



EY Law Flash

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Criteria applied by the Ministry of Labor and Social Welfare in outsourcing inspections

The Ministry of Labor and Social Welfare (STPS, for its acronym in Spanish) has strengthened its inspection framework regarding outsourcing following the publication of the Inspection Protocol in November 2025.



The primary focus is to verify that outsourcing arrangements are genuine, lawful, and properly implemented in day-to-day operations, ensuring that:

- Specialized services are effectively independent.
- There is no simulation of employment relationships.
- Labor and social security obligations are fully complied with.

Smarter inspections (data cross-checking)

Inspections are being targeted based on risk indicators built from the exchange of information among:

- STPS
- IMSS (ICSOE)
- INFONAVIT (SISUB)
- SAT

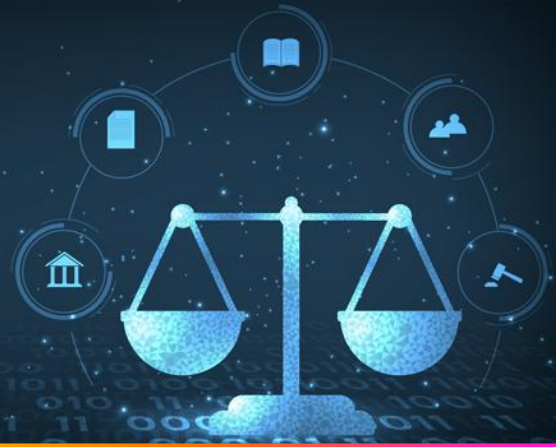
This allows authorities to identify inconsistencies in:

- Reported personnel.
- Compliance with obligations.
- Registered activities and those actually performed.
- Reported clients and contracts.
- Complaints or inconsistencies identified by authorities.

What is reviewed during an inspection?

Inspections are becoming increasingly thorough and include:

- Specialized service agreements (scope, purpose, and personnel).
- Valid REPSE registration aligned with the activities performed.
- Labor compliance (employment agreements, payroll, training).
- Compliance with social security obligations.
- Identification and control of personnel providing the services.



Additionally, worker interviews are conducted to validate actual working conditions and confirm:

- Who actually pays them.
- Who gives them instructions.
- Their real working conditions

This enables authorities to detect simulation, even when documentation appears to be in order.

Who is being interviewed?

Number of employees	Sample
1-50	100%
54-100	50%
More than 100	40%

It is essential to consider that the scope of review varies depending on the company's role:

a) As a service provider (REPSE):

- Evidence that registered activities match those actually performed.
- Demonstration that the services are specialized.
- Full compliance with labor and social security obligations.
- Agreements that meet legal requirements.

b) As a beneficiary company:

- Verification that the provider holds a valid REPSE registration.
- Ensuring that the contracted services are not part of their corporate purpose or core business activity.
- Having agreements that comply with legal requirements.
- Control and identification of outsourced personnel.
- Validation of the provider's compliance.



Risks and penalties

- REPSE registration cancellation.
- Fines and penalties.
- Labor and social security contingencies.
- Operational impact derived from inspections.

The authority's focus is to verify that day-to-day operations are consistent with formal documentation, increasing exposure to potential non-compliance risks.

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