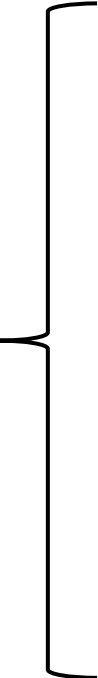


TAXES PAYED BY  
COMPANIES IN MEXICO

TAXES IN MEXICO



INCOME TAX (ISR)

VALUE ADDED TAX (VAT)

PAYROLL TAX. (ISN)

## INCOME TAX (ISR)

**THEY CLASSIFY IN:**

DIRECT: THEY ARE THOSE WHO DIRECTLY TAX THE INCOME OF THE COMPANY

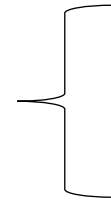
INDIRECT: THEY ARE THOSE THAT INDIRECTLY TAX INDIVIDUALS AND WHOM THE COMPANIES HAVE TO RETAIN FOR OPERATIONS CARRIED OUT BETWEEN THEM..

## INCOME TAX (ISR)

INCOME TAX (ISR) COMPANY: Companies that obtain income in cash, goods, services and credit must pay income tax.

Nota: The tax must be paid even if the income has not been paid by the client, that is, from the time the company has the right to collect the accrued income.

PAYMENT FREQUENCY:



MONTHLY AND ANNUAL

## INCOME TAX (ISR)

### PROVISIONAL TAX PAYMENT MONTHLY:

BELOW IS DESCRIBED HOW THE PROVISIONAL PAYMENT OF MONTHLY INCOME TAX IS CALCULATED

#### 1.- OBTAINING THE UTILITY COEFFICIENT.

UTILITY COEFFICIENT MUST BE OBTAINED CONSIDERING THE DATA FROM THE ANNUAL INCOME TAX RETURN OF THE PREVIOUS YEAR, THAT IS, THE TAX PROFIT IS DIVIDED BY THE TOTAL INCOME

#### 2.- OBTAINING TAX PROFIT

IT IS OBTAINED BY MULTIPLYING THE TOTAL INCOME BY UTILITY COEFFICIENT

INCOME TAX (ISR)  
PROVISIONAL TAX PAYMENT MONTHLY

3.- OBTAINING INCOME TAX CAUSED: FISCAL PROFIT IS MULTIPLIED BY INCOME TAX RATE (30%).

4.-OBTAIN INCOME TAX PAYABLE MONTHLY:  
FROM THE INCOME TAX CAUSED, THE INCOME TAX WITHHELD BY THE BANKS TO THE COMPANY IS REDUCED, AND THE PROVISIONAL INCOME TAX PAYMENTS PAID IN PREVIOUS MONTHS ARE ALSO REDUCED.

INCOME TAX (ISR)  
PROVISIONAL TAX PAYMENT MONTHLY

$$\text{UTILITY COEFFICIENT} = \frac{\text{TAX PROFIT FOR THE PREVIOUS YEAR}}{\text{TOTAL PREVIOUS YEAR INCOME}}$$

INCOME FOR THE PERIOD

(X )

UTILITY COEFFICIENT

(=) TAX PROFIT

(X)

INCOME TAX RATE (30%)

(=) INCOME TAX CAUSED

(-)

INCOME TAX WITHHELD BY BANKS

(-)

PROVISIONAL TAX PAYMENTS OVER PREVIOUS MONTHS

(= )INCOME TAX PAYABLE

INCOME TAX (ISR)  
ANNUAL INCOME TAX

BELOW IS DESCRIBED THE WAY IN WHICH THE ANNUAL INCOME TAX IS DETERMINED

ACCUMULATED INCOME: ARE THOSE INCOME ESTABLISHED IN THE INCOME TAX LAW THAT MUST BE ACCUMULATED.

AUTHORIZED DEDUCTIONS: ARE THOSE AUTHORIZED EXPENSES IN THE INCOME TAX LAW THAT CAN BE DECREASED FROM ANNUAL ACCUMULATED INCOME

TAX PROFIT : IT IS DETERMINED BY REDUCING AUTHORIZED DEDUCTIONS FROM ACCUMULABLE INCOME

WHEN THE AUTHORIZED DEDUCTIONS ARE GREATER THAN ACCUMULATED INCOME, A TAX LOSS IS GENERATED WHICH DOES NOT GENERATE ANNUAL INCOME TAX PAYMENT. THE TAX LOSS MAY BE DECREASED FROM FUTURE UTILITIES WITHIN THE NEXT 10 YEARS.



INCOME TAX (ISR)  
ANNUAL INCOME TAX

TAX PROFIT AFTER EMPLOYEE SHARING IN COMPANY PROFITS; IT IS OBTAINED FROM SUBTRACTING THE TAX PROFIT SHARE OF THE EMPLOYEE IN THE COMPANY'S PROFITS.

TAX RESULT: OBTAINED BY SUBTRACTING TAX LOSSES FROM PREVIOUS YEARS FROM TAX PROFIT AFTER EMPLOYEE SHARING IN COMPANY PROFITS.

INCOME TAX CAUSED: IT IS DETERMINED BY MULTIPLYING THE TAX RESULT BY THE INCOME TAX RATE 30%

ANNUAL INCOME TAX PAYABLE: IT IS DETERMINED BY SUBTRACTING FROM THE INCOME TAX CAUSED THE INCOME TAX WITHHELD BY BANKS AND THE INCOME TAX OF PROVISIONAL PAYMENTS PAID

## INCOME TAX (ISR) ANNUAL INCOME TAX

Note: when provisional income tax payments and bank income tax withholdings are greater than the income tax incurred for the year, a favorable balance is generated that can be offset against provisional income tax payments and future annual income tax payment.

### SUMMARY DETERMINATION

ACCUMULATED INCOME  
(-) AUTHORIZED DEDUCTIONS  
= TAX PROFIT  
(-) PARTICIPATION OF EMPLOYEES IN COMPANY PROFITS.  
(=) TAX PROFIT AFTER EMPLOYEE PARTICIPATION IN THE COMPANY  
(-) TAX LOSSES FROM PREVIOUS YEARS.  
(=) TAX RESULT  
(X) INCOME TAX RATE (30%)  
(=) INCOME TAX CAUSED  
(-) INCOME TAX WITHHELD BANKS.  
(-) INCOME TAX PROVISIONAL PAYMENTS  
(=) ANNUAL INCOME TAX PAYABLE

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX  
WITHHOLDING

MENTIONED BELOW SITUATIONS IN WHICH COMPANIES ARE OBLIGED TO WITHHOLD INCOME TAX ON OPERATIONS CARRIED OUT WITH THIRD PARTIES

COMPANIES THAT CARRY OUT OPERATIONS WITH INDIVIDUALS RESIDENT IN MEXICO MUST WITHHOLD INCOME TAX ACCORDING TO THE TAX REGIME IN WHICH THE INDIVIDUAL IS REGISTERED.

**A) SALARIES:**

THE FOLLOWING TABLE IS APPLIED ACCORDING TO THE CORRESPONDING RANGE OF SALARY

**INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX  
WITHHOLDING**

| Lower limit | Upper limit | Fixed fee  | Percentage to be applied over the excess of the lower limit |
|-------------|-------------|------------|---|
| \$          | \$          | \$         | %   |
| 0.01        | 746.04      | 0.00       | 1.92  |
| 746.05      | 6,332.05    | 14.32      | 6.40  |
| 6,332.06    | 11,128.01   | 371.83     | 10.88   |
| 11,128.02   | 12,935.82   | 893.63     | 16.00   |
| 12,935.83   | 15,487.71   | 1,182.88   | 17.92   |
| 15,487.72   | 31,236.49   | 1,640.18   | 21.36   |
| 31,236.50   | 49,233.00   | 5,004.12   | 23.52   |
| 49,233.01   | 93,993.90   | 9,236.89   | 30.00   |
| 93,993.91   | 125,325.20  | 22,665.17  | 32.00   |
| 125,325.21  | 375,975.61  | 32,691.18  | 34.00   |
| 375,975.62  | En adelante | 117,912.32 | 35.00   |

The tax is determined by selecting the range to which the worker's salary corresponds to know the fixed fee and adding the corresponding percentage to be applied to the salary difference less the corresponding lower limit.

INCOME TAX (ISR)  
INDIVIDUAL INCOME  
TAX WITHHOLDING

(+) SALARY

(-) LOWER LIMIT

(=) EXCESS LOWER LIMIT

(x) PERCENTAGE TO BE APPLIED OVER THE EXCESS OF THE LOWER LIMIT

(=) FRINGE TAX

(+) FIXED FEE

= INCOME TAX WITHHOLDEN FOR SALARY

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX  
WITHHOLDING

## **B) INDEPENDENT PROFESSIONAL SERVICES**

INCOME TAX MUST BE WITHHELD ON THE AMOUNT OF THE CONSIDERATION AGREED WITH INDIVIDUALS FOR THE PROVISION OF INDEPENDENT PROFESSIONAL SERVICES DEPENDING ON THE REGIME TO WHICH THE INDIVIDUAL BELONGS:

- **REGIME OF PROFESSIONAL AND BUSINESS ACTIVITIES**

YOU MUST WITHHOLD 10% INCOME TAX ON THE AMOUNT OF THE CONTRACTED SERVICES, IT DOES NOT INCLUDE VAT

(+) SERVICE AMOUNT WITHOUT VAT

(X) INCOME TAX WITHHOLDING RATE (10%)

(=) INCOME TAX WITHHOLDED FOR PROFESSIONAL ACTIVITIES

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX  
WITHHOLDING

- **SIMPLIFIED TRUST REGIME**

1.25% MUST BE WITHHOLD ON THE AMOUNT OF THE SERVICES, IT DOES NOT INCLUDE VAT

(+) SERVICE AMOUNT WITHOUT VAT

(X) INCOME TAX WITHHOLDING RATE (1.25%)

(=) INCOME TAX WITHHOLDED FOR PROFESSIONAL ACTIVITIES

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX WITHHOLDING

INCOME TAX WITHHOLDING FOR PAYMENTS ABROAD

COMPANIES RESIDENT IN MEXICO THAT MAKE PAYMENTS TO RESIDENTS ABROAD MUST MAKE INCOME TAX WITHHOLDING DEPENDING ON THE TYPE OF OPERATION CARRIED OUT.

LISTED BELOW IS THE WITHHOLDING PERCENTAGES THAT MUST BE CARRIED OUT DEPENDING ON THE TYPE OF OPERATION CARRIED OUT



# INCOME TAX (ISR)

## INDIVIDUAL INCOME TAX WITHHOLDING

|  |
|--|
| 1.- SALARIES   |
| A) FROM 125,901 MXN TO 1,000,000 MXN THE INCOME TAX WITHHOLDING RATE MUST BE 15%.  |
| B) SALARY INCOME GREATER THAN 1,000,000 MXN THE INCOME TAX WITHHOLDING MUST BE 30%   |
| 2.-INDEPENDENT PROFESSIONAL SERVICES 25%   |
| 3.- REMUNERATION OF ANY KIND RECEIVED BY THE MEMBERS OF DIRECTORS, SURVEILLANCE, ADVISORY COUNCIL OR ANY OTHER KIND, AS WELL AS THE FEES TO DIRECTORS, SURVEILLANCE, ADVISORY COUNCIL OR ANY OTHER KIND, AS WELL AS THE FEES TO ADMINISTRATORS, COMMISSIONERS AND GENERAL MANAGERS 25% |
| 4.-INCOME TAX WITHHELD FOR LEASE OF REAL ESTATE IN MEXICO 25%  |
| 5.-INCOME TAX WITHHOLDEN FOR THE SALE OF REAL ESTATE IN MEXICO 25%   |
| 6.-INCOME TAX WITHHOLDEN FOR DIVIDENDS OR PROFITS DISTRIBUTED 10%  |
| 7.- INCOME TAX WITHHOLDING ON INTEREST 35%   |
| 8.-IN THE CASE OF ROYALTIES FOR THE USE OR TEMPORARY ENJOYMENT OF PATENTS OR CERTIFICATES OF INVENTION OR IMPROVEMENT, TRADEMARKS AND TRADE NAMES, AS WELL AS BY ADVERTISING, 35%  |

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX WITHHOLDING

HOWEVER, THE WITHHOLDING OF INCOME TAX FOR PAYMENTS ABROAD CAN BE DECREASED BY APPLYING THE TREATIES TO AVOID DOUBLE TAXATION THAT MEXICO HAS CELEBRATED WITH OTHER COUNTRIES.

Tasas de retención para dividendos, intereses y regalías conforme a los tratados para evitar la doble tributación que México tiene en vigor (%)

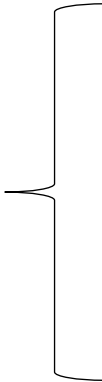
| País                          | Participación sustancial                | Dividendos                             |   |     | Intereses                               |                                       |   | Regalías                              |         |                                       |
|-------------------------------|---|--|---|-----|---|---------------------------------------|---|---------------------------------------|---------|---------------------------------------|
|                               |   | NMF                                    | General                                 | NMF | Sistema financiero                      | NMF                                   | General                                     | NMF                                   | General | NMF                                   |
| 1. Alemania                   | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 5 <sup>(2)</sup>                        | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 2. Australia                  | 0 <sup>(3)</sup>                        | ---                                    | 15                                      | --- | 10 <sup>(4)</sup>                       | ---                                   | 10 <sup>(5)</sup> /15                       | ---                                   | 10      | ---                                   |
| 3. Austria                    | 5 <sup>(6)</sup>                        | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 4. Bahrein                    | --- <sup>(7)</sup>                      | ---                                    | --- <sup>(7)</sup>                      | --- | 4.9 <sup>(2)</sup>                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 5. Barbados                   | 5 <sup>(1)</sup>                        | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 6. Bélgica                    | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10 <sup>(8)</sup>                       | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 7. Brasil                     | 10 <sup>(1)</sup>                       | ---                                    | 15                                      | --- | 15                                      | ---                                   | 15  | ---                                   | 15      | 10 <sup>(9)</sup> /15 <sup>(10)</sup> |
| 8. Canadá                     | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 9. Chile                      | 5 <sup>(1)</sup>                        | ---                                    | 10                                      | --- | 15                                      | 5 <sup>(11)</sup>                     | 15  | 10 <sup>(12)</sup>                    | 15      | 10 <sup>(13)</sup>                    |
| 10. China                     | 5                                       | ---                                    | 5                                       | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 11. Corea                     | 0 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 5 <sup>(2)</sup>                        | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 12. Dinamarca                 | 0 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 5 <sup>(2)</sup>                        | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 13. Ecuador                   | 5                                       | ---                                    | 5                                       | --- | 10 <sup>(2)</sup>                       | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 14. España                    | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10 <sup>(2)</sup>                       | 5 <sup>(14)</sup> /10 <sup>(15)</sup> | 15  | 5 <sup>(16)</sup> /10 <sup>(17)</sup> | 10      | ---                                   |
| 15. Estados Unidos            | --- <sup>(18)</sup> /5 <sup>(1)</sup>   | ---                                    | 10                                      | --- | 4.9 <sup>(19)</sup> /10 <sup>(20)</sup> | ---                                   | 4.9 <sup>(21)</sup> /10 <sup>(22)</sup> /15 | ---                                   | 10      | ---                                   |
| 16. Finlandia                 | --- <sup>(23)</sup>                     | ---                                    | --- <sup>(23)</sup>                     | --- | 10 <sup>(19)</sup>                      | ---                                   | 10 <sup>(24)</sup> /15                      | ---                                   | 10      | ---                                   |
| 17. Francia                   | 5 <sup>(1)</sup> /15 <sup>(25)</sup>    | ---                                    | --- <sup>(25)</sup>                     | --- | 15                                      | 5 <sup>(26)</sup>                     | 15  | 5 <sup>(27)</sup> /10                 | 15      | 10 <sup>(28)</sup>                    |
| 18. Grecia                    | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 19. Hong Kong <sup>(29)</sup> | --- <sup>(23)</sup>                     | ---                                    | --- <sup>(23)</sup>                     | --- | 4.9 <sup>(30)</sup>                     | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 20. Hungría                   | 5 <sup>(3)</sup>                        | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 21. India                     | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 22. Indonesia                 | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 23. Irlanda                   | 5 <sup>(1)</sup>                        | ---                                    | 10                                      | --- | 5 <sup>(2)</sup>                        | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 24. Islandia                  | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 25. Israel                    | 5 <sup>(1)</sup> /10 <sup>(25)</sup>    | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 26. Italia                    | 15                                      | ---                                    | 15                                      | --- | 15                                      | 10 <sup>(31)</sup>                    | 15  | 10 <sup>(31)</sup>                    | 15      | ---                                   |
| 27. Japón                     | --- <sup>(32)</sup> /5 <sup>(33)</sup>  | ---                                    | 15                                      | --- | 10 <sup>(4)</sup>                       | ---                                   | 10 <sup>(5)</sup> /15                       | ---                                   | 10      | ---                                   |
| 28. Letonia <sup>(34)</sup>   | 5 <sup>(1)</sup>                        | ---                                    | 10                                      | --- | 5 <sup>(2)</sup>                        | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 29. Lituania                  | 0 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 30. Luxemburgo                | 5 <sup>(35)</sup> /8 <sup>(36)</sup>    | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 31. Noruega                   | --- <sup>(18)</sup>                     | ---                                    | 15                                      | --- | 10 <sup>(2)</sup>                       | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 32. Nueva Zelandia            | 15                                      | --- <sup>(37)</sup> /5 <sup>(38)</sup> | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 33. Países Bajos              | 5 <sup>(39)</sup>                       | ---                                    | 15                                      | --- | 5 <sup>(40)</sup>                       | ---                                   | 5 <sup>(41)</sup> /10                       | ---                                   | 10      | ---                                   |
| 34. Panamá                    | 5 <sup>(42)</sup>                       | ---                                    | 7.5 <sup>(43)</sup>                     | --- | 5 <sup>(44)</sup>                       | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 35. Polonia                   | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10 <sup>(40)</sup>                      | ---                                   | 10 <sup>(41)</sup> /15                      | ---                                   | 10      | ---                                   |
| 36. Portugal                  | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 37. Qatar <sup>(34)</sup>     | --- <sup>(23)</sup>                     | ---                                    | --- <sup>(23)</sup>                     | --- | 5 <sup>(30)</sup>                       | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 38. Reino Unido               | --- <sup>(45)</sup> /15 <sup>(46)</sup> | ---                                    | --- <sup>(45)</sup> /15 <sup>(46)</sup> | --- | 5 <sup>(19)</sup> /10 <sup>(20)</sup>   | ---                                   | 5 <sup>(21)</sup> /10 <sup>(22)</sup> /15   | ---                                   | 10      | ---                                   |
| 39. República Checa           | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 40. República Eslovaca        | --- <sup>(23)</sup>                     | ---                                    | --- <sup>(23)</sup>                     | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 41. Rumania                   | 10                                      | ---                                    | 10                                      | --- | 15                                      | ---                                   | 15  | ---                                   | 15      | ---                                   |
| 42. Rusia                     | 10                                      | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 43. Singapur                  | --- <sup>(23)</sup>                     | ---                                    | --- <sup>(23)</sup>                     | --- | 5 <sup>(2)</sup>                        | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 44. Sudáfrica                 | 5 <sup>(3)</sup>                        | ---                                    | 10                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 45. Suecia                    | --- <sup>(23)</sup> /5 <sup>(1)</sup>   | ---                                    | 15                                      | --- | 10 <sup>(2)</sup>                       | ---                                   | 15  | ---                                   | 10      | ---                                   |
| 46. Suiza                     | --- <sup>(45)</sup>                     | ---                                    | 15                                      | --- | 5 <sup>(40)</sup>                       | ---                                   | 5 <sup>(41)</sup> /10                       | ---                                   | 10      | ---                                   |
| 47. Ucrania                   | 5 <sup>(1)</sup>                        | ---                                    | 15                                      | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |
| 48. Uruguay                   | 5                                       | ---                                    | 5                                       | --- | 10                                      | ---                                   | 10  | ---                                   | 10      | ---                                   |

INCOME TAX (ISR)  
INDIVIDUAL INCOME TAX WITHHOLDING  
EXAMPLE

IN THE CASE OF A LOAN REQUESTED BY A MEXICAN COMPANY TO A RUSSIAN COMPANY, THE INCOME TAX WITHHOLDING THAT MUST BE MADE ON THE INTEREST PAID SHOULD BE 35% ACCORDING TO THE INCOME TAX LAW, HOWEVER YOU MAY CHOOSE FOR PERFORMING THE WITHHOLDING OF 10% ACCORDING TO THE BENEFIT PROVIDED BY THE TREATY TO AVOID DOUBLE TAXATION BETWEEN MEXICO AND RUSSIA.

## VALUE ADDED TAX

ACTIVITIES TAXED BY THE VALUE  
ADDED TAX LAW

- 
- SALE OF GOODS
  - INDEPENDENT PERSONAL SERVICES
  - RENT OF PROPERTY
  - IMPORT OF GOODS OR SERVICES

PEOPLE REQUIRED TO PAY VAT

- 
- INDIVIDUAL PERSON
  - COMPANIES

## VALUE ADDED TAX

THE TAX WILL BE CALCULATED BY APPLYING TO THE VALUES INDICATED IN THIS LAW, THE RATE OF 16%. THE TAX ON ADDED VALUE WILL IN NO CASE BE CONSIDERED TO BE PART OF SAID VALUES.

THE COMPANIES OR INDIVIDUAL PERSONS WILL TRANSFER SAID TAX, EXPRESSLY AND SEPARATELY, TO THE PERSONS WHO ACQUIRE THE GOODS, USE OR ENJOY THEM TEMPORARILY, OR RECEIVE THE SERVICES.

THE VALUE ADDED TAX IS CAUSED UNTIL IT IS ACTUALLY CHARGE OR ACTUALLY PAID, AS APPLICABLE

THE VALUE ADDED TAX IS DETERMINED ON A MONTHLY BASIS AND IS DEFINITIVE, THAT IS, THERE IS NO ANNUAL VAT DECLARATION. THE TAX ADMINISTRATION IS INFORMED WITHIN 17 DAYS FOLLOWING THE CORRESPONDING MONTH

## VALUE ADDED TAX

### **VAT PAYMENT:**

VAT CHARGED TO CUSTOMERS

(-)

VAT PAID TO SUPPLIERS

=

VAT TO PAY (When the VAT charged to the customer is greater than the VAT paid to suppliers )

### **VAT IN FAVOR**

VAT CHARGED TO CUSTOMERS

(-)

VAT PAID TO SUPPLIERS

=

VAT TO FAVOR (When the VAT paid to suppliers is greater than the VAT charged to customers)

IN THE CASE OF OBTAINING VAT IN FAVOR, IT CAN BE COMPENSATED IN THE FUTURE AGAINST VAT IN CHARGE

YOU CAN ALSO REQUEST THE VAT REFUND IN FAVOR OF THE FISCAL AUTHORITY

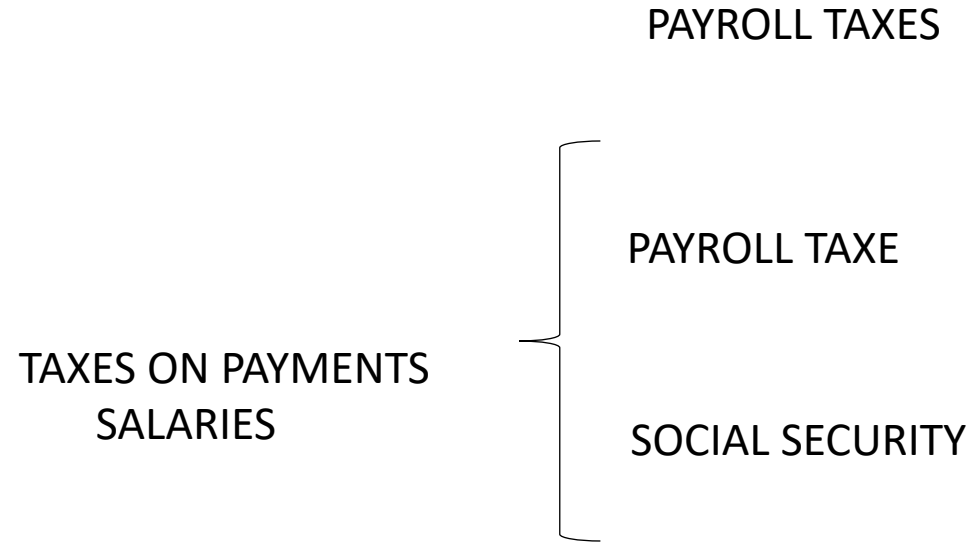
## VALUE ADDED TAX

COMPANIES CARRYING OUT OPERATIONS WITH INDIVIDUALS SHOULD WITHHOLD THE FOLLOWING VAT PERCENTAGES:

- A) PROFESSIONAL SERVICES 10.66%
- B) LEASE OF REAL ESTATE 10.66%
- C) FREIGHT 4%

THERE IS A FISCAL STIMULUS THAT REDUCES THE VAT RATE CHARGED TO CUSTOMERS FROM 16% TO 8% FOR THOSE COMPANIES AND INDIVIDUALS RESIDING IN THE BORDER AREA OF THE COUNTRY AND WHO HAVE RESIDED IN THE BORDER AREA FOR AT LEAST 18 MONTHS ON THE DATE OF REQUEST SAID STIMULUS TO THE TAX AUTHORITY.





**PAYROLL TAXES**

**COMPANIES THAT MAKE PAYMENTS IN MONEY OR IN KIND FOR WAGES AND SALARIES ARE OBLIGED TO PAY PAYROLL TAX**

## PAYROLL TAXES

THE PAYROLL TAX THAT COMPANIES MUST PAY IS CALCULATED BY APPLYING 3% ON THE FOLLOWING PAYMENTS MADE BY THE COMPANY TO ITS WORKERS:

- I. WAGES AND SALARIES;
- II. OVERTIME WORK;
- III. PRIZES, PREMIUMS, BONUSES, STIMULI AND INCENTIVES;
- IV. COMPENSATIONS;
- V. BONUSES AND BONUSES;
- SAW. EMPLOYER PARTICIPATION IN THE SAVINGS FUND;
- VII. SENIORITY PREMIUMS;
- VIII. COMMISSIONS, AND
- IX. PAYMENTS MADE TO ADMINISTRATORS, COMMISSIONERS OR MEMBERS OF THE SUPERVISORY OR ADMINISTRATIVE BOARDS OF COMPANIES AND ASSOCIATIONS

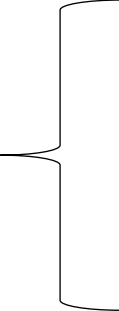
THE PAYROLL TAX IS CALCULATED ON A MONTHLY BASIS AND MUST BE PAID TO THE MEXICO CITY TREASURY WITHIN 17 DAYS FOLLOWING THE MONTH IN WHICH THE PAYMENT OF WAGES AND BENEFITS CORRESPOND.

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## SOCIAL SECURITY

COMPANIES THAT HIRE SUBORDINATE PERSONAL SERVICES ARE REQUIRED TO PAY SOCIAL SECURITY.

SOCIAL SECURITY  
CONTRIBUTIONS  
ARE INTEGRATED

- 
- COMPANY
  - WORKER
  - GOVERNMENT

## SOCIAL SECURITY

INSURANCES THAT INCLUDE  
SOCIAL SECURITY

I. WORK RISKS;

II. DISEASES AND MATERNITY.

III. DISABILITY AND LIFE;

IV. RETIREMENT, UNEMPLOYMENT IN ADVANCED AGE AND OLD AGE, AND

V. NURSERIES AND SOCIAL BENEFITS.

-FIXED RATE BENEFITS IN KIND

-FIXED FEE BENEFITS IN KIND IN EXCESS OF 3 UMAS

-PENSIONER BENEFITS

-MONEY BENEFITS:

THE EMPLOYERS SHALL DISCOUNT FROM THE WORKER'S SALARY THE PART THAT CORRESPONDES TO SAID WORKER BY CONCEPT OF WORKER FEES

THE COMPANY MUST REGISTER ITS EMPLOYEES IN THE SOCIAL SECURITY WITH THE BASE SALARY OF CONTRIBUTION THAT THEY HAVE AT THE TIME OF THEIR HIRING

## SOCIAL SECURITY

THE CONTRIBUTION BASE SALARY PER DAY MUST NOT BE LESS THAN 103.74 MXN NOR MORE THAN 2593.50 MXN, THIS IS BASED ON THE UNIT OF MEASUREMENT AND UPDATE (UMA) BECAUSE IT IS USED TO DETERMINE THE AMOUNT IN THE PAYMENT OF CONTRIBUTIONS AND IS DETERMINED BY THE GOVERNMENT, EACH YEAR THE VALUE OF THE UMA INCREASES IN THE MONTH OF FEBRUARY  
THE INTEGRATED DAILY SALARY RANGE GOES FROM 1 UMA TO 25 UMAS, THAT IS, 103.74 TO  $25 \times 103.74 = 2,593.50$

THE CONTRIBUTION BASE SALARY IS USED TO CALCULATE THE WORKER - EMPLOYER FEES OF THE DIFFERENT INSURANCE.

THE CONTRIBUTION BASE SALARY IS INTEGRATED WITH THE PAYMENTS MADE IN CASH FOR DAILY QUOTA, GRATUITIES, PERCEPTIONS, FOOD, ROOM, BONUSES, COMMISSIONS, BENEFITS IN KIND AND ANY OTHER AMOUNT OR BENEFIT THAT IS DELIVERED TO THE WORKER FOR HIS WORK.

## SOCIAL SECURITY

### I.- THE EMPLOYER'S QUOTE FOR WORK RISK INSURANCE IS CALCULATED AS FOLLOWS:

BASE CONTRIBUTION SALARY OF EACH WORKER

(X)

WORK RISK PREMIUM

(=)

QUOTA PER DAY WORK RISK

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER FEE FOR OCCUPATIONAL RISK INSURANCE

NOTE:WHEN REGISTERING THE COMPANY FOR THE FIRST TIME TO SOCIAL SECURITY, THE CLASS 1 PREMIUM IS ASSIGNED, WHICH IS .0054355, LATER ON, EACH YEAR, THE RISK PREMIUM HAS TO BE CALCULATED TAKING INTO ACCOUNT WORK ACCIDENTS, THAT IS, THE MORE ACCIDENTS THERE ARE IN THE PLACE OF WORK WILL BE HIGHER THE PREMIUM OF WORK RISK.

## SOCIAL SECURITY

### II.- DISEASES AND MOTHERHOOD

THE EMPLOYER CONTRIBUTION FOR SICKNESS AND MATERNITY INSURANCE IS CALCULATED AS FOLLOWS:

#### FIXED RATE BENEFITS IN KIND

1 UMA (UNIT OF MEASUREMENT AND UPDATE) 103.74 MXN BY 2023

(X)

20.40% (PERCENTAGE ESTABLISHED IN SOCIAL SECURITY LAW)

(=)

FIXED RATE BENEFITS IN KIND

(X)

APPLICABLE DAY NUMBER OF THE MONTH

(=) FIXED MONTHLY RATE PAYABLE BY THE EMPLOYER

## SOCIAL SECURITY

FIXED FEE BENEFITS IN KIND IN EXCESS OF 3 UMAS

BASE DAILY CONTRIBUTION SALARY

(-)

3 UMAS (UNIT OF MEASUREMENT AND UPDATE)

(=)

EXCESS SALARY CONTRIBUTION BASE

(X)

1.10% (PERCENTAGE ESTABLISHED IN SOCIAL SECURITY LAW)

(=)

FIXED FEE BENEFITS IN KIND IN EXCESS OF 3 UMAS

(X)

APPLICABLE DAY NUMBER OF THE MONTH

(=) FIXED MONTHLY RATE PAYABLE BY THE EMPLOYER

IN THE EVENT THAT THE 3 UMAS ARE GREATER THAN THE CONTRIBUTION BASE SALARY,  
THE EXCESS WILL NOT BE PAID BECAUSE THERE IS NOT



## SOCIAL SECURITY

### PENSIONER BENEFITS

BASE DAILY CONTRIBUTION SALARY

(X)

RATE 1.05% (ESTABLISHED IN SOCIAL SECURITY LAW)

(=)

DAILY EMPLOYER QUOTA PENSIONER BENEFITS

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER FEE FOR PENSIONER BENEFITS

### MONEY BENEFITS:

BASE DAILY CONTRIBUTION SALARY

(X)

RATE .70% (ESTABLISHED IN THE SOCIAL SECURITY LAW)

(=)

DAILY EMPLOYER QUOTA PENSIONER BENEFITS

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER FEE FOR PENSIONER BENEFITS

## SOCIAL SECURITY

### III. DISABILITY AND LIFE INSURANCE

THE DISABILITY AND LIFE INSURANCE EMPLOYER CONTRIBUTION IS CALCULATED BY MULTIPLYING 1.75% BY THE DAILY CONTRIBUTION BASE SALARY, THE RESULT OBTAINED WILL BE MULTIPLIED BY THE CORRESPONDING NUMBER OF DAYS OF THE MONTH.

BASE DAILY CONTRIBUTION SALARY

(X)

RATE OF 1.75% ESTABLISHED IN THE SOCIAL SECURITY LAW

(=)

DAILY FEE FOR LIFE AND DISABILITY INSURANCE

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

EMPLOYER'S MONTHLY QUOTE FOR DISABILITY AND LIFE INSURANCE

## SOCIAL SECURITY

### IV. RETIREMENT, UNEMPLOYMENT IN ADVANCED AGE AND OLD AGE

#### A) RETIREMENT

TO OBTAIN THE EMPLOYER'S CONTRIBUTION OF THE RETIREMENT INSURANCE, THE DAILY CONTRIBUTION BASE SALARY IS MULTIPLIED BY THE PERCENTAGE OF 2%, GIVING AS A RESULT THE EMPLOYER'S DAILY CONTRIBUTION OF THE RETIREMENT INSURANCE, THEN IT IS MULTIPLIED BY THE NUMBER OF DAYS OF THE MONTH THAT CORRESPONDES, GIVING AS RESULT OF THE MONTHLY PAYMENT OF RETIREMENT INSURANCE BY THE EMPLOYER

BASE DAILY CONTRIBUTION SALARY

(X)

PERCENTAGE 2% ESTABLISHED IN THE SOCIAL SECURITY LAW.

(=)

DAILY EMPLOYER'S FEES OF RETIREMENT INSURANCE

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER CONTRIBUTION OF RETIREMENT INSURANCE

## SOCIAL SECURITY

### B) UNEMPLOYMENT IN ADVANCED AGE AND OLD AGE

TO OBTAIN UNEMPLOYMENT INSURANCE IN ADVANCED AGE AND OLD AGE, THE BASE SALARY OF DAILY CONTRIBUTION IS MULTIPLIED BY 3.15%. THE RESULT IS THE DAILY EMPLOYER'S CONTRIBUTION OF UNEMPLOYMENT INSURANCE IN ADVANCED AGE AND OLD AGE, THE RESULT OF DAILY EMPLOYER'S CONTRIBUTION IS MULTIPLIED BY THE NUMBER OF DAYS OF THE MONTH THAT CORRESPONDES AND THE RESULT WILL BE THE MONTHLY EMPLOYER'S CONTRIBUTION OF UNEMPLOYMENT INSURANCE IN ADVANCED AND OLD AGE

BASE DAILY CONTRIBUTION SALARY

(X)

3.15% PERCENTAGE ESTABLISHED IN THE SOCIAL SECURITY LAW.

(=)

DAILY EMPLOYER'S CONTRIBUTION OF UNEMPLOYMENT AND OLD AGE INSURANCE

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER CONTRIBUTION OF UNEMPLOYMENT AND OLD AGE INSURANCE

## SOCIAL SECURITY

### V NURSERIES AND SOCIAL BENEFITS.

TO OBTAIN THE DAY CARE INSURANCE AND SOCIAL BENEFITS, THE DAILY CONTRIBUTION BASE SALARY IS MULTIPLIED BY 1.00%. THE RESULT IS THE DAILY EMPLOYER'S CONTRIBUTION OF THE DAY CARE INSURANCE AND SOCIAL BENEFITS, THE RESULT OF THE DAILY EMPLOYER'S CONTRIBUTION IS MULTIPLIED BY THE NUMBER OF DAYS OF THE MONTH THAT APPROPRIATE AND THE RESULT WILL BE THE MONTHLY EMPLOYER'S CONTRIBUTION OF DAY CARE INSURANCE AND SOCIAL BENEFITS

BASE DAILY CONTRIBUTION SALARY

(X)

PERCENTAGE 1% ESTABLISHED IN THE SOCIAL SECURITY LAW.

(=)

DAILY EMPLOYER CONTRIBUTION OF DAY CARE INSURANCE AND SOCIAL BENEFITS

(X)

NUMBER OF DAYS OF THE MONTH THAT CORRESPOND

(=)

MONTHLY EMPLOYER CONTRIBUTION OF DAY CARE INSURANCE AND SOCIAL BENEFITS

# SOCIAL SECURITY

## SOCIAL SECURITY SUMMARY

| insurance and concept                                | FEE   |           |         | Total                 | Base salary  |
|--|---|-----------|---------|-----------------------|--|
|  | DESCRIPTION   | COMPANY   | WORKER  |                       |  |
| WORK RISKS   | According to your occupational accident rate start .0054355 | 0.0054355 | 0.00%   | corresponding premium | Contribution Base Salary (SBC)                     |
| DISEASES AND MATERNITY                               | FIXED RATE BENEFITS IN KIND                                 | 20.40 %   | 0.00 %  | 20.40%                | UMA  |
|  | FIXED FEE BENEFITS IN KIND IN EXCESS OF 3 UMAS              | 1.10 %    | 0.40 %  | 1.50 %                | Difference between the SBC and three times the UMA |
|  | PENSIONER BENEFITS  | 1.05%     | 0.375 % | 1.43%                 | SBC  |
|  | MONEY BENEFITS  | 0.70 %    | 0.25 %  | 0.95%                 | SBC  |
| DISABILITY AND LIFE                                  | DISABILITY AND LIFE   | 1.75%     | 0.625 % | 2.38%                 | SBC  |
| RETIREMENT, UNEMPLOYMENT IN ADVANCED AGE AND OLD AGE | RETIREMENT  | 2.00 %    | 0.00 %  | 2.00%                 | SBC  |
|  | UNEMPLOYMENT IN ADVANCED AGE AND OLD AGE                    | 3.15%     | 1.125 % | 4.275%                | SBC  |
| NURSERIES AND SOCIAL BENEFITS                        | NURSERIES AND SOCIAL BENEFITS                               | 1.00 %    | 0.00 %  | 1%                    | SBC  |

## INFONAVIT

INFONAVIT IS AN ORGANIZATION THAT GRANTS CREDITS SO THAT WORKERS CAN OBTAIN A HOUSING, WHICH OBLIGES THE EMPLOYER TO CONTRIBUTE 5% MONTHLY APPLIED TO THE WORKER'S DAILY CONTRIBUTION BASE SALARY.

EMPLOYERS WILL REGISTER THEIR WORKERS WITH THE SALARY THEY RECEIVE AT THE TIME OF THEIR INSCRIPTION

LAW OF THE INSTITUTE OF THE NATIONAL HOUSING FUND FOR WORKERS OBLIGES COMPANIES ESTABLISHED IN MEXICO TO CONTRIBUTE 5% OF THE BASE DAILY CONTRIBUTION SALARY, MULTIPLIED BY THE NUMBER OF DAYS IN THE BIMESTRE.  
THE PAYMENT OF THIS CONTRIBUTION IS BIMONTHLY

CONTRIBUTION BASE SALARY

(X)

PERCENTAGE ESTABLISHED IN THE INFONAVIT LAW 5%

(=)

EMPLOYER INFONAVIT DAILY QUOTE

(X)

NUMBER OF DAYS OF THE CORRESPONDING BIMESTRE

(=)

INFONAVIT IN CHARGE OF PATRON BIMONTHLY PAYABLE