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Newsletter

Labor, Social Security and Immigration Practice Group

Exclusion of attendance and punctuality bonus concepts from the Base Contribution Salary

On December 10, 2024, the resolution ACDO.AS2.HCT.281124/436.P.DIR issued by the Technical Council of the Mexican Institute of Social Security was published in the Official Federal Gazette. The resolution approves criterion No. 03/2024/NV/SBC-LSS-27-VII, providing guidance to employers or obligated parties regarding the exclusion of the excess over 10% of payments made for attendance and punctuality bonuses from the Base Contribution Salary.

The resolution specifically addresses attendance and punctuality bonuses, which, being unregulated by the Federal Labor Law, are granted unilaterally by the employer as a reward for specific conditions, such as perfect attendance or punctuality. These bonuses should not be included in the Base Contribution Salary, as long as:

- They do not exceed 10% of the Base Contribution Salary.
- They are properly recorded in the employers accounting records.

Additionally, the resolution establishes that the following situations will be considered improper practices:

- When the bonuses exceed 10% of the Base Contribution Salary.
- When the bonuses are given regularly and are not conditioned on specific behaviors, such as perfect attendance or punctuality.
- When the bonuses are not properly registered in the employer's accounting records.

- When there is an advising, service provision, or participation in the implementation of any of the aforementioned practices.
- When certified public accountants issue compliance opinions without considering the above conditions.

If employers fail to comply with the requirements set forth in the resolution, the attendance and punctuality bonuses must be included in the Base Contribution Salary, which could have a negative impact on contributions paid to IMSS and other benefits.

The professionals of the Labor, Social Security and Immigration Practice Group at Sánchez Devanny have the knowledge and experience to advise on compliance with the social security regulations.

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Labor, Social Security and Immigration Practice Group

This practice advises clients on compliance with labor and social security laws, and in the design and implementation of labor structures to avoid risk. We assist in processing immigration documentation for top-level executives and their families, with employment agreements, terminations, and fringe benefit planning, and represent clients in employment litigation.

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