REPSE: the procedure got simpler, the risk for the contracting company did not



Bertin Gutiérrez
Managing Partner

Five years after the reform that banned staffing outsourcing in Mexico, specialized services remain one of the areas where risk builds up most. The Labor Ministry (STPS) simplified the registration procedure in June 2026, but simplifying the procedure did not reduce the consequences: a single omission can cost the contracting company its deduction, its VAT credit and joint liability toward the supplier's employees.

What changed in the registry

By agreement published in the Official Gazette on June 9, 2026, the STPS merged registration, renewal and cancellation in the Registry of Specialized Services or Works Contractors (REPSE) into a single procedure and cut the response time to five business days for companies with up to ten employees and fifteen for all others. Registration still lasts three years and must be renewed before it expires in order to keep providing services.

What is reviewed at the contracting company

The risk is not only on the supplier's side. To deduct the payment and credit the VAT, the contracting company must have the supplier's current registration, a contract specifying the specialized service and the supplier's labor, social security and tax compliance documents (Article 27, section V, of the Income Tax Law and Article 5, section II, of the VAT Law). If the supplier fails to meet its obligations to its employees, the contracting company is jointly liable (Article 15 of the Federal Labor Law). And providing services without registration, or staffing outsourcing disguised as a specialized service, is subject to fines of 2,000 to 50,000 UMAs (Article 1004-C).

Where companies usually fail

In the reviews we see, the same mistakes recur: services that are actually part of the contracting company's corporate purpose or main economic activity; registrations that have expired or do not cover the activity actually contracted; generic contracts that do not describe the service or the estimated number of workers; and incomplete files of social security payment receipts and of the supplier's four-monthly informational returns to IMSS and INFONAVIT. Each of these points can be challenged by the STPS, IMSS or SAT in separate reviews.

Recommended review

- List all services provided by third parties on the premises and confirm they are genuinely specialized.

- Check that each supplier has a current registration covering the contracted activity.
- Update contracts to describe the service and the estimated workers.
- Collect the supplier's documentation every month and make payment conditional on it.
- Assess whether any service should be brought in-house before the authority detects it.

This note is for information only and does not constitute legal advice.

Let's talk

We can assess the impact on your company and the options available.

Mónica Maldonado
BUSINESS DEVELOPMENT DIRECTOR
monica.maldonado@artegia.mx
+52 722 512 6760

Bertin Gutiérrez
MANAGING PARTNER
bertin.gutierrez@artegia.mx
+52 442 127 9046

www.artegia.mx · Querétaro, México