

IMPLEMENTATION OF THE E.FIRMA (ADVANCED ELECTRONIC SIGNATURE) AS THE ONLY VALID MEANS FOR ELECTRONIC AFFILIATION MOVEMENTS BEFORE THE IMSS

JULY 2026

On July 16, 2026, the Federal Official Gazette (DOF) published Resolution: ACDO.AS2.HCT.290626/176.P.DIR. The Mexican Social Security Institute (IMSS) Technical Council issued this Resolution at its regular meeting on June 29, 2026.

Going forward, employers and other parties who deal with IMSS online must use the e.firma (an advanced electronic signature issued by Mexico's Tax Administration Service, or SAT) as the only accepted digital certificate. This applies both to filing employee registration changes and to authorizing legal representatives to act on the employer's behalf.

KEY POINTS OF THE RESOLUTION

1. Employers (and other parties with obligations to IMSS) must use the e.firma, issued by the SAT, whenever they deal with IMSS online. This is now the only accepted method. A document signed with the e.firma counts exactly the same, legally, as one signed by hand.
2. If an employer wants someone else, such as a legal representative, to handle IMSS matters on its behalf, that person can only be authorized through the IMSS Virtual Desk (Escritorio Virtual) website. Both the representative and the employer must log in and sign using their own e.firma.
3. The earlier rules that allowed other types of IMSS digital certificates are now cancelled.
4. IMSS is also discontinuing the Employer Electronic Identification Number (NPIE) and its

related digital certificate. Once the transition period ends, the NPIE will no longer work as a way to sign in or file with IMSS.

5. Employers have 90 calendar days from the publication date (July 16, 2026) to switch fully to the e.firma. The deadline to complete this change is October 13, 2026.
6. The Resolution took effect the day after publication, that is, July 17, 2026.

MAIN RISKS FOR EMPLOYERS

- If a company's e.firma has expired, it will not be able to file employee registration changes on time.
- If a legal representative has not been properly authorized through the Virtual Desk, that person will not be able to file paperwork with IMSS electronically.
- If the e.firma is lost, revoked, or cancelled, this can stop important processes, such as hiring, terminating, or changing the pay of employees, from moving forward with IMSS.
- Trying to keep using the NPIE after the transition period ends will likely cause IMSS to reject the filing.
- Any of the above can result in the company falling out of compliance with its IMSS obligations.

PRACTICAL RECOMMENDATIONS FOR EMPLOYERS

- Check that the e.firma is valid and current for the company itself and for anyone who represents it,

such as legal representatives, attorneys-in-fact, or officers.

- Complete the authorization of legal representatives on the IMSS Virtual Desk, with both the representative and the employer signing in using their own e.firma.
- Start the switch to e.firma early, leaving enough time to fix any technical or administrative problems before the October 13, 2026 deadline.
- Make sure the team that handles IMSS filings understands the new sign-in process, so there is no interruption in day-to-day operations.

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