



Understanding Brazil's Labour Law & Employment Regulations

Presenter: Luiz Feres

Organiser : **BIPO** | Make Life Easier.

Asia Pacific • Americas • Europe • Middle East & Africa

SPEAKER



Luiz Feres

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Passionate about people management and organizational development.

Constantly seeks better and simpler mechanisms to enhance workforce management and people's lives, particularly HR/Payroll related tasks.

Extensive management and HR experience. Prior roles include **HR Operations, Payroll and Benefits projects and management.**

- Diplomas in Business Administration,
- MBA in Management Human Resources from FGV
- MBA in Marketing from FGV



About BIPO

About BIPO

Payroll and people solutions provider to manage your global workforce needs.

- Our enterprise-ready **HR Management System (HRMS)** platform automates HR processes, simplifies workflows, and delivers actionable insights to build the best Employee Experience. Complemented by our **payroll outsourcing solutions** and **global PEO services**, we support businesses to manage today's global workforce.
- Established in 2004, and headquartered in Singapore, we are better connected to support your payroll and people solutions needs through a global network of **31+ offices**, four R&D centers, and business partners across **100+ countries**.

Belonging | **I**ntegrity | **P**rofessionalism | **O**penness

Global Footprint



AWARDS & RECOGNITION

HR Magazine

AWARDS 2021/22

Hong Kong

- Best HR Vendor (HRIS) – **Gold**



Singapore

- Best Payroll Software – **Gold**

Hong Kong

- Best Consultancy of the Year – **Grand Prize Winner**
- Best HR Outsourcing Service Provider – **Gold**



HRM Asia Readers' Choice Awards 2021

- Best HR Tech
- HRIS – **Gold**
- Time & Attendance Management System – **Gold**

Malaysia

- Best HRMS (Enterprise) - **Gold**
- Best HRMS (SMB) - **Gold**
- Best Employer of Record Service Provider - **Gold**
- Best Payroll Software - **Silver**
- Best Innovation for HR - **Silver**



Singapore Business Review

Management Excellence Awards 2020

- COVID Management Initiative of the Year – HR Tech

Hong Kong Business

Management Excellence Awards 2020

- COVID Management Initiative of the Year – HR Tech



ISO27001

Information Security Management System
certification

Scale Up Your Business with BIPO

BIPO | Make Life Easier.

Globalisation

- Professional Employer Organisation (PEO)
- Employer of Record (EoR)
- Global Payroll Outsourcing
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Digitalisation

- BIPO HRMS + Workio
Cloud and mobile-based platform
- Supports the Employee Lifecycle
from onboarding to off-boarding
- Payroll and Reporting
 - > Payslips
 - > Attendance & Leave Management
 - > Multi-language
 - > Multi statutory compliance

Compliance

- Employment practices and labor regulations
- Payroll, Statutory Benefits & Tax submissions
- Visa & Work Permit applications
- Data security and privacy
 - > ISO 27001 certification
 - > Hosted on AWS and Ali Cloud

About BIPO - Service As You Order , Data to Manage People

- ❖ Supported by a professional team of experienced local talents, BIPO's service network **Enterprises and SMEs** scale with ease, **with or without a local HR**.
- ❖ Our integrated, one-stop HR service model offers comprehensive solutions for businesses – from global recruitment options, outsourced HR functions, local HR legal consulting to HR compliance management. Stay compliant, achieve efficiency and simplify overseas deployment and global mobility process with cost control.

Without overseas business entity established



Professional Employment
Organization (PEO)



HR Compliance
Consultancy



Dedicated local support
and communication



Work Permit
Application

With overseas business entity established



Local salary
computation



HR Compliance
Consultancy



Dedicated local support
and communication



Work Permit
Application

Understanding Brazil's Labour Law & Employment Regulations

Session covers

- Country Facts
- Key reasons for investing in Brazil
- Overview of Brazilian Labor Law
 - Employment Relationship
 - Employment Contracts
 - Working hours, night work, break, weekly rest
 - Termination and Compensation
 - Vacation, leave, and other absences
 - Transport subsidy
 - Christmas bonus
- Minimum Wage
- Insurance— Employment Related
- Expatriation to Brazil

01.

Country Facts

COUNTRY FACTS



Brazil

Area: 8,514,877 km²
(3,287,612 mi²)

Coastline: 7,491 km
(4,655 mi)

Climate: North: tropical,
South: temperate

Federative units of Brazil: 26
states and 1 federal district

Capital: In the state of Goiás is
located the Federal District,
where is the capital city of
Brazil, **Brasilia**.

COUNTRY FACTS

01

Brazil, officially Federative Republic of Brazil, is the world 5th largest country and has 4 time zones, occupying half of South America continent's land mass.

02

Brazil is the world 5th most-populous country and accounts for one-third of Latin America's population (2022 est.: over 214 million people). Portuguese is the official and national language.

03

Brazil encompasses a wide range of tropical and subtropical landscapes, including wetlands, savannas, plateaus, and low mountains and the country contains no desert, high-mountain, or arctic environments.

04

Brazil contains most of the Amazon Rainforest (almost 60%) and its River Basin, which has the largest river system in the world.

05

The city of Rio de Janeiro, the national capital from 1763 to 1960, remains Brazil's main cultural and tourist center, with the biggest carnival in the world, where more than 2 million people take the streets to enjoy parades.

COUNTRY FACTS

Public Holidays Brazil – part 1

There are 12 National Public holidays in Brazil 2022.

We also have regional holidays in Rio de Janeiro and São Paulo not listed here.

| Holiday in English | Local Language | Date | Days off |
|--------------------|------------------|----------------------------------|----------|
| New Year' s Day | Ano Novo | 1 st January 2022 | 1 day |
| Carnival | Carnaval | 28 February2022 1 and 2 March | 3 day |
| Good Friday | Paixão de Cristo | 15 April 2022 | 1 day |
| Tiradentes Day | Tiradentes | 21 April 2022 | 1 day |
| Labour Day | Dia do Trabalho | 01 May 2022 | 1 day |
| Corpus Christi | Corpus Christi | 16 June 2022 | 1 day |

COUNTRY FACTS

Public Holidays Brazil – part 2

There are 12 National Public holidays in Brazil 2022.

We also have regional holidays in Rio de Janeiro and São Paulo not listed here.

| Holiday in English | Local Language | Date | Days off |
|--------------------|--------------------------|-------------------|-------------------------------------|
| Independence Day | Independencia do Brasil | 07 September 2022 | 1 day |
| Lady of Aparecida | Nossa Senhora Aparecida | 12 October 2022 | 1 day |
| Civil Servants Day | Dia do Servidor Público | 18 October 2022 | (1 day – Government and Banks only) |
| All Souls`Day | Dia de Finados | 02 November 2022 | 1 day |
| Republic Day | Proclamação da República | 15 November 2022 | 1 day |
| Christmas Day | Natal | 25 December 2022 | 1 day |

02.

Key reasons for Investing in Brazil

KEY REASONS FOR INVESTING IN BRAZIL

Preliminary Considerations:

- **The Brazilian economy has proved, despite the Pandemic, much more resilient than expected**, which even skyrocketing numbers in the real estate sector.
- **The Economy is growing again, even from a conservative perspective – well represented by the international Rating Agencies – Brazil's future is looking more positive.** And this will impact heavily onto the real estate market, which recently has found its way back to a supply-demand-equilibrium and will become ever more attractive in the coming years.
- **The main reasons why Brazil can nowadays be deemed one of the world's best investment opportunities include, amongst others, a strong and resilient economy, a clean energetic matrix and a large domestic market.** Brazil has suffered some setbacks due to the political crisis in 2016 and 2017, including corruption scandals and mis-allocation of funds. However, it was equally a testimony of functioning political institutions and a well working juridical system that brought the responsible to justice.
- **Economic core variables like the inflation rate or the PIB have improved considerably, and it is fair to assume that in the near future Brazil will experience an immense take-off in terms of economic performance.** Currently, the so-called “country risk” (risco país) is considered low according to JPMorgan's Risk Index.
- **Brazil is LatAm largest economy and plays a leading role in the region economy and politics, standing out with increased attractiveness in the global scene.**

KEY REASONS FOR INVESTING IN BRAZIL

10 reasons to invest in Brazil:

1. Social security reform:

The approval of the Social Security Reform by the Brazilian Congress indicates a greater concern of the country with its fiscal accounts, allowing the best balance between the collection and the expenses with the pensions. This means **a better environment for meeting financial obligations with international investors.**

2. Tax reorganisation:

Once the Pension Reform is approved, the attention of society and Congress turns to the proposals of Tax Reform presented by the government, deputies (representatives) and senators. It is estimated that the draft with the changes may be ready for discussion and voting in the first half of 2023. Quite complex, the current tax system is on track to be simplified – **which will bring gains to both Brazilian companies and those wishing to develop business in Brazil. Thus, the operating cost structure will be clearer for foreign companies that decide to operate in Brazil.**

3. Privatisations plan:

The federal government announced a plan involving 119 privatization or concession projects of assets of the Federal Government in several areas – **with which it intends to attract R\$ 1.3 trillion. The proposals concern investments in several economically relevant sectors and the country's development.**

Source <https://ccbc.org.br/en/publicacoes/artigos-ccbc-en/10-reasons-to-invest-in-brazil/>

KEY REASONS FOR INVESTING IN BRAZIL

10 reasons to invest in Brazil:

4. Production flow:

Brazil has emerged as one of the global giants in the supply of grain and animal protein, but the outflow of this production presents very serious problems, including **the lack of a comprehensive rail network, poor road conditions and the saturation of ports**. In addition to participating in consortia to operate railways and highways, foreign investors may enter sectors such as port terminals and the administration of the ports to be privatised. Here one of the highlights is the privatisation of the Santos Port Authority, manager of the largest port in the country.

5. Airport network:

Prospects for economic recovery present a twofold challenge for the airport sector: increasing its capacity to receive domestic and international passengers and increasing its efficiency as a modal for cargo transportation. **The airport concession process is intended to deliver to the private sector all the infrastructure currently managed by Infraero by 2022. The growth of the sector is seen as certain and highly promising given the size of the country, its population and production.**

6. Oil and gas:

Advance in the provision of privately owned pre-salt areas for oil exploration is expected to continue in 2023, with the sharing of other exploration blocks – which will increase the demand for investments in naval and offshore infrastructure.

Source <https://ccbc.org.br/en/publicacoes/artigos-ccbc-en/10-reasons-to-invest-in-brazil/>

KEY REASONS FOR INVESTING IN BRAZIL

10 reasons to invest in Brazil:

7. Telecommunications:

The need to expand the mobile phone network, pushed by increased access to mobile phones, the development of the Internet of Things (IoT) and the arrival of the fifth generation of mobile internet, 5G, open opportunities for foreign investors interested in operating in the sector. Brazil already has two digital devices per inhabitant today. That means 420 million devices including smartphones, computers, notebooks and tablets, for a population of about 210 million people. **In addition, the privatization of Telebrás, which is responsible for providing telecommunications infrastructure and networks to bring the Internet to more remote Brazilian regions, could also attract foreign investment.**

8. Energy:

Another strategic sector to leverage economic growth, power generation and distribution should also benefit from the federal government's privatization project, which involves 12 lots of transmission lines, the privatization of Eletrobrás and the search for partnerships for the construction of Angra 3 nuclear power plant. At the same time, **expanding demand for economic boost and discussion of new forms of clean energy open the door to a series of highly attractive investments. Segments such as wind energy (on the rise in Northeast Brazil), solar and biomass are highlights.**

Source <https://ccbc.org.br/en/publicacoes/artigos-ccbc-en/10-reasons-to-invest-in-brazil/>

KEY REASONS FOR INVESTING IN BRAZIL

10 reasons to invest in Brazil:

9. Innovation:

The Brazilian market has been open to disruptive innovations brought by startups from different areas. **This trend is likely to continue and even to expand, given the favorable outlook for technology, giving rise to the development of fintechs (financial services), agrotechs (agribusiness solutions), healthtechs (health) and edtechs (education), to name but four.**

10. Legal assurance:

Continued economic reforms and the privatization of government assets help to consolidate the view that the federal government will not interfere in the economic sector, thus providing more certainty in compliance with contractual rules with private enterprise. Brazil has established itself as the country providing the safest and most reliable environment in the region.

Source <https://ccbc.org.br/en/publicacoes/artigos-ccbc-en/10-reasons-to-invest-in-brazil/>

03.

Overview of Brazilian Labour Law

OVERVIEW OF BRAZILIAN LABOR LAW

Employment Relationships

- Federal Constitution and Brazilian Consolidation of Labor Laws (*Consolidação das Leis do Trabalho* – CLT) are the principles of rules governing the employment and work relationship in Brazil.
- In addition the labor legislation is supplemented by other federal laws, Occupational Safety & Health Regulatory Standards, social security norms, court decision, administrative regulations and collective agreements.
- An **employee** is defined as an individual who renders services on a regular basis, under subordination (i.e. subject to direct oversight) and dependency to his/her employer, against receipt of salary.
- An **employer** is a company, entity or individual, who/which assuming all the economic risks of its activities, hires, pays a salary, directs, coordinates and oversees the services rendered by the employee(s).

Source: montgomery.adv.br

OVERVIEW OF BRAZILIAN LABOR LAW

Employment Contract

Although a written employment agreement is not mandatory by law, it is extremely advisable to engage employees under a comprehensive written employment agreement. There are several terms and conditions that are only valid if expressly provided for in a written employment agreement:

Mandatory:

- Employer and employee Identification (name, address, tax id etc.)
- Work Location
- Scope of work
- Hiring Date
- Type of contract
- Salary
- Benefits packed

Optional:

- Compliance and anticorruption rules
- Intellectual property/inventions and breakthroughs
- Confidentiality
- Non-solicitation and non-compete
- Privilege Information
- Data Privacy

OVERVIEW OF BRAZILIAN LABOR LAW

Types of contracts

➤ **Fixed-term employment contract**

The duration of contract is prefixed, i.e., the employee is previously aware of the contract termination date.

- This contract shall not exceed the duration of 2 years and it is valid for:
 - 1) Contracting of a service whose nature justifies the predetermination of the term of the contract
 - 2) Hiring of business activities of a transitory nature
 - 3) Hiring a collaborator in a Probationary Period (which may not exceed 90 days and can be extended just one time. When the probationary period ends the contract is automatically transformed in Indefinite contract)

➤ **Indefinite term contract**

This is the most common type of employment contracts, as there is no pre-established term/expiration date.

➤ **Temporary contract**

Used to meet the transitory need to replace staff or increase services but shall not exceed 180 days, consecutive or not and it may be terminated early or extended for another 90 days. After this period, the company will only be able to hire this person's temporary service after 90 days and should be hired by a temporary work agency.

➤ **Internship**

Term of commitment that must be signed by the company's contracting manager, the intern, and the university where the intern studies. For a period up to two years the employer has the benefit of a potential employee with adequate preparation and development of routines, increasing the assertiveness of a hiring.

➤ **Intermittent contract**

For when the service to be provided, with subordination, is not continuous, occurring alternating periods of service provision and inactivity, regardless of the type of activity of the employee and employer.

OVERVIEW OF BRAZILIAN LABOR LAW

Regular Working Hours

- **Regular working hours are limited to 8 hours per day** and 44 hours per week. Certain occupations and professional categories may provide for fewer daily and weekly workload.
- **Pursuant to the CLT (labor law), the 8-hour working day may be extended up to 2 hours** per day for work performed during business days (Monday through Saturday) and any overtime is paid with an additional overtime premium. Most employees who works in administrative or in offices, work from Monday to Friday.
- **It is important to note that some job positions, commonly known as “exempt positions” are not subject to working hour control** and therefore, not entitled to payment of overtime. The exempt positions are provided by clauses I, II and III of Article 62 of the CLT, namely; (i) fiduciary positions (such as managers, directors and officers with autonomy and decision-making power), (ii) external employees (employees working outside of the company’s premises with it being impossible to track their working hours) and (iii) employees working remotely (usually from home).
- **Finally, the company must grant a break for rest and meal** whenever the working period exceeds 4 hours, which will be of **15 minutes for a working period of up to 6 hours and of 1 to 2 hours for a working period exceeding 6 hours**. Such break is not included within the daily workload.

Source: montgomery.adv.br

OVERVIEW OF BRAZILIAN LABOR LAW

Night Work (the work performed between 10 pm and 5 am)

- **Pay for Night Work:** An employee who works at night will be paid an additional amount of at least 20% of the normal salary.

Weekly Rest

Every employee is entitled to a remunerated weekly rest (*Descanso Semanal Remunerado* - DSR) of twenty-four consecutive hours, preferably on Sundays and, within the limits of the technical requirements of the companies, on civil and religious holidays.

Overtime

- Must not exceed two (2) hours per day. Considering regular working hours and overtime, the weekly limit of working hours is 56 hours for a “44-hour per week” contract and 48 hours for a “36-hour per week” contract.
- Exceptionally, for reasons of force majeure or work that cannot be postponed, the employee may work up to four hours of overtime, but the employer must notify the Ministry of Labor to avoid any legal issue.
- **Overtime Pay** – paid by adding a specific rate to the employee’s regular work hour value as follows:
 - Daily overtime from 5am to 10pm at the rate of 50%
 - Night overtime from 10pm to 5am off at the rate of at least 50% plus 20% of night payment
 - Overtime during Sundays or holidays at the rate of 100% (at night, 20% of night payment must be added)
 - The percentage above could change accordingly to the rules of the respective Collective Agreement

OVERVIEW OF BRAZILIAN LABOR LAW

Termination and Compensation

➤ Notice Period

It is provided when the employment contract is terminated, either on the initiative of the company or by the employee and can be worked or paid. The duration varies according to the time worked in the company. The minimum is 30 days for contracts of up to one year, and the maximum in case of dismissal could be 90 days.

| Type | Petitioner | Justification | Payment |
|--------------------------------------|--------------------|-----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Termination without cause | Employer | Obligation to disclose the reason | Salary balance, prior notice, accrued vacation plus one-third bonus, proportional vacation plus one-third bonus, proportional 13th salary, 40% severance fund (FGTS) fine over the balance of the employee's individual account |
| Resignation by the employee | Employee | No obligation to disclose the reason | Salary balance, proportional 13th salary, accrued vacation plus one-third bonus and proportional vacation plus one-third bonus |
| Indirect Termination | Employee | Labor claim against the company | A serious misconduct that the employer commits with the employee, and it triggers the same payments due in a termination without cause |
| Termination by mutual consent | Both parties agree | Documented mutual consent | Half of the prior notice and the FGTS fine (employee's part) and, in full, other labor allowances due in a termination without cause. (Employee will be able to withdraw up to 80% of the FGTS balance and will not be entitled to receive the unemployment insurance) |
| Termination with cause | Employer | One of the situations provided by law (steal; sexual harassment etc.) | Salary balance and accrued vacation plus one-third |

OVERVIEW OF BRAZILIAN LABOR LAW

Vacation, Leave, and Other Absences

| | |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Vacation | Employees are entitled to 30 calendar days of vacation per each 12 months of service. The vacation period can be divided in 3 periods: 01 need to be more than 14 days and the other 5 or more days. |
| Sick Leave | Employers are obliged to pay up to 14 days of sick leave as long as the employee has received authorisation from a registered doctor. After that period, authorized sick leave will be paid by the National Institute for Social Security (INSS) agency for up to two years. |
| Mourning Leave | In the event of the death of an immediate family member, an employee is entitled to up to two days leave. |
| Burial Leave | Employers are obliged to grant the necessary leave for his employees to assist with the burial of their co-workers. |
| Marriage Leave | Employees are entitled to five days leave in the event of their marriage. |
| Blood Leave | One day every 12 months, employee must provide evidence of the blood donation. |

OVERVIEW OF BRAZILIAN LABOR LAW

Vacation, Leave, and Other Absences

| | |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Maternity and paternity Leave | 120 days, which can be extended to 180 days, and is paid by the INSS. Paternity leave totals five days but may be extended to up to 20 days. |
| Voting Leave | Employees are entitled to paid leave for purposes of voting on public elections. In addition to this permit, a paid leave must be granted for the fact of voting (1/2 a day of paid leave) or elections, and mandatory jury duty (1 day of paid leave). |
| Military License | In Brazil, Military License, is mandatory for every male who has turned 18 years old. It normally for twelve months. But in practice people are not forced to serve against their will. |
| Trade Union Leave | Unions are normally entitled to special paid leave taken by the employer, so that some of their members carry out activities related to the organization and realization of union interests. These paid leave(s), their rules, duration and other special requirements are normally defined in a collective agreement. |
| Employment Contract Suspension | The employment contract can be suspended for specific causes, as defined by law. One such cause offers a general possibility for the parties to suspend the employment contract on mutual consent. This specific situation is commonly used by employers to grant his employees non-paid leave for personal reasons. |

OVERVIEW OF BRAZILIAN LABOR LAW

Transport allowance

- A transport allowance for workers is mandatory for all employers. Companies must provide their employees with transport to and from work or allowance their public transport expenses by paying all **such costs exceeding 6 percent of an employee's gross salary**.
- Although the system varies per location, industrial firms normally deduct 6 percent from payroll and use the funds to purchase transport vouchers accepted by public transport companies. Expenditure incurred by employers is deductible for income tax purposes.

Christmas bonus

- A mandatory “Christmas Bonus”, also known in Brazil as the Thirteenth Salary, is a legally mandated year-end bonus and needs to be paid as following: **50% until November 30th without any deduction, and the other 50% until December 20th**. This pro-rated 13th-month salary is also due upon termination.
- **Employees are also granted a vacation bonus equivalent to 1/3 of the monthly salary.**

04.

Minimum Wage

MINIMUM WAGE



Brazil's Minimum Wage is the lowest amount a worker can be legally paid for his work. Most countries have a nationwide minimum wage that all workers must be paid. The Brazil minimum wage rate is 1,212 reais per month (around USD300), effective 1st of January 2022, paid 13 times a year.

05.

Insurance – Employment Related

INSURANCE – EMPLOYMENT RELATED

Healthcare and Supplemental Insurances

➤ Healthcare

The Sistema Único de Saúde better known by the acronym **SUS**, is **Brazil's publicly funded health care system**. Created in 1989, SUS is the largest government-run public health care system in the world, by number of beneficiaries/users (virtually 100% of the Brazilian population; 220 million people), land area coverage (3.3 million square miles), and affiliated network/number of treatment centers (over 50,000 clinics). The system is entirely free of any cost at the point of service for any person, including foreigners.

➤ Supplemental Health Insurance

Despite of having the biggest public health system in the world, the majority of big companies, that wants to retain employees offers a private health insurance.

Role of private health insurance: Private health insurance is voluntary and supplementary to SUS and regulated by the National Agency of Supplementary Health.

INSURANCE – EMPLOYMENT RELATED

Social Security Contribution in Brazil (*Instituto Nacional do Seguro Social – INSS*)

- The INSS is responsible for collecting contributions to maintain the Brazilian Social Security regime operating – paying retirements, pensions due to death, illness, disability, aids, others benefits foreseen by law.
- Sickness allowance is an INSS benefit paid to workers who have fallen ill for more than 15 consecutive days. The first 15 days of "sick leave" (doctor's note must be presented by the employee) are paid by the company and from the 16th day onwards by the INSS.

| Contribution by Employee | Contribution By Employer |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| 7.5% for income up to 1,212.00 BRL 9% for income between 1,212.01 BRL and 2,427.35 BRL 12% for income between 2,427.36 BRL and 3,641.03 BRL 14% for income between 3,641.04 BRL and 7,087.22 BRL | 20%~25% Depending on the industry's sector |

INSURANCE – EMPLOYMENT RELATED

Unemployment Insurance

- The Unemployment Insurance is one of the Social Security benefits and aims to guarantee temporary financial assistance to the worker dismissed involuntarily (without just cause).
- The worker receives between 3 and 5 installments, depending on the time worked:
 - 03 installments if at least 6 months worked are proved
 - 04 installments if at least 12 months worked are proved
 - 05 installments if more then 24 months worked are proved
- Table for calculation of the 2022 Unemployment Insurance (considers the average of the last 3 salaries):

| Average Salary | Installment Calculation |
|-----------------------------------|---------------------------------------------------------------------|
| Up to BRL 1,858.17 | Multiply the average salary by 0.8 |
| From BRL 1,858.18 to BRL 3,097.26 | The average salary is multiplied by 0.5 and adds up to BRL 1,486.53 |
| Above BRL 3,097.26 | The installment amount will be BRL 2,106.08 |

06.

Expatriation to Brazil

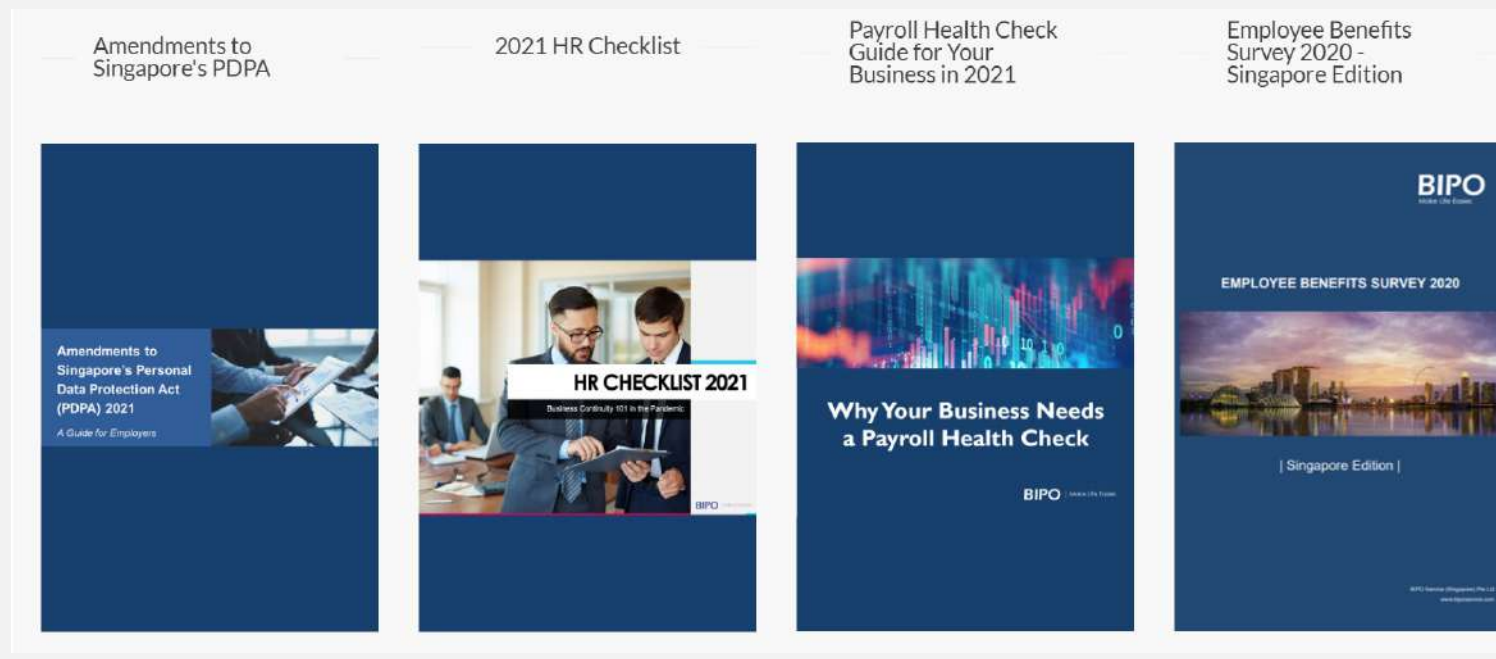
EXPATRIATION TO BRAZIL

Mandatory Requirements for Expatriate Employees in Brazil

Migratory processes usually become excessively bureaucratic, especially in expatriation cases. Thus, their success depends on a good advisory service. Such advisory is often provided by a specialised company, which acts like an attorney-in-fact, mediating the relationship between the solicitor and the Brazilian government.

- **Work Visa:** To determine the type of visa, it is necessary to assess employee's job position and role (e.g.: function in the company's administration, management position, a specific technical function etc.), and depending on the type of visa, the remuneration structure must be composed in a different way.
 - One of the main work visas/residence permits is the **residence permit with employment contract in Brazil**. This type of residence permit is designed for companies wishing to locally contract immigrant professionals to work at their facilities **and it may be issued for the period of up to 2 years**. Considering that the immigrant shall have an employment contract in Brazil, they shall be subjected to the labor and social security legislations of Brazil, having the same rights and obligations as a Brazilian employee, e.g.: to have Brazilian Tax Id (CPF) and Work and Social Security Card (CTPS) – some of the documents required to maintain professional activities in Brazil.

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Labour Laws & Employment Regulations

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A modern conference room with a long table and chairs, overlaid with a blue gradient and a horizontal bar.

Q&A Session



THANKS

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Upcoming Webinar

1. Global Workforce & HR Trends: Indochina

26 July 2022, Tuesday | 3pm (GMT+8)

2. Understanding Bangladesh' Labour Law & Employment Regulations

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