

DECEMBER 28, 2020 | NEWSLETTER #3



AC  
COUNTME  
CONSULTING

NEW MINIMUM WAGES 2021

General Minimum Wage

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Recommendations

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Below you will find a summary of the most relevant information of the minimum wage 2021.

## GENERAL MINIMUM WAGE

On December 23, 2020 it was published in the federal official gazette, the new daily General Minimum Wages (SMG) that will be applicable in Mexico starting January 1st, 2021; as follows (amounts in Mexican Pesos):

SMG 2021	Applicable geographic area	SMG 2020
<b>\$213.39</b>	<b>“Northern border”</b> , integrated by the following municipalities: <ul style="list-style-type: none"> <li>• Baja California: Ensenada, Playas de Rosarito, Mexicali, Tecate, Tijuana &amp; San Quintín</li> <li>• Sonora: San Luis Río Colorado, Puerto Peñasco, General Plutarco Elías Calles, Caborca, Altar, Sáric, Nogales, Santa Cruz, Cananea, Naco &amp; Agua Prieta</li> <li>• Chihuahua: Janos, Ascensión, Juárez, Práxedes G. Guerrero, Guadalupe, Coyame del Sotol, Ojinaga &amp; Manuel Benavides</li> <li>• Coahuila de Zaragoza: Ocampo, Acuña, Zaragoza, Jiménez, Piedras Negras, Nava, Guerrero e Hidalgo</li> <li>• Nuevo León: Anáhuac</li> <li>• Tamaulipas: Nuevo Laredo, Guerrero, Mier, Miguel Alemán, Camargo, Gustavo Díaz Ordaz, Reynosa, Río Bravo, Valle Hermoso &amp; Matamoros</li> </ul>	<b>\$185.56</b>
<b>\$141.70</b>	<b>“Rest of the country”</b> , integrated by the rest of municipalities of the country and areas in Mexico City, that were not listed above and that are part of the Mexican Republic.	<b>\$123.22</b>

It worth mentioning that these new SMG represent a nominal net increase of 15% with respect of the previous SMG, even with an accumulated inflation from January thought November 2020 of 2.76%.

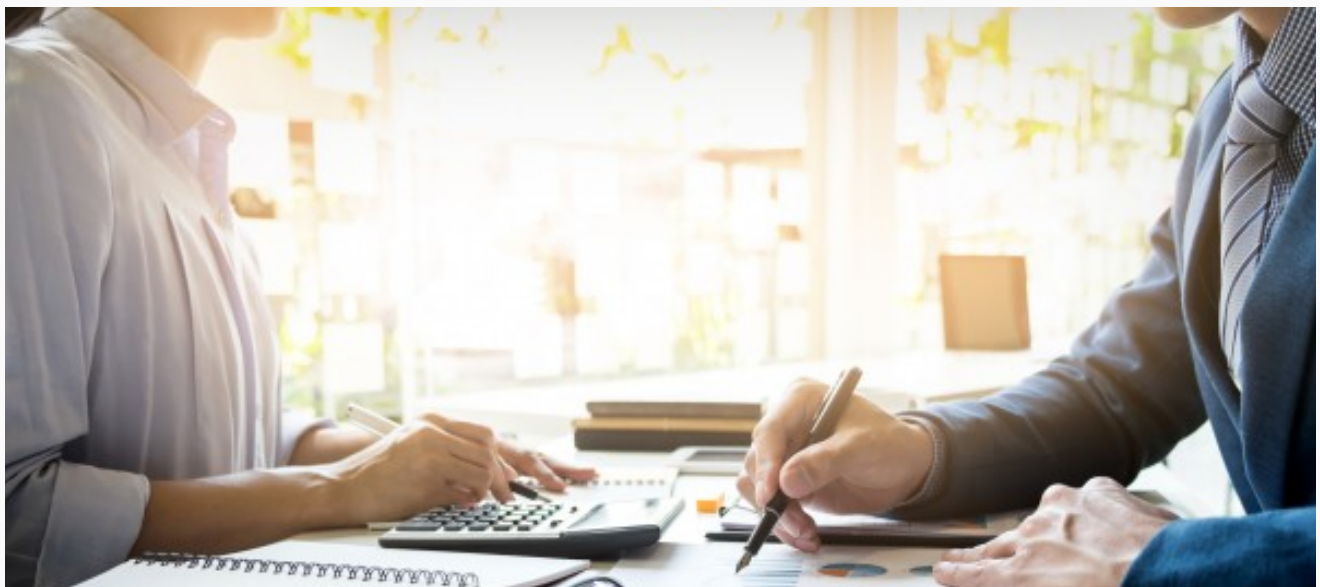
## WITHHOLDINGS TO THE MINIMUM WAGE

According with article 97 of the Labor Law, minimum wages cannot be subject of any setoff, discount o reduction, except in the cases of:

- Alimony
- Rent payment of houses provided by employers (maximum discount of 10%)
- Payments of loans from Housing Fund- INFONAVIT (maximum discount of 20%)
- Payments of credits from Consumer Fund- INFONACOT (maximum discount of 10%)

Article 96 of the Income Tax Law (ISR) establishes that no withholding will be done to employees earning a minimum wage.

Additionally, article 36 of the Social Security Law mentions that the employer must pay completely the employee-social security fee for those employees earning the daily minimum wage.



## PROFESSIONAL MINIMUM WAGES

On that same date, Professional Minimum Wages were published for both geographical areas, which are the following (amounts in Mexican Pesos):

Job #	Professions, jobs and special works (in Spanish)	Geographical area	
		Northern border	Rest of country
1	Albañilería, oficial de	213.39	163.46
2	Boticas, farmacias y droguería, dependiente(a) de mostrador en	213.39	144.49
3	Buldozer y/o traxcavo, operador(a) de	213.39	171.24
4	Cajero(a) de máquina registradora	213.39	147.00
5	Cantiner(a) preparador de bebidas	213.39	150.01
6	Carpintero(a) de obra negra	213.39	163.46
7	Carpintero(a) en la fabricación y reparación de muebles, oficial	213.39	160.77
8	Cocinero(a), mayor(a) en restaurantes, fondas y demás establecimientos de preparación y venta de alimentos	213.39	165.53
9	Colchones, oficial en fabricación y reparación de	213.39	151.49
10	Colocador(a) de mosaicos y azulejos, oficial	213.39	160.20
11	Construcción de edificios y casas habitación, yesero(a) en	213.39	152.56
12	Cortador(a) en talleres y fábricas de manufactura de calzado, oficial	213.39	148.56
13	Costurero(a) en confección de ropa en talleres o fábricas	213.39	146.79
14	Costurero(a) en confección de ropa en trabajo a domicilio	213.39	150.64
15	Chofer acomodador(a) de automóviles en estacionamientos	213.39	153.56
16	Chofer de camión de carga en general	213.39	166.82
17	Chofer de camioneta de carga en general	213.39	162.09
18	Chofer operador(a) de vehículos con grúa	213.39	155.92
19	Draga, operador(a) de	213.39	172.82
20	Ebanista en fabricación y reparación de muebles, oficial	213.39	163.09
21	Electricista instalador(a) y reparador(a) de instalaciones eléctricas, oficial	213.39	160.20
22	Electricista en la reparación de automóviles y camiones, oficial	213.39	161.75
23	Electricista reparador(a) de motores y/o generadores en talleres de servicio, oficial	213.39	155.92
24	Empleado(a) de góndola, anaquel o sección en tienda de autoservicio	213.39	144.07
25	Encargado(a) de bodega y/o almacén	213.39	149.21
26	Ferreterías y tlapalerías, dependiente(a) en	213.39	152.19
27	Fogonero(a) de calderas de vapor	213.39	157.06
28	Gasolinero(a), oficial	213.39	146.79
29	Herrería, oficial de	213.39	158.13
30	Hojalatero(a) en la reparación de automóviles y camiones, oficial	213.39	160.77
31	Jornalero(a) agrícola	213.39	160.19
32	Lubricador(a) de automóviles, camiones y otros vehículos de motor	213.39	147.90
33	Manejador(a) en granja avícola	213.39	142.51

Job #	Professions, jobs and special works (in Spanish)	Geographical area	
		Northern border	Rest of country
34	Maquinaria agrícola, operador(a) de	213.39	164.27
35	Máquinas para madera en general, oficial operador(a) de	213.39	157.06
36	Mecánico(a) en reparación de automóviles y camiones, oficial	213.39	168.82
37	Montador(a) en talleres y fábricas de calzado, oficial	213.39	148.56
38	Peluquero(a) y cultor(a) de belleza	213.39	153.56
39	Pintor(a) de automóviles y camiones, oficial	213.39	158.13
40	Pintor(a) de casas, edificios y construcciones en general, oficial	213.39	157.06
41	Planchador(a) a máquina en tintorerías, lavandería y establecimientos similares	213.39	147.00
42	Plomero(a) en instalaciones sanitarias, oficial	213.39	157.34
43	Radiotécnico(a) reparador(a) de aparatos eléctricos y electrónicos, oficial	213.39	163.09
44	Recamarero(a) en hoteles, moteles y otros establecimientos de hospedaje	213.39	144.07
45	Refaccionaria de automóviles y camiones, dependiente(a) de mostrador en	213.39	149.21
46	Reparador(a) de aparatos eléctricos para el hogar, oficial	213.39	155.33
47	Reportero(a) en prensa diaria impresa	317.29	317.29
48	Reportero(a) gráfico(a) en prensa diaria impresa	317.29	317.29
49	Repostero(a) o pastelero(a)	213.39	163.46
50	Sastrería en trabajo a domicilio, oficial de	213.39	164.27
51	Secretario(a) auxiliar	213.39	168.48
52	Soldador(a) con soplete o con arco eléctrico	213.39	161.75
53	Tablajero(a) y/o carnicero(a) en mostrador	213.39	153.56
54	Tapicero(a) de vestiduras de automóviles, oficial	213.39	155.92
55	Tapicero(a) en reparación de muebles, oficial	213.39	155.92
56	Trabajador(a) del hogar	213.39	154.03
57	Trabajador(a) social, técnico(a) en	213.39	182.52
58	Vaquero(a) ordeñador a máquina	213.39	144.07
59	Velador(a)	213.39	146.79
60	Vendedor(a) de piso de aparatos de uso doméstico	213.39	150.64
61	Zapatero(a) en talleres de reparación de calzado, oficial	213.39	148.56

## RECOMMENDATIONS

- a.** It is important to prepare an urgent forecast including the effect of the mentioned increase over the company's finances, considering as well other benefits given to the personnel.
- b.** It is also necessary to estimate the effect of the employee's income tax and the employee's social security fee, that will be paid directly by the company, in case of having personnel earning minimum wage.
- c.** Update the payroll and SUA systems to consider this new minimum wage applicable to branches located in each geographical area, submitting at the IMSS the corresponding notices of salary modification.
- d.** In case of having benefits that are based in the minimum wage, a review and update of the plans and programs should be done.
- e.** For those companies with an accounting provision for seniority premium, such amount should be updated because the maximum base for calculating it, is the equivalent of twice the new minimum wage.
- f.** Update the payroll system with the new table and rates for the Income Tax determination for 2021.
- g.** Remember that the Measure and Actualization Unit (UMA) will be published in January 2021 and will start its effect on February 1, 2021.

The content of this newsletter is only a summary for informative purposes and does not imply a direct advice nor should be considered as a recommendation of doing or not doing. It should not be used without proper confirmation to your case.