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Presentation of the content

In the first article we present *Economic dispersion of the right of employees to participate in profit sharing payments of companies in Mexico* by OSORIO-ATONDO, José Manuel & GASTÉLUM-CELAYA, Danitza María with adscription at Universidad Estatal de Sonora, in the next article *Effects of VAT reduction and increase in minimum salary in the northern border of Mexico (Baja California)* by TORRES-GÓNGORA, María de Jesús, CAREY, Carmen, CASTRO, Claudia and PORY, Aurora with adscription in the Instituto Tecnológico de Tijuana, in the next article *Harassment among workers in a teacher training institution* by ESTRADA-GÓMEZ, Miguel Ángel with adscription in the Centro de Investigación e Innovación para el Desarrollo Educativo, in the next article *Effects of the transition to the RIF of microenterprises in the city of Valle de Santiago, Guanajuato* by GARCÍA-PICHARDO, Sandra Ivette, BÁRCENAS-PUENTE, José Luis, SILVA-CONTRERAS, Juan and MONCADA-MORALES, Jorge Luis with adscription in the Universidad Tecnológica del Suroeste de Guanajuato.

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Economic dispersion of the right of employees to participate in profit sharing payments of companies in Mexico**La dispersión económica del derecho laboral a la participación de los trabajadores en las utilidades de las empresas en México**

OSORIO-ATONDO, José Manuel† & GASTÉLUM-CELAYA, Danitza María

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Abstract

This research provides a national legal analysis regarding the right to profit sharing of the employees in Mexico, along with the legal basis and the calculation procedure according to what is established in the Political Constitution of the United Mexican States, the Federal Labor Law and the Income Tax Law in the case of legal entities. Likewise, based on descriptive statistics, it also presents the behavior on the manifestation of compliance in filing the annual statement of the tax regime analyzed, as well as the expression of the amounts distributed among their subordinates; with figures issued by the Tax Administration Service (SAT) in its register of taxpayers and data anonymized for fiscal years from 2010 to 2015. Similarly, in view of the data available from the National Survey of Household Income and Expenditure (ENIGH) for the years 2012, 2014, 2015, 2016 and 2018, there is a wide gap in the dispersion and low income of the income presented.

Profit sharing, Labor law, Legal entities**Resumen**

En la presente investigación, se muestra un análisis jurídico nacional en correspondencia al derecho laboral de la participación de los trabajadores en las utilidades de las empresas en México, mostrando en el mismo estudio, su fundamentación jurídica y el procedimiento de cálculo conforme a lo establecido en la Constitución Política de los Estados Unidos Mexicanos, la Ley Federal del Trabajo y la Ley del Impuesto Sobre la Renta para el caso de las personas morales. Asimismo, con base en la estadística descriptiva se exhibe el comportamiento sobre la manifestación del cumplimiento en la presentación de la declaración anual del régimen fiscal analizado, así como la expresión de los montos distribuidos entre sus subordinados; con cifras emitidas por el Servicio de Administración Tributaria (SAT) en su padrón de contribuyentes y datos anonimizados por los ejercicios fiscales del 2010 al 2015. De igual forma, en atención a los datos disponibles de la Encuesta Nacional de Ingresos y Gastos en los Hogares (ENIGH) por los años 2012, 2014, 2015, 2016 y 2018, se ostenta una amplia brecha en la dispersión y bajos ingresos de la percepción económica presentada.

Reparto de utilidades, Derecho laboral, Personas morales

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Introduction

One of the issues mostly addressed in the field of labor law in Mexico is the Participation of Workers in Utilities (EPS), fundamentally highlighting their analysis in their controversies in determining their taxable base, the applicable percentage and the deductibility of the expenditure made by the employer for such concept for tax purposes. However, little or nothing has been examined in correspondence to the distribution of labor law under study from the point of view of compliance by the employer, as well as in its social economic dispersion, much less from the point of view of social inequality.

There are vestiges that the theoretical argument for such a right towards the worker was developed by the German economist Thunen in 1848, later inclined in its application in 1988 by US presidential candidates such as Bruce Babbitt and Joseph Biden (Cheadle, sf, cited by Bojórquez, 2007: 250); However, it is argued that such right arises in 1889 at the International Congress of Profit Sharing held in Paris, where it was instituted that in addition to wages and salaries, workers would be entitled to a portion of the profits generated by companies, which are they detached on some basis for their determination (Cynog-Jones, 1956, cited by Bojórquez: 2007: 250), subsequently employed in the other countries prior to establishment in the applicable domestic legal regulations.

In the case that concerns us, both its origin and its structure of such a legal-labor institution of the OCT, we find it in our Political Constitution, developing mainly in the regulatory legal norm called Federal Labor Law (LFT) based on the article 73 of the Magna Carta and which includes what is established in article 123 of the same elementary norm (Borrel, 1988: 265). Precisely in this regard, the present study shows what is related to the OCT in Mexico, showing in the first place the relevance of employment in the economic development of any State, emphasizing the imperative need for labor formality to make effective all labor human rights; showing in this regard data from Mexico issued by federal institutions and agencies.

Then, in order to interpret the legal support of the subject addressed, reference is made to the exegesis of labor law, through doctrinal description and interpretation; showing the legal basis related to the law of the OCT from the fundamental norm and applicable federal laws. Subsequently, with the purpose of explaining the procedure for the determination of the OCT, a hypothetical case is presented in which numerically describes what is established in the regulations with the minimum empirical elements of a legal entity. In the end, the data available in relation to the topic are analyzed, which are issued by the SAT in its open and anonymized data, the figures shown by the National Institute of Statistics and Geography (INEGI) with its instrument applied and identified in its acronym as ENIGH, thereby expressing the social gap or inequality in the distribution of wealth in the labor law analyzed in Mexico.

Employment and economic development

In any State, the workforce represents an essential factor in its progress and existence as such, since it contributes significantly to economic development, so that in recent decades, governments worldwide have prioritized with greater attention in the job stability and / or growth, building strategies aimed not only at increasing the salary base by incorporating informal employment, but also by improving salary perceptions, social security rights, labor human rights in general and between other factors that contribute to the quality of life of workers and therefore to the progress of the same society.

For this reason, whatever the level of development of a nation, the basis for inducing welfare, inclusion and social cohesion in a sustainable and progressive manner is to have a sufficient supply of jobs, since in the absence of available livelihoods it causes shortages in homes, greater insecurity, decreased human development and economic evolution; that is, the workforce is one of the priorities that must be addressed, which links individuals with the society and the economy in which they live, thus being a substantial element for the progress of people and certifying a sense of belonging to the community by allowing a productive contribution (ILO, nd).

In this regard, there exists in the economic doctrine a series of classical theories that base its relevance, verbigracia; Orthodox theories stipulate an essential role for the labor market when considering it the regulator par excellence of the economy and therefore the best distributor of resources (Argoti 2011: 39). Also, Smith in his thinking, institutes that the wealth of every society, the set of goods or values that cover the needs and desires of the individuals who form it, assumes its origin in production, by virtue that it is generated and increased by productive activity (Ricoy 2005: 13). In this same position, Sánchez and García (2014: 111), share that "... economic growth is associated with the generation of employment, growing is the best way or strategy to create sources of work, with growth and employment there is income , with them people make purchases, save and invest, leading to a circle of virtuous cumulative causation ", thereby showing the relevance that the State establishes the necessary economic scenario in which there is sufficient supply of employment, contributing thus to the increase of the productive factors of labor and capital. In the case that concerns us, in response to the report to the second quarter of 2019 issued by INEGI with results obtained through the instrument of the National Survey of Occupation and Employment (ENOE), it shows that the economically active population of 15 years or more available for Producing goods and services in Mexico was close to 57 million people, a figure that represented 60% of the total population in such circumstances; context in which, informal employment - the same that is composed of unprotected work in agricultural activity, domestic service of households and subordinate workers who, despite working for formal economic entities, do so through schemes in which elude registration before social security - added the amount of 30.9 million people (INEGI 2019). Undoubtedly, for employment to have a greater positive effect on the economy of a State and society, it is essential that it arise from a formal employment relationship, by means of which it is established in an individual or collective contract between the parties that intervening called employer and worker, the manifestation of rights and obligations between both; Since there is such a condition, in addition to having an impact on the economy through consumption, family welfare by providing sustenance transcends a series of human rights in the workplace.

With reference to the foregoing and in correspondence with Mexico, one of the instruments used by the government system to indicate said formal relationship between the parties is represented by the data provided by the Mexican Social Security Institute (IMSS), which shows that at At the end of September 2019, there are more than 20.5 million people registered with said social security institute. It is well known that for this formality, the State requires legal norms in which both the rights and obligations between the parties are established, from the labor and social security fields, thereby regulating their performance; by virtue of being the "right to work" a fundamental right to obtain other human rights and thus forming an inherent part of human dignity.

The right to work

In relation to labor law as a special legal branch, a series of concepts is found in the doctrine for its interpretation of its essential elements such as the object, purpose, nature and scope; same that share congruence in their exegesis and that some of them are described below.

Autor	Disquisición doctrinal
De la Cueva (2003:39)	"The right to work in its broadest acceptance is understood as a freeze of norms that, in exchange for human labor, try to realize the right of man to an existence that is worthy of the human person"
Trueba (2003:39)	"The set of principles, norms and institutions that protect, dignify and tend to vindicate all those who live from their material and intellectual efforts, for the realization of their historical destiny: to socialize human life"
Sánchez (2003:39)	"Labor law is the set of principles and norms that regulate in its aspects, individual and collective, the relations between workers and employers; between workers among themselves and between employers, through the intervention of the state, in order to protect anyone who provides a subordinate service, and allow him to live in dignified conditions, which as a human being correspond to him so that he can reach his destiny "
De Buen (2000:131)	"Labor law is a set of norms related to the relationships that directly or indirectly derive from the free, subordinate and remunerated provision of personal services, and whose function is to produce the balance of the factors at stake through the realization of social justice "

Table 1 Doctrinal Disquisition of Labor Law
Source: own elaboration based on Gómez (2011:11)

As can be seen, the law of labor is intended to regulate human behavior in society, under the view that such regulations are part of a legal system where its foundation is found in the supreme law or political Constitution; legal norm that is susceptible of necessary adjustments that allow to carry out its regulatory function of the behavior of the town (Pérez 2005: 183). Having made the above considerations, the principle of protection towards the labor force gives the identity and autonomy to labor law in relation to other legal disciplines, requiring state medication through labor legislation whose interpretation is guided by the scoop of protection towards the worker (Padrón et al 2018: 37).

The labor right to Participation in the Profits of Companies in Mexico

As far as we are concerned, labor rights have their genesis in the Political Constitution of the United Mexican States (CPEUM) of 1917, where such rights are specifically expressed in article 123 of the fundamental law and establishing a series of privileges in favor of the workers and establishing the minimum that should be enjoyed by all those who provide a personal service subordinated to an employer; emerging with it, the discipline called labor law and system in which the legal norm for this purpose is entitled entitled Federal Labor Law (LFT) (SCJN 2005: 5).

For the development of this analysis, it is limited to section A of Article 123 of the CPEUM, a number that the letter indicates in its generalities:

“Article 123. Everyone has the right to decent and socially useful work; for this purpose, the creation of jobs and the social organization of work shall be promoted, in accordance with the law. The Congress of the Union, without contravening the following bases, shall issue laws on labor, which shall govern:”

Section A of the constitutional number referred to above, through a series of fractions, specifies the rights for workers, day laborers, domestic employees, artisans and in a general way; highlighting among them what was established in section IX, which refers to the right to a EPS and indicating its regulation in order in its six subsections.

Based on this premise expressed in the Magna Carta, Chapter VII called “Participation of Workers in the Profits of Companies” in its numbers from 117 to 131 of the LFT, also shows the regulations for the purpose of regulating what concerns to the parties of the labor relationship for the purposes of the distribution of the OCT, the following characteristics being summarized in the first place, where some of them are mentioned in the CPEUM and the LFT.

Workers have the right to the EPS, except in the cases of directors, administrators, general managers, domestic workers and casual workers who have not worked at least sixty days a year. In the case of employees who work in branches or establishments of the same economic entity, they will have the labor law under study.

Similarly, mothers during pre and postnatal periods are considered as active workers, as well as employees who have suffered a work risk during the period of temporary disability.

Regarding the deadlines for the payment of the EPS, it must be done within the sixty days following the date on which the annual tax must be paid, a lien that falls on the Income Tax (ISR) of the fiscal year charged to persons Physical and moral.

Precisely, based on the Income Tax Law (LISR), legal entities are obliged to submit the annual tax declaration mentioned at the latest on March 31 of the year following the corresponding period. manifestation, while, in the same tax legal norm, it is established that natural persons must carry out such obligation no later than April 30.

Therefore, workers who provided subordinate services to legal entities are entitled to receive the EPS in the period from April 1 to May 30 and employees who worked for individuals from May 1 to June 29. Similarly, it is specified in the LFT that the amount of unclaimed profits in the year in which they are enforceable by the workers, will be added to the distributable profit of the following year.

In addition, the LFT reveals that it exempts from the obligation to distribute profits to newly created companies during the first year of operation, newly installed companies that produce a new product for the first two years of operation; those of extractive industry recently established during the exploration period, private assistance institutions recognized by law, the Mexican Social Security Institute (IMSS), decentralized public organizations for cultural, welfare or charitable purposes and companies that have a smaller capital of the one set by the Ministry of Labor and Social Welfare (STPS) by industry branches. In correspondence to the last case mentioned, the amount of minor capital to exclude these types of companies, the following resolution was issued that states: "They are exempted from the obligation to distribute profits of companies whose capital and labor generate income annual declared to the Income Tax not exceeding three hundred thousand pesos" (Official Gazette of the Federation of December 19, 1996). Together, it is described in the legal norm for this purpose, that the National Commission for the Participation of Workers in the Profits of Companies (CNPTUE), will establish the applicable percentage in the procedure for the determination of the labor law addressed, being carried out for this purpose. adequate research and studies on the general circumstances of the country's economy, taking into account the need to promote industrial development, the right of capital to obtain a reasonable interest, as well as the necessary reinvestment of capital. Based on the last study carried out by said Commission, the percentage in force and which has been maintained for several years is 10%, based on the resolution issued by the Fifth National Commission for the Participation of Workers in the Profits of Companies (Official Gazette of the Federation of February 3, 2009) indicating the following:

"Third. (...) q) To reinforce the issues of the right to capital to obtain a reasonable interest, as well as the necessary reinvestment of capital, some analytical exercises were carried out which, during the period in which the percentage of 10% has governed derived from the previous Commission, the percentage has had no influence on the economic surplus; that is, that the distribution of profits does not have a negative impact on the benefits that have been presented to date"

However, in attention to the CPEUM and the LFT that indicate that for the determination of the amount of the EPS to be distributed from each company, the taxable income considered also as a utility will be taken as a basis in accordance with the provisions established in the LISR; element on which the aforementioned percentage is applied and thus obtaining the amount to be distributed among its workers who are in such right by the legal fact of the employment relationship as appropriate.

It should be noted that for the purposes of determining the taxable base on which the percentage of the OCT is applied; the procedure for obtaining it varies according to the tax regime in question, in accordance with articles 9, last and penultimate paragraphs; 109 penultimate and prepenultimate paragraphs, and 111 in its eighth and ninth paragraphs of the LISR; coinciding in the majority of cases in which the taxable income is the one obtained by subtracting from the income obtained in a fiscal year the deductions authorized according to the legal norm mentioned, which are essential for the development of the preponderant activity of the natural or legal person as appropriate. It should be noted that in actual practice, in view of the employer's taxation modality, the taxable base for the purposes of the ISR does not necessarily coincide with that of the OCT, as different elements may intervene in both procedures.

Additionally, the same LFT establishes that once the amount of the EPS has been obtained, it indicates which are the elements to be considered by the company for the purposes of the distribution between the workers and their procedure, which is described in paragraph 123 of the standard labor legal

"Article 123.- The distributable profit will be divided into two equal parts: the first will be divided equally among all workers, taking into account the number of days worked by each one in the year, regardless of the amount of wages. The second will be distributed in proportion to the amount of wages earned for the work provided during the year."

On the basis of the fundamentals described above, an hypothetical case with respect to the procedure for determining the OCT for purposes of a legal entity is set out as an example, in order to numerically display its obtaining and distribution process among workers with the minimum and most empirically typical elements.

Statement of empirical case regarding the distribution of profits among workers

For this, suppose the economic entity “Especialidades Comerciales S.A. de C.V.”, who shows the following data obtained during fiscal year 2018, elements that are considered in the first place to obtain the taxable base for the calculation of the annual ISR.

Operation	Concept	Partial I	Partial II	Total
	Taxable income			12,780,400.00
	Authorized deductions			
	Cost of what was sold		9,622,440.00	
	Accrued interest payable		11,255.00	
	Investment Deduction		287,900.00	
	Miscellaneous expense		982,350.00	
	Wages:			
	Taxed		893,440.00	
	Exempt **	98,320.00	46,210.40	
(Less)	Total deductions			11,843,595.40
(Less)	OCT paid in the year			198,340.00
(Same)	Fiscal utility			738,464.60
(Less)	Previous Tax Losses			230,420.00
(same)	Fiscal results			508,044.60
**For the alleged case, 0.47 was applied in accordance with article 28 section XXX of the LISR, a number that establishes the factors applicable to the exempt income paid to workers, since as of the fiscal reform of 2014 it was established that for the reason of tax symmetry, only the employer must deduct payments made to his subordinates who are subject to the same tax, excluding as an authorized deduction a portion of the income exempt from the tax of employees and which is then transcribed.				

Table 2 Determination of the taxable base of the ISR. Especialidades Comerciales S.A. from .C.V.
Source: prepared by the author based on the current LISR

“Article 28 (...) XXX Payments that in turn are exempt income for the worker, up to the amount that results from applying the factor of 0.53 to the amount of said payments. The factor referred to in this paragraph shall be 0.47 when the benefits granted by taxpayers in favor of their workers, which in turn are exempt income for said workers, in the fiscal year in question, do not decrease with respect to those granted in the immediate previous fiscal year”.

It should be noted that the choice of application by the employer of one of the factors stated in the aforementioned article, obeys what is indicated by rule 3.3.1.29. of the Miscellaneous Fiscal Resolution (RMF) of 2019, heading entitled “Procedure to quantify the proportion of exempt income with respect to total remuneration” (Official Gazette of the Federation of April 29, 2019).

However, according to Table No. 2 above, it exhibits the procedure for the purpose of calculating the taxable base for the determination of the ISR according to its legal norm, which establishes in its Article 9 the process of obtaining the fiscal result and that the letter points:

“Article 9. Legal persons must calculate the income tax, applying the 30% rate to the fiscal result obtained during the year.

The fiscal result for the year will be determined as follows:

The fiscal utility will be obtained by decreasing all the cumulative income obtained in the year, the deductions authorized by this Title and the participation of the workers in the profits of the companies paid in the year, in the terms of article 123 of the Political Constitution of the United Mexican States.

The fiscal profit of the year will be reduced, where appropriate, the tax losses pending to apply from previous years”.

However, to obtain the base of the EPS the same LISR in the penultimate paragraph of the number analyzed above, determines that the share of the profits paid in the year will not be deducted, as well as the tax losses pending to be applied; unlike how the tax base of the ISR is determined. Likewise, in its last statement it stipulates that the income obtained by the workers will be deducted and that they are exempt from the same tax, an element that is not contemplated as a deductible for purposes of the taxable base of the tax mentioned in attention to the fiscal symmetry.

"Art. 9th (..) To determine the taxable income referred to in subsection e) of section IX of article 123, section A of the Political Constitution of the United Mexican States, the participation of workers in the profits of companies paid in the fiscal year or tax losses pending prior years. For the determination of the taxable income in the matter of participation of the workers in the profits of the companies, the taxpayers must diminish of the accumulable income the amounts that had not been deductible in the terms of the fraction XXX of the article 28 of this Law ”.

Operation	Concept	Partial I	Partial II	Total
	Taxable income			12,780,400.00
	Authorized deductions			
	Cost of what was sold		9,622,440.00	
	Accrued interest payable		11,255.00	
	Investment Deduction		287,900.00	
	Miscellaneous expense		982,350.00	
	Wages:			
	Taxed		893,440.00	
	Exempt **		98,320.00	
(less)	Total deductions			11,895,705.00
(Same)	EPS Base			884,695.00

Table 3 Determination of the basis for EPS. Especialidades Comerciales S.A. de C.V.
Source: prepared by the author based on the current LISR

As can be seen, the procedure for determining the taxable base for the purposes of the OCT is different in the case of the ISR, because different elements are involved in the deductions established in the same law. However, starting from the base obtained for EPS and in correspondence to what was founded in the CPEUM and the LFT, the economic entity will have to allocate 10% on the amount obtained, in this case the figure of 88,469.50 pesos to be distributed among its workers who have the labor law under study. Returning to the provisions of article 123 of the aforementioned LFT, the amount of the resulting EPS must be separated into two equal parts; where the first takes into account the days worked by the workers and the second in proportion to the amount of wages earned. To illustrate this process, the division of the total amount into two equal parts is presented in the first order and subsequently the relationship of workers with the data required to exemplify the apportionment of the right to the OCT in the alleged case exhibited.

Distribución	Monto	Total
50% for working days	44,234.75	
50% for earned wages	44,234.75	
Amount EPS to be distributed		88,469.50

Table 4 EPS distribution. Especialidades Comerciales S.A. de C.V.
Source: own elaboration based on Article 123 of the LFT

Worker with right	Working days	Accrued salary	Factor per day	Wage Factor	EPS for days	OCT for wages	EPS
Laura	365	88,752.00	19.27	0.08	7,035.16	7,028.86	14,064.02
Ernesto	290	54,980.00	19.27	0.08	5,589.58	4,354.23	9,943.81
Claudia	365	90,432.00	19.27	0.08	7,035.16	7,161.91	14,197.07
Arturo	180	38,965.00	19.27	0.08	3,469.39	3,085.90	6,555.29
Ismael	220	49,530.00	19.27	0.08	4,240.37	3,922.61	8,162.98
Lorena	365	85,432.00	19.27	0.08	7,035.16	6,765.93	13,801.09
Samuel	245	94,520.00	19.27	0.08	4,722.23	7,485.67	12,207.90
Martha	265	55,932.00	19.27	0.08	5,107.72	4,429.63	9,537.34
Total	2295	558,543.00			44,234.75	44,234.75	88,469.50

Table 5 EPS cast.Especialidades Comerciales S.A. de C.V.
Source: Own elaboration based on the current LFT

Where:

$$Factor\ per\ day = \frac{50\%\ PTU}{total\ working\ days} \tag{1}$$

$$Wage\ Factor = \frac{50\%\ PTU}{total\ wages\ earned} \tag{2}$$

As can be seen with the example described above, the legal norms applicable to the distribution of the OCT in Mexico, accurately describe both the elements and their treatment for obtaining the labor law in analysis, starting from the fundamental legal norm, the laws with federal scope and the rules issued by the competent authority that contribute to the interpretation of the methodology based on them.

Results of the analysis of the dispersion of the OCT in Mexico

In the same way, it is clear that the obtaining of income by the worker for the concept of the EPS, in addition to the working conditions of the subordinate to have such a right to work, is subject to the economic behavior of the company, by virtue of the same An economic entity may complete its fiscal year with a fiscal loss and therefore not distribute profits in the following annual period within the established terms by not referring to a EPS base.

Precisely in this regard, in response to the open data issued by the Tax Administration Service (SAT) and information provided to comply with the Tenth Ninth Temporary Article of the 2017 Income Law, a number that describes as “purpose to contribute to transparency and to the analysis of fiscal policy ”, makes public the anonymous statistical information of the annual statements of the ISR regarding natural and legal persons.

In the case that corresponds to us in correspondence with the distribution of the OCT, it should be noted that according to the variables shown in the annual statements, only the legal entities exhibit said data in the fiscal years from 2010 to 2015, variable identified in the anonymized data dictionary as “EPS_AA”, which defines it as “EPS paid in the year”; where you can see the behavior of taxpayers in the aforementioned tax regime that expressed quantity, zero or no data of the labor law addressed; methodologically identifying and classifying the information for this, where PM = Moral Persons, PM0 = Moral Persons Who Declared Zero, PMCC = Moral Persons With Figures and PMSC = Moral Persons Without Figures. It should be noted that in response to the register of the Federal Taxpayers Registry (RFC) presented by the SAT from 2010 to 2015, it exhibits the data corresponding to legal entities registered before said federal agency.

Year	Moral people
2010	1301284
2011	1395392
2012	1486873
2013	1582582
2014	1675028
2015	1763655

Table 6 Register of PM Taxpayers in Mexico 2010-2015
Source: own elaboration with data issued by the SAT

In view of the data shown above and in correspondence with the anonymized ones, it is detected that only 3.7 million, that is to say 40%, of PM presented their annual declaration in the 6 years analyzed, economic entities examined in the following Table, specifically in the heading of EPS.

PM	2010	%	2011	%	2012	%
PM0	127742	24%	130082	23%	129992	22%
PMCC	40573	8%	42239	8%	43844	7%
PMSC	352312	67%	387972	69%	422243	71%
Total	522637	100%	562304	100%	598091	100%

Table 7 Declaration of EPS by PM in Mexico 2010-2012
Source: own elaboration with open and anonymized data issued by the SAT

PM	2013	%	2014	%	2015	%
PM0	134388	22%	182700	26%	154596	22%
PMCC	46512	8%	49048	7%	58328	8%
PMSC	435369	70%	469455	67%	494289	70%
Total	618282	100%	703217	100%	709228	100%

Table 8 Declaration of EPS by PM in Mexico 2013-2015
Source: own elaboration with open and anonymized data issued by the SAT

As can be seen in the data mentioned above, a very similar behavior is admitted during fiscal years 2010 to 2015 in correlation with the annual manifestation of the PM in the EPS variable, where the PMSC stands out with the highest percentage, followed by PM0 and with a low percentage of PMCC.

Similarly and rescuing the above described and represented in the case of calculation with the entity "Especialidades Comerciales, S.A. de C.V. ", undoubtedly that the amount to be distributed is subject to the economic behavior of the company since it resides based on the profit obtained; there being a large gap in the monetary perception of the labor law analyzed, since according to figures expressed in the annual statements by the PM, amounts declared by the PMCC of the EPS paid in the fiscal year are exhibited with a large difference between their minimums and maximums presented.

Variable	PMCC	Minimum	Maximum	Mean
EPS 2010	40573	0.14	598,845,069.31	708,006.15
EPS 2011	42239	2.19	441,516,000.45	735,317.97
EPS 2012	43844	4.09	1,215,680,961.00	836,711.66
EPS 2013	46512	3.27	994,454,856.30	797,637.86
EPS 2014	49048	1.67	776,819,082.00	862,040.88
EPS 2015	58328	1.18	308,110,541.10	676,078.66

Table 9 EPS declared by PMCC 2010-2015. Figures in constant pesos
Source: own elaboration with open and anonymized data issued by the SAT

Once the set of data referring to the EPS declared by the PMCC for fiscal years 2010-2015 were ordered numerically based on the descriptive statistics, a similar behavior is displayed in the first and third quartiles until 2014 ; Appreciating a decrease in them in the period of 2015, being that there is an approximate increase to 19% of PMCC that showed the figure of the labor law examined and that was delivered to its workers. Such data conduct suggests that it is due to the change in the EPS calculation procedure based on the fiscal reform that came into force in 2014, thereby contracting the amounts to be dispersed and the scenario that brings congruence with the maximum amount and the average, expressed in 2015 according to Table 8 in which there is a considerable decrease in both statistics.

Statistical	EPS 2010	EPS 2011	EPS 2012	EPS 2013	EPS 2014	EPS 2015
No. PMCC	40573	42239	43844	46512	49048	58328
1° Quartile	26,274.75	26,297.35	26,042.11	27,755.47	26,953.14	23,731.42
3° Quartile	316,810.00	323,826.89	322,594.85	333,466.67	353,058.34	275,780.24

Table 10 EPS behavior declared by PMCC in quartiles. 2010-2015 period. Figures in constant pesos
Source: own elaboration with open and anonymized data issued by the SAT

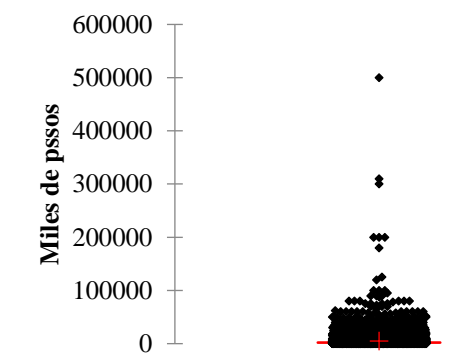
Adding to the above, the data provided by INEGI is relevant through the instrument called the National Survey of Household Income and Expenses (ENIGH), in which the types of economic perceptions that are disclosed are disclosed in the income category they are obtained in households, such as compensation for salaries, overtime, commissions, tips, piecework, bonuses, among others; A total of 81 concepts were classified. In such categorization the income identified by P008 and defined as Profit Sharing for the Year is shown, according to the catalog of income type in the tool applied by the Institute.

After identifying and systematizing the total population surveyed, households that responded to having obtained income from EPS were detected, based on the information presented by the ENIGH 2012, 2014, 2015, 2016 and 2018; where a very wide gap is also shown in the economic perception in the individual under study, aspect that coincides in some areas with the analysis made from the employer's point of view in the PM regime.

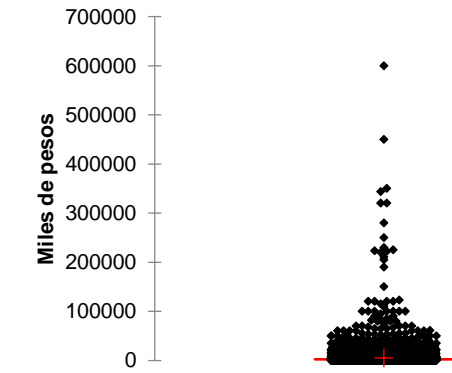
Statistical	EPS 2012	EPS 2014	EPS 2015	EPS 2016	EPS 2018
No. of homes	8650	10294	10785	13117	14188
Minimum	1.00	3.00	2.00	1.62	3.00
Maximum	500,000.00	600,000.00	500,000.00	443,729.34	1,300,000.00
1st Quartile	1,000.00	1,000.00	1,000.00	914.92	1,200.00
3rd Quartile	5,000.00	5,000.00	5,000.00	4,536.45	6,000.00
Mean	4,904.84	5,145.38	5,293.69	4,559.17	5,741.22

Table 11 EPS revenue according to ENIGH, 2012, 2014, 2015, 2016 and 2018. Figures in Constant Weights.
Source: Own elaboration with data with data obtained in the ENIGH 2012, 2014, 2015, 2016 and 2018

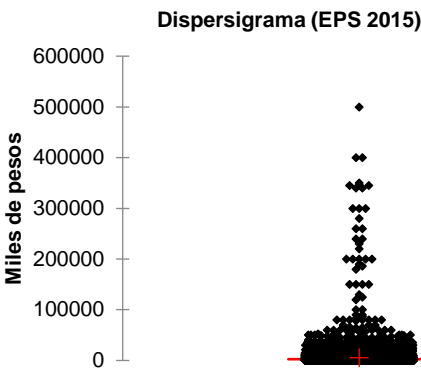
From the above, the low perception in households by the concept of EPS follows, because in the first quartile there is an amount lower than the 13.5 minimum wages in force in the fiscal year that exhibits a better behavior of such remuneration; expressing this scenario on a considerable number of households and in a third quartile where the income is less than or equal to 6,000.00 pesos at best. The income gap in the economic remuneration of the labor law studied and that emerges from several economic elements for its determination and distribution, is visualized in the following graphs, where most of the households concentrate on the low perception in the analyzed concept.



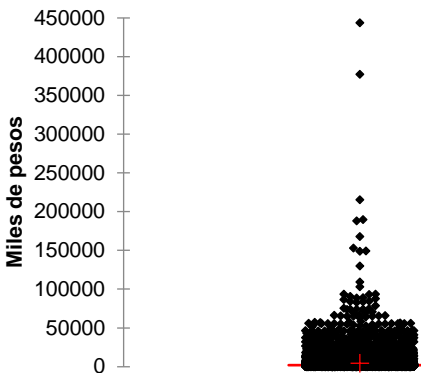
Graphic 1 EPS 2012 dispersion
Source: own elaboration with data obtained in the ENIGH 2012



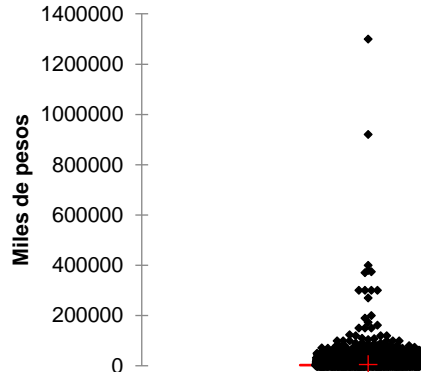
Graphic 2 EPS dispersion 2014
Source: own elaboration with data obtained in the ENIGH 2014



Graphic 3 EPS dispersion 2015
Source: own elaboration with data obtained in the ENIGH 2015



Graphic 4 EPS dispersion 2016
Source: own elaboration with data obtained in the ENIGH 2016



Graphic 5 EPS dispersion 2018
Source: own elaboration with data obtained in the ENIGH 2018

As can be seen in the graphs indicated above, although most of the households fall in a low level of income perception by EPS, there is an improvement in the distribution of the perception in fiscal years 2012, 2016 and 2015 in this order for the dispersed amounts.

It should be noted that the income from EPS expressed in the ENIGH, does not expose the type of legal personality of the employer or tax regime in which it pays, that is, if the remuneration for such concept corresponds to a natural or legal person, as well as the economic sector in which it works.

Similarly, in response to the data obtained in the ENIGH for the years previously analyzed, 50% of households earn income from EPS with amounts less than two thousand pesos, while 30% is between two thousand and one. and five thousand pesos and only 20% receive more than six thousand pesos.

EPS range *	2012	2014	2015	2016	2018
1 a 1000	2536 29%	2834 33%	2880 33%	3639 28%	2989 23%
1001 a 2000	1926 22%	2421 28%	2625 30%	3142 24%	3279 25%
2001 a 3000	1043 12%	1316 15%	1407 16%	1700 13%	2076 16%
3001 a 4000	607 7%	706 8%	774 9%	933 7%	1193 9%
4001 a 5000	537 6%	642 7%	698 8%	773 6%	977 7%
5001 a 6000	307 4%	335 4%	333 4%	463 4%	554 4%
> a 6000	1694 20%	2040 24%	2068 24%	2467 19%	3120 24%
	8650 100%	10294 100%	10785 100%	13117 100%	14188 100%

Table 11 Distribution of EPS by ranges in households, according to ENIGH, 2012, 2014, 2015, 2016 and 2018
Source: own elaboration with data with data obtained in the ENIGH 2012, 2014, 2015, 2016 and 2018

Rango de EPS*	Cantidad	Total
Households with EPS from 1 to 1000	14878	26%
Households with EPS from 1001 to 2000	13393	24%
Households with EPS from 2001 to 3000	7542	13%
Households with EPS from 3001 to 4000	4213	7%
Households with EPS from 4001 to 5000	3627	6%
Households with EPS from 5001 to 6000	1992	4%
Households with EPS Greater than 6000	11389	20%
Total Households	57034	100%

Table 12 Cumulative distribution of EPS by ranges in households, according to ENIGH, 2012, 2014, 2015, 2016 and 2018
Source: own elaboration with data with data obtained in the ENIGH 2012, 2014, 2015, 2016 and 2018
Methodology

For the development of the research, it was based on an exploratory methodology through the study of documentary, descriptive and deductive type; through the examination of legal documents, applicable legislation and specialized files on the subject of analysis and available inquiries on the subject.

Techniques for locating, fixing and processing data and figures provided by national agencies were used, such as the SAT with the information set out in the PM taxpayers list and their anonymized data in the annual statements by legal entities in the fiscal years from 2010 to 2015, identifying in its data dictionary the variable EPS_AA and conceptualized as “EPS paid in the fiscal year”, where the total of PM = Moral Persons was classified and denominated, PM0 = Moral Persons Who Declared Zero, PMCC = Persons Morales With Figures and PMSC = Morales Persons Without Figures. Based on the descriptive statistics, the percentage behavior between the variables, the minimum and maximum declared by the PMCCs and the results in their quarters one and three were identified, as well as the number and percentage of PM that presented annual declaration in relation to the total of the standard.

Likewise, with the information issued by INEGI with its results displayed in the instruments identified in its acronyms as ENOE and ENIGH, referring only figures for the second quarter of 2019 in the first case. While, based on the ENIGH for the years 2012, 2014, 2015, 2016 and 2018, the variable P008 was previously identified in the income type catalog and defined as Profit Sharing for the Year; detecting in attention to descriptive statistics the behavior of household income by concept of EPS, thus exposing the minimum and maximum perception, as well as their quartiles one and three. Similarly, the Graphic design was obtained that shows the dispersion of the EPS for each of the periods. Subsequently, in attention to the third quartile in each of the periods, households were grouped by income ranges, in order to analyze the behavior of perception of EPS less than six thousand pesos. Both databases were treated using the Excel tool with support in the add-on called XLSTAT.

Conclusions

Based on the analysis, the legal support on the labor law of the workers in the participation of the utilities in Mexico is clearly shown, based on the magna Carta, the federal laws, as well as the rules of the miscellaneous tax, which clearly establish the elements for determination and distribution.

With the present analysis the following findings were made. In the first place, the low compliance is observed in the presentation of the annual declaration of the moral persons, since more than 5.4 million taxpayers of the tax regime under study, in the years from 2010 to 2015 omitted such obligation, thus presuming a scenario tax evasion, which not only affects tax collection, but also the constitutional law of its workers if they have obtained a taxable base for the labor law studied.

Of 3.7 million companies that did submit the declaration during the accumulated and analyzed periods, only 280544 companies, that is, 8%, distributed profits among their workers, while 23% declared zero in EPS distribution and finally 69 % showed no figure in relation to this concept, exposing the low dispersion of this right of workers in Mexico. It should be noted that of the total population of legal entities that complied in the presentation of their annual declaration, the data of their legal personality type was not located in accordance with the General Law of Commercial Companies (LGSM) to differentiate their corporate purpose , your profit or type of association.

Likewise, in correspondence with the data obtained in the ENIGH 2012, 2014, 2015, 2016 and 2018, they exhibit a wide gap in the dispersion of the EPS in households in Mexico, by virtue that the highest percentage of families obtain lower income at six thousand pesos as obtained in the third quartile in the best scenario. As described in advance, in the variables shown by the aforementioned instrument, the type of economic entity that distributes profits among its workers is not described, that is, it is not clear whether it is a natural or moral person.

Although it is true that the distribution of the EPS is due to the behavior of the economic operations carried out by the companies; However, even if the distribution of profits is a right that assists the worker, it is inferred that most of them do not access this benefit, because in the data provided by the institutions analyzed, the information necessary for discuss the distribution behavior of this concept in a better way.

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Effects of VAT reduction and increase in minimum salary in the northern border of Mexico (Baja California)

Efectos de la reducción del IVA y el aumento del salario mínimo en la frontera norte de México (Baja California)

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Abstract

The objective of this article is to examine some of the immediate effects observed in the companies of Baja California before the 50 percent decrease in the value added tax (VAT) and the increase to the minimum wage of 100 percent. A survey was conducted with businessmen from various sectors to get their opinion on tax and income changes, while reviewing the data presented in the National Employment Occupation Survey for workers who received a minimum wage in the last half of the year 2018 and the first half of the year 2019 by size of establishment.

Northern border of Mexico, Tax Reform, minimum wage, Value Added Tax (VAT)

Resumen

El objetivo de este artículo es examinar algunos de los efectos inmediatos observados en las empresas de Baja California ante la disminución del 50 por ciento en el impuesto al valor agregado (IVA) y el aumento al salario mínimo del 100 por ciento. Se realizó un sondeo con empresarios de diversos sectores para conocer su opinión sobre los cambios fiscales y de ingreso, a la vez que se revisaron los datos presentados en la Encuesta Nacional de Ocupación Empleo para trabajadores que recibían salario mínimo en la última mitad del año 2018 y la primera mitad del año 2019 por tamaño de establecimiento.

Frontera Norte de México, Reforma Fiscal, Salario mínimo, Impuesto al Valor Agregado (IVA)

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Introduction

With the double increase of the minimum wage on the northern border of Mexico and the decrease in Value Added Tax (VAT) at the beginning of the year 2019, it was expected that there would be an increase in the real income of workers, a smaller impact is observed in the companies since many by own decision or for not being able to accede to the decree continued charging 16% of the VAT.

On this occasion, the contrast between the responses obtained through a survey of twenty local businessmen and managers with the results of the first data reported by the National Occupation and Employment Survey (ENOE) is presented. The results obtained outline an improvement for those employees who received less than two minimum wages that is not significant in terms of the macroeconomic results of the announced average.

The following article is presented within the activities carried out at the Technological Institute of Tijuana as part of the Observatory of the new fiscal and income conditions for the border strip that includes the municipality of Tijuana and Playas de Rosarito where it is intended to account for the immediate effects due to the reduction of VAT and the increase in the minimum wage as of January 1, 2019.

Methodology

Because it is an unprecedented change of two macroeconomic variables, it was necessary to approach the phenomenon from a qualitative perspective that would allow us to know the reactions of the local business community, together with the fact that in the first months there were no reliable data on the effects of the change in VAT and minimum wage.

Therefore, a survey was carried out by applying a questionnaire to a directed sample of twenty entrepreneurs, who were asked about their expectations and strategies to deal with the changes, since a VAT reduction was supposed to represent a reduction in their expenses and an increase in its sales due to the reduction in prices while the increase in the minimum wage constituted an increase in its production costs.

On the other hand, the data of the National Survey of Occupation and Employment (ENOE) was analyzed, disaggregating at the state level and separating by salary, level of education and size of establishment to observe in which strata the increase in the minimum wage has had greater impact and contrast it with what is expressed in the questionnaire by the businessmen.

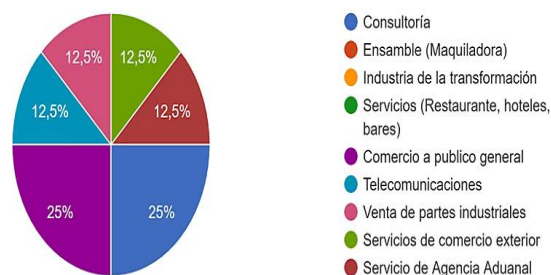


Figure 1 Turn of the companies of the businessmen and managers who responded to the survey.

Source: own elaboration.

Effects of the VAT decrease from 16% to 8% in Baja California.

Mexico for incentive purposes and fiscal policies has been divided into regions and zones, where we find the municipalities of Tijuana and Playas de Rosarito that was called zone I. This section of the border region between California (USA) and Baja California (Mexico) shares economic ties and historical-geographical neighborhood relations, on the one hand California is the state with the largest population in the United States has approximately 39,000,000 inhabitants and the third in territorial extension California contributes with 13 percent of the GDP of the States United has given rise to a great industrial, commercial and technological development whereby the state alone acquires international relevance. On the other hand, Baja California according to 2010 census data had 3,600,000 inhabitants, which represented 3 percent of the total population in Mexico and contributes to the country's GDP with 2.8 percent. Approximately 84% of the population in the border area is urban and is concentrated in three cities that house 80 percent of the population. Ciudad Juarez in the state of Chihuahua and Tijuana in Baja California on the other hand San Diego is the richest county in the southern border of the United States with approximately 40 percent of the population of the U.S. border.

Hence the importance of the Tijuana-San Diego region compared to the rest of the great border that these two countries share. Baja California in turn is the point that connects Mexico with a globalized world where not only competing with traditional forms of production, but with high standards from international companies that locate parts of their production between the two borders.

The northern border region of Mexico has faced differentiated fiscal policies from the rest of the country due to the special conditions of neighborhood with the United States. The local businessmen grouped in the different business chambers have sought the restoration of the so-called border free zone with which the State had before the six-year term of Miguel de la Madrid without much success. The free zone was eliminated with the support of Mexican President Carlos Salinas de Gortari. During the six-year terms of the presidents Vicente Fox, Felipe Calderón and Enrique Peña, the law was modified to standardize the fiscal conditions of the border to those of the rest of the country, including eliminating differentiated conditions for importation and increasing the value tax rate aggregate.

With the change of the President of Mexico in December 2018 and perhaps in response to the series of negotiations carried out in the framework of the renegotiation of the Free Trade Agreement between Mexico, the United States and Canada (NAFTA) and internal pressures for compliance with the campaign promises, the conditions for the border area changed radically at the beginning of the year 2019 at least on paper. The value-added tax was reduced from 16 percent to 8 percent through the “Northern Border Region Fiscal Stimulus Decree 8% VAT” while the minimum wage was doubled from \$ 88.36 to \$ 176.72 pesos.

Fiscal Stimulus Decree Northern Border Region 8% VAT

The decree consists of applying in the Northern Border Region two tax credits, one over the Income Tax (ISR) equivalent to one third of the ISR caused in the year with respect to the rest of the country, with the condition that total revenues have been obtained in the border region and the other at 50% of the general VAT rate (8%); fulfilling certain requirements established in the Decree for both stimuli.

Regarding the VAT issue, it was expected to be something very similar to what it has been in previous years, since the rate was differentiated in the border area. Rates of 3, 6, 10 and 11% already existed when in the rest of the country the rate was higher, the ISR was expected to fall from 30 to 20%.

However, after the publication of the Decree, the businessmen realized that its application would not be generalized but that a series of requirements should be met to obtain the benefits offered, which in most cases are out of control. of the companies.

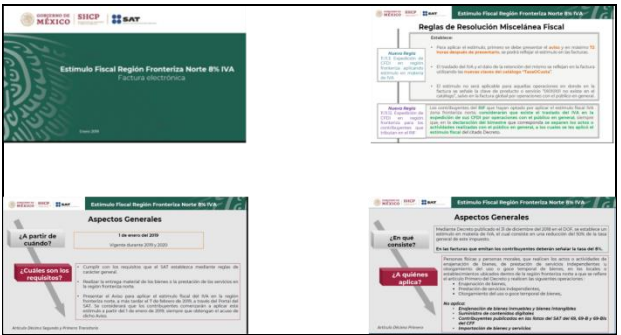


Figure 2 Presentation Material issue the electronic invoice according to the North Border Region Fiscal Stimulus 8% VAT
Source: (Sistema de Administración Tributaria, 2019)

The announcement at the end of 2018 of the 50% VAT reduction at the border caused great expectations in the region, which had more than 15 years asking the central government to grant fiscal conditions that would allow this part of the border to be competitive with the Southern United States As mentioned earlier, the reduction was not a benefit to which all companies, or all products, could access.

At the beginning there were few companies that were able to enroll in the VAT reduction program, excluding imported goods, companies with fiscal domiciles outside the indicated border strip, as well as those of recent creation. The complications and procedures involved in adhering to the collection of 8% VAT generated that, after the first term, extensions were opened seeking that the number of companies joined will increase.

In a first survey applied in March to twenty local businessmen to the question about the benefits of the VAT reduction they were dissatisfied with the resolution, in the first place, because imported goods were excluded and their cash flow was already compromised that when marketing to buy imported or produced goods outside the border strip they had to pay 16% VAT and they had to charge 8% VAT to their customers within the border strip. There were doubts about the tax differential that the SAT resolved would remain as a balance in favor of the taxpayer. Such a condition impacted companies in their cash flow, becoming more evident in small and medium-sized businesses. By conditioning VAT on companies without a fiscal domicile in the area, many of the goods produced in other parts of the country did not adhere to the 8% decree and imported goods that represent a large part of the consumption of an average family were excluded from the decree. There are few marketable products that could benefit, as well as those that do not cause VAT such as medicines and food. The businessmen consulted in the survey responded mostly that although they had done the corresponding procedures for the reduction of VAT, not all had obtained favorable responses and at the time of the survey they had not observed a reduction in their costs attributable to the VAT decrease.

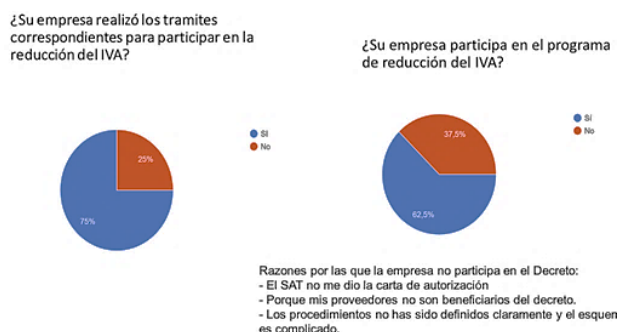


Figure 3 Companies that carried out the process for VAT reduction and those that benefited from said reduction

Among the expected effects with the application of the VAT reduction only for products made in the border area, it was that the local supply will increase due to the reduction of costs, however the total number of entrepreneurs and managers agreed that they would not change suppliers since in most cases there are no local companies or they do not have the certifications or standards requested by the clients of the firms that mostly compete in international markets.

The other expected effect would be the increase in disposable income in households given the reduction of VAT so far the aggregate data presented by the National Institute of Statistics and Geography (INEGI) do not show a greater commercial flow as a result of the decrease in VAT in the Tijuana region, Rosarito.

Effects of the increase in the minimum wage in the border strip

With respect to the minimum wage applicable to Tijuana and most of Baja California, it was within what was considered zone A since in Mexico there were minimum wage tabulators applied to different locations in Mexico; For 2019, the National Minimum Wages Commission (Conasami) determined the creation of a new wage economic zone for localities located on the border strip that generally includes 25 kilometers inland from the dividing line with the United States, for which established a general border minimum wage where without distinction of the activity to be carried out would be \$ 176.72 mn

With regard to the differential of income of workers with a minimum wage in 2018 between the two border states, it was around 0.50 cents per hour in Tijuana versus 10 dollars per hour in San Diego. Situation that was evident in the renegotiation of the Free Trade Agreement with the United States and Canada, this differential being pointed out as one of the causes of the transfer of labor-intensive industries to this region of Mexico. It should be noted that in studies on salaries it was known that the average income of workers in Tijuana was around 3 minimum wages, on average 240 pesos a day (approximately 12 dollars, 1.5 dollars per hour).

One of the expected effects with a double increase in the minimum wage was that inflation in the region will increase, the Ministry of Economy Graciela Márquez Colín in interviews offered on the subject said that: (The increase in the minimum wage) “It will have positive effects on the purchasing power of workers and zero effects such as inflation or unemployment”

In this regard, in the survey of businessmen, they were asked about the effects on their companies in the face of changes in income, to which some of the interviewees including small businessmen, accountants and employees report that “as already paid more than minimum they did not make changes” “they increased our salary and they took away benefits” “Now the operators earn the same as the supervisors ”.

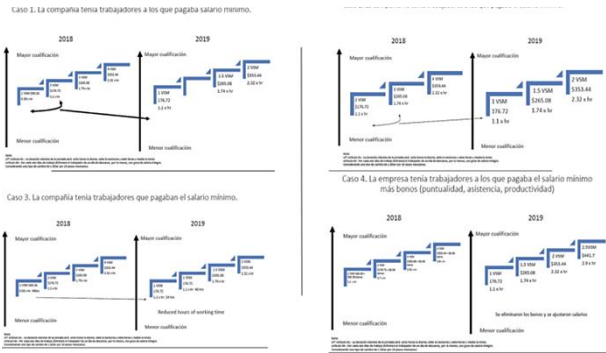


Figure 4 Comparison of four standard cases of the salary situation of workers in companies in the Tijuana-Playas de Rosarito area
Source: own elaboration with the scenarios proposed by the entrepreneurs in the survey carried out

When reviewing the sayings of the employers, it was found that in most companies only the income had changed for those workers who earned the minimum wage and that those who in 2018 received up to two minimum wages became workers of a salary minimum. In other cases, companies chose to eliminate the payment of bonuses to workers and integrate them into the minimum wage. The disagreement of the workers who received more than a minimum wage that did not see their income increased did not reach the levels of violence reached in the first months of 2019 in other parts of the border strip, especially the protests and strikes raised in Tamaulipas , although it was reflected in slight increases to the rest of the employees. The effects of the change in the minimum wage on workers were differentiated in terms of level of education and income, as well as the size of the establishment where they worked. According to the results presented in the National Survey of Occupation and Employment (ENOE), it can be observed that regardless of the level of schooling, workers who received up to a minimum wage and more increased, while there is a clear decrease in workers who receive more than two minimum wages and up to three.

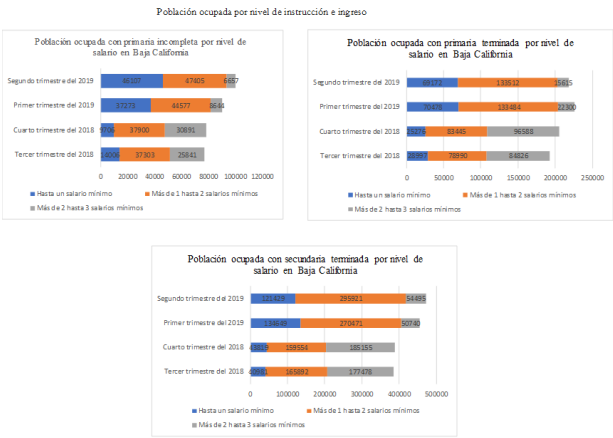


Figure 5 Population employed by level of education and income
Source: own elaboration with INEGI data. National Occupation and Employment Survey (ENOE)

The effects of the increase in the minimum wage were also observed in a differentiated way between the different establishment sizes, since most of the workers who received minimum wages worked in small and medium-sized establishments from which it can be inferred that it is these who faced a greater increase in its costs for labor. While the increase in the number of workers with minimum wages in 2019 is observed in large companies, which confirms what was said by employers in the survey, employees who received more than two minimum wages are now considered as minimum wages without this represents higher income for workers.

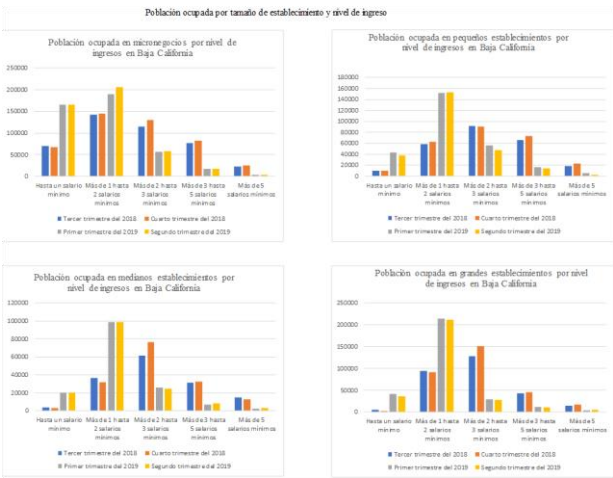


Figure 6 Population employed by size of establishment and income level
Source: own elaboration with INEGI data. National Occupation and Employment Survey

Conclusions

After analyzing the data obtained so far for the part of the border area of Baja California, Mexico given the new fiscal and income conditions that it faces as of January 1, 2019, it was found that the VAT decrease as applied has not represented an increase in the level of real income, since most of the products that are consumed in the region or are imported or come from the rest of the country and these were not granted the decrease to 8%, less families Income did not observe an increase in their level of real income from consumption, since a large part of their income goes to the purchase of food and medicines and these do not cause VAT in Mexico. With regard to companies, the effect was differentiated between small and medium-sized companies had difficulties to achieve their incorporation into the decree and in the subsequent derivative operation due to the VAT differentials between the purchase and sale that affected their income flow by what they chose to continue paying and charging 16% VAT; while the large companies with greater access to groups of accountants and advisors were able to access said decree and compensate the differentials for the value added tax, so the department stores, automotive agencies granted their clients such decrease benefiting people of higher income.

With respect to the minimum wage increase of 100 percent, there are no macroeconomic data to consider whether the impact on inflation in the area was as expected. What can be observed is the impact on the income of workers, in this regard the National Commission for Minimum Wages in its report shows that "The results indicate that the increase in the minimum wage had no effect on the employment registered with the IMSS, that is, the average employment growth of the ZLFN is the same as in the counterfactual built with the information from the rest of the country, although they have had very different minimum wage increases. In the case of income per worker, the rise in the minimum wage had positive and significant effects. As a result of the increase, in the ZLFN workers in general earn 6.7% more than in the rest of the country. In the case of young people between 15 and 24 years old, the impact on the average salary was 9.2%" (www.gob.mx, 2019)

Although it seems that there was a benefit for those who received a minimum wage this was not significant since before the change there were very few workers in that condition. What is observed is that since there is no obligation to increase salaries for those workers who will earn more than \$ 176.72 mn, the companies reduced benefits and adjusted the payroll, generating discomfort among the rest of the unfilled workers at the level of demonstrations and strikes from other areas of the border strip.

Acknowledgments

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Harassment among workers in a teacher training institution**Acoso entre trabajadores en una institución formadora de docentes**

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Abstract

Harassment in schools is a global problem, it is worrying that education workers are doing so and that there is really little research on this type of harassment. This study has as main objective to determine the measure which the harassment between workers of the education in an institution of superior level of Mexico appears. The subjects of study were a total of 63 workers, who develop different functions. The methodology that guided the research was: the quantitative approach; A hypothetical deductive method; Non-experimental and transverse design; As well as a descriptive correlation. The technique used was the questionnaire, which was designed exprofeso and had a reliability of Alfa de Crombach .971. Concerning the prevalence of harassment among workers is high ($\bar{x} = 1.6081$, $s = .5939$) compared to other research reports from different countries.

Resumen

El acoso escolar es un problema mundial, resulta preocupante que sean los trabajadores de la educación quienes lo estén realizando y que sean realmente pocas investigaciones sobre esa modalidad de acoso escolar. En ese tenor, este estudio tiene como objetivo principal determinar la medida en que se presenta el acoso entre trabajadores de la educación en una institución de nivel superior de México. Los sujetos de estudio fueron un total de 63 trabajadores, los cuales desarrollan distintas funciones. La metodología que orientó la investigación fue: el enfoque cuantitativo; un método hipotético deductivo; de diseño no experimental y transversal; así como un alcance descriptivo correlacional. La técnica que utilizada fue el cuestionario, el cual se diseñó exprofeso y tuvo una confiabilidad de Alfa de Crombach .971. En lo que respecta a la prevalencia del acoso entre trabajadores es elevado ($\bar{x}=1.6081$, $s=.5939$) en comparación con otros reportes de investigación de diferentes países.

Harassment in schools, Modalities, Mobbing, Prevalence**Acoso escolar, Modalidades, Mobbing, Prevalencia**

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Introduction

Harassment in schools is a serious problem that is emotionally affecting the educational actors who receive it and affecting institutional dynamics, unfortunately the research, protocols or policies that are being applied and developed worldwide mostly focus solely on harassment that occurs among students, which is known with the anglicism of bullying, leaving aside the other forms of bullying that occur in schools, so there is a risk that the protocols or policies you implement do not get the expected results .

For these to have greater benefit and continuity, it is necessary that they address and impact on all forms of bullying (between students, between workers, from the teacher to the student, from the student to the teacher ...), but mainly that they consider the workers, Since they are the main ones in setting the standard for the institutional environment and sometimes they serve as models of others, they are also those who remain for more years in the educational centers (sometimes they only work in one).

And since what is not measured cannot be managed, it is necessary to start from a diagnosis (investigation) to determine the magnitude of the problem, based on this, design the protocols or policies relevant to each educational center.

State of the art

To carry out the investigation of the state of knowledge on the subject addressed, complete research (thesis) and research reports of academic databases (dialnet, redalyc, scielo, iresie ...) and academic search engines (google scholar, journal ...) were chosen with a range of years of publication from 2008 to 2017 and that the publication would have been in different countries, as well as the origin of the study subjects. The above had several purposes, among which stand out: to know which countries are investigating psychological harassment or Mobbing, which recognizes that psychological harassment is a global problem and the need to generate preventive and reactive intervention policies or strategies to face it.

Of the investigations located for the elaboration of the state of knowledge, ten were considered, of which only one is National, which was carried out by Escalante, López and Gómez (2016), naming it: Workplace harassment in public universities: Mexico-Spain comparison . The other nine are International, the first one entitled: Mobbing and Stress Symptoms in University Teachers of the Public Sector, carried out in Chile by Lara and Pando (2014); two more were carried out in Colombia, these being: Determination of the mobbing and validation of the Inventory of Violence and Psychological Harassment at Work (IVAPT) for Colombia carried out by Pando, Aranda, Parra and Gutiérrez (2013) and the other investigation was carried out Alcides and Puentes (2010), naming it: Personality traits and self-esteem in victims of workplace harassment; from Brazil it was considered only one carried out by Moroz, Kruszielski and Cunha (2016), called Identification of the Moral Assumption in University Professors; Spain as one of the countries with the highest number of investigations related to the research topic, four were considered, the first one called Implications of psychological harassment (mobbing) on witnesses:

An observational study in nursing, being their Authors Cardoso, Fornés-Vives and Gili (2016), another investigation is called Profile of the victim of Mobbing in Galicia. Special attention to gender differences, who carried it out are: López, Vázquez and Montes (2012), also the investigation called Study of psychological harassment in the public university of Galicia de López, Picón and Vázquez (2008) and one more investigation in which the state of the art was supported was carried out by González, Delgado and Tejero (2013) to the titleholder Mobbing in Latin American workers employed in Spain: differences in the perception of harassment according to gender and finally it was taken as I support an investigation carried out in Ecuador, named: Mobbing and its Possible Relationship with the levels of work stress in the Administrative Area of a Telecommunications company, whose author is Arellano (2015).

The subjects of study of the mentioned investigations belonged to different labor sectors, being these: universities (Escalante, López and Gómez, 2016; Lara and Pando, 2014; Moroz, Kruszielski and Cunha, 2016; López, Picón and Vázquez, 2008), public sector jobs (Alcides and Puentes, 2010), telecommunications company (Arellano, 2015), nursing (Cardoso, Fornés-Vives and Gili, 2016) and in other investigations the sample was composed of people who developed different jobs (Pando, Aranda, Parra and Gutiérrez, 2013; González, Delgado and Tejero, 2013; López, Vázquez y Montes, 2012). Of the researches consulted 90% are based on a quantitative approach, they are cross-sectional, descriptive and correlational design (Escalante, López and Gómez, 2016; Cardoso, Fornés-Vives and Gili, 2016; Arellano, 2015; Lara and Pando, 2014 ; Moroz, Kruszielski and Cunha, 2016; López, Picón y Vázquez, 2008; Pando, Aranda, Parra and Gutiérrez, 2013; González, Delgado y Tejero, 2013; López, Vázquez y Montes, 2012). Only 10% have a qualitative approach and use the research case study as a strategy (Alcides and Puentes, 2010). Regarding the study variables, 100% of the researches consulted include gender (Escalante, López and Gómez, 2016; Cardoso, Fornés-Vives and Gili, 2016; Arellano, 2015; Lara and Pando, 2014; Moroz, Kruszielski and Cunha, 2016; López, Picón and Vázquez, 2008; Pando, Aranda, Parra and Gutiérrez, 2013; González, Delgado y Tejero, 2013; López, Vázquez and Montes, 2012; Alcides and Puentes, 2010), 80% of them include age (Cardoso, Fornés-Vives and Gili, 2016; Arellano, 2015; Lara and Pando, 2014; Moroz, Kruszielski and Cunha, 2016; López, Picón and Vázquez, 2008; Pando, Aranda, Parra and Gutiérrez, 2013 ; González, Delgado and Tejero, 2013; López, Vázquez and Montes, 2012), 44.44% correlated labor harassment with marital status, 33.33% seniority (Cardoso, Fornés-Vives and Gili, 2016; Moroz, Kruszielski and Cunha, 2016; Pando, Aranda, Parra and Gutiérrez, 2013), 44.44% considered the level of study (Arellano, 2015; Moroz, Kruszielski and Cunha, 2016; Lara and Pan do, 2014; López, Vázquez y Montes, 2012), 22.22% area or workplace (Moroz, Kruszielski and Cunha, 2016; López, Vázquez and Montes, 2012), only 11.11% considered the social class and the type of contract (González, Delgado and Tejero, 2013) as well as the variables victims of harassment and harassment who denounced it (Alcides y Puentes, 2010).

Once the balance of the state of the art has been carried out, it can be perceived that the problem of occupational psychological harassment is global and that research is being carried out in this regard, but few of them have been in the educational sector, resulting in the need to expand research in that space.

Problem

Bullying is a current global problem and in which all educational actors are getting involved, what is more serious is that workers are being involved and that they are serving students or colleagues as models of the disruptive behaviors they execute. The modality referred to is bullying among workers; Regarding this line of research, studies have been few, since research has focused on bullying among students. One of the reasons why it is considered that no research has been conducted on the subject is because many of the occasions it is mentioned that there is no harassment among education workers, this is because the problem is unknown and many of the behaviors or actions aggressive that develop, are seen normally by who receives them or as the faculties of those who carry them out.

It is worrisome that harassment occurs among workers, since due to this the school environment can be altered, the objectives of institutional development plans may not be achieved because some workers do not effectively carry out their functions because of being harassed. One way in which they can be harassed is that they are always boycotting the activities they organize. The case can also be presented in which a teacher uses students as “allies” to harass a fellow teacher and begins to discredit him spreading rumors about him that are not true and the teacher victim is rejected by the group or boycotting strategies to develop class. The origin of the harassment among workers in the education sector may be due to the envy of one of them towards another who is excelling, also because he has received an appointment for some headquarters that the stalker wanted, in these two examples the aggressor can only be one person. However, the harassment can also be executed by several workers towards a single individual and some of the causes can be when a group is threatened in: their comfort area, in losing some power reserve, because they disagree on the way in which his partner develops his function, etc ...

Group bullying can also be derived from the political groups that are in the institutions and the main objective they have is to conserve power. Derived from the above and that in educational institutions there is little research on bullying among workers, it is necessary to investigate this problem, this in order to implement action protocols, strategies or policies that seek to eradicate this evil that is affected school dynamics. In that tenor it is that the following arise:

Research questions

- To what extent bullying occurs among workers of the Normal Rural School J. Gpe. Aguilera (ENRJGA)?
- What is the role played by ENRJGA who are more likely to be harassed?
- What is the sex with the highest average of bullying among ENRJGA workers?
- What bullying actions among workers are most presented in the ENRJGA?

Objectives

- Determine the extent to which bullying occurs among ENRJGA workers.
- Identify what role ENRJGA plays in those who are more likely to be harassed.
- Determine the sex that presents the highest average of bullying among ENRJGA workers
- Determine which of the harassment actions among workers is presented to a greater extent in the ENRJGA.

Justification

Harassment is a problem that seriously affects the dynamics of any space, be it work, school or any other type. The one that appears in the educational centers is even more worrying, since it is supposed that in the schools it must be formed in a harmonious and integral way, but not in disruptive behaviors.

ENRJGA is an institution in which investigations (Estrada, 2015) carried out report that bullying occurs among students or bullying. However, no studies have been carried out to measure bullying in its other modalities, which is necessary to attend to the bullying.

Empirically, it can be said that Harassment among workers is a problem that is presented in the ENRJGA, which is limiting in some factors the growth and institutional projection. The results of this research may serve as a basis for the design and implementation of institutional policies that promote healthy coexistence among workers, since as a result, healthy working environments can be provided and therefore, collaborative work can be carried out and projected positively the ENRJGA.

Theoretical framework

The concept of harassment has repeatedly been used as a synonym for bullying, in that sense it is that in most people, including a large number of researchers has used the same definition for both concepts, which is totally wrong since the harassment is a broader problem than bullying. Estrada (2015, p. 4) defines harassment as: “as aggressive, repeated, intentional and for a period of time, which an educational actor performs towards another or towards his belongings and / or possessions; through acts of physical, verbal and / or psychological aggression ”. Also, Estrada (2016) specifies that when referring to “educational actor” it can be a director, teacher, student, secretary, mayor... that is, anyone who plays a role in the education sector and can be a victim or aggressor, even both. It also presents a classification of types of bullying, which are reflected in the following table.

Name	Actors
School Mobbing or Workplace Harassment	Workers
Bullying or harassment among students	Students
Harassment of the teacher towards the student	Teacher and student
Harassment of the student towards the teacher	Student and teacher

Table 1 Types of bullying
Source: Estrada (2016, p. 6)

In the present investigation the object of study is school mobbing or workplace harassment, which is the bullying in which the workers of the educational institutions are involved. The term mobbing "was used by the late Konrad Lorenz, ethologist, to describe the group behavior of animals. He called "mobbing" the attacks of a group of smaller animals that threaten a single larger animal "(Leymann, 1996). Subsequently, the term was transferred to psychology by Leymann, who also defines it as psychological terror and provides the following operational definition:

The psychological terror or mobbing in the working life implies a hostile and immoral communication, which is systematically directed by one or a few individuals mainly towards an individual who, due to mobbing, is pushed into a situation of helplessness and helplessness, being held there through continuous activities of logical psychological harassment. These actions occur very frequently (statistical definition: at least once a week) and for a long period (statistical definition: at least six months). Due to the high frequency and long duration of hostile behavior, this abuse causes considerable psychological, psychosomatic and social suffering (Leymann, 1996, p. 168).

From the aforementioned definition, it is emphasized that the aggression suffered by the victim is through a hostile and immoral communication, which is carried out systematically and that, as a result, feels and remains in a state of defenselessness. Likewise, the author mentions that in order to be considered as mobbing, the harassment must be at least once a week and for a period of time, a period that is considered very extensive, since the damages caused (considerable psychological, psychosomatic and social) that he himself points out, can be very serious or fatal.

It is necessary to point out that Leymann (1996, p. 168) clarifies that "The definition excludes temporary conflicts and focuses on a point in time where the psychosocial situation begins to cause psychiatric or psychosomatically pathological conditions"; which can happen without the attack occurring once a week and for a period of six months.

For his part Piñuel (2001, p. 52) defines mobbing as:

The continued and deliberate verbal and modal abuse that a worker receives from another or others, who behave with him cruelly with a view to achieving his annihilation or psychological destruction and to obtain his exit from the organization through different procedures. The definition provided by Piñuel (2001) as well as that provided by Leymann (1996) mentions that abuse must be continuous and morally or verbally.

In what they differ, it is that Piñuel (2001) does not indicate a period of time or periodicity of the aggression to consider it as mobbing, in addition it indicates that the victim performs his function in an appropriate way, therefore the first purpose of the aggressor is to decrease its effectiveness labor, to achieve its purpose is to remove it from the work space it occupies. The definitions of mobbing analyzed, only refer to verbal or modal aggressions, without integrating physical ones, Leymann (1996) mentions that "physical violence is very rarely found in the behavior of psychological harassment at work", however to the present investigation is considered important, so a definition that integrates this dimension will be coined. The definition will be called bullying among workers, the foregoing depending on the context in which the problem to be investigated develops and the classification of bullying presented by Estrada (2016).

Bullying between workers must be understood as aggressive, repeated, intentional and for a period of time, which a worker in the educational sector (or group) executes towards another in the same sector; through acts of physical, verbal or psychological aggression, which aims to discredit their work or damage their professional image, so that they leave the workplace, managerial, administrative or trade union position they occupy or not to reach it, since he intends to occupy it himself or a worker with similar interests; which generates psychological damage in the victim. Leymann (1996) makes a description of the phases of mobbing, which retakes Piñuel (2001), but the latter mentions that:

Each case of harassment has its own idiosyncrasy, depending on the specific aspects of those who participate in it, the tasks and type of work, the culture and the formal and informal norms of the organization in which it happens (Piñuel, 2001, p. 66).

Based on the above, the phases proposed by Leymann (1996) are resumed, but analyzed based on the definition of bullying among workers in previous paragraphs.

Critical Incidents. It is the phase prior to the harassment, consists of a disagreement of interests or objectives of education workers and that resulting from a conflict, which only lasts for a short period of time. Bullying between workers or stigmatization. Leymann (1996) indicates that harassment actions can integrate a large number of acts that in a normal interaction do not necessarily indicate ends of aggression or expulsion. Vgr When a director of a school draws attention to a teacher because of the way in which they develop their work, but they only have the purpose of improving the functioning of the Educational Institution, even if conflict is generated because the teacher does not agree, it is an act that It is not considered harassment. However, if the purpose of the principal is to do so by disturbing (harassing) the teacher and does not call attention to the same or more weaknesses at work to other teachers, then he is already in a situation of harassment.

Intervention of other workers in the education sector. In this phase other educational actors are integrated into the harassment and it may be the case that the stigmatization situation becomes a case to be treated by the institutional route, continuing with the previous example, it would be that the director mildly one or more notes of estrangement and delivery of the same to the supervisor or person in charge of human resources, with the purpose of imposing a sanction on the “unfulfilled teacher”. The decision around the case will already go with a tendency, in which the victim has all to lose, that derived from the stigmatization process that has previously developed against him. Abandonment of their functions or of the Educational Institution. This phase is where the bullying between workers ends, since the aggressor achieved his goal, which is that the victim leaves the workplace, the managerial, administrative or union position that he occupies or so that he does not reach it, since that he intends to occupy himself or that a worker with similar interests to his own. Leymann (1996) states that mobbing is a type of social and psychological aggression at work, which can cause legal, social, economic and psychological consequences for the individual.

Estrada (2016) classifies harassment among education workers into three types: ascending, descending or linear; This depends on the position or function played by the aggressor, it can also be presented in a mixed way (several types at the same time).

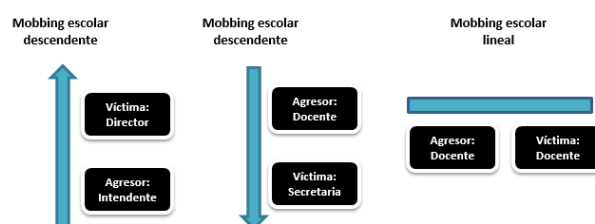


Figure 1 School Mobbing Modalities
Source: Estrada (2016, p. 7)

Methodology

The methodology used in an investigation is the backbone of the research and it must be chosen according to what you want to investigate, that is, according to the objectives. The approach used in the present investigation was the quantitative, the hypothetical deductive method. The design is characterized by being non-experimental and transversal. Regarding the scope, it is characterized by descriptive and correlational. The technique that was used was the survey and the questionnaire as an instrument.

Questionnaire: Harassment in Educational Centers between Workers (ACE-T)

The instrument used in the present investigation was the questionnaire Harassment in Educational Centers between Workers (ACE-T), which was designed expressly for this research. The ACE-T is composed of 35 items, the first 33 with a Lickert type scaling response format of four numerical values from 1 to 4, where it is never one, occasionally it is two, frequently it is three and it is always four, those quoted Items integrate a single dimension that is aggression between workers, items 1 to 29 are divided into two subcategories, being the discredit of work and damage of professional image, they are made up of three indicators that are verbal, physical and psychological aggression. Items 30 to 33 refer to some decisions that are made or thought of because of the fact of being harassed.

Item 34 presents an operational definition of bullying between workers or school mobbing and has a dichotomous format (yes / no), in which from a personal perspective the person answering the questionnaire states if he considers himself a victim. Regarding item 35, it is multiple selection, responding only if the answer to item 34 was affirmative, since the victim of mobbing must state the function (Administrative, general services, teaching or directive) played by who or those who harass him. The ACE-T was validated by experts in mobbing, who suggested editorial changes in some items, which were attended to. The instrument was also piloted and obtained a reliability in the Crombach Alpha of .97.

Population and sample

The ENRJGA in the 2016-2017 school year had a workforce of 131 workers, which are distributed as follows:

Function	Total Population
General services	42
Administrative	29
Teaching	55
Directive	5
Total	131

Table 2 Distribution of the ENRJGA workers' plant by function
Source: own elaboration

For the application of the ACE-T, a significant sample (98 workers) was obtained, which was distributed by conglomerate and strata, the way in which it was formed, the following table is presented.

Function	Población total	Muestra
General services	42	31
Administrative	29	22
Teaching	55	41
Directive	5	4
Total	131	98

Table 3 Sample of the ENRJGA to which the ACE-T was applied
Source: own elaboration

Results and conclusions

The objectives set out in the present investigation were four, the first of which was:

Determining the extent to which bullying occurs among ENRJGA workers, considering the items that refer to disruptive behaviors that are presented in the institution, results in that the measure in which it is presented is \bar{x} = 1.6081, s = 5939. While in the item that refers to whether the worker considers that he is a victim of harassment, the result rises considerably (\bar{x} = 1.6667, s = 4752). The previous average is very high compared to that reported by López, Picón and Vázquez (2008) in the research carried out at public universities in Galicia, since in their results they state that 8.7% of a sample of 321 people claim to be victims of mobbing. The following objectives were: Identify the role played by ENRJGA who are more likely to be harassed, to determine an ANOVA with a Duncan post hoc test, the results are presented in Table 4.

Role it performs	N	Subset for alpha = .05	
		1	2
Administrative	22	1.3719	
General Services	42	1.5485	1.5485
Teacher	55	1.7085	1.7085
Directive	4	2.1818	
Sig.		.338	.071

Table 4 General mean by disruptive behavior function
Source: own elaboration

The table above shows that managers are the most likely to be harassed (\bar{x} = 2.18) and those who are least exposed to it are administrative workers (\bar{x} = 1.37), the above was calculated taking into account the disruptive behaviors of which point to be object. It is also worth mentioning that the sample of managers is very small compared to that of the other educational actors.

Another objective was to determine the sex that presents the highest average of bullying among ENRJGA workers, the information collected is shown in table 5.

Sex		N	Mean	Standard deviation	Mean Standard Error
Total	Masculine	53	1.8110	.5887	.1177
	Femenine	45	1.4746	.5657	.0917

Table 5 Comparison of victims of harassment according to gender
Source: own elaboration

As can be seen in the table above, male sex is the most likely to receive workplace harassment ($\bar{x} = 1.8110$, $s = 5887$). The results obtained are consistent with those reported by Escalante, López and Gómez (2016) who, in a comparative study of Mexican and Spanish universities mentioned in the Mexican university, men (3.2%) are slightly more harassed than women (2.7%). Know the actions of bullying among workers that occurs most in the ENRJGA, for this in table 6 shows the disruptive behaviors that are measured with the ACE-T.

ITEMS	Min.	Max.	Mean	Standard deviation
1. Limit the resources I need to do my job and not fulfill my duties.	1.00	4.00	1.9841	.8326
2. It gives me outdated information so that it does not fulfill my work activities in time.	1.00	4.00	1.9365	.8399
3. They hide the work instruments I use to develop my functions and make me look lazy.	1.00	4.00	1.5873	.8731
4. They damage or destroy my work instruments so that I can be blamed and punished.	1.00	4.00	1.2540	.5378
5. He pushes me in order to intimidate me and make me look bad in front of others.	1.00	4.00	1.3810	.7279
6. It damages or destroys my possessions so that it alters me and makes me look aggressive.	1.00	4.00	1.2540	.5948
7. Spread rumors that I do my job wrong.	1.00	4.00	2.0000	.8798
8. Criticize everything I do.	1.00	4.00	2.0952	.9455
9. They say I don't stay in my work area.	1.00	4.00	1.7302	.7450
10. Publicly potentiate any mistake I make in my work, however small.	1.00	4.00	1.8730	.9417
11. He treats me inferiorly, saying that I am inefficient in my work.	1.00	3.00	1.6349	.7890

ITEMS	Min.	Max.	Mean	Standard deviation
12. Shout at me to give me an indication or to make me see an error in my work.	1.00	3.00	1.2222	.5519
13. He mocks when they punish me or get my attention.	1.00	4.00	1.4603	.7997
14. Make comments that show that my activities are not important.	1.00	4.00	1.7460	.8974
15. Threatens me to report to Human Resources or with some authority some false event to be sanctioned.	1.00	4.00	1.4444	.7782
16. Spread gossip (lies) of my personal life.	1.00	4.00	1.9048	.9953
17. Spread lies that I have made negative comments from coworkers.	1.00	4.00	1.8889	.9177
18. I am falsely accused of stealing things from the workplace.	1.00	4.00	1.2063	.5724
19. When referring to me with other colleagues, he does so with an offensive nickname.	1.00	4.00	1.6508	.9008
20. Imitate everything I do in a mocking way.	1.00	4.00	1.4921	.8775
21. They request a sanction for any action related to my function or work, even if others are not sanctioned for the same action.	1.00	4.00	1.6190	.8877
22. They require me more than what corresponds to my functions, so that I do not fulfill the task.	1.00	4.00	1.6190	.8314
23. Prevent other colleagues from guiding me or helping me with some of my activities, so that I don't do them or do them wrong.	1.00	4.00	1.4286	.7974
24. Ignore my opinions or suggestions related to work.	1.00	4.00	1.9365	.9135

ITEMS	Min.	Max.	Mean	Standard deviation
25. Make mockery or anger gestures every time I am doing or delivering some of the work.	1.00	4.00	1.6032	.8335
26. Without prior notice and I am constantly assigned commissions outside of my work schedule, to refer or sanction when those commissions cannot be fulfilled.	1.00	4.00	1.6508	.8261
27. He leaves me targeted offensive messages (insults, defamation ...) in my work area.	1.00	3.00	1.1270	.3806
28. He humiliates me every time he has a chance.	1.00	3.00	1.2857	.6331
29. It excludes me from meetings that relate to my role or job.	1.00	4.00	1.6190	.8314

Table 6 Disruptive behavior measures that occur among ENRJGA workers
Source: own elaboration

The three items with the highest average, which ENRJGA workers report is that one or more colleagues in their workplace: negatively criticize everything I do ($\bar{x} = 2.0952$, $s = 9455$); It spreads rumors that I do my job badly ($\bar{x} = 2.0000$, $s = 8798$) and limits the resources I need to do my job and does not fulfill my functions ($\bar{x} = 1.9841$, $s = 8326$). The aforementioned items coincide with the disruptive behaviors that occur to a greater extent at the Public University of Galicia, which were obtained in an investigation conducted by López, Picón and Vázquez (2008, Pp. 47-48), who affirm: The most frequent manifestations of psychological harassment are: not transmitting useful information (66% of the harassed report suffering from this behavior) ... undervalue their professional effort (46.4%); critically exaggerate his work (46.4%), evaluating it negatively (42.9%); discredit the victim in front of others (42.9%) ... Derived from the results obtained in each of the objectives, it can be perceived that the harassment among ENRJGA workers is high, so it is necessary to design and implement a protocol and policies that reduce it, since not doing so has the risk of increasing, since the disruptive behaviors that occur can be seen as normal.

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Effects of the transition to the RIF of microenterprises in the city of Valle de Santiago, Guanajuato**Efectos de la transición al RIF de microempresas de la ciudad de Valle de Santiago, Guanajuato**

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Abstract

As a measure to reduce tax evasion and informality, the Fiscal Incorporation Regime (RIF) arises with the 2014 tax reform, which generated a radical change in tax obligations and in the way taxpayers must comply, a situation that mainly affects micro and small enterprises, so this work aims to identify the affectations and benefits derived from the incorporation into the RIF of micro-enterprises in the city of Valle de Santiago, Guanajuato. The research is based on a qualitative study, applying the in-depth semi-structured interview technique to 30 taxpayers who have been taxing in the RIF since January 1, 2014. The main results indicate that the tax reform is not entirely negative, the intention of the government of reducing informality has been met, however, the execution has setbacks, as small business owners do not have sufficient fiscal culture or technological preparation to fulfill their obligations on their own, in addition to the fact that the increase in operating expenses represents a strong load for companies, a situation that places them at a disadvantage with respect to their competitors.

Resumen

Como una medida para disminuir la evasión de impuestos e informalidad surge con la reforma fiscal de 2014 el Régimen de Incorporación Fiscal (RIF), el cual trajo un cambio radical en las obligaciones fiscales y en la forma en que los contribuyentes deben cumplirlas, situación que afecta principalmente a las micro y pequeñas empresas, por lo que este trabajo tiene como objetivo identificar las afectaciones y beneficios derivados de la incorporación al RIF de microempresas de la ciudad de Valle de Santiago, Guanajuato; se parte de un estudio cualitativo, aplicando la técnica de entrevista semiestructurada a profundidad a 30 contribuyentes que tributan en el RIF desde el 1 de enero de 2014. Los principales resultados señalan que la reforma fiscal no es del todo negativa, la intención del gobierno de reducir la informalidad se ha cumplido, sin embargo, la ejecución tiene contratiempos, pues los dueños de los pequeños negocios no tienen una cultura fiscal ni preparación tecnológica suficiente para cumplir por cuenta propia sus obligaciones, además de que el aumento en los gastos operativos representa una fuerte carga para las empresas, situación que las posiciona en desventaja con respecto a sus competidores.

Fiscal Incorporation Regime, RIF, MSMEs

Régimen de incorporación fiscal, RIF, MIPyMES

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Introduction

As part of the Public Administration development plan for the sexennium from 2012 to 2018, the Fiscal Incorporation Regime was created in the fiscal reform that came into force in 2014 (Cisneros, Bravo, Valenciana, Carrillo and Bustamante, 2016), which it would replace the applicable one for individuals with business activities with annual income of up to 2 million pesos (Intermediate regime), regulated in Section II of Chapter II, of Title IV, as well as REPECOS or small taxpayers, regulated in Section III, of the same Chapter and Title (Vázquez and Gutiérrez, 2018; Manzanero and Castellanos, 2016) that until that moment were exempt from keeping a formal accounting, presenting provisional payments and other fiscal obligations (Villasuso, Bojórquez and De los Santos, 2015). Taxpayers who belonged to the previous regime were automatically changed and inserted into the RIF regime by the authority.

With this new RIF scheme, it was intended to reduce the tax evasion that occurred mainly in small taxpayers, as well as give way to fiscal formality, attracting people and companies under a scheme of benefits and administrative facilities, among which the discount is mentioned 100% of Income Tax in its first year, discounts in Value Added Tax, Special Tax on Production and Services and social security contributions (Vázquez and Gutiérrez, 2019).

At first glance it seemed easier and simpler, however a deeper analysis revealed that the disadvantages may be greater, mainly affecting the MSMEs that were taxed in the Small Taxpayers Regime, some of the reasons that explain this fact are, the scarce and unequal control, low levels of trust in the government, low levels of tax collection, the tax burden imposed on the taxpayer, the complexity of Mexican tax legislation, the poor technological knowledge of these economic units, among others (Villasuso et al. , 2015).

When observing the controversy that exists around the fiscal reform of 2014 with the emergence of the RIF and the implications that it has brought for small taxpayers, which despite the benefits posed by the new regime, could fall into the most unfavorable scenario of unsubscribe or close your business because of the disadvantages that it generates, this research is aimed at identifying the main effects and benefits of microenterprises in the city of Valle de Santiago, Guanajuato, derived from its incorporation into the RIF.

The structure of the present study is as follows. The theoretical framework of the work is described; The methodology presents the type of study to be carried out and the context in which it is located, the data collection technique used and the operationalization of variables; in the next section the results are indicated to finally include in the conclusions section.

Theoretical framework

Background of the RIF, 2014 reform

In 2014, the Fiscal Income Tax Regime (RIF) was established in the new Income Tax Law (LISR), which came to replace the Small Taxpayers Regime (REPECOS) (Vázquez and Gutiérrez, 2018); This new scheme emerged as part of the efforts of the Public Administration at that time, whose main objective was to increase the country's productivity, through the participation of all sectors of the population (Arguello, 2014), for the In order to achieve this objective, tax evasion had to be attacked, which according to Castro et al., (2011), the regime with the greatest evasion was precisely REPECO, since it remained virtually unchanged in legislation since its inception in 1996.

The REPECOS regime appears in the year 1996 added in the LISR section III of chapter VI, of title IV for people who performed exclusive operations with the general public, although it was up to two years later (1998) when it appears in the LISR with the name of Small Taxpayers Regime, as it would be known until it was repealed in 2014 (Manzanero and Castellanos, 2016).

Over the years this regime was evolving mainly at the applicable rate for the entire tax, of 2.5% on gross income from sales or provision of services to the general public in 1998, changed at a single rate of 2% in 2001, for 2002 the rate changed to 1%, in 2003 it changes again at rates of 0 to 2% (Manzanero and Castellanos, 2016).

Among the reforms proposed during the six-year term of President Enrique Peña Nieto as part of the comprehensive plan to boost economic growth in the country, the tax reform was included, so the Congress of the Union approved changes in tax matters, which came into force on January 1, 2014 (Manzanero and Castellanos, 2016); These reforms included the RIF for individuals with business activity with incomes of up to 2 million who dispose of goods or provide services for those who do not require a professional title for their realization and REPECOS with annual income of 2 million pesos that alienate goods or provide services only to the general public (Villasuso et al., 2015; Arguello, 2014).

In the explanatory statement that justified the introduction of the RIF, it is mentioned that in order to increase the capacity of the Mexican State, a change in the tax structure was necessary, so that it will be more equitable in terms of the distribution of the tax burden, incorporating taxpayers that were in the informal sector, it was also argued that it would be a way to simplify the tax provisions to improve voluntary compliance with tax obligations and the registration to the tax register of taxpayers (IMCP, 2015). The RIF allows the transition to tax formality and offers special treatment to taxpayers who meet the requirements for taxation in this and who opt for the regime for 10 years, after this period is expected that the taxpayer has reached maturity and fiscal stability and that transits to the general regime with permanent compliance in this (Cisneros et al., 2016; Vázquez and Gutiérrez, 2014; Arguello, 2014).

Tax Incorporation Regime, definition

Transitional taxation scheme that replaces the Small Taxpayers Regime and the Intermediate Regime, introduced in the Tax Reform applied as of January 1, 2014 for individuals with business activities and income of less than two million pesos (CCPM, 2018).

This regime arises as an attempt to create new rules that induce people and companies to join formality and regularize their fiscal situation (Lomelí, 2015).

Tax implications of the RIF

Article 111 of the LISR indicates that the RIF is applicable for individuals with business activity and REPECOS with annual income of 2 million pesos who sell goods or provide services only with the general public, as well as individuals who carry out business activities by co-ownership, provided that the sum of the income of all the co-owners does not exceed 2 million pesos in the immediately preceding fiscal year, however, in subsequent decrees and resolutions the benefit is extended to:

- 1.- Individuals with business activity who also earn income from those indicated in Chapters I, III and IV of Title IV; provided that the sum of all the income received in the immediate previous year for these concepts does not exceed the amount of 2 million pesos (DOF, 2015).
- 2.- Partners or members of legal entities that pay taxes in Title III (non-profit) of the LISR and natural persons that are partners or members of sports associations (Title II of the LISR) that carry out business activities, dispose of assets or lend services for which no professional title is required, provided that the total income obtained from the previous year does not exceed 2 million pesos (DOF, 2014).
- 3.- Partners and members of the legal persons referred to in article 79, section XIII of the ISR Law, may choose to pay the ISR under the terms of Title IV, Chapter II, Section II of said Law, even and when they receive interest from said legal persons, provided that the total income obtained in the previous fiscal year for interest, for business activities, disposal of goods or provision of services for which no professional title is required for its realization, in its set does not exceed two million pesos (DOF, 2014).

As Arguello (2014) points out, they cannot pay taxes in the RIF in accordance with art. 111 of LISR natural persons:

- That they have registered in the RFC any activity other than business activities and / or provision of independent professional services,
- That in 2013 they obtained more than 2 million pesos of income for conducting business activities and / or providing independent professional services,
- That require a professional degree to provide these services.

Additionally, according to art 111 of the LISR (2014):

- The partners, shareholders or members of legal entities or when they are related parties in accordance with Article 90 of the LISR, or when there is a relationship with persons who have taxed under the terms of that section.
- Taxpayers who carry out activities related to real estate, real estate capital, real estate business or financial activities, except in the case of those who only obtain income by carrying out acts of promotion or personalized demonstration to clients natural persons for the purchase sale of houses room or house , and said clients are also natural persons who do not carry out acts of construction, development, remodeling, improvement or sale of the houses or dwellings.
- Natural persons who obtain income referred to in this Chapter by concept of commission, mediation, agency, representation, brokerage, consignment and distribution, except in the case of those persons who receive income from mediation or commission and these do not exceed 30% of your total income. The withholdings that the moral persons make to them for the provision of this service, are considered final payments for this Section.
- Individuals who obtain income referred to in this Chapter for public and franchisee shows.
- Taxpayers who carry out activities through trusts or joint venture.

The characteristics of the new regime are:

Keep vouchers that meet tax requirements, only when a tax voucher has not been issued for the operation.
Record electronic income, expenses, investments and deductions for the year.
Deliver tax receipts to customers.
Record electronic income, expenses, investments and deductions for the year.
Submit bimonthly statements of ISR, VAT and IEPS in which the tax is determined and paid no later than the 17th day of the month following the one to which the payment corresponds.
The term of permanence is ten fiscal years, that is, after ten consecutive years paying taxes in the RIF, they must pay as a regime of natural persons with business and professional activities from the eleventh year.
The income will be accumulated when they are effectively collected in cash, goods or services, the authorized deductions will be applied when they are actually paid.
Disbursements to be deductible must be paid by check, credit card, debit card or services when the amount exceeds \$ 5,000, (in the case of \$ 2,000 gasoline).
Make the withholdings on expenditures for salaries and make the entire bimonthly for the ISR of its workers together with the bimonthly statement.
Discounts in the ISR to pay 100% during the first year, which will gradually decrease during the next ten years.
When the income received is less than the deductions for the period, taxpayers will consider the difference between the two items as deductible in the following periods.
They will not be obliged to present the DIOTs whenever they present the information of the operations with their suppliers through the systems established by the SAT.
Registry, those who until December 31, 2013 do not have another activity registered

Figure 1 General characteristics of the RIF Source: own elaboration based on Vásquez, Ballesteros, Espinoza and Nagay, 2018; IMCP, 2015; Villasuso et al., 2015; Vázquez and Gutiérrez, 2019

RIF benefits

Ruiz, Martínez and Arias (2017) mention that the RIF has been successful in attracting formality to microenterprises, the simplification and updating of tax regulations have allowed an increase in the taxpayer list as of 2014.

In this same sense, Manzanero and Castellanos (2016) present a series of advantages from the emergence of the RIF, among which are indicated:

- Ease to start a business or grow an existing one,
- 100% ISR payment discount during the first year and decreasing discounts for ten years,
- Deduction of expenses,
- Possibility of accessing credits for your company with better conditions,
- Option to become suppliers of large companies, and
- Access to housing loans, social security, health services provided by the IMSS.

Taxing under the RIF can allow the taxpayer to grow his business through the obtaining of credits from the private sector and government, since the formality of the business is an indispensable requirement to be credit subjects. Despite all the benefits that the new regime promises, it is important to mention that these are limited to the duration of this regime (ten years), some are not clearly seen for taxpayers and others decrease year by year (Barrera, 2017).

Negative implications of the RIF

After analyzing the scheme of the new regime, it is clear that the changes that are introduced are important especially for those who until 2013 taxed as REPECOS (Arguello, 2014), according to Dominguez, Face and Valencia (2014) some of the implications Negative for these taxpayers are:

The need to adapt a computer equipment with internet access for the issuance of invoices.

1.- Increase of tax obligations, which creates the need to hire accounting services.

2.- The ISR discounts are temporary, once the period indicated for these discounts has been fulfilled, the taxpayer must perform the tax calculation according to art. 111 and find out in full.

3.- Increase the payment of Value Added Tax immediately.

4.- In the long term there will be an increase in the contributions subject to the regime notoriously.

5.- Need to adopt electronic tools that are not always available to small businesses.

6.- Limitation to enter the regime for those taxpayers who provide services for those who require a professional degree, even if their income is equal to or less than 2 million pesos.

The establishment of the RIF meant for the taxpayers an increase in their fiscal obligations and in the administrative burden, since they must now invoice, submit bimonthly statements and keep accounts (Cisneros, et al., 2016), in addition to the small businesses being exceeded in terms of technological and fiscal knowledge, seeing the need to hire the services of an external accountant, which translates into an increase in business expenses, not to mention the difficult access to computer and internet (Manzanero and Castellanos, 2016 : Villasuso, et al., 2015; Barrera, 2017).

Methodology

This research has a qualitative exploratory approach according to the objective, limits and scope (Hernández et al., 2014), since it will allow to investigate this phenomenon that has been little studied in the city of Valle de Santiago, Guanajuato.

In order to obtain the information, the in-depth semi-structured interview technique was used, applying in total 30 interviews to the business owners, since they are considered to be the people who make the administrative, accounting, fiscal and financial decisions,

This interview included general questions of sociodemographic data, structural questions (requesting a list of concepts or categories), and questions to exemplify, which according to Hernández et al. (2014) serve to perform deeper explorations. A question guide was developed based on the review of the literature that includes questions grouped into the categories explained below.:

Category	Items
Fiscal	Obligations under the RIF regime
	Taxes that are learned from the hacienda
	Current tax legislation applicable to the RIF
Accounting-Administrative	Method for accounting
	Administrative facilities that the RIF has
	Competitiveness of the company after registration to the RIF
	Business management when joining the RIF
	Accounting system used
	SAT applications for billing and filing declarations
Financial	Company growth after joining the RIF
	Expenses from its incorporation to the RIF
	Amount of taxes that you learn from the incorporation in the RIF
	Billing Changes
	Sales growth
	Growth in the number of customers
Technological	Need to have a computer with internet for compliance with tax obligations
	Need for accounting system to invoice and record operations
	Use of the applications provided by the hacienda
	Preparation for the use of technologies
	Media used by the hacienda

Table 1 Constructs that guided the collection Source: own elaboration

The following inclusion criteria were set to select the companies that participated in this study:

Criteria	
Geographic area	Municipal head of Valle de Santiago, Gto.
Year of registration to the RFC	Prior to 2014
Current tax regime	RIF
Year of incorporation into the RIF	2014

Table 2 Sample inclusion criteria Source: own elaboration

Results

The sociodemographic data of the interviewees shows that 33% have basic education (primary and secondary), 27% preparatory and only 27% of the sample have a Bachelor's and Postgraduate degree, another important demographic data is the age of the taxpayers, since the vast majority are adults and older adults and only a small portion of the sample (10%) are young, with respect to the sociodemographic data of the business, these are mostly companies already established in the market, for the year in the that started operations are all classified as mature companies (see Table 3).

Age	Absolute frequency	Relative frequency %
Young people 0 to 10 years old	4	13%
Mature more than 10 years	26	87%
Total	30	100%

Table 3 Age of the companies in the sample Source: own elaboration

Because of the number of workers they employ, they are all microenterprises and are mainly located in the commerce and services sector (see Table 4).

Sector	Absolute frequency	Relative frequency %
Industrial	2	7%
Commerce	18	60%
Services	10	33%
Total	30	100%

Table 4 Sample companies sector Source: own elaboration

For the analysis of the positive effects that it has had for the taxpayers, passing from the REPECOS regime to the RIF presents a figure in which the results are grouped into four categories: "Fiscal factors", "Accounting-administrative factors", "Factors Financial" and "Technological factors".

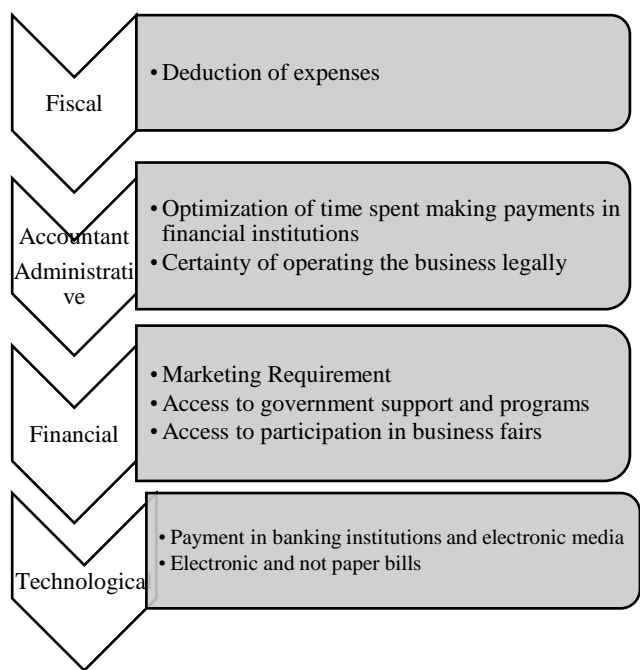


Figure 2 Benefits of RIF Source: own elaboration

As can be seen in Figure 2, the benefits that taxpayers receive are scarce, as regards tax issues, they only identify that with the new regime they can deduct expenses incurred in the business, although they must meet certain requirements. With regard to accounting and administrative benefits, they agree that the RIF has allowed them to save a lot of time that they used to spend in going to government offices and making long lines to make their payments. As for the financial advantages, the youngest companies are those that mention that enrolling in the RIF in addition to being a requirement for the marketing of their products and services, allows them to access business fairs in which it is possible to display their products, in addition to giving them the possibility of participating in government programs that seek to encourage the consolidation of small businesses; However, these benefits are not perceived in the same way by mature companies, since they do not see economic and financial growth in their business because they are contributors to the RIF. Finally, they perceive that electronic invoicing and payment of contributions in banking institutions are an important advance in terms of the use of technology, although they recognize that they are not prepared to make adequate use of ICT, either because they do not have the resources financial to acquire a computer equipment with the Internet or because they are elderly people who are not very familiar with the use of technological applications, however, they agree that the new regime is more modern and tries to incorporate technology to support compliance with the Fiscal obligations.

With respect to the disadvantages, a Figure with the description of the effects that small businesses perceive in this study on the tax incorporation regime is included below.

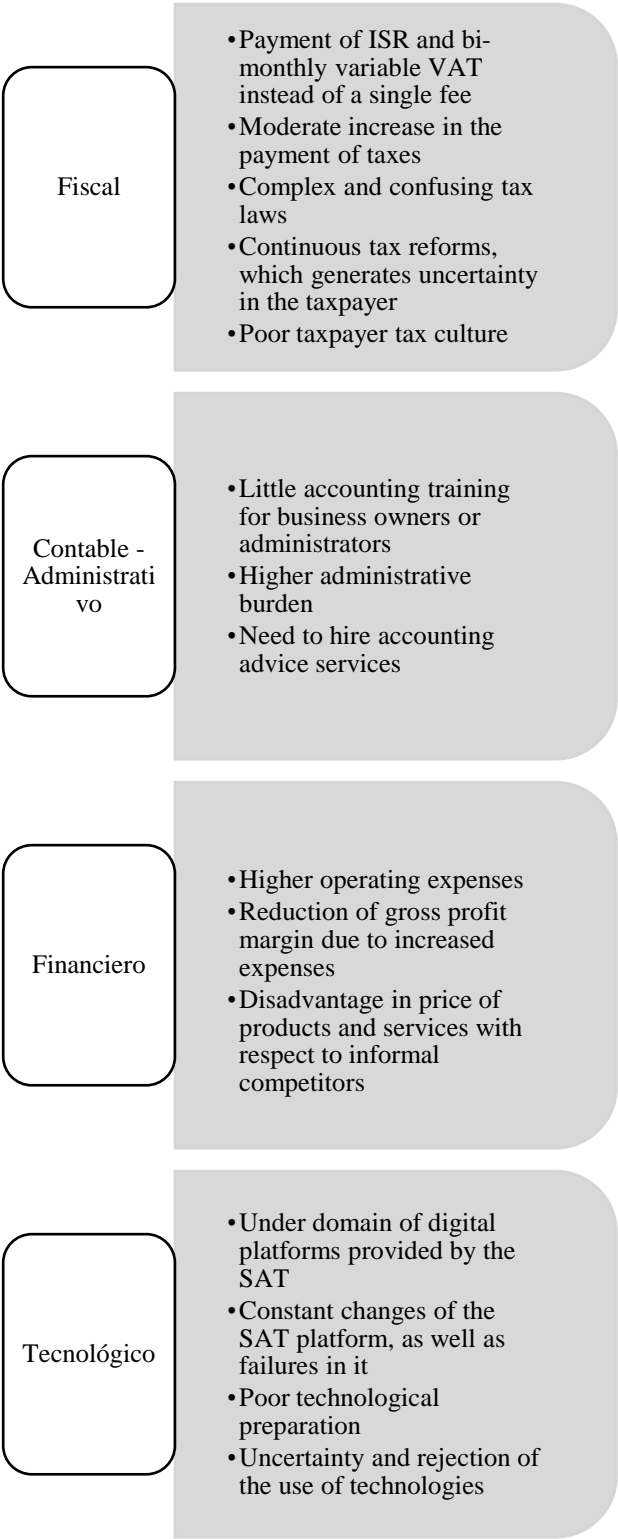


Figure 3 Effects of the RIF Source: own elaboration

It can be seen that taxpayers perceive tax disadvantages derived from the incorporation into the new regime, among which are: the payment of ISR and VAT variant on a bimonthly basis instead of a single fee as they were used, which translates into a moderate increase in the amount of taxes paid; fiscal laws seem complex and confusing, not to mention that tax reforms are constant, which creates uncertainty about the future of their obligations.

It is worth mentioning that in general the interviewees have a very superficial overview of the operation of the RIF, which is why they keep accounts with an Accountant outside the business, who is responsible for registering operations, submitting declarations and, in most cases, invoicing when the business is requested, that is; that the owners of the stores consider that the administrative burden is greater due to the lack of training and the lack of knowledge they have about the billing programs, and to avoid complications, they only keep the manual registration of income to later provide this information to the accountant. They are completely unaware of what accounting programs their data is processed in and they do not know the means used by their accountant for billing.

It is noteworthy that all respondents said they had contracted the services of an external accountant for the fulfillment of their tax obligations, and few taxpayers who invoice on their own account, which coincide precisely with those who have a level of professional training of Bachelor and Postgraduate, so there could be a relationship between the level of education and the ability to carry out some fiscal-accounting functions.

Among the financial effects are mentioned: an increase in operating expenses and therefore a reduction in gross profit margin, since they cannot increase the sale price of their products and services to cover additional expenses, as this would mean losing customers and sales, so they feel disadvantaged compared to competitors who are not registered; Among the main additional operating expenses are those derived from the payment of accounting services, billing program and payment of bimonthly tax.

Finally, in the category of technological affectations, the low dominance of the taxpayers of the digital platforms provided by the SAT, as well as the constant changes that the authority implements in the platform and failures, which confuses the taxpayers.

In general, business owners have little technological preparation, except for those who have a level of education equal to and above Bachelor, that is, although they have the ICT tools to facilitate accounting and tax activities, they do not have the ability to use and implement them for the benefit of the business, so there is uncertainty and rejection of the use of technologies, especially in older taxpayers and less academic preparation.

Conclusions

Although the Fiscal Incorporation Regime emerged as an initiative of the executive to reduce tax evasion and encourage small businesses to move into formality, the reality is that this regime has brought positive and especially negative implications, which have mainly affected the MIPyMES companies that are the engine of the Mexican economy.

Faced with such controversy, this research managed to clarify a little the situation experienced by microenterprises in the region by identifying the main affectations and benefits that businesses in the city of Valle de Santiago, Guanajuato have, derived from their incorporation into the RIF.

With respect to the stated objective, the results reflect the owners' indifference to the incentives that the government promises with this regime, since the benefits have been a little more on the operational side with the tools made available by the SAT and especially the comfort of the taxpayer to make tax payments in banking institutions instead of the traditional system that followed the REPECOS regime.

Financial benefits have been few, not to mention null, since the level of sales and customers has not been affected either positively or negatively, taxpayers know that the growth of their business depends on offering products and services with more quality to customers, at a better price than their competitors, so that registered taxpayers have a perception of disadvantage with respect to those informal competitors, since the latter, unfairly, can offer products at better prices when compared to formal businesses, which must consider within their operating expenses the payments derived from being registered in the taxpayers register (professional services of public accountant, tax payment, billing program, among others).

This regime seeks to train the taxpayer in administrative and operational matters, with the aim of preparing him to migrate to a more stringent regime, however, it is worrying, the reduced knowledge and preparation for the use of technologies (including the computer and internet) that They say they have business owners, this low technological preparation could be explained first, by the weak professional training of taxpayers, since 33% of respondents only have basic education (primary and secondary), and a second important factor is the age, since those young taxpayers were those who expressed a greater willingness to use technology and therefore the RIF.

This low preparation regarding the use of technologies explains why taxpayers do not use the "My accounts" application that the Ministry of Finance and Public Credit has arranged for accounting and billing of the RIF and they are not sure what the accounting program is You use your accountant to carry out these activities.

Another aspect to highlight is the low tax culture on the one hand of small business owners, since they have a vague idea of the taxes they are subject to, tax laws, administrative facilities applicable to the RIF and in general the implications of this regime, leaving everything in the hands of the accountant; and on the other hand of the clients of the businesses, since they rarely request an invoice for the purchases they make or the services they receive, for which reason the invoicing has not increased considerably for the companies.

Taxpayers are not aware that the RIF is a transitory scheme, and that after completing the ten-year period they will go to the General Regime of Physical Persons, thereby increasing their tax burden and obligations, they only perceive the effects in the short term, leaving aside the tax, accounting and financial future of your business.

It is concluded that the tax reform is not entirely negative, the intention of the government to reduce informality has been met, since taxpayers express their concern to be up to date with their obligations and avoid fines by the Ministry of Finance, however, the execution seems to have setbacks, the population is not prepared for the changes that were introduced after the reform, there is no fiscal culture on the part of small business owners, nor enough technological preparation to fulfill on their own obligations.

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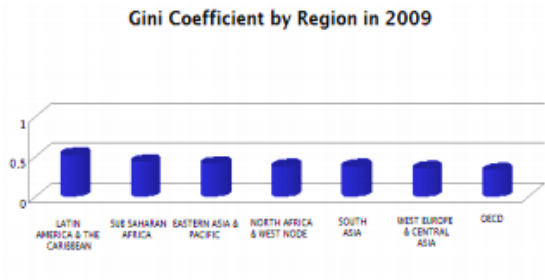
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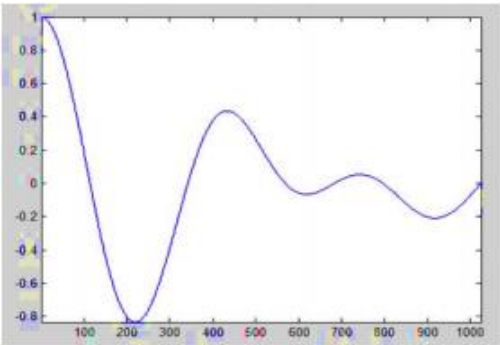


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Unemployment	0.652732	0.0004
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