

Implementation of the e.signature as the sole valid certificate before the Mexican Social Security Institute (IMSS)

On July 16, 2026, the Technical Council of the Mexican Social Security Institute (IMSS) published in the Official Gazette of the Federation (DOF) the agreement ACDO.AS2.HCT.290626/176.P.DIR regarding the implementation of the Advanced Electronic Signature (referred as “*e.signature*”, of the spanish “*e.firma*”) as the only valid digital certificate for carrying out affiliation movements and the linking of legal representatives exclusively through the Virtual Desk.

The most relevant points of this agreement are the following:

- **Exclusive use of the e.signature:** The exclusive use of the e.signature is approved for acts carried out by employers or obligated subjects before the IMSS through electronic means. This digital certificate must be issued by the Tax Administration Service (SAT). Its use will produce the same legal effects and have the same evidentiary value as documents submitted with a handwritten signature.
- **Linking through the Virtual Desk:** Individuals or legal entities that authorize a legal representative or administrator to perform acts on their behalf and account, must carry out the linking exclusively through the Virtual Desk. For this process, the representative must authenticate with their e.signature. Furthermore, both the representative and the represented party must sign jointly using their respective e.signature.
- **Transition period:** A transition period of 90 calendar days is granted for employers or obligated subjects to migrate to the exclusive use of the e.signature. This period begins counting from the publication of the agreement in the Official Gazette of the Federation.
- **Clarifications and support:** The Directorate of Incorporation and Collection, through the Social Security Incorporation Unit, will be in charge of resolving doubts or making clarifications that arise regarding the application of this agreement.

This agreement also repeals the use of the Electronic Employer Identification Number (NPIE) and its digital certificate issued by the IMSS to carry out acts before said authority, rendering the Institute's agreements 43/2004 and 533/2006 without effect.

The implementation of this agreement represents a definitive transition towards the use of the SAT's e.signature for employer procedures before the IMSS. Ensuring a proper transition to this digital platform is key to maintaining due compliance with the respective employer obligations.

We remain at your disposal to support and guide you step by step in this process.

For further information, you may consult:

The DOF publication at: https://dof.gob.mx/nota_detalle.php?codigo=5793741&fecha=16/07/2026#gsc.tab=0

For more information, please contact:

Rafael Vallejo, Partner:

+52 (55) 5258-1036 | rvallejo@vwys.com.mx

Adrián Castillo, Partner:

+52 (55) 5258-1014 | adcastillo@vwys.com.mx

Alejandra Arizpe, Associate:

+52 (55) 5258-1014 | aarizpe@vwys.com.mx

Sarah Gibert, Associate:

+52 (55) 5258-1014 | sgibert@vwys.com.mx

Santiago Torres, Associate:

+52 (55) 5258-1036 | storres@vwys.com.mx

Alejandro Pérez, Associate:

+52 (55) 5258-1054 | alperez@vwys.com.mx

Ana Ruiz, Associate:

+52 (55) 5258-1014 | aruiz@vwys.com.mx

Ricardo Rosas, Associate:

+52 (55) 5258-1054 | rrosasg@vwys.com.mx

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VON WOBESER Y SIERRA, S.C.

Mexico City, July 21, 2026.

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