

IMSS: Integration of the base salary for contribution purposes due to the payment of food and housing

On July 11, 2024, the Resolution ACDO.AS2.HCT.250624/204.P.DIR issued by the Technical Council of the Mexican Social Security Institute (“IMSS”) was published in the Official Gazette of the Federation, which establishes the criteria to guide employers regarding the correct integration of the base salary for contribution purposes (“SBC”) in relation to the concepts of food and housing.

This Resolution mentions that, in order to exclude food or housing benefits from the SBC, the following conditions must be met:

1. That they are provided in kind and not in cash or deposits to the workers’ bank accounts.
2. That they are granted for consideration.
3. That they are duly registered in the accounting.
4. That they are used exclusively for food or housing.

If these conditions are not met, the amounts delivered to the workers must be integrated into the SBC.

Furthermore, the IMSS considers the following to be improper tax practices:

1. Exclude from the SBC amounts given in cash or through deposits, labeled as food or housing.
2. Simulating withholdings to demonstrate that the benefits were onerous, when in reality they are remunerations that must be integrated into the SBC.
3. Advise or participate in these practices.
4. Issue, by authorized public accountants, “clean and unqualified” compliance opinions in social security certifications for employers who engage in these practices.

For more information, we share [here the link](#) to the publication in the Official Gazette of the Federation.

We would be glad to answer any questions you may have in this regard and support you in complying with Mexican law.

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S I N C E R E L Y

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