

Transaction of the Pymes and its workers in front of it, Mexican institute of social security and its national importance

RODRÍGUEZ-Ricardo

Universidad Panamericana. Calle Augusto Rodin 498, Insurgentes Mixcoac, Benito Juárez, 03920 Ciudad de México, Distrito Federal, México

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The objective of this investigation is to see that the Law of the Social Insurance, contemplates perfectly, as they are the subject people of securing, and of equal way the patterns must be registered before the Mexican Institute of the Social Insurance, to be able to offer to their workers the benefits them of law in the matter of social security like a work relation.

PYMES, IMSS, Relation of Work, Productivity

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Introduction

The Mexican Institute of Social Insurance has a legal mandate derived of the article 123 of the Constitution of Unites State of Mexico. Its mission in to be the basic tool of the social insurance, established as a public service of national character, for all the worker and their families. In other words, the increase of the coverture of the population is pursued as a constitutional mandate, with a social sense.

By its site, the Article 2 of the Law of Social Insurance (LSS) establish that the social security has as finality guaranty the health right, the medic assistance, the protection of the survival media and the social services necessary for the individual and collective welfare, as well the grant of a pension that, on its case previous accomplishment of the legal requirements, will be guaranty by the State. In this sense, the Institute provide to its entitled habitants to a spectrum of insurances that allow accomplish with the established in the Law and more than anything bring tranquility and stability to the workers and their families in front occurrence of any of the risks specified in the LSS. The Social Insurance understands the Obligatory Regime and the Volunteer Regime.

The schemes of benefits, requirements and contributions, in order to have access to these regimes are different in each case and are clearly established in the LSS.

Letter of the rights and duties of the employers in social insurance subject

The letter of the employers rights and duties in social insurance subject is a code of behavior that search, for a site, promote and incentive in the employers linked to IMSS their compromise for the accomplishment of the responsibilities of social insurance to their employees and their families; and in the other site, make patent by the IMSS the compromise to establish a relation more clearly and informed with the employers, the workers and their families, breach of the dispositions that emanate of the federal law of the taxpayers rights.

The letter details the normative administrative and social compromises that the entrepreneurs in Mexico should assume to accomplish with their obligations in subject of social insurance with the workers of their companies. The letter put in manifest the compromise of responsibility that exist between the IMSS with the employers in subject of social insurance, offering an image of good administration, transparent management, efficient operation and institutional compromise.

To support this letter the employers, assume the social business responsibility, with the objective to involve the companies in a model of management employers which has achieved a high level of diffusion and international recognition, considering it part of the standards of reliability required for the interchange of goods and services in global level.

The employers' rights and obligations that establish this letter are a basic index of the established by the law of the social insurance, as well as in its regulations and other disposition in subject of Affiliation, classification of companies, collection and control. Consider as well, the legislation relative to the governmental responsibility and of the public services in the research of transparency and good governance. Considering the rights of the employer:

It was informed and assisted by functionaries of the IMSS in the accomplishment of its obligations, as well the content and approach of the same.

That the public servers of the IMSS accomplish their responsibility with respect to the legality, with honesty, loyalty, impartiality and efficiency.

- To be treated with the correct respect and consideration by the public servers of the IMSS.
- Not be object of any form of intimidation by the personal of the IMSS.
- The official identification should be showed of any person who visits in name of the institute.
- Obtain a number of employer record an identification; in case, a unique employer registration
- Record with efficacy and efficiency of the workers, through the electronic media magnetic or printed.
- Clarify for rectify affiliation movements
- An express petition, distribute quotes between the employers or subjects obligate that employ a worker of simultaneous form.

- Be notified of the ignition and administrative procedure of execution (PAE), on its case, presence the diligence of sequestration and sign the respective act.
- Manifest according with acts of the IMSS through the resource of inconformity.
- Received written notification of a domiciliary visit (auditory) by the IMSS.
- Exercise the resource of fiscal correction.
- Obtain, on its benefit, the devolutions of contributions of social security that come in the legal terms of the social insurance law.
- Solicited to the IMSS authorization to pay the fiscal credits in terms, being differed or in partialities.
- Opt for rule its contributions to the IMSS by authorized public accounted.
- To know the state of advance of the procedures in which is part.
- Access to the public information in power of the IMSS, in the terms of the legislation about transparency and governmental information access.
- Know in opportune form changes to the social insurance law and of its regulations; also the agreements of the technic council of the IMSS that affect as taxpayer.

Incorporation of the employer, to the Mexican Institute of Social Insurance

The employers' inscription should be made for any individual or moral person when a labor relation is established.

When some of the follow changes are presented:

- Suspension of activities
- Resumption of activities
- Close
- Change of name, denomination or social reason.
- Change of address.
- Change of legal representing, employers or obligation subject.
- Employer substitution.
- Function.

Or any other circumstance that modifies the fact provided to the institute, it should be made the modification of the employer record. The suspension or end of activities and the close mean a decline of the personal record.

The employer resumption will be effected after a decline of the employer record and is equivalent to patronal inscription proceedings.

The employer or the legal representative correctly accredited could make the inscription or employer modification presenting the correct documentation and the established formats by the IMSS.

The probation documentation are only legal documents which accredited the existence and activity of the employer, like the report to the secretariat of hacienda and public credit, in the constitutive act of the company, the notarial power in case of the legal representative, the receipt of address and the official identification of the employer or the legal representative.

Once inscribe as employer should present the card of employer identification for any processed.

Cases in should be made

- When the labor relation start, the employer or bound subject should register in the IMSS.
- The notice of inscription should be presented inside the five weekdays, according the case, since that:
 - Contract the first employee.
 - Start of operations of the cooperative society.
 - Start of the agreement validity with the IMSS.
 - Start of the right validity expiated the Federal Executive.

This is necessary made in personal form by the employer of legal representative, with the correct accreditation; through the authorized formats by the IMSS.

For employer or bound subjects of the construction industry should make its processed in the program IDSE IMSS from its company, digital sign, where they made the upper of the construction in the program SATIC.

Moral people

As first element the employer should get into the portal of the Mexican institute of social insurance, www.imss.gob.mx. And in named page, should made the date to go to the sub-delegation which will control the employer registration that will be granted to the company, in this same page will be informing about the Filling Process, and the day, time and sub-delegation to which should go with the documentation as well.

- Taxpayers federal record

- Constitutive act of the society or association correctly inscribed in the public record of the property and the commerce that correspond and in its case modification of the same.
- Document to prove the character of the legal representative, through which is pointed the faculty to make processed in public entities respect of administrative acts and for lawsuits and collections in name of the bounded subject.
- Official identification of the legal representative.

Association of private assistance

- Occupation of authorization of the joint of private assistance

Condominium or coparcenary

- Federal record of taxpayers. In case of not being with this and do not have legal representative, the only key of population record (CURP) of the condominium administrator.

Public writing fourth of condominiums and coparcenary assembly Syndicate

- Document that proves the character of the legal representative, in where should be point the faculty to make processed in public entities.
- Certificate of registration in the ministry of labor and social welfare or in the board of conciliation and arbitration.

Cooperatives

- Certificate if registration in the public register of the property and commerce, according with the established in the General Law of cooperative societies.

- Constance if inscription if the national cooperative record.

Decentralized companies and organisms, also

- Agreement or presidential decree of its creation
- If eventually perform some construction
- Personal card identification
- Societies and associations of different nationality to de Mexican
- Accreditation document of its legal operation in national territory issued by the secretariat of exterior relationships

Natural People

- Address constancy
- Federal record of taxpayers
- In its case, document that prove the character of the legal representative, through which points the faculty to make processed in public entities, respect of administrative acts and for lawsuits and collections in name of the bounded subject.

If counts with an established business inside the particular address and lack of official documentation

- Document that corroborate the employers identification and with which is possible to define the address for effect of notification.
- Minors that will be register as employers.
- The express written mention, under proposed to say the truth that the employer is a minor.

- Official identification of the present minor (Father or tutor)
- Subscribed the legal representative of the minor with the compromise to accomplish and answer to the obligation derived of the employer inscription of the minor.

Countryside employers

- Permit planting.
- Receipt of payment of irrigation water
- If is dedicated to the public transport of passengers or freight, plus:
- Card of the vehicle.
- Permit the Secretariat of Communications and Transportation.

The employer inscription should be made by electronic form and once obtained the date, should be made in the sub-delegation that corresponds to the fiscal address or work place. When the first grows on its locality, form 8:00 am to 15:30, in weekdays for the Mexican institute of the social insurance. It has effect since the date of the reception of the formality in front the institute with the mention requirements.

The notice of inscription of the employees, even if they present in the opportune term of the five mentioned days, does not set the employer free of the obligations to pay the constitutive capitals that derivate of a work risk, if this happen before of the notice presentation.

When the required documents are expended out of the national territory should present, legalized and in case with the translation to Spanish.

It is convenient that the employer register to the employees one day before to start the labors, with the finality to avoid possible constitutive capital or work risks. The employer inscription is a warning which is made between the employer and a bounded subject under protest to say the truth which is received for the institute, giving stamped copy of the notice inside the posterior weekdays to the reception of the warning in the sub-delegation. The institute has the power of register the employers and the rest of bounded subjects, even without full management of the interested without this set free the bounded of the responsibilities and sanctions for infractions en which could have incurred.

The initial employer description should be made simultaneously to the exclusion of the company and modification in the risk insurance of work.

Modification of the employer record

Cases in which should make the employers or bounded subject should notify to the institute the modification of the patronal record when present any of the following cases:

- Change of name, denomination or social reason.
- Change of address.
- Employer substitution.
- Suspension of activities.
- Close.
- Fusion.
- Change of activities.
- Change of legal representative.
- Resumption of labor relationship.
- Excision.
- Incorporation of new activities, asset purchase or any act of disposal, bailment lease or translating trust, if this implies a change of activities.

- Another circumstance which could modify the information provided to the institute.

Not necessarily have to notify the number of employer record in all the cases, it is possible to inly modify the information which is storage in the system of the institute, and with it is possible to modify the level of risk bonus.

This should be made personally by the employer or bounded subject or on its case by the legal representative, correctly accredited through the authorized formats by the IMSS and a free write, in which should describe the characteristics of the modification, in the cases of fusion situation and excision with the following characteristics:

- Notice of employer record or modification on the record (Form AFIL-01).
- In case of activities change, fusion, excision, substitution and when there is incorporation of news activities, asset purchase or any act of disposal, bailment lease or translating trust, and as well resumption of the labor relationship, should be present, also, the inscription format in the companies and modification in the risk insurance of work.

Documents that should be included

- Personal identification card.
- Attorney power of the legal representative, through which points the faculty to make processed in public entities, respect of administrative acts and for lawsuits and collections in name of the bounded subject.

For name change, denomination or social reason

- Notice to the secretariat of hacienda and public credit.
- Notarial attestation that accredit the change, inscription in the public record of property and commerce.

For address change

- Notice to the hacienda secretariat and public credit.
- Constance of address (bills of public services; water, light, or praedial of the last two months).

For substitution

- Notarial attestation which should describe the operation of which is deduced that originated to a situation, recorded in the public record of the property and commerce.

For suspension

- Notice of the hacienda secretariat and public credit.
- Notice of the employee or employees decline (Form AFIL-04).

For end activities

- Notice of the secretariat of hacienda and the public credit.
- Notice of the employee or employees decline (Form AFIL-04).

For close

- Document expedited by the correspondent authority that accredited such situation.

- Notice of the secretariat of hacienda and public credit on its case.

For fusion

- Notarial attestation which should accredited the situation, recorded in the public record of property and commerce, on its case.
- Notice to the secretariat of hacienda and public credit.

For legal representative change

- Notarial attestation that accredit it, recorded in the public record of property and commerce.

For resumption of labor relationship

- Notice to the secretariat of hacienda and public credit.
- Notice of inscription of the employee in (form AFIL-02).

For excision

- Notarial attestation that accredit such event, recorded in the public record of property and commerce.
- Notice to the secretariat of hacienda and public credit.

In the supposition or end of activities, also, is necessary to present the movements of declination of employees, same that could be done through electronic media, magnetic, or through paper when are less than five movements. The form of employees decline notice (AFIL-04) should be filling with base in the presented documentation. The interested should sign the solicitude and lay a fingerprint, in presence of the institute member.

The documents should be presented in original or certified copy (for comparison) and simple copy.

They should not have errors, blasting, erasures or amendments. The modification in the employers' record should be done in the sub-delegation, in which is inscribed, inside the established schedule for the institute.

Conditions to make the modification in the employer record

Present some of the provided cases that imply a modification in the initial employer inscription. Accomplish the required requirements and present the solicited documents.

The correct presentation of the employer record modifications should be inside the term of five weekdays, count from the start of the respective supposed.

The notice of inscription of the employee, eve when are presented in the correct time of the five days, do not set the employer up of the obligation to pay the constitutive capitals that derived from a work record, if this happen before the presentation of the notice. If derived from the modification of the initial employer inscription would affect the inscription record of the employees, the employer should present the inscription notice of the employee, form AFIL-02, on its case, the format of notice of employee decline, form AFIL-04.

For excision, the spun-off company and the split company should made the formalities of employer inscription, inscription of the companies and modification in the risk insurance of work to the affiliation movements that correspond, according to the change condition that were generate.

When the solicited documents are sent out of the national territory should be presented legalized or on its case with the Spanish translation. The modification in the employer record is a warning that made the employer under protest to say the truth, which get from the institute giving stamped copy of received inside the five weekdays posterior to the reception of the solicitude in the sub-delegation.

The correct presentation of the modification in the employer record is inside the term of five weekdays, from the supposed event, except for the warning of bursting of strike, which are eight weekdays.

Rights and duties of the insured

Solicit and obtain complete and opportune information respect the formalities that should be done.

Received from the IMSS personal, in all moment, an efficient and dignified treatment.

When the institute provide a number of social insurance, does not generate rights. The rights are generated from the moment that an employer contracts an employee and inscribe it in the institute. Another way to generate rights is when people who not have a work relationship with an employer ask the inscription in the institute, for example, in the health insurance for the family, the volunteer continuation in the obligatory regime with the independent workers.

Respect the duties provide the correct information and the necessary documents for the assignation of the social insurance number.

Keep the document that the institute give with the social insurance number, in order to inform the employer about it.

The social insurance number is the control number that is assigned to people when they get register for first time in the institute.

Who could solicit the social insurance number?

- People older than fourteen years old.
- The employer who contract another person who does not have social insurance number.

When can I solicit the social insurance number?

- People can solicit it before to be contract by a employer.
- Employers must solicit it in the moment to contract an employee who does not have social insurance number.

Where could I solicit the social insurance number?

- In the sub-delegation that correspond to the address of the person or in the case of the employer the address of the company.

What documents should present?

- Birth certificate of the person to whom is being assigned the social insurance number.
- Official identification – voting credential, military card, passport or professional license (identification with photography).
- Address corroboration.

- Unique Key Population Register – CURP.

Which is the term in which the institute informs about the social insurance number?

- The same day in which the solicitude is presented.

Which is the validity of the social insurance number?

The social insurance number is unique, permanent and is not transferable to another person, in the moment to be contract, the employee should inform to the employer if she/he already has the social insurance number in order that the contributions will be correctly sent and the institute could give the benefits that correspond.

Rights and duties if the employee-employer

- Get from the institute the orientation that request in any moment, a worthy and efficient treatment.
- Being recorded or with the base salary of quotation that receive in the moment and during the term of its affiliation, without overloading the established limits, to receive the benefits of the social insurance that by law correspond.
- Respect to the employer.
- Get register in the IMSS and inscribe the employees, communicating discharges, readmissions and modifications of the salary, inside the established term.
- Provide the necessary elements to pin down the obligations on its charge.

- Do not set the employer free of the obligation to pay the services and benefits given by the IMSS (constitutive capitals) as result of works risks, if these risks take place before the insurance of the employee.
- Give to the workers of the construction a constancy of the worked days and partial salaries.
- Provide to the eventual workers of the city, constancy of the worked days, name of the employer and employer record, name of the employee, duration of the working, complete or reduce between other cases.
- Use the employer record of electronic identification in substitution of the sign, previous celebration of the respective agreement.

It is important to mention that the Affiliation movements, is the warning that an employer makes to the IMSS that the upwards (when a worker is contracted by an employer for first tie), downwards (when an employee stops working with an employer) and the modifications (increases or diminutions) of the workers' salary.

The movements are presented in a term no longer than five weekdays, since the moment of the upward, downward or modification of the salary, these formalities could be done in sub-delegations, administrative offices or through electronic media like internet, using the system IMSS from its company IDSE 2 digital sign.

It is really important that the information of the workers to be completely fill and must be real ones, with the finality that they get the benefits to which they have right with major opportunity.

If the employer is recorded in the IDSE system, could present the movements from his/her office, the 24 hours a day of the 365 days, which will help to avoid possible sanctions by extemporaneous movements and allow having important administrative saves, and also avoid transfers and waits.

National importance of being record Pymes-worker in the Mexican Institute of Social Insurance

The IMSS is the biggest Institution of social insurance in America Latina, fundamental pillar of the individual and collective welfare of the Mexican society; is without doubt, one of the dearest institutions in Mexico.

After analyze step by step the process of companies and workers adhesion in the Mexican Institute of Social Insurance, is important to understand, that is not only to be recorded in the institute, but also the real importance to be recorded, of give security to the worker sector or into the national territory, the Mexican government analyzed and understood that everyone sooner or later we will get to an old age, and as well we could lack of health by natural reasons or external which prevent us to work for such reason as consequence to require of support, economic or medic, unfortunately not everyone has this support, or the ways to solve these problems, for such reason the creation of the Mexican Institute of Social Insurance, has as fundamental base protect all and each one of the worker and their families inside and outside of the daily activities bringing the confidence that they are protect.

When we talk that a person could get sick, nowadays the possibility to get attention in a private hospital, result expensive, and most of the people do not count with the sufficient means to solve medical spending and the derived spends of the same, without mentioning the families which do a big effort to achieve a particular medical service, their spends not only are for the hospital, but they transcend not only to days or moths but for years and spend considerable amounts of money that end for broke the budget of the family, is for that reason the creation of the Mexican Institute of social Insurance is focus to freedom form this economic and psychological charge which is generated in a person or family having one or many sick family members.

The Mexican Institute of Social Insurance is really an insurance which through the contributions worker-employer, discount a part of the salary of the employee with the finality that the employee in the moment to need medic service can have it at fingertips, an important part of the social insurance is the fact that for a minimum salary is possible to have insurance not only for the employee but also for a family average between five or six people, and also the social insurance is not limited to the medical service, the social insurance provide a big number of benefits to all the entitled.

Some of them that we could mention are the following:

- Medical service.
- Retirement and pension.
- Economic benefits.
- Sport centers.
- Cultural centers.
- Funeral Services
- Event center.

Which are focused to cover the total necessity of the entitled affiliate in the institute. Another important aspect inside the institute that all the people get old, where for obvious reasons is not easy perform intellectual or physical activities and with it we also move from a productive or labor world, which generate a big problem for the person, family and country, is just in this post where also the institute focus because insure to all the elderly people, provide them with a medical service and contribution to survive on their life.

When we talk of the importance that a company to be recorded in the institute, is because the pillar is the people who work, the people who produce from the smallest company to the biggest, for such reason we could conclude that a company being recorded in the institute will be a company which worry for its employees and at the same time the company will allow them to be in optimum physical and psychological conditions in order to continue producing with better results, with that the country is benefit, people will benefit, and the productive business sector counts wiyh health people and with security for the employ and its family.

Conclusions

The IMSS is the biggest institution of social insurance in Latin America, fundamental pillar of the individual and collective welfare of the Mexican society and principal element redistributive of the wealth in Mexico; is without doubt, one of the dearest institution in Mexico.

The Mexican Institute of Social Insurance is an Institution created to give benefits to all the worker of our country.

For such reason is important that the productive, business sector counting with employees should provide them with Social Insurance, which cover their necessities of physic and mental health for illnesses, and cover also their necessity for amusement and this will be reflected in the country, with well guided growth and development, with vivid and palpable benefits.

In Mexico the most important element is the people, the same people that every day, since the sunrise, strives to be better and for live better with their families, like a clock when a gear failure, all the machine fails and is right there where the Institute spreads its wings covering the Mexican in order to bring total security to them and their families, the Mexican Institute of the Social Insurance is searching its continuous improvement focusing always in the necessities of the population and the country. It is important to awareness our country, authorities and the same people which is the real work force, we are all the people and is important that we all have the security that if we get a mishap, we can overcome it supporting, like in this case with help of institutions like the IMSS.

In the other hand a reality that many do not want and other accept is that we all will be old and with that we will limited to work, for such reason is important awareness the business sector that should not only decline their employees in the institute, for obligation of the law or for an illness, is important that worker count with a retirement and social insurance in health, in order to live a dignified life and old age.

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LEY DEL SEGURO SOCIAL

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