

Please be advised that the Mexican Institute of Social Security has been issuing administrative resolutions with the purpose of modifying the premium paid by employers for the Labor Risk Insurance, and these acts have been mainly directed at maquiladora companies.

As a frame of reference, please be advised that every year employers must carry out a casualty index review of their company, in order to file an annual return establishing the premium to be used to compute the fees payable for the Risk Insurance, considering the accidents suffered by the employees in the performance of their work.

The Mexican Institute of Social Security, through the corresponding technical department, has the legal authority to carry out an annual review of the risk levels; and either confirm, lower or increase same and verify if the premium applied is correct.

If the Institute uses its authority to increase the Labor Risk Insurance premium, it must adhere to certain legal principles and comply with certain requirements and legal formalities, because the failure to do so, would render its actions invalid from a legal point of view.

The above is called to your attention given that we have become aware that in many instances, the Institute does not follow these principles. For example: the Institute will increase the premium without previously notifying the employers of the disabilities granted to its workers; they take into consideration accidents occurred in transit to work (which by law, are excluded from the computation of the risk level), etc.

This generates serious economical consequences to the companies, since they will have to pay a higher amount of fees to the Institute in the work risks branch.

Increases of the Labor Risk Insurance premium may cause severe economical damage to your company and therefore, it is necessary to review if the authority upon execution of its acts, followed all applicable legal provisions, because otherwise, the premium computed by the employer shall prevail.

Therefore, if you believe your company may be in a similar situation, please feel free to contact us to determine in each specific case if the increase in the risk premium was made pursuant to law, and lieu thereof, be able to timely file the corresponding remedial actions.

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