



## Executive presents outsourcing reform initiative

The President of the Republic, Andrés Manuel López Obrador, sent to the Chamber of Deputies the reform initiative that seeks to modify the current outsourcing regime, and that only Allows two modalities:

- Specialized services or specialized works, and
- Placement agencies

The initiative regulates three different figures:

01. Outsourcing of personnel.
02. Specialized services and specialized works.
03. Placement agencies.

The proposal that will reach the Chamber of Deputies envisages the amendment to

Article 13 of the Federal Labour Law, setting out that “the outsourcing of personnel is prohibited which is that one natural or moral person provides or makes available his own workers for the benefit of another”.

The proposal allows the Provision of Specialized Services or the Execution of Specialized Works, which are not part of the social object or economic activity of the beneficiary thereof, being that, for this purpose, authorization by the STPS will be required and who in a pattern will make public that companies meet the requirements and / or characteristics necessary to be considered as “companies providing specialized services”.

With regard to placement agencies, they will be able to intervene in the recruitment

process: recruitment, selection training, among others, highlighting in particular, that under no circumstances will the intermediary be considered a pattern.

Similarly, the initiative aims to reform Article 14 of the Federal Labour Law, so that the provision of specialized services or the execution of specialized works, which are not part of the social object or economic activity of the beneficiary thereof, is not considered outsourcing of staff, coupled with the fact that the service provider must always have the authorization to which reference has already been made and which shall be considered in Article 15 of the order in question.

It also provides for the addition to the Federation Tax Code of Article 15-D in order

## Deloitte Legal

Employment Alert 04/2020 | November 13th,

to inhibit undue practices that result in tax evasion or avoidance, the configuration of companies that bill simulated operations through the alleged provision of personnel services, in addition to the impact of labour rights.

The approach states that tax effects of deduction or accreditation will NOT be given to the outsourcing of staff. Outsourcing of personnel is set up when a contractor, natural or moral person, provides own workers for the benefit of the contractor or makes them available to the contractor.

If the initiative is approved by the Union Congress, natural or moral persons providing specialized services or performing specialised works shall obtain authorization from the Secretariat of Labour and Social Security within six months of the publication of the general provisions issued by the STPS.

That order also provides for tougher penalties for undertakings which fail to comply, in specifically:

01. It will be prosecuted for tax fraud offence.
02. Taxes will not be allowed to be deducted.
03. Fines will be imposed on those who fail to comply.

### More information:

#### **Germán de la Garza**

Employment Law Lead Partner

[gdelagarza@deloittemx.com](mailto:gdelagarza@deloittemx.com)

Tel. 55 5080 6000



## tax@hand App

Download our tax@hand app.  
Available on: [www.taxathand.com](http://www.taxathand.com)



## Employment Law Services

**Germán de la Garza**

[gdelagarza@deloittemx.com](mailto:gdelagarza@deloittemx.com)

Tel. 55 5080 6000

**Claudio Marroquín**

[clmarroquin@deloittemx.com](mailto:clmarroquin@deloittemx.com)

Tel. 55 5080 6000

**Octavio Novaro**

[onovaro@deloittemx.com](mailto:onovaro@deloittemx.com)

Tel. 55 5080 6000

**Bernardo Martínez**

[cmartinezrivas@deloittemx.com](mailto:cmartinezrivas@deloittemx.com)

Tel. 55 5080 6000

**Victor Ávila**

[vavila@deloittemx.com](mailto:vavila@deloittemx.com)

Tel. 55 5080 6000

[www.deloitte.com/mx](http://www.deloitte.com/mx)

[www.deloitte.com/mx/employment](http://www.deloitte.com/mx/employment)

## Legal Services

**Ramón Bravo**

[rambravo@deloittemx.com](mailto:rambravo@deloittemx.com)

Tel. 55 5080 6000

**Mauricio Oropeza**

[moropeza@deloittemx.com](mailto:moropeza@deloittemx.com)

Tel. 55 5080 6000

**Héctor Cuevas**

[hcuevas@deloittemx.com](mailto:hcuevas@deloittemx.com)

Tel. 55 5080 6000

**Luis Lavalle**

[llavalle@deloittemx.com](mailto:llavalle@deloittemx.com)

Tel. 55 5080 6000

**Erika Rodríguez**

[errodriguez@deloittemx.com](mailto:errodriguez@deloittemx.com)

Tel. 55 5080 6000

**Valeria Vázquez**

[vavazquez@deloittemx.com](mailto:vavazquez@deloittemx.com)

Tel. 55 5080 6000

[www.deloitte.com/mx](http://www.deloitte.com/mx)

[www.deloitte.com/mx/legal](http://www.deloitte.com/mx/legal)

**Aguascalientes**

Universidad 1001, piso 12-1  
Bosques del Prado  
20127, Aguascalientes, Ags.  
Tel: (449) 910 8600  
Fax: 449) 910 8601

**Cancún**

Avenida Bonampak SM 6, M 1, lote 1,  
piso 10, 77500 Cancún, Q. Roo  
Tel: (998) 872 9230  
Fax: 998) 892 3677

**Chihuahua**

Av. Valle Escondido 5500  
Fracc. Des. El Saucito E-2, piso 1,  
31125, Chihuahua, Chih.  
Tel: (614) 180 1100  
Fax: 614) 180 1110

**Ciudad Juárez**

Baudelio Pelayo No. 8450  
Parque Industrial Antonio J. Bermúdez  
32400, Ciudad Juárez, Chih.  
Tel: (656) 688 6500  
Fax: (656) 688 6536

**Culiacán**

Insurgentes 847 Sur, Local 103  
Colonia Centro Sinaloa  
80128, Culiacán, Sin.  
Tel: (33) 1454 2000

**Guadalajara**

Avenida López Mateos Norte 2405  
piso 29  
Colonia Italia Providencia  
44648, Guadalajara, Jalisco.  
Tel: (33) 3669 0404  
Fax: (33) 3669 0469

**Hermosillo**

Blvd. Eusebio Francisco Kino No. 315  
Piso 8, Suite 804, Colonia Lomas del Pitic  
83010, Hermosillo, Son.  
Tel: (662) 109 1400  
Fax: (662) 109 1414

**León**

Paseo de los Insurgentes 303, piso 1  
Colonia Los Paraísos  
37320, León, Gto.  
Tel: (477) 214 1400  
Fax: (477) 214 1405 y 1407

**Mérida**

Calle 56 B 485 Prol. Montejo Piso 2  
Colonia Itzimna  
97100, Mérida, Yuc.  
Tel: (999) 913 4032  
Fax: (999) 913 4052

**Mexicali**

Calzada Francisco López Montejano 1342  
Piso 7 Torre Sur  
Fracc. Esteban Cantú  
21320, Mexicali, B.C.  
Tel: (686) 905 5200  
Fax: (686) 905 5231 y 5232

**Ciudad de México**

Paseo de la Reforma 505, piso 28  
Colonia Cuauhtémoc  
06500, México, D.F.  
Tel: (55) 5080 6000

**Monclova**

Blvd. Harold R. Pape # 307-C  
Colonia Guadalupe  
25750 Monclova, Coah.  
Tel: (866) 190 9550  
Fax: (866) 190 9553

**Monterrey**

Av. Juárez 1102, piso 40  
Centro  
64000, Monterrey, N.L.  
Tel: (81) 8133 7300

**Puebla**

Edificio Deloitte, Vía Atlixcayotl 5506, piso 4  
Zona Angelópolis  
72190, Puebla, Pue.  
Tel: (222) 303 1000  
Fax: (222) 303 1001

**Querétaro**

Avenida Tecnológico 100-901  
Colonia San Ángel  
76030, Querétaro, Qro.  
Tel: (442) 238 2900  
Fax: (442) 238 2975 y 2968

**Reynosa**

Carr. Monterrey-Reynosa 210-B, PA  
Fracc. Portal San Miguel  
88730, Reynosa, Tamps.  
Tel: (899) 921 2460  
Fax: (899) 921 2462

**San Luis Potosí**

Av. Salvador Nava Martínez 3125, 3-A  
Fracc. Colinas del Parque  
78294, San Luis Potosí, S.L.P.  
Tel: (444) 102 5300  
Fax: (444) 102 5301

**Tijuana**

Misión de San Javier 10643, Piso 8  
Zona Urbana Río Tijuana.  
22010, Tijuana B.C.  
Tel: (664) 622 7878  
Fax: (664) 681 7813

**Torreón**

Independencia 1819-B Oriente  
Colonia San Isidro  
27100, Torreón, Coah.  
Tel: (871) 747 4400  
Fax: (871) 747 4409

# Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee and its network of member firms, each of which is a unique and independent legal entity. Please consult our website at [www.deloitte.com/mx/conozcanos](http://www.deloitte.com/mx/conozcanos) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte renders professional services in the areas of audit, taxes and legal services, consulting and advisory, to public and private clients from different industries. With a global network of member firms in over 150 countries, Deloitte offers world-class capacities and high quality service to its clients, providing the experience necessary to deal with the most complex business challenges. The more than 312,000 employees of Deloitte are committed to achieving significant impacts in their communities.

As utilized in this document, "Deloitte" means Galaz, Yamazaki, Ruiz Urquiza, S.C., which has the exclusive legal right to become involved in, and limits its business to, the provision of services of audit, tax consulting, advisory and other professional services in Mexico, under the name "Deloitte".

This publication contains only general information and neither Deloitte Touche Tohmatsu Limited, its member firms, nor any of their respective affiliates (collectively the "Deloitte Network"), render advice or services through this publication. Before taking any decision or measure which may affect your finances or business, you should consult a qualified professional adviser. No entity of the Deloitte Network will assume responsibility for losses suffered by any person or entity that consults this publication.