

SUMMARY

LABOR - RELATED MEASURES

Provisional Measures

MP 927

MP 936

MP 944

MP 946

**AND OTHER MEASURES DESIGNED TO ADDRESS
THE CORONAVIRUS CRISIS**

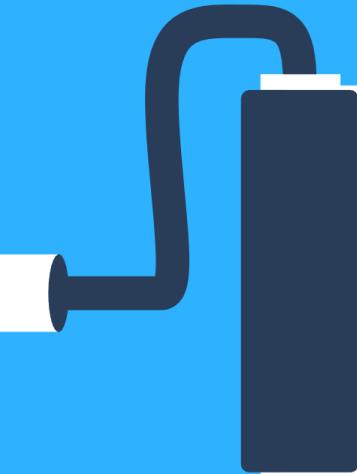
*SUSTAINABILITY OF ENTERPRISES AND
PRESERVATION OF JOBS*

- NATIONAL CONFEDERATION OF INDUSTRY



Confederação Nacional da Indústria
PELO FUTURO DA INDÚSTRIA

Updated on April 29



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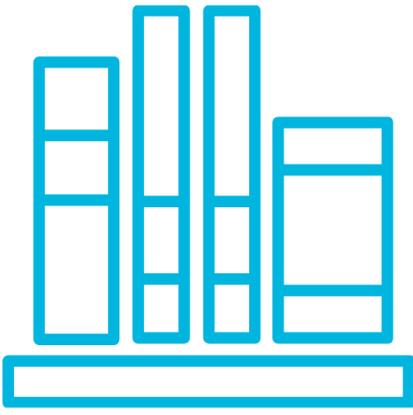
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Page 16. Ordinance No. 139/2020 of the Ministry of Economy.

Ordinance No. 150/2020 of the Ministry of Economy.

PROVISIONAL LABOR MEASURES

MP 927/2020



Provides for labor measures to address the state of public calamity brought about by the coronavirus crisis (covid-19).

- Effective as of: April 22
- A Joint Act 1/20 of the House and Senate defined that the MPs must be voted on within 16 days due to the pandemic
- On April 29, the Federal Supreme Court (STF) upheld the text of MP 927, except for its article 29 - occupational disease in Covid-19 cases, and for its article 31 - guiding inspection (Direct Unconstitutionality Actions [ADIn] 6,342, 6,344, 6,346, 6,348, 6,349, 6,352 and 6,354).

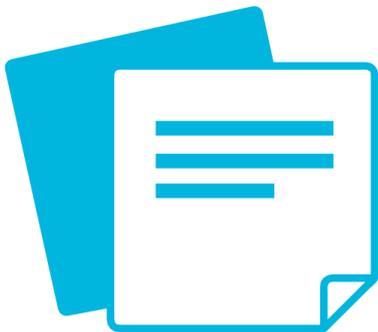
MP 936/2020_*

Creates the Emergency Employment and Income Preservation Program and sets out complementary labor measures to address the state of public calamity brought about by the coronavirus crisis (covid-19).



- Effective as of: April 01
- A Joint Act 1/20 of the House and Senate defined that the MPs must be voted on within 16 days due to the pandemic

MP 944/2020



Creates the Emergency Employment Support Program, contemplating credit operations for entrepreneurs and business and cooperative societies for the purpose of ensuring the payment of their employees' payroll.

- Effective as of: April 03
- A Joint Act 1/20 of the House and Senate defined that the MPs must be voted on within 16 days due to the pandemic

MP 946/2020

Closes down the Social Integration Program (PIS)-Civil Servants Asset Development Program (Pasep) Fund and transfers its assets to the Government Severance Indemnity Fund for Employees (FGTS). The MP also temporarily authorizes, due to the pandemic caused by COVID-19, withdrawals by workers of their FGTS balance up to the amount of one minimum wage per worker.

- Effective as of: 07/04
- As Joint Act 1/20 of the House and Senate, it defined that the MPs must be voted on within 16 days due to the pandemic



****On April 17, 2020, the Federal Supreme Federal Court dismissed, in a plenary session, an injunction requested through Direct Unconstitutionality Action (ADIn) 6,363. Thus, MP 936 was fully preserved, allowing for individual agreements to be entered into for reducing working hours and wages proportionally and for employment contracts to be suspended. Learn more in RT Informa No. 36, at <https://bit.ly/2yvFWAo>. *On April 24, 2020, Ordinance 10,486/2020 of the Ministry of Economy was published to regulate the processing and payment of the Emergency Benefit created by MP 936. For more details see RT Informa No. 39.**

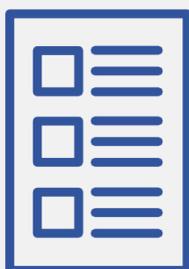
***On April 24, 2020 Ordinance 10,486/2020 was issued by the Ministry of Economy to regulate the processing and payment of the Emergency Benefit created by MP 936. For more details, see RT Informa No. 39**

***On April 29, 2020, MP 959/2020 was published setting rules for operationalizing the Emergency Employment and Income Preservation Benefit and the monthly emergency benefit provided for in MP 936 of April 1, 2020.**

SUMMARY OF THE MEASURES

MP 927*

INDIVIDUAL AGREEMENTS

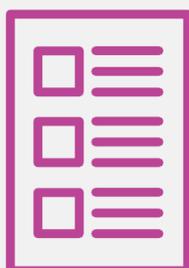


(art. 2 of the MP)

Prevalence of individual written agreements over other instruments

Employees and employers may enter into individual written agreements to preserve their employment bonds, and these agreements will take precedence over normative, legal and negotiating instruments, within the limits set out in the Constitution.

TELECOMMUTING



(articles 4 and 5 of the MP)

At least 48 hours in advance, employers may define the adoption of work modalities such as telecommuting, home office or remote work

This definition must be made in writing or through an electronic medium and may be adopted for interns and apprentices as well. The return to the face-to-face regime may be determined without the need for a prior contract and regardless of individual or collective bargaining agreements.

- **This type of work must be performed outside the premises of the employing company, using communication technologies, excluding the obligation of registering working hours.**
- **A contract in writing, either signed beforehand or within 30 days from the adoption of this form of work, must contemplate the responsibilities** for acquiring, maintaining or supplying the required equipment and infrastructure for it to be carried out, including reimbursement of expenses incurred by the employee.
- **The work can be performed with the employee's own equipment or the employer** can provide it on a lending basis (free of charge) and pay for the necessary infrastructure services (not characterized as part of the wages to be paid).
- **If the employer cannot provide the equipment on a lending basis, the employee's regular working hours shall be considered as time at disposal of the employer.**
- **The time an employee spends using applications and communication software outside his or her regular working hours shall not be considered time at the disposal of the employer nor on-call time, unless this possibility is provided for in an individual or collective bargaining agreement.**

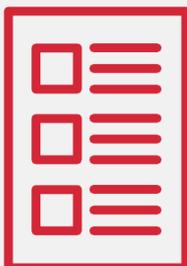
The provisions applied to telecommuting shall not apply to call-center and telemarketing workers.

*The Federal Supreme Court (STF) kept MP 927 in force on April 24, except for its article 29 – absence from work due to Covid-19, and for article 31 - guiding focus of the work of labor inspectors during the pandemic (ADIns 6,342, 6,344, 6,346, 6,348, 6,349, 6,352 and 6,354).

SUMMARY OF THE MEASURES

MP 927*

INDIVIDUAL VACATIONS

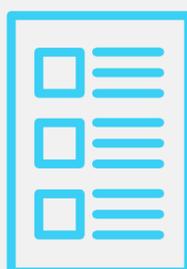


Individual vacations, including before the completion of the entitlement period, may be moved up by the employer, provided that:

(articles 6-10 of the MP)

- this decision is **reported 48 hours in advance**, in writing or electronically;
- the vacation **periods are at least 5 days long**;
- **future vacation periods** may be moved up **by individual written agreement**;
- **vacation pay** during this period may be paid **until the 5th business day of the month following** the vacation;
- The **conversion of 1/3** of the vacation period into a **cash bonus** shall be subject to the **employer's agreement**;
- **the 1/3 constitutional additional pay** for vacations granted during the state of public calamity, **as well as the cash bonus, may be paid until the final date for paying the 13th salary (Christmas bonus)**;
- **Employees falling under the coronavirus (covid-19) risk group must be given priority for enjoying** individual or collective **vacations**.

COLLECTIVE VACATIONS



Collective vacations may be granted unilaterally by the employer

(articles 1 e 12 of the MP)

For this purpose, employers must notify their employees at least 48 hours in advance of the start of the vacation period.

- Prior notification of the local agency of the Ministry of Economy and of the trade unions of the respective professional categories has been waived.

HOUR BANK



Employers may interrupt activities and establish a special regime for compensation of working hours

(article 14 of the MP)

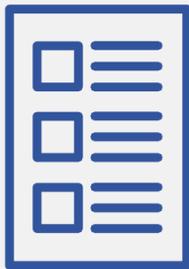
Under a formal individual agreement or collective bargaining agreement for compensation within up to 18 months after the end of the state of public calamity.

- The period may be compensated by extending working hours by up to two hours (not exceeding ten hours a day), regardless of any individual or collective agreement or accord.

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SUMMARY OF THE MEASURES MP 927 *

ADMINISTRATIVE APPEALS

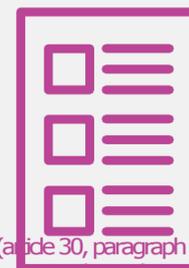


(article 28 of the MP)

Deadlines for submitting administrative labor defense arguments and appeals

Procedural deadlines for submitting administrative labor defense arguments and appeals for labor infractions and FGTS debit notifications are suspended for 180 days from the date of entry into force of the MP.

COLLECTIVE BARGAINING

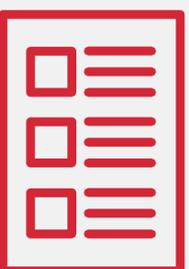


(article 30, paragraph 1, of the MP)

Extension of collective bargaining agreements and accords

At the discretion of employers, collective bargaining agreements and accords that have expired or will expire within 180 days of the date of entry into force of the MP may be extended for 90 days from the final deadline.

APPLICABILITY

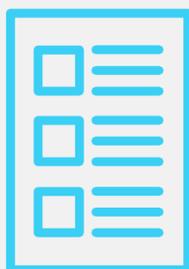


(article 32 of the MP)

The provisions of the MP shall also apply to employment relationships governed by:

- Law No. 6,019/1974 (temporary work and outsourcing of services);
- Law No. 5,889/1973 (rural work);
- as appropriate, as in the case of working hours, hour bank and vacations, to domestic work (Complementary Law [LC] 150/2015).

VALIDATION



(article 36 of the MP)

Validation of labor measures already adopted by employers

All labor measures adopted by employers 30 days before the date of entry into force of the MP have been validated, provided that they do not contravene the provisions of MP 927/2020.

SUMMARY OF THE MEASURES

MP 936 *

WORKING HOURS AND WAGES



(article 7 of the MP)

Employers may agree to a proportional reduction in working hours and in the wages of their employees, preserving the amount of their hourly wages

The maximum duration is 90 days and requirements for application must be set through individual agreements (article 12):

- the proportional reduction in working hours and wages shall be **limited to percentages of 25%, 50% and 70%**.
- only for employees (article 12):
 - (a) earning wages equal to or lower than R\$3,135.00 at percentages of 25%, 50% and 70%;
 - (b) falling under the category of hypersufficient (over-qualified) workers, that is, workers with a full college degree earning wages equal to twice the amount of the Social Security ceiling (R\$12,202.10), at percentages of 25%, 50% and 70%;
 - (c) earning over R\$3,135.00 a month, with or without a college degree, limited to a percentage reduction of only 25%;

the individual written agreement must be **submitted at least within 2 calendar days before** working hours and wages are reduced.

- Requirements for agreeing on this reduction through a collective bargaining agreement (article 11):
- all employees;
- the percentages of the proportional reduction in working hours and wages are to be freely defined.

End of the period of reduction in working hours and wages (article 7, sole paragraph):

The reduction period must end in 2 calendar days when:

- the state of public calamity is over;
- the deadline contemplated in the individual agreement expires;

the employer notifies the employee that the end of the agreed reduction was moved up.

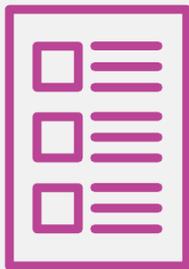
*On April 17, 2020, the Federal Supreme Court (STF) rejected, in a plenary session, the injunction requested in ADIn 6,363. Therefore, it fully upheld MP 936, which allows individual agreements to be entered into for the purpose of reducing working hours and wages and for suspending employment contracts. Learn more in RT Informa No. 36, at <https://bit.ly/2yvFWAo>.

*On April 24, 2020, Ordinance 10,486/2020 was issued by the Ministry of Economy to regulate the processing and payment of the Emergency Benefit created by MP 936. For more details, see RT Informa No. 39

*On April 29, 2020, MP 959/2020 was published, establishing rules for the operationalization of the payment of the Emergency Employment and Income Preservation Benefit and of the monthly emergency benefit provided for in Provisional Measure No. 936 of April 1 2020.

SUMMARY OF THE MEASURES MP 936 *

EMPLOYMENT ASSURANCE

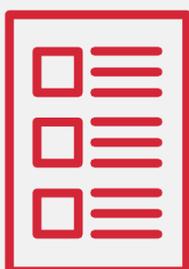


(article 10 of the MP)

Provisional employment assurance for employees who had their working hours and wages reduced or whose employment contract was suspended has been recognized

As a result, they will receive the Emergency Benefit paid by the Federal Government during the agreed period of reduction in working hours and wages or suspension of the employment contract, plus a period equivalent to the agreed upon for reduction or suspension after its deadline expires.

MONTHLY ALLOWANCE



(article 9 of the MP)

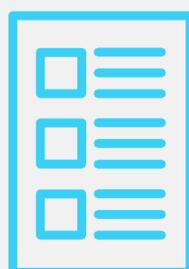
Compensatory monthly allowance to be paid by the employer

Companies may pay a monthly compensatory allowance to employees whose employment contract was suspended or whose working hours and wages were reduced, which:

- will have its amount defined in an individual or collective bargaining agreement;
- will have an indemnity nature;
- will not be included in the base for calculating income tax, the social security contribution and other taxes on payroll, and the Government Severance Indemnity Fund for Employees (FGTS); and
- may be excluded from net income for the purpose of determining the corporate income tax and the Social Contribution on Net Income of corporations taxed on the basis of their taxable income;

Compulsory monthly compensatory allowance (article 8, paragraph 5): a company with a gross revenue of over R\$4.8 million (calendar year 2019) may only suspend an employment contract if it pays the employee in question a monthly compensatory allowance of at least 30% of the employee's salary.

COLLECTIVE BARGAINING



(article 1, paragraph 3, and article 17, items I and II)

Renegotiation of negotiations already carried out and less formalities

- Collective bargaining accords or agreements previously entered into can be renegotiated for adjustments therein within 10 calendar days from April 1, 2020.
- Using electronic means to meet formal requirements provided for in the Consolidated Labor Laws (CLT) for collective bargaining is allowed, including for the purpose of convening, deliberating on, deciding, formalizing and announcing a collective bargaining accord or agreement, and its deadlines contemplated in the CLT (Title VI) shall be reduced by half

*On April 17, 2020, the Federal Supreme Court (STF) rejected, in a plenary session, the injunction requested in ADIn 6,363. Therefore, it fully upheld MP 936, which allows individual agreements to be entered into for the purpose of reducing working hours and wages and for suspending employment contracts. Learn more in RT Informa No. 36, at <https://bit.ly/2yvFWAo>.

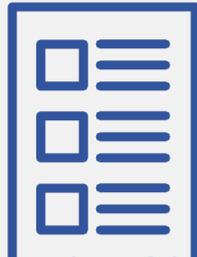
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SUMMARY OF THE MEASURES

MP 936*

SUSPENSION OF EMPLOYMENT CONTRACTS



(article 8 of the
MP)

Employers may agree to a temporary suspension of the employment contracts of their employees through an individual written agreement.

The maximum duration of the contract shall be 60 days, which can be divided into 2 periods of 30 days.

- **Compulsory monthly compensatory allowance (article 8, paragraph 5):** If the company had a gross revenue of over R\$4.8 million in calendar year 2019, it may only suspend an employment contract by paying a monthly compensatory allowance of at least 30% of the employee's salary during the suspension period.

- **Requirements for entering into an individual agreement (article 12):** applicable to an employee whose wages are equal to or lower than R\$3,135.00; or to a hypersufficient (over-qualified) employee (holder of a full college degree and wages equal to twice the Social Security ceiling = R\$12,202.10).
- **Based on a collective bargaining agreement (article 11),** the suspension may be applied to all employees.
- **Benefits (article 8, paragraph 2, item I):** employees shall be entitled to all benefits granted by employers to their employees.
- **Contribution to the Social Security System (article 8, paragraph 2, Item II):** employees are authorized to pay their contribution to the Social Security as an optionally insured worker.

End of the suspension of employment contracts (article 8, paragraph 3):

- Employment contracts shall be resumed within 2 calendar days when:
 - the state of public calamity is over;
 - the deadline set out in the individual agreement expires;
 - the employer notifies the employee of his or her decision to move up the end of the agreed suspension.
- **Prohibition of continuity of work during the suspension of an employment contract (article 8, paragraph 4):** any work done for the employer, including by telecommuting, shall mischaracterize the suspension. Employers must then immediately pay all the remuneration and social charges payable for the period. They will also be subject to the legal fines and sanctions provided for in a collective bargaining instrument.

The maximum period for reducing working hours and wages proportionally and for suspending employment contracts is 90 days, even if successive, respecting the maximum deadline of 60 days of suspension (article 16).

*On April 17, 2020, the Federal Supreme Court (STF) rejected, in a plenary session, the injunction requested in ADIn 6,363. Therefore, it fully upheld MP 936, which allows individual agreements to be entered into for the purpose of reducing working hours and wages and for suspending employment contracts. Learn more in RT Informa No. 36, at <https://bit.ly/2yvFWAo>.

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SUMMARY OF THE MEASURES

MP 936*

NOTIFICATION OF TRADE UNIONS

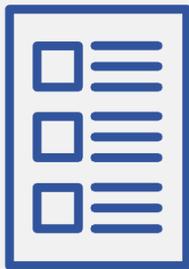


Individual agreements for reducing working hours or suspending employment contracts temporarily must be reported to the trade union.

(article 11, paragraph 4)

Employers must notify the labor union within 10 calendar days from the date on which the agreement is entered into.

DOUBLE VISIT

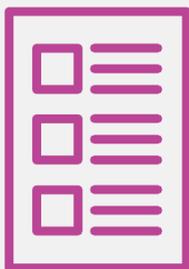


Exception to double visit

The double visit criterion for labor irregularities found by labor tax auditors in relation to the provisions of MP 936/2020 shall not apply.

(article 14, sole paragraph)

LAY-OFF



A professional qualification course or program, as contemplated in article 476-A of the Consolidated Labor Laws (CLT), may be provided by employers exclusively in the distance learning modality

(article 17, Item I)

- Only during the state of public calamity, lasting between 1 and 3 months.

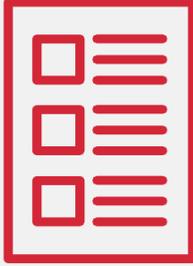
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SUMMARY OF THE MEASURES

MP 936*

EMERGENCY BENEFIT



(articles 5 and 6 of the

Emergency Employment and Income Benefit to be paid by the Federal Government

Paid monthly by the Union in the event of a proportional reduction in working hours and wages and of temporary suspension of an employment contract, payable from their initial date.

- **Deadline for payment to employees:** the first installment shall be paid within 30 days from the date on which it is reported that an agreement to reduce working hours and wages or to suspend an employment contract was entered into
- **Companies must report, within up to 10 days,** that an agreement was entered into with their employees.
- **If the company fails to report the signing of such an agreement,** it shall be responsible for paying the remuneration in the amount prevailing prior to the reduction in working hours and in wages or of the temporary suspension of the employee's employment contract, including social security charges, until such notification is made.
- **The beginning of the Emergency Benefit will be set as of the date on which the signing of the contract is reported** and the benefit will be due for the rest of the period covered by the agreement.
- **The Ministry of Economy shall regulate how employers should report the signing of the agreement** and the granting and payment of the Emergency Benefit to employees.
- **Payment of the Emergency Benefit to employees does not depend on length of employment,** number of wages received or minimum period to receive it. In addition, it does not prevent the granting of unemployment insurance to the workers or change the amount they may use.
- **The amount of the benefit shall be calculated based on the amount of unemployment insurance that the employee would be entitled to.** Currently, the amount of unemployment insurance ranges from R\$1,045.00 to R\$1,813.03, and it is calculated individually based on the wage range that the worker falls under.
- **The benefit shall correspond to the following percentages, calculated based on the amount of unemployment insurance:**
 - **Reduction in working hours and wages.** 25%, 50% and 70% of the unemployment insurance corresponding to the percent reduction in working hours and wages agreed upon;
 - **Suspension of the employment contract.** Monthly amount equivalent to: (a) 70% of the unemployment insurance to which the employee would be entitled, in the case of payment by the company of the mandatory monthly compensatory allowance of 30% of the employee's wages (companies with gross revenue in excess of R\$4.8 million in 2019); and (b) 100% of the amount of unemployment insurance in other cases.
- **Employees with more than one formal employment contract may receive, cumulatively,** one Emergency Benefit for each job with proportional reduction in working hours and wages or suspension of the employment contract.
- **Employees with formal intermittent work prior to the MP will be entitled to the monthly emergency benefit in the amount of R\$600.00** for a period of three months, which shall not be cumulative with another monthly emergency benefit if they have another intermittent job.

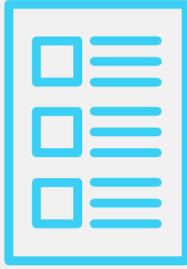
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SUMMARY OF THE MEASURES

MP 936 *

PERCENT BENEFIT



(article 11)

Collective Bargaining Accords and Agreements may set a different percentage for the proportional reduction in working hours and wages. Therefore, they are not restricted to the percentages of 25%, 50% and 70% (article 11 of the MP. In these cases, the Emergency Benefit to be paid to the employees shall correspond to:

- No benefit for reductions in working hours and wages lower than 25% per cent;
- 25% of the amount of unemployment insurance for reduction in working hours and wages equal to or greater than 25% and lower than 50%;
- 50% of the amount of unemployment insurance for reduction in working hours and wages equal to or greater than 50% and lower than 70%; and
- 70% of the amount of unemployment insurance for reduction in working hours and wages greater than 70%.

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SUMMARY OF THE MEASURES MP 944

LEGAL PERSONS

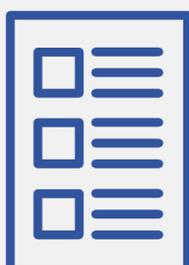


Persons covered

Entrepreneurs, business companies and cooperative societies, except credit companies, **with an annual gross revenue greater than R\$360,000 and equal to or lower than R\$10 million** (calculated based on the 2019 financial year).

(articles 1 and 2 of the MP)

CREDIT LINE



(article 2, paragraphs 1 and 2)

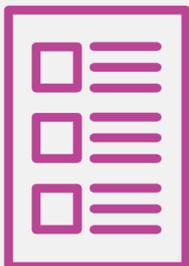
Linking of the Program's credit line

Companies whose **payroll is processed by a participant financial institution** are eligible to a credit line (financing):

- **exclusive for payroll processing;**
- **covering the entire payroll**, for the period of **2 months**;
- limited to up to **twice the minimum wage** (equal to R\$2,090.00) per employee.

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CREDIT LINE

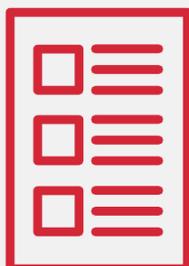


(articles 5-9 of the MP)

Credit lines financed with 85% of funds from the Union (with Brazil's Development Bank [BNDES] as the financial agent - articles 8 and 9) and 15% of funds from financial institutions.

- interest rate of 3.75% per year;
- may be formalized by June 30, 2020 by the financial institution;
- 36 months for repayment;
- six-month grace period for repayment to begin, with interest capitalization over that period.

RESTRICTION ON DISMISSALS

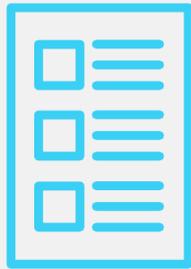


(article 2 of the MP)

During the period from the granting of the credit line to the 60th day after its last installment is received, companies **cannot dismiss employees without just cause, under penalty of early maturity of the debt.**

SUMMARY OF THE MEASURES MP 944

OBLIGATIONS OF THE COMPANIES



(article 2,
paragraph 4º)

Companies shall, contractually, be obliged:

- to provide truthful information;
- **not to use the funds for purposes other than for paying their employees;**

- not to terminate, without just cause, the employment contract of their employees during the period from the date of contracting of the credit to the 60th after day they receive the last installment of the credit line.

Failure to comply with these obligations implies early maturity of the debt.

CREDIT POLICY

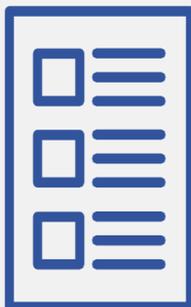


(article 6)

Credit policies and checking with credit protection systems

Financial institutions shall abide by their own credit policies and may consider imposing restrictions on credit protection systems and records of default in the credit information system of the Central Bank of Brazil in the six-month period before the credit contract was signed

WAIVER OF CERTIFICATES



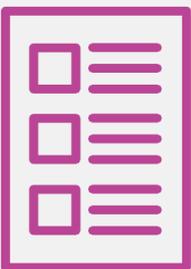
(article 6,
paragraph 1)

Waiver of submission of some public non-default certificates

Financial institutions are waived from checking the Informative Roster of Unpaid Credits of the Federal Public Sector (Cadin) (article 6 of Law No. 10,522/2002) and from requiring contracting companies (article 6, paragraph 1), among others, to submit the following documents:

- certificate of regular payment of contributions to the Government Severance Indemnity Fund for Employees (FGTS);
- debt clearance certificate;
- proof of payment of the Rural Territorial Tax (ITR) for a rural property, for the last five fiscal years.

IMPEDIMENT FOR CONTRACTING CREDIT



(article 6,
paragraph 3, of
the MP w/ article
195, paragraph
3, of the
Brazilian Federal
Constitution)

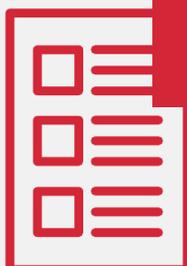
Existence of debt with the social security system - impediment for contracting credit

Companies in default with the social security system cannot, by law, be granted credit benefits such as those provided under the Emergency Program.



SUMMARY OF THE MEASURES MP 946

CLOSING DOWN OF THE SOCIAL INTEGRATION PROGRAM (PIS)-CIVIL SERVANTS ASSET DEVELOPMENT PROGRAM (PASEP) FUND

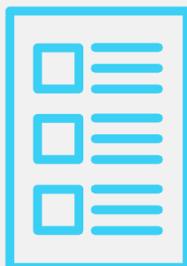


Closing down of the PIS-Pasep Fund and its transfer to the FGTS Fund

(articles 2-5 of the MP)

As of May 31, 2020, the PIS-Pasep Fund will be closed down and its assets and liabilities will be transferred, on the same date, to the FGTS. However, the assets accumulated in the individual accounts of the participants in the PIS-Pasep Fund will be preserved, as provided for in article 239 of the Federal Constitution.

GOVERNMENT SEVERANCE INDEMNITY FUND FOR EMPLOYEES (FGTS)



Temporary withdrawal of FGTS funds due to the pandemic

(article 6 of the MP)

From June 15 until December 31, 2020, the MP authorizes withdrawals from FGTS linked accounts of up to R\$1,045.00 per worker due to the state of public calamity and public health emergency brought about by the coronavirus pandemic.



SUMMARY OF THE MEASURES ORDINANCES No. 139 AND No. 150/2020

EXTENSION OF DUE DATES FOR PAYING CONTRIBUTIONS



Extension of the due date for paying contributions to the social security system and PIS/PASEP and COFINS contributions

Ordinances No. 139 and 150 of 2020 of the Ministry of Economy (published in the Official Gazettes of April 3 and April 7) extended the due date for paying the following federal taxes:

- **Contributions to the Social Security System.** The contributions provided for in article 22 of Law 8,212/1991, payable in March and April 2020, may be paid on the due date for paying these contributions in July and September 2020, respectively. These contributions include:
 - contribution on payroll (20%);
 - contribution for special retirement (1%, 2% and 3% on the remuneration of employees engaged in activities classified as of light, medium or serious risk, respectively);
 - contribution on the remuneration of individual taxpayers providing services to companies (20%);
 - contribution due by agribusiness companies;
 - contribution from individual rural employers and rural workers insured under the special social security regime;
 - contribution from legal person farmers;
 - contribution from companies providing information technology and call center services;
 - contribution from companies operating in the civil construction sector falling under groups 412, 432, 433 and 439 of the National Classification of Economic Activities (CNAE) 2.0;
 - contribution from construction companies engaged in infrastructure works falling under groups 421, 422, 429 and 431 of the National Classification of Economic Activities (CNAE) 2.0;
 - contribution from companies providing collective passenger and cargo ground transportation services and rail and subway transportation of passengers; and
 - contribution from newspaper and broadcasting companies.
- **PIS/PASEP and COFINS (Contribution to Social Security Financing) contributions.** The due dates for paying PIS/PASEP and COFINS contributions payable in March and April 2020 are extended to the due dates for paying these contributions in July and September 2020, respectively.

SUMMARY OF THE MEASURES

LAW No. 13,982

ABSENCE OF EMPLOYEES

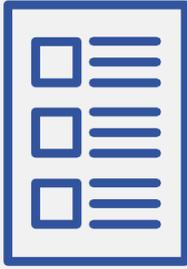


Deduction of wage costs for 15 days of absence of employees due to the Covid-19 pandemic, limited to the Social Security ceiling

Published on April 2, Law No. 13,982, referred to as the "Coronavoucher" Law, grants an emergency allowance of R\$600.00 (six hundred reais) for three (3) months. The new law also provides for the possibility of offsetting the payment of the first 15 days of absence of employees due to the Covid-19 pandemic with social security contributions, up to the Social Security ceiling.

WANT TO LEARN MORE?

CONEXÃO

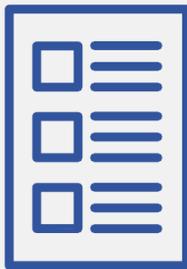


More information about these provisional measures and up-to-date reports on labor relations can be found at:



<https://conexaotrabalho.portaldaindustria.com.br>

ACES E A PÁGINA INDUSTRY AGAINST THE CORONAVIRUS



Let's overcome this crisis together

In the midst of the covid-19 pandemic, the disease caused by the coronavirus, check all the news and measures adopted by the National Confederation of Industry (CNI), the National Service for Industrial Learning (SENAI), the Social Service for Industry (SESI) and the Euvaldo Lodi Institute (IEL), as well as by the Federations of Industry



Learn more at: <https://noticias.portaldaindustria.com.br/especiais/industria- contra-coronavirus/>



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