



Outline to Payroll in Mexico

This course focuses on the major rules in Mexico and includes discussion of the following topics:

- Customs and business etiquette
- Business start up formalities
- New hire process and paperwork
- CURP numbers
- Structure of Tax Administration Service (SAT)
- RFC Number
- Income Tax (ISR)
- Make up to gross pay
- Food coupons
- ISR rates and calculations
- Employment Subsidy
- Expense reimbursements
- FIEL signature
- CFDI – payslip delivery/reporting
- ISR payment to SAT
- IMSS – employer registration
- UMA – Unit of measurement and updating
- Base salary of contribution (SBC)
- IMSS contribution rates
- IMSS work accident insurance
- Contribution rates
- INFONAVIT contributions
- SUA reporting
- Employee state payroll tax

Outline to Payroll in Mexico Continued

- Minimum wage
- Annual Christmas bonus (Aguinaldo)
- Mandatory profit sharing
- Annual vacation
- Family and sick leave
- Severance arrangements

Program is subject to change

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