



Mexican Tax Regimes 2022



[START SLIDES](#)



Tax
Time!

TAX REGIME

A tax regime is a set of rules and obligations that frame and regulate taxpayers according to their classification before the Mexican Tax Administration Service.

Tax regimes categorize taxpayers according to their type of economic activity, the operations they carry out and their profiles as employees or employers. This classification allows to establish tax payment rates for each sector, as well as different tax obligations.



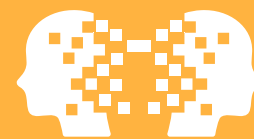
Two main types

In Mexico there is a multiplicity of tax regimes that are included in two main types:



Legal Persons

Legal Entities (Organizations): These are associations between private persons who share financial and fiscal responsibilities. These "persons" do not have a physical existence as such, but they do have legal existence (business entities, estates, trusts or any other form of organization).



Natural Persons

Natural persons (Individuals): They are all private and civil persons who carry out any type of economic activity individually. These activities can be business or service provision.



FROM THESE TWO CLASSIFICATIONS, MOST NOTORIOUS TAX REGIMES ARE AS FOLLOWS:

01

Simplified Trust Regime (RESICO)

The RESICO is the most recent regime has been incorporated into fiscal life in Mexico. It is designed to procure a reduction in income tax rates so that people with lower incomes pay less, and seeks to replace other existing regimes, such as the RIF (Tax Incorporation Regime).

02

Wages and salaries

All natural persons who offer services in exchange for payment by an employer are attached to this scheme.

03

Disposal of property

It is stipulated for those who carry out real estate sale, cars or other type of property.



NATURAL PERSONS

04

Business and Professional Activities

This regime includes all natural persons who carry out commercial, industrial, motor transport, agricultural, livestock, fishing or forestry activities, as well as those who offer services in exchange for a payment per event (also known as payment for fees).

Note: There is a parallel regime that contemplates those who carry out business activities, specifically with income through technological platforms.

05

Tax Incorporation Regime

Also known as RIF, it is a regime aimed at new taxpayers who begin to work formally. Starting 2022, it's being replaced by RESICO.

06

Lease Regime

It is designed for those who rent real estate or land.



NATURAL PERSONS

LEGAL PERSONS



01

Simplified Trust Regime

RESICO also applies to legal persons/entities, for those companies that have lower incomes or that are beginning their financial life.

Focused on micro and small entrepreneurs residing in Mexico, constituted by natural persons and whose total income in the year **does not exceed** 35 million pesos.

02

General Regime

It covers all civil associations, cooperatives, institutions or other types of companies that receive income from their economic activities.

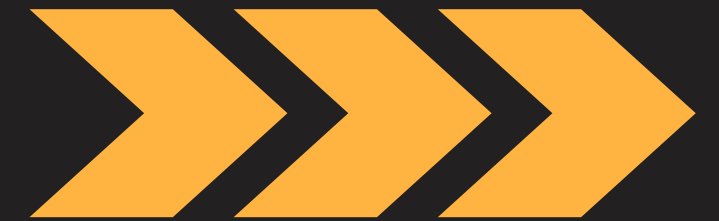
03

Non-Profit

It includes all non-profit organizations, such as charities, research associations, trade unions, among others.



IS THERE A REGIME WITHOUT TAX OBLIGATIONS?



In Mexico, everyone over the age of 18 has the obligation to be registered with the Federal Taxpayers Registry (RFC). However, this does not force them to pay taxes.

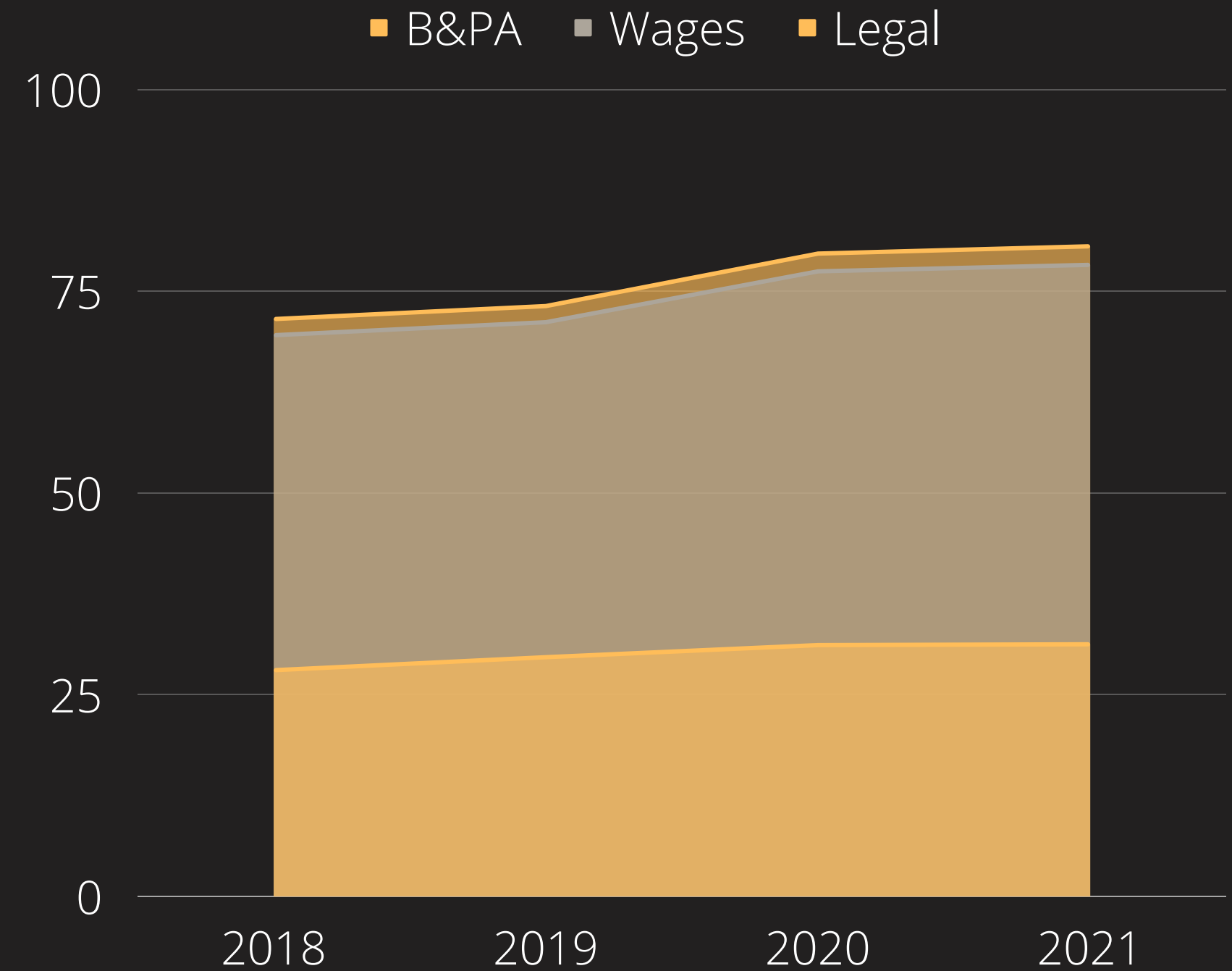
The regime of natural persons without tax obligations is made for those people who, despite being registered in the RFC, do not carry out financial operations nor any economic activity.

INFOGRAPHIC SECTION

By the end of fiscal year 2021, the total number of active taxpayers in Mexico exceeded 80.1 million people, of which 31.3 million are Individuals with business or professional activity, 47.2 are waged based; while legal persons summarized 2.2 million.

From 2010 to 2021, the number of total taxpayers in Mexico has increased by 141 percent, which means a difference of 47.3 million taxpayers.

[LEARN MORE](#)



REMEMBER!



*In this world nothing can
be said to be certain,
except death and taxes.*

Benjamin Franklin





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