

## Labor, Social Security and Immigration Practice Group Newsletter



### New reporting guidelines for specialized services providers before the Mexican Social Security Institute

On April 12, 2022, the Official Gazette of the Federation published guidelines established by the Mexican Social Security Institute (IMSS), for the submission of the four-monthly report for those individuals or legal entities that provide specialized services or execute specialized works in the Information Platform for Specialized Services or Works Contracts (ICSOE).

The report shall be submitted according to the following timetables:

Fourth-Monthly	Reporting period	Deadline for submission
First	January to April	May 1st to 17th
Second	May to August	September 1st to 17th
Third	September to December	January 1st to 17th

The procedure must be carried out through the platform: <https://s-icsoe.imss.gob.mx>, where you must enter with the advanced electronic signature (e.Firma), whose digital certificate is issued by the SAT and will be attributable to its holder. Once entered, you must submit the report with the following information:

From:

Contractor	Contracting Party	Contract	Informative
<ul style="list-style-type: none"> <li>• Name, denomination or company name;</li> <li>• Type of Person (Legal entity / individual person).</li> </ul>	<ul style="list-style-type: none"> <li>• Name, denomination or company name;</li> <li>• Type of Person (Legal entity / individual person).</li> </ul>	<ul style="list-style-type: none"> <li>• Contract Folio;</li> <li>• Service or specialized work contracted;</li> <li>• Start and end date of the contract;</li> <li>• Number of employees with which the contract will be fulfilled.</li> </ul>	<ul style="list-style-type: none"> <li>• Quarter (1st, 2nd and 3rd);</li> <li>• Year;</li> <li>• Type of Informative;</li> <li>• Folio;</li> <li>• Date of Presentation</li> </ul>

The types of reports are classified as follows:

Normal	Without Information	Complementary Information
When the information for the period and fiscal year in question is presented for the first time, with information on contracts for the provision of specialized services or the execution of specialized works entered into during the reporting period.	When no contracts for the provision of specialized services or execution of specialized works were entered into during the reporting period.	<p>When it is required to modify the information of a previously filed informative.</p> <p><b>Complementary Correction:</b> to correct errors or correct omissions in a previously filed informative.</p> <p><b>Complementary with No Effect:</b> it will be used to eliminate in its entirety an informative that was submitted to the Institute when there is no obligation to do so or to leave without effect an informative of type "No Information" to report contracts that were entered into during the period.</p> <p><b>Complementary Update:</b> allows to communicate the changes that the information of the reported contracts has had with a date subsequent to the execution of the previously reported contract.</p>

Once the four-monthly report has been completed, an electronic acknowledgment of receipt will be issued, and it is recommended that this document be kept in case the IMSS requests it.

The information provided will be published on the website [www.imss.gob.mx](http://www.imss.gob.mx), with the data of the Contractor, Contracting Party, Contract and Complementary information on a monthly basis, both the Contractor and the Contracting Party may verify their information with this periodicity.

Employers that have enabled notifications through the IMSS Mailbox may use this means to send communications, requests for information or corrections. When the employer has carried out the procedures through this means, the Institute will send a text message to the cellular phone number registered in such mailbox as a means of contact, with the corresponding notice.

Lastly, the penalties for not submitting the four-monthly reports on time imply fines ranging from 500 to 2000 UMAs, equivalent to: \$48,110.00 pesos to \$192,440.00 pesos, without taking into account the IMSS' verification powers.

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## Labor, Social Security and Immigration Practice Group

This practice advises clients on compliance with labor and social security laws, and in the design and implementation of labor structures to avoid risk. We assist in processing immigration documentation for top-level executives and their families, with employment agreements, terminations, and fringe benefit planning, and represent clients in employment litigation.

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