



LEGAL BASIS FOR THE SUSTAINABLE APPROACH TO WAGE TAX POLICY IN MEXICO

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ABSTRACT The legal basis for wage tax policy in Mexico is found in the Constitution of the United Mexican States, in which the various social approaches are established, in such a way that it is not only oriented to the issue of the collection of tax resources, but also to help solve social problems. In this way, tax policy and labour policy are closely related and elementary in guaranteeing the human rights of the working class, thus promoting the sustainable development of individuals, and the State is obliged to seek strategic mechanisms to achieve them.

KEYWORDS : wage tax policy, tax burden, sustainable development.

INTRODUCTION

The legal basis for wage tax policy is found in the text of the Constitution of the United Mexican States, where the supreme values that limit the actions of the State and legislators in the configuration of tax policies and labour policies are established, in order to safeguard the full development of the working class. Thus, the scope of the wage tax policy must be in line with the constitutional principles of the country, as it is one of the corresponding vehicles for enforcing the human rights of workers.

In this way, wage tax policy should focus on ensuring the economic, social and sustainable development of workers, so that both the individual and the family can achieve a full life. It is therefore very important to carry out a study of the constitutional legal framework for income tax and labour rights for the working class, in order to understand the horizons towards which fiscal and labor policies should be focused in accordance with the Mexican rule of law.

The first part reviews the human rights applicable to the working class, which are part of their freedoms of expression and choice of employment. The second part analyses the legal basis for the sustainable development of the worker and the responsibility of the State to ensure the necessary economic, social and environmental conditions in the country. The third part examines the constitutional basis for the obligation to contribute to public expenditure and the guarantee to promote an efficient labour tax policy capable of protecting the personal and family welfare of the worker.

CONSTITUTIONAL BASIS FOR SUSTAINABLE DEVELOPMENT

Article 1 of the Political Constitution of the United Mexican States (CPEUM) establishes the legal basis for the human rights of citizens, as well as for the public management of the federal, state and municipal governments of Mexico. Whose objective is to preserve national harmony for the economic development of individuals in an equal and equitable manner, to promote democracy and civic values, in a State based on the rule of law that includes all social spheres and public actors, regardless of any of its particular characteristics to be considered.

Likewise, the CPEUM becomes the cornerstone of the public policies designed and implemented in Mexico, whose objectives must be oriented to national governance and its local governments, to contribute to the development of society in economic, social, cultural and family welfare aspects. In addition, they must also boost the economic growth of the country's various productive sectors, as they become the main source of jobs for the working class, which are key to household income.

In this context, by emanating the fiscal wage policy from the constitutional guidelines, it also has a certain degree of responsibility for the fulfilment of human rights in the field of social development, especially among the working class. However, these goals are achieved through governance, which aims to meet priority social needs. In this way, the State must comply with its constitutional obligations, such as the economic development of the business sectors and that of workers who must have access to health, employment, education, housing and culture.

On the other hand, the scope of wage tax policy within the framework of gender equity and the eradication of discrimination should be aimed at boosting labour markets, capable of providing the same opportunities for growth for both men and women, where they can fully develop. In this sense, it is necessary to design a tax regime with a scope in terms of gender equality, which allows the working class a homogeneous growth for each of its participants, which contributes to the achievement of the goals of the 2030 Agenda for Sustainable Development.

In the area of sustainable development, article 4 of the CPEUM is very precise in describing the end of public policy in relation to society, which states that "...will protect the organization and development of the family. Everyone has the right to nutritious, adequate and quality food. The State shall guarantee it...". Thus, one of the fundamental human rights is established in the full development of the family and of individuals, which also obliges the Government to always seek the social welfare of society through its public management, should address the priorities of different social strata.

On the other hand, the commitment to national development by the government is based on Article 25 of the CPEUM, which becomes a human right for individuals. In this sense, it establishes that "the State is responsible for guiding national development to ensure that it is comprehensive and sustainable". Thus, the duties of the State are not limited to certain groups or sectors, but demands a sustainable public policy with a cross-cutting and integral basis that includes the private sector and the working class.

Likewise, national development becomes the main legal basis for public management, which describes the guidelines to be followed through public policy. That is, the precept gives legal certainty to individuals about what to expect from the government. From a legal perspective, the CPEUM is very precise about the responsibilities of the government and summarizes them in that social development required through its public management, which is developed through a plethora of public policies. However, it requires the development of comprehensive fiscal policies capable of guaranteeing national and

individual social sectors' sustainability.

Within the nation's sustainable social development, article 25 of the CPEUM also emphasizes the need for the government to safeguard public finances and the Mexican financial system itself. That is to say, in particular, the design of fiscal policies must be subject to the framework of efficient and quality public management, capable of rationalizing public spending on those priority needs and those of social interest. Otherwise, the terrain conducive to economic growth and sustainable job creation is put at risk. In this sense, the constitution establishes one of the primary obligations for the national executive and on which it must base the guidelines for its governance: the National Development Plan.

TAX POLICY IN LABOUR MATTERS

In the field of human rights, according to CPEUM, the State has a great responsibility towards society and also endows it with the power to carry out public management. In this regard, article thirty-one, fourth section of the CPEUM, stipulates that "they are obligations of Mexicans.... To contribute to the public expenses of the Federation, the States, Mexico City and the municipality in which they reside, in a proportional and equitable manner established by law". In other words, this provision is the legal basis for expenditure policy and revenue policy, which will always be limited to the constitutional power of taxation.

In this sense, Article 130 of the CPEUM establishes the basis of labour rights and is responsible for translating the minimum standards applicable to workers, in order to guarantee the full development of individuals and their families. In this way, the legal framework on which the objectives of Mexico's public policy must be adhered to and oriented to its strict observance is defined. Thus, the working class will be protected through various public actions, so that sustainable development is actually one of the human rights of the worker, which for its fulfillment the government is equipped with the necessary instruments.

Likewise, in terms of sustainability, article 130-23 of the CPEUM states that everyone has the right to decent and socially useful work, so that no individual can be denied access to decent jobs. It also establishes the need to promote job creation and the social organization of work, in accordance with the law, in the latter provision, in order to enable workers to defend their interests. Moreover, in a broader sense, by not specifying the responsibility for employment generation, both the State and the enterprise must work hard. However, there is also a need for labour institutions to promote greater certainty in labour relations.

With regard to the level of wages, the sixth section of Article 123 of the CPEUM states that "general minimum wages must be sufficient to meet the normal needs of a head of household, in material, social and cultural terms, and to provide for the compulsory education of children", in this way, it explains what its economic and social dimensions are. Likewise, the need to promote public policies on the part of the government to guarantee workers a modest salary is highlighted, because otherwise, companies will hardly stick to the constitutional guidelines.

In the case of protection against discrimination of wages equal to equal positions and without taking into account the particular features of persons, in the seventh section of Article 123 of the CPEUM, This practice is prohibited in the labour markets of Mexico and recognizes the merit and effort of every individual for the simple fact of human equality. Thus, this constitutional precept represents a clear objective for public policies and requires a transversal convergence between them, such as in the case of labour policies, the need to strengthen the institutional mechanisms towards greater protection of the working class.

CONCLUSIONS

In a more concrete analysis, the fiscal wage policy in Mexico is not limited to collecting only the tax revenue necessary for public management, but it also has the constitutional foundations to extend its approaches to purposes other than fundraising, such as the sustainable development of the working class. In this sense, it becomes a strategic tool to guarantee the sustainable development of the working class and to promote the mechanisms required to achieve this end. Such is the case of the Income Tax Act (LISR), which has the instruments to regulate labour markets through wage deductions and employment benefits.

Therefore, the fiscal wage policy can be oriented to regulate those necessary mechanisms in the protection of the human rights of the worker. On the one hand, in the tax issue, it is possible to establish formal requirements for the deduction of salary and labor expenses, in order to guarantee the labor issue. On the other hand, in the area of employment, it is feasible to establish a law capable of guaranteeing better working conditions and greater wage benefits, so that the worker and his family can meet their basic needs.

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