where the merchandise will be used.

### 3. Transport and Logistics Documentation.

- **Bill of lading (B/L), air waybill (AWB), consignment note.**
- **CFDI with CCP.**
- **Carrier documentation.**



# Mandatory Documentation Protocol 2026

## 4. Customs and tax documentation.

- **Written instructions for dispatch** (Never verbal).
- **Breakdown of Incrementables** (Insurance, freight, packaging; Incoterms support).
- **Customs account or guarantee vouchers** (if applicable).
- **Current tax compliance opinion** (Positive and monthly).

## 5. Non-tariff regulations and restrictions (NRNA)

- **Permits and current notices** (Validate in VUCEM).
- **Certificates of Origin** (Validate format and origin criteria).
- **Compliance with NOMs** (Safety Certificates or Labeling).

## 6. Importer/Exporter Information.

- **Updated file:** Articles of Incorporation, powers of attorney, proof of recent address.
- **Evidence of Infrastructure:** Photographs of the importer's facilities (façade, warehouse) to validate operational capacity.
- **Manifestation of Value** transmitted and signed.





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# Key Updates in Payroll & Labor Compliance 2026

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01

**Payroll  
Recommendations  
for 2026.**



JA Del Río

# Key Payroll Recommendations - for Early 2026

**\*To Ensure an Accurate 2025 Year-End Close**



## Payroll Reconciliation

- Confirm that payroll CFDIs accurately reflect amounts paid and are fully aligned with SAT and IMSS records (2025).



## Annual Adjustment Review.



## Withholdings

- Verify that all withholdings have been properly remitted to the SAT.
- Ensure that all employee withholdings have been effectively paid; retain and document proof of payment for audit purposes.



02

**Minimum Statutory  
Wage – 2026**



JA Del Río

# Statutory Minimum Wage

## Increase in the Minimum Wage in Mexico — 2026.

Effective Date: Effective as of January 1, 2026.



### Approximate Monthly Equivalent

- General Zone: **\$315.04 per day** -MXN \$9,580 per month. 13%
- Northern Border Zone: **\$440.87 per day** MXN \$13,410 per month. 5%



### Purpose of the Adjustment

- To restore the purchasing power of the minimum wage
- To maintain income levels above inflation
- To continue the wage-strengthening policy

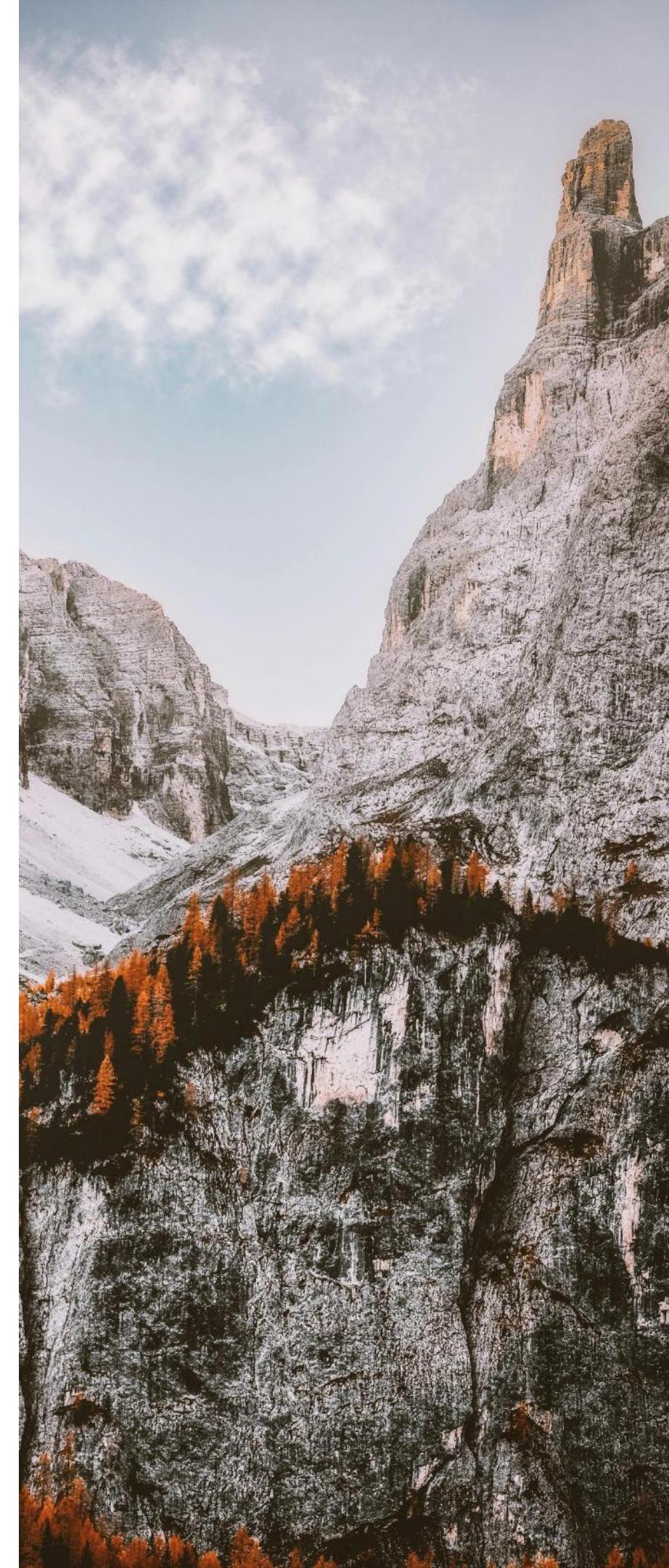


### Impact on Businesses

- Updates to payrolls and salary scales
- Review of IMSS and Infonavit contributions
- Impact on labor costs and budgets.

#### Source

National Minimum Wage Commission (CONASAMI)  
Official Gazette of the Federation





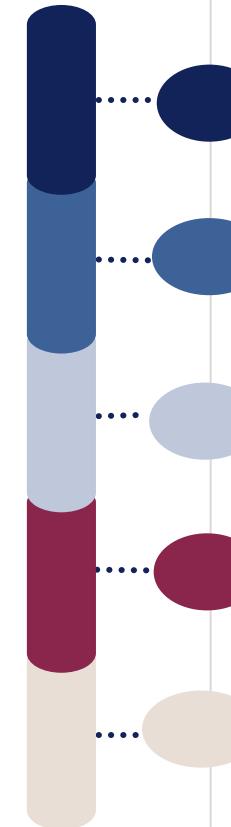
03

**UMA 2026 and  
Practical  
Applications**



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# UMA as of February 1, 2026



## Official Values (Effective as of February 1, 2026)

- Daily value: MXN \$117.31.
- Monthly value: MXN \$3,566.2.
- Annual value: MXN \$42,794.64

## What Is the UMA Used For?

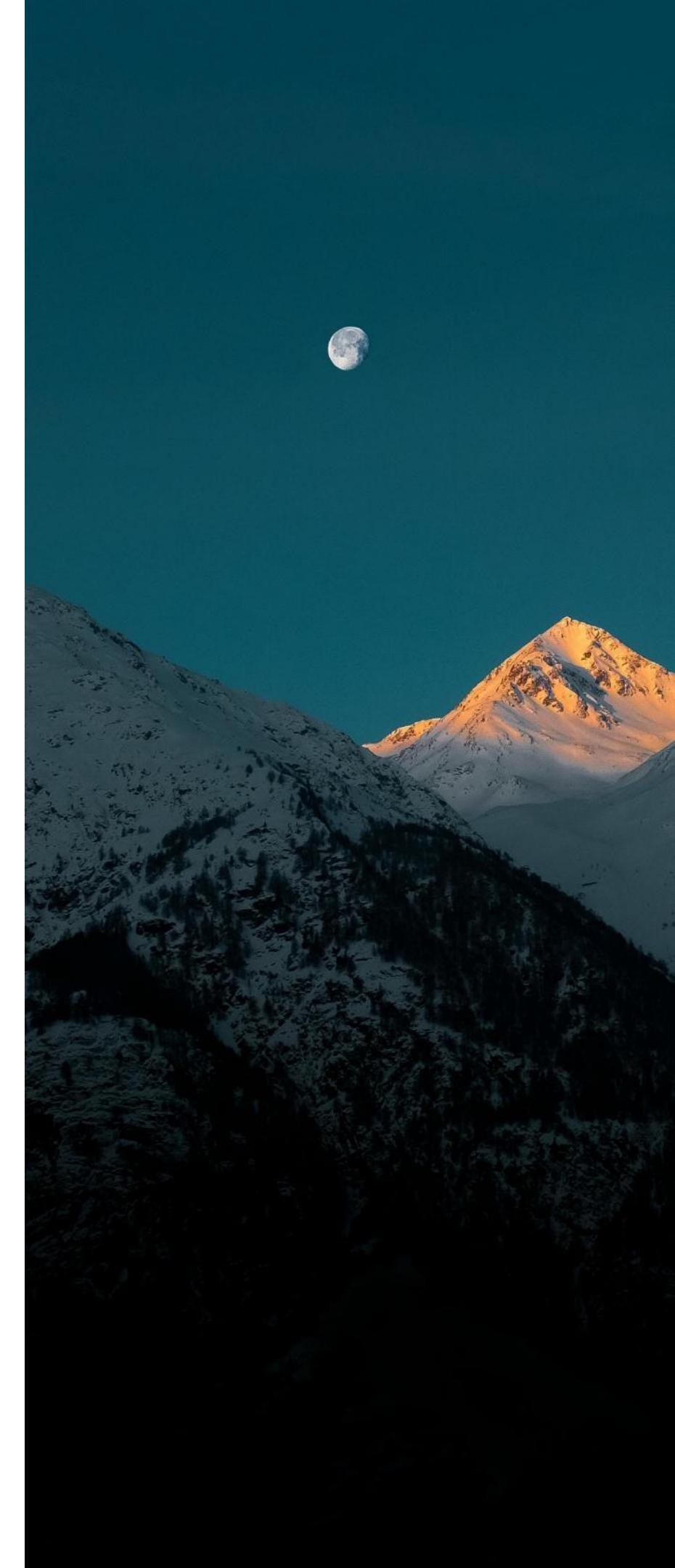
- Administrative fines and penalties.
- Government procedures and fees.
- Credits and obligations (Infonavit, IMSS, ISSSTE).
- Tax and labor thresholds and limits.

## 2026 Adjustment

- Approximate increase of 3.7% compared to 2025.
- Update based on inflation (INPC).

### Source

National Institute of Statistics and Geography (INEGI)



# UMA from February 1, 2026, to January 31, 2027

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## Key Practical Applications for Companies

01

**Deductible Meal Voucher Limit**  
**(UMA) MXN \$117.31 × 40% × 7 days = MXN \$328.47 per week.**

02

**Minimum Meal Allowance Deduction**  
**(Non-burdensome for the employer)(UMA) MXN \$117.31 × 20% = MXN \$23.46 per day.**

03

**Contribution Base Salary Cap (IMSS)**  
**(UMA) MXN \$117.31 × 25 UMA = MXN \$2,932.75 per day.**



# 04

## Reduction of Working Hours



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# Reduction of Working Hours Reform

## Current Situation

- Proposal to reduce the legal workweek from **48 to 40 hours**.
- **Not yet approved** – currently under discussion in Congress.
- No mandatory changes at this time.

01

### Expected Implementation (gradual)

- **2027:** 46 hours
- **2028:** 44 hours
- **2029:** 42 hours
- **2030:** Target of **40 hours per week**



02

### Business Impact

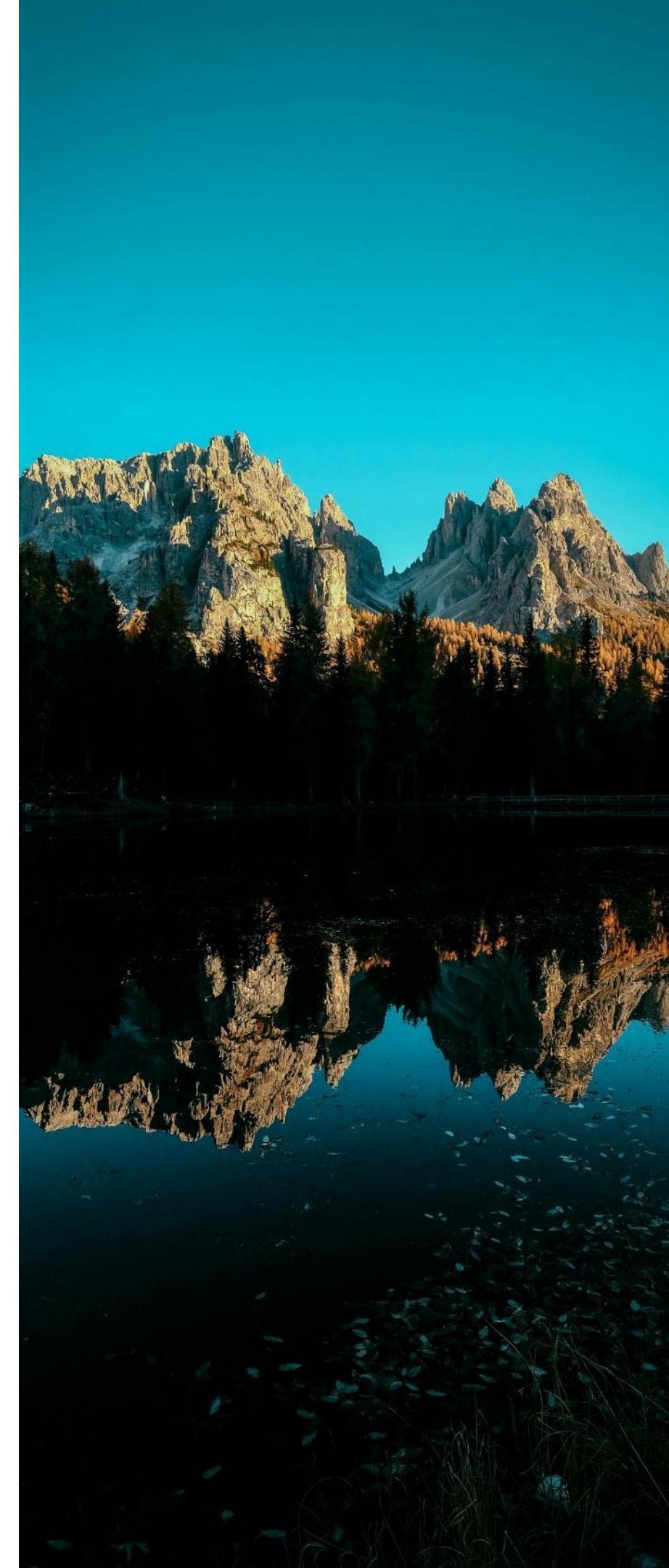
- Potential increase in labor costs.
- Need to reorganize shifts and staffing.
- Early planning recommended for multinational companies.



#### Takeaway

Mexico is moving gradually toward a 40-hour workweek.

Companies should monitor the reform and prepare operational strategies in advance





## Let's Talk!

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