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## IMSS: New Social Security Framework for Digital Platforms

On June 24, 2025, Agreement ACDO.AS2.HCT.270525/132.P.DIR (the “Agreement”) was published in the Official Gazette of the Federation (the “DOF”). The Agreement, which was issued by the Technical Council of the Mexican Social Security Institute (“IMSS” or “the Institute”), approves the general rules for the pilot program for the inclusion of digital platform workers in the Mandatory Social Security Regime (“ROSS”), which will enter into force on July 1, 2025.

The Agreement establishes the social security obligations applicable to all individuals or legal entities that manage or administer services through digital platforms. These obligations are as follows:

- Register with the IMSS as an employer and be correctly classified under the Occupational Risk Insurance (“SRT”), which will be associated with the economic division of “Transportation and Communications”, or, if applicable, according to the most similar activity listed in the Activity Catalog included in the Regulation of the Social Security Law on Matters of Affiliation, Classification of Companies, Collection, and Taxation;
- Register with the IMSS the workers who provide services through digital platforms, and who have a basic wage that is no less than the daily minimum wage (“SMG”) in Mexico City. If the worker’s income is less than the SMG, he or she will be considered self-employed;
- Determine, withhold, and pay employer contributions no later than the 17th of the following month, in accordance with the payment proposal issued by the Institute each month;
- At the end of each calendar month, the employers must determine the total number of digital platform workers that, following the requirements established in Chapter IX Bis of the Federal Labor Law, must be affiliated with the IMSS;
- Inform the Institute of any occupational risks and the circumstances in which they occurred;
- During periods of incapacity authorized by the Institute as a result of occupational risks, employers must continue to ensure that workers who provide services through digital platforms are registered in the ROSS, regardless of whether the workers’ net income is equal to the SMG; and
- Activate the IMSS Electronic Mailbox (Buzón IMSS) to receive official electronic communications from the Institute.

It is important to note that compliance with these obligations will be optional, as employers may choose instead to comply with the ROSS obligations established under Article 12, Section I of the Social Security Law.

Lastly, the IMSS will have a period of 180 calendar days to prepare the corresponding initiatives to ensure compliance with these obligations, under the Second Transitory Article of the Decree that amended the Federal Labor Law regarding Digital Platforms, which came into force on Sunday, June 22, 2025.

The Social Security team at Pérez-Llorca México is available to provide further information on this Legal Briefing.

## Contacts



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