

April 07, 2021

## Labor, Social Security and Tax Practice Group Joint Newsletter



### Agreement that modifies the Proposed Bill that regulates the subcontracting regime in Mexico.

On April 5, 2021, the Ministry of Labor and some business chambers announced that as result of the negotiation by and among the Federal Government and representatives of the labor and business sectors, they reached an agreement to modify the Proposed Bill that modifies the outsourcing scheme filed on November 12, 2020, currently in the House of Representatives.

According to different communications, the agreement reached between the parties are the following:

- The prohibition to subcontract persons and regulation of outsourced services and specialized works, which must be different from the corporate purpose and the main economic activity of the beneficiary.
- Registration before the Ministry of Labor and in the public registry of companies that would provide services and specialized works.
- The joint responsibility between the beneficiary with the service provider and specialized works and the beneficiary of the services in case of non-compliance from the last batch of the obligations established in different laws included in the proposed Bill.

- A 3-month period is granted to transfer the employees to the operative companies.
- A limit is established for the payment of the Employees' Participation in the Profits of the Companies ("PTU"), which will be up to 3 months of the employee's salary or the average of the PTU that the employee received in the 3 previous years, being entitled to the highest amount.

It is important to mention that the mentioned in the communications that are in different media cannot be considered as the final version of the Reform Initiative since it must be filed before the House of Representatives for its discussion and approval. Our recommendation is to wait for the official version of the Initiative in order to know the changes and the possible impacts.

We consider that the discussion of the Proposed Bill in the House of Representatives may begin in the following days and be approved by both Chambers in the following weeks. It has been unofficially reported that the intention of the Federal Government is to publish the Reform on May 1, 2021.

Given the imminent entry into force of the Reform, it is necessary for every employer to carry out an analysis to identify personnel subcontracting structures, performance of specialized services, payment of PTU and thus, acknowledge the legal, tax, financial and operative impact on their business, considering the new regulatory framework.

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