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IMSS: Implementation of the e.firma as the Exclusive Valid Digital Certificate for Transactions with the IMSS

On July 16, 2026, Agreement ACDO.AS2.HCT.290626/176.P.DIR (the “**Agreement**”), which was issued by the Technical Council of the Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*) (the “**IMSS**”), was published in the Official Gazette of the Federation (*Diario Oficial de la Federación*) (the “**DOF**”). The Agreement mandates the exclusive use of the Advanced Electronic Signature (the “e.firma”), which was issued by the Tax Administration Service (*Servicio de Administración Tributaria*) (the “**SAT**”), for processing enrollment procedures and registering legal representatives with the IMSS, both of which must be carried out through the Virtual Desktop platform (*Escritorio Virtual*).

Key Highlights of the Agreement:

- **Exclusive adoption of the e.firma:** This has been approved as the sole valid digital certificate for electronic transactions with the IMSS and has the same legal force and effect as a handwritten signature.
- **Registration of legal representatives:** This process must be carried out exclusively through the Virtual Desktop and requires e.firma authentication from both the legal representative and the person represented.
- **Elimination of the NPIE:** The Employer Electronic Identification Number (*Número Patronal de Identificación Electrónica*) (“**NPIE**”), which is used to identify an employer’s registration, has been eliminated, and its IMSS-issued digital certificate has been revoked, as the conditions set out in a prior agreement adopted in 2013 have been met.
- **Repeal of prior agreements,** Agreements 43/2004 and 533/2006, published in the DOF on March 3, 2004, and March 7, 2007, respectively, which established the guidelines for the assignment and use of the NPIE and its digital certificate, are now officially repealed.

The Agreement took effect on July 17, 2026, the day after its publication in the DOF. This marks the commencement of a 90-calendar-day transition period for employers and obligated parties to fully migrate to the exclusive use of the e.firma.

Through the Agreement, the IMSS takes a decisive step toward digital modernization by replacing the NPIE with the SAT’s e.firma as the single valid electronic authentication mechanism. This reform reduces administrative burdens for employers and their legal representatives, who must now verify the validity and active status of their e.firma credentials to ensure the correct implementation of the e.firma in the IMSS systems.

Pérez Llorca Mexico’s Social Security team is available should you require further information or specialized legal analysis regarding this update.

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