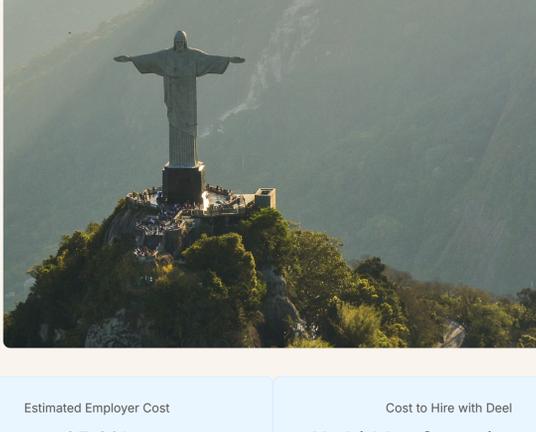


Hire Employees in Brazil, Hassle-Free

With Deel, your business can easily hire people in Brazil. No more worrying about local laws, complex tax systems, or managing international payroll. We handle it all across 150+ countries.



Estimated Employer Cost 35.3%	Cost to Hire with Deel No hidden fees—just clear, upfront pricing. View pricing details
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Key Facts



Capital:
Brasilia



Currency:
BRL



Language(s):
Portuguese



Payroll Cycle:
Monthly



Avg. Onboarding
Time:
3 day(s)

Pay & Tax

Minimum Wage Requirements

The national minimum wage R\$1.518,00 per month.

Please note that Deel EOR employees are covered by a collective bargaining agreement that provides a minimum wage of R\$ 1,699.23 per month.

Individual Income Tax

The individual income tax ranges from 0% to 27.5%. Income tax is calculated according to progressive rates. Multiple additional factors may impact overall rates such as the marital status and the level of income.

Gross Annual Income (BRL)	Tax Rate (%)
Less than 1,903.98	0%
1,903.99 - 2,826.65	7.5%
2,826.66 - 3,751.05	15.0%
3,751.06 - 4,664.68	22.5%
Above 4,664.68	27.5%

Employer Cost Details

The employer cost is generally estimated at 35.3% of the employee salary + Meal Voucher

- The Fundo de Garantia do Tempo e Serviço (FGTS) - 8%*
- Social Security - 27.3%*
- Meal allowance - 40 BRL per working day, estimated at BRL 880 monthly
- Mandatory Life Insurance - BRL 5.56
- Attendance Bonus - BRL 100.00 monthly

*These costs are calculated on the employee's monthly salary including bonus and allowances

The amount for the meal voucher is calculated as BRL 40 per working day in the month, therefore the exact amount may vary.

Annual Costs

- 13th Salary - 1 month salary, calculated as the gross monthly salaries received during the year including other salary payments, such as bonuses, allowances, and divided by 12.

- Union Bonus (profit sharing) - BRL 330.88 a year

- Vacation Bonus - One-third of the employee's monthly salary or one-third of the vacation days taken

Conditional Costs

- Abono Pecuniário - Employees can choose to receive up to 10 days of their vacation bonus paid out instead of using them as paid time off.

- Childcare allowance - Female employees with children aged 0-60 months are entitled to a monthly childcare allowance up to 290.98 BRL per child.

These costs are provided as estimates and are intended solely for general informational purposes. To fully comprehend all associated costs and fees related to the terms of any employment agreement for this country, please contact our Sales team for a quote.

Working Hours & Overtime

Standard working hours are 8 hours per day, 40 hours per week. The standard work week is from Monday to Friday.

Employees can also work for 8 hours per day, 44 hours per week from Monday to Saturday, with 4 hours on Saturdays.

Leave Policy

Maternity Leave

Pregnant employees are entitled to 120 days of paid leave. The employee will receive 100% of their average salary during this period, and the employer will be responsible for this pay. However, the government returns this amount in tax deductions in the same month.

The employee can extend leave with a doctor's note. During this period, the employee will receive 100% of the salary covered by the employer.

Paternity Leave

Employees are entitled to 5 calendar days of paid paternity leave. The employee will receive 100% of their average salary during this period, and the employer will be responsible for this pay.

The employee cannot extend leave.

Parental Leave

In Brazil, no law covers parental leave. However, employees may be entitled to maternity leave and paternity leave.

Sick Leave

There is no maximum period for employees to take sick leave. This leave is paid at different rates and by different payers depending upon length:

Period	Pay (% of salary)	Payer
0 - 15 days	100%	Employer
15 days onwards	91% (maximum amount paid is BRL 6.433,57)	Social Security Agency (INSS)

Termination

Termination Requirements

Terminations must respect complex rules and the rules of an employee's employment country. The off-boarding is always handled by the Employer with the primary stakeholders. It may include ad-hoc fees as well as required or recommended steps on specific termination cases.

Terminations in Brazil can be complex. There is at-will termination in Brazil for employers except for certain employees (pregnant, suffer an accident at work, or are elected president of the internal commission for accident prevention).

Compliant terminations in Brazil include:

- By mutual agreement
- Voluntarily by the employee
- Unilaterally by the employer
- By the expiration of the contract

Notice Period

The minimum notice period is 1 month and will be increased according to the length of employment.

- Up to 1 year of employment - 30 days of notice
- Above 1 year of employment - the notice period is increased by 3 days for each year worked until the maximum notice period of 90 days is reached

Severance

In Brazil, if employees are terminated without cause, employees are entitled to:

- Balance salary
- Unused holiday payouts
- Proportional 13th salary (bonus payment)
- 40% of the FGTS paid during employment

If employees are terminated with cause, employees are entitled to:

- Balance salary
- Unused holiday payouts
- Proportional 13th salary (bonus payment)

To protect you from unforeseen financial risks arising from terminations, Deel applies a Severance Accrual to all employment agreements in this country. Deel has extensive expertise in managing litigation risk globally and our Severance Accrual calculation is based on the prevailing common-law or statutory entitlements and local best practices. In the event your employee resigns or is not entitled to severance, all unused amounts will be returned to you.

Statutory Time Off

Paid Time Off (Vacation)

Both full-time and part-time employees are entitled to 30 **calendar** days of paid time off (PTO) a year. PTO accrues monthly at 2.5 days per month. Employees are eligible for annual leave after 1 year of work. During the first year of employment, an employee is not allowed to take any leave.

Please note: Our platform works in working days and the brazil PTO is in calendar days. (20 working days - 30 calendar days).

Public Holidays

Brazil celebrates around 12 national holidays (across 14 days). National public holidays include:

1. New Year's Day
2. Carnival (3 Days)
3. Good Friday
4. Tiradentes
5. Labor Day
6. Corpus Christi
7. Independence Day
8. Brazilian Patroness Day
9. All Souls' Day
10. Proclamation of the Republic
11. Black Awareness Day
12. Christmas Day

Onboarding & Contracts

Onboarding Process

Onboarding takes 3 business days.

Employment Contract Details

Contracts must be in Portuguese or English, and can be bilingual. They must be in writing and signed by both parties.

A contract must include:

- Name
- Start date
- Place of work
- Length of the employment
- Job description
- Termination conditions

Probation Period

Probation periods are not mandatory. There is no minimum probation period. The maximum probation period is 90 days (3 months).

Fixed-term contracts cannot have probation periods.

Benefits

Common benefits provided or mandated in Brazil include:

- Meal Voucher
- Social Security
- State Pension Fund
- Workers Compensation Insurance
- Private Healthcare - Unisure (optional)
- Private Healthcare - AMIL (optional)
- Private Healthcare - Allianz (optional)

Ready to Hire in Brazil?

Deel has everything you need to compliantly hire, pay, and manage teams. Trusted by 35,000+ companies to manage local contracts, taxes, benefits, equipment, and more.

[Request a Demo](#)