

January 14, 2022

## Labor, Social Security and Immigration Practice Group Newsletter



### Increase of 7.6% in the Updated Unit of Measurement for 2022

On January 7, 2022, the Federal Government, through the National Institute of Statistics and Geography ("INEGI"), announced an increase of 7.36 percent in the Mexican Unit of Measurement and Actualization ("UMA"), which represents an increase from a UMA value of \$89.62 in 2021 to \$96.22 in 2022 (monthly value: \$2,925.09/annual value: \$35,101.98).

This increase will take effect as of February 1, 2022. It is important to remember the economic impact that this represents by calculating on its basis the concepts of:

- i. Federal and state government fines;
- ii. Taxes;
- iii. Social Security contributions;
- iv. INFONAVIT mortgage loan; and
- v. Employment benefits.

*(Article 26 paragraph B, penultimate paragraph of the Political Constitution of the United Mexican States).*

It is important to consider this aspect before the possible imposition of sanctions by any of the authorities in the event of inspections and fiscalization acts that may be carried out in an ordinary or extraordinary manner

by authorities such as: IMSS (Mexican Social Security Institute), INFONAVIT (National Workers' Housing Fund Institute), STPS (Ministry of Labor).

As an example, we can mention the prohibition to provide subcontracting services, or those who provide specialized services and do not have the corresponding specialized registry ("REPSE"), will be fined from 2,000 to 50,000 times the UMA, which translates into a penalty ranging from \$122,440.00 to \$4,811,000.00 pesos.

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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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