

Labornet No. 1537

Dear All,

Resolution No. 260-MTGP-2026 – Implementation of the Single Form for Employment and Unification of Operational Resources (F.U.T.U.R.O.)

Pursuant to Resolution No. 260-MTGP-2026, the Department of Labor of the Province of Buenos Aires has mandated the implementation of the F.U.T.U.R.O. form, a new system for the periodic digital filing of labor information designed to strengthen the administrative authorities' enforcement powers.

Scope and obligations

This requirement applies to all employers who have a legal or tax domicile, own or operate sites, or employ employees in the Province of Buenos Aires.

This form shall constitute a sworn declaration and must be submitted monthly via the Employment Portal bearing a digital signature. The required information and documentation include:

- Payroll period and breakdown of salaries paid, itemizing salary and non-salary items and net amounts.
- Working hours tracking system used.
- Pay stubs for all covered personnel.
- Direct deposit confirmations for salary payment.
- Individual or collective bargaining agreements regarding working hours, overtime, banked hours, and compensatory time off, where applicable.

This form must be submitted one month in arrears, no later than the last business day of the month following the payroll period.

Effective Dates

This form may be filed voluntarily as of the December 2026 period, and will become mandatory as of the January 2027 period.

Practical Implications for Companies

The new tool establishes a digital monitoring mechanism that will enable the Department of Labor to periodically check compliance with labor obligations, including virtual inspections.

Failure to submit this form, providing false information, or violating labor and employment laws may result in penalties under current provincial regulations.

In addition, employers must keep the forms filed, submission receipts and supporting documents for at least two years, unless other regulations require a longer recordkeeping period.

Recommendations

Companies are advised to anticipate and adapt their administrative and payroll systems, verify consistency across pay stubs, direct deposit receipts and time-tracking records, and organize their supporting documentation in digital format.

Implementing the F.U.T.U.R.O. form sets a new standard for labor monitoring and transparency, requiring companies to strengthen their internal compliance mechanisms and prevent administrative and labor-related contingencies.

Please feel free to contact us for further information.

Best regards,

Leading **Law Firm - de Diego & Asociados** [These reports are prepared by the Senior Consulting Team, a sophisticated team of lawyers specialized in labor and

employment law, with more than 40 years of solid experience serving clients with the latest trends, carefully selecting topics for Human Resources executives.]

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