

# 4



## **SOCIAL SECURITY**

## Chapter IV – Social Security

### Social Security Reform

**Basic legislation:** Constitutional Amendment 20, dated 12.15.1998, Complementary Laws 108 and 109, dated 5.29.2001, and Ministry of Social Security and Assistance Directive 4,882, dated 12.16.1998.

#### Comments:

The social security reform introduced new rules for the retirement of both civil servants and persons insured by the INSS – General Social Security System (RGPS). The major alteration was the requirement that one corroborate the time period during which contributions have been made to the system. With this, the criterion of retirement after a specific number of years worked was eliminated.

According to Constitutional Amendment 20, dated 12.15.1998, those entering the civil service (restricted to those who have passed through the civil service selection system) as of December 16, 1998 will be entitled to retirement:

- a) as a result of permanent incapacitation, in which case earnings will be proportional to the time period during which the person contributed to the system. Exceptions to this rule include work accidents, professional diseases or grave, contagious or incurable illnesses as specified in law;
- b) compulsory retirement, at the age of seventy with earnings proportional to the time period during which the person contributed to the system;
- c) voluntary, provided that the person in question has completed a minimum period of ten years of effective public sector employment and five years in the position upon which the retirement will be based, duly complying with the following conditions:
  - c.1) sixty years of age and thirty five years of contribution, in the case of men, and fifty five years of age and thirty years of contribution on the part of women, with full wages;
  - c.2) sixty five years of age, in the case of men, and sixty years of age, in the case of women, with earnings that are proportional to the time during which the person has contributed to the system.

The civil servant who has complied with the requirements specified in item “c” but has not been in an effective position for five years may, cumulatively with the other requirements, retire

on the basis of the earnings of the previous position occupied, provided that the person in question has spent five years in that position.

At the time of granting, retirement and pension payments may not exceed the value of the civil servant's earnings in the effective position used as the basis of his/her retirement benefits or that have been used as reference base for the granting of a pension and such payments will be calculated on the basis of the earnings of the civil servant in the effective position in which retirement was granted.

Constitutional Amendment 20 restricted special retirement benefits to teachers who corroborate that they have worked exclusively in the effective exercise of the teaching profession in preschool, primary and secondary level education. Such persons shall be entitled to retirement according to the terms of "c.1", as of fifty five years of age and thirty years of contribution, in the case of men, and fifty years of age and twenty five years of contribution, in the case of women.

In the RGPS, retirement is assured in compliance with the following conditions:

- a) thirty five years of contribution, in the case of men, and thirty years of contribution, in that of women;
- b) sixty five years of age, in the case of men, and sixty years of age, in the case of women. A reduction of five years in this limit is permitted for rural workers of both sexes and for those who exercise their activities within the framework of the family economy, including rural farm producers, prospectors and nonprofessional fishing.

Those workers who have already contributed to the social security system prior to the alteration in the law may opt for the permanent norm (cited above) or for the transition rules.

In these cases, workers who have cumulatively complied with the following requirements are entitled to retirement:

- a) at fifty three years of age, in the case of men, and forty eight years of age, in the case of women;
- b) have contributed during a period that is at least equal to the sum of:
  - b.1) thirty five years in the case of men and thirty years in the case of women;
  - b.2) an additional contribution period equivalent to twenty percent of the time that, on December 16,1998, was lacking to reach the maximum length of time specified in the previous item.

In the case of civil servants, five years of effective service in the position from which that person is to retire is also required.

Proportional retirement for those who are insured by the INSS system and for civil servants who entered the job market after December 16, 1998 was abolished. Civil servants and workers who, on the date of publication of Constitutional Amendment 20, were already contributing to INSS were ensured the right to retire with earnings proportional to the time period during which they contributed, provided that they comply with the following conditions:

- a) fifty three years of age in the case of men and forty eight years in the case of women;
- b) time during which they have contributed to the system equal to at least the sum of the following:
  - b.1) thirty-five years in the case of men and thirty five years in the case of women;
  - b.2) an additional contribution period equivalent to twenty percent of the time lacking, on December 16, 1998, to reach the time limit stated in item “b.1”;
- c) proportional retirement earnings will be equivalent to sixty percent of the maximum value that the worker could obtain, plus five percent per year of the contribution that surpasses the sum referred to in item “a” up to the limit of one hundred percent.

The requirements referring to age and time of contribution are diminished by five years for teachers who are able to demonstrate that they have exercised the teaching profession exclusively in preschool, primary and secondary education.

## **Complementary Social Security of the Federal Government, States, Municipalities and the Federal District**

**Basic legislation:** Complementary 108, dated 5.29.2001.

**Comments:** Complementary Law 108, dated 5.29.2001, relations among the federal government, states, municipalities and Federal District, and their respective complementary social security entities. The major points of this legislation are as follows:

- a) benefit plans based on defined installment payments (with the exception of risk benefits and death pensions) will have a minimum grace period of 60 monthly contributions;
- b) the tie with the sponsor will cease to exist;
- c) the adjustment of benefit values will occur according to criteria defined in the regulations of these plans;
- d) the contribution of the sponsor will not exceed that of the participant;
- e) the plan will be revised every two years, for purposes of introducing actuarial adjustments;
- f) the companies will not transfer productivity gains, bonuses and advantages of any other nature to the benefits.

## **Complementary Social Security in the framework of the closed entities**

**Basic legislation:** Complementary 109, dated 5.29.2001 and Decree 4,206, dated 4.23.2002.

**Comments:** Complementary Law 109, dated 5.29.2001, which deals with the complementary private social security system. This norm introduces the following innovations:

- a) created the figure of the institutor, making it possible for professional organizations, unions and professional council to form pension funds for their associates;
- b) instituted the principle of carry-on or, in other words, whenever a persons changes employment, it will be possible to transfer the amount of the contributions made previously by that person to the new fund;
- c) permitted capitalization of the amount deposited in the fund after the loss of one's employment bond;
- d) regulated the defined contribution and the defined benefit;
- e) revoked Laws 6,435, dated 7.15.1977, and 6,462, dated 11.9.1977.

Decree 4,206/2002, which regulates the system of complementary pension plans, determined:

- a) exclusion of those affiliated to pension funds from the minimum age requirement for retirement purposes. According to the previous rule, those who paid into such funds could only receive benefits after completing 60 years of age. With the new rules, the moment of retirement will be freely negotiated between the pension fund and the insured party;
- b) permission for switching from one type of plan to another (defined benefit plan or defined contribution pension plan);
- c) increase in the government's power to intervene in such funds when there is no understanding between the representatives of the fund sponsors and the parties insured;
- d) creation of the figure of a special administrator who, should problems be found to exist with a fund's reserves, may be designated by the government;
- e) application of administrative penalties to directors and funds that commit irregularities as well as increases in the value of the fines levied on funds, in the case of such irregularities.

## **Social Security Factor**

**Basic legislation:** Law 9,876, dated 11.26.1999.

**Comments:**

The aforementioned law altered the calculation of the retirement earnings of private sector workers and created the so-called Social

Security Factor, which has the objective of making it difficult for workers to retire at an unduly young age. The factor will be implemented gradually over a period of five years and its calculation takes due account of the life expectancy of workers, age and contribution period. In the case of women and primary and secondary level teachers, a bonus of five extra years was included in the time of contribution.

Up to the day prior to the date of publication of this law, insured workers who had fulfilled the requirements for the granting of this benefit were entitled to effect the calculation according to the rules in effect up to that time. In the same manner, insured parties were given the right to retire by reason of age, thus opting not to apply the social security factor referred to in article 29 of Law 8,213, dated 7.24.1991, with the text introduced by this law.

This law goes into effect on the date of its publication and shall produce its due effects with regard to the increase in contributions and the provision in §4 of art. 30 of Law 8,212, dated 7.24.1991, with the text provided in this law, as of the first day of the month following the ninetieth day subsequent to publication and, until that date, the obligation of effecting deposits according to the terms of the previous legislation will be maintained.

With this law, Complementary Law 84, dated January 18, 1996, indents III and IV of art. 12 and art. 29 of Law 8,212, dated July 24, 1991, indents III and IV of art. 11, § 1 of art. 29 and the paragraph of art. 113 of Law 8,213, dated July 24, 1991, are hereby repealed.

## **Private Social Security Entities**

**Basic legislation:** Laws 6,435, dated 7.15.1977, and 8,020, dated 4.12.1990; and Decrees 81,240, dated 1.20.1978, 606, dated 7.20.1992, and 3,721, dated 1.8.2001.

**Summary:** Law 8,020/1990 deals with the bonds between closed social security institutions and their sponsors in the framework of the federal public administration, while Decree 606/1992 sets down the specific regulations.

Private social security entities are those that have the objective of instituting private plans designed to grant retirement benefits or income, and complementary benefits or other benefits similar to those provided by the Social Security System. Such plans are based on contributions by the participants, their respective employers or both. The participant is classified as an associate member, insured party or beneficiary included in the plans aforementioned.

The constitution, organization and functioning of private social security entities depend upon previous authorization of the federal government and are subjected to Law 6,435/1977 dispositions.

Private social security entities are classified:

- a) according to the relationship between the entity and the participants in benefit plans, into:
  - a.1) closed, when accessible exclusively to the employees of a single company or group of companies which are denominated the sponsors;
  - a.2) open, all others;
- b) according to their objectives, into:
  - b.1) profit-making entities;
  - b.2) nonprofit entities.

### **Closed Private Social Security Entities**

**Basic legislation:** Laws 6,435, dated 7.15.1977, and 8,020, dated 4.12.1990; and Decrees 81,240, dated 1.20.1978, and 3,721, dated 1.8.2001.

#### **Comments:**

Current legislation determines that closed private social security entities are those that have the objective of instituting private plans designed to grant retirement benefits or income, and complementary benefits or other benefits similar to those provided by the Social Security System. Such plans are based on contributions by the participants, their respective employers or both.

The participant is classified as an associate member, insured party or beneficiary included in the plans referred to in Law 6,435/1977.

The activities of the public authority will be carried out with the objective of:

- a) protecting the interests of the participants in benefit plans;
- b) determining adequate minimum standards of economic-financial security for preserving the liquidity and solvency of the benefit plans individually and of the private social security entity as a whole;
- c) disciplining expansion of benefit plans, so that they will have the conditions required for their integration into the economic and social process of the country;
- d) coordinating the activities regulated by Law 6,435/1977 with the social and economic-financial development policies of the federal government.

## Open Private Social Security Entities

**Basic legislation:** Law 6,435, dated 7.15.1977; and Decrees 81,240, dated 1.20.1978, and 3,721, dated 1.8.2001.

### Comments:

The open social security segment is composed of nonprofit entities as well as profit-making entities organized respectively in the form of civilian societies and corporations. Insurance companies authorized to operate in the social security market are included within this grouping.

## Public Social Security Law

**Basic legislation:** Law 9,717, dated 11.27.1998.

### Comments:

The specific social security systems that provide coverage to civil servants of the federal government, states, Federal District and municipalities and members of the military at the level of the states and Federal District should be organized on the basis of general accounting and actuarial norms, in such a way as to ensure a situation of financial and actuarial equilibrium.

In the cases of the states, Federal District and municipalities, among other requirements, it is essential that, for purposes of organization and operation of their own specific social security systems for civilian and military employees, they must have directly collected revenues greater than the value of the constitutional transfers received from the federal government and states.

The contributions of the federal government, states, Federal District and municipalities to their respective social security systems for their civilian and military personnel may not at any time exceed double the value of the contribution of the parties insured.

Net outlays on inactive personnel and pensioners of the specific social security systems for the civil and military personnel of each of the state entities may not exceed twelve percent of net current revenues in each fiscal year. Net current revenues are calculated according to the terms of Complementary Law 101, dated May 4, 2000 (LRF). The concept of net expenditures represents the difference between total expenditures on inactive personnel and pensioners of the specific social security system of civilian and military personnel of each one of the state entities and the contribution of the respective parties insured.



The contributions of federal, state and municipal civil and military personnel and military personnel of the states, Federal District, including both inactive personnel and pensioners to their specific social security system, are determined according to criteria defined in legislation and expressed as rates that are not higher than those applied to the active employees of the respective state entity.

The specific social security system of the civil servants of the states, Federal District and municipalities, military personnel of the states and Federal District may not grant benefits that are different from those specified in the General Social Security System, unless a contrary provision is contained in the Federal Constitution.

Noncompliance with the provision in Law 9,717, dated 11.27.1998, by the states, Federal District and municipalities and by the respective funds will, as of July 1, 1999, result:

- a) in suspension of voluntary transfers of resources from the federal government;
- b) prohibition from formalizing agreements, contracts or arrangements, as well as receiving loans, financing, guaranties and subventions in general from organs or entities subject to the direct and indirect federal public administration;
- c) suspension of loans and financing by financial institutions.

### **Financial Compensation between the General Social Security System and Civil Service Social Security Systems**

**Basic legislation:** Law 9,796, dated 5.5.1999 and Decree 3,112, dated 7.6.1999 (Regulations)

#### **Comments:**

Financial compensation between the RGPS and specific social security systems of the civil servants of the federal government, states, Federal District and municipalities will comply with the provisions of Law 9,796, in the case of reciprocal calculation of the period of contribution.

As the instituting system, the RGPS is entitled to receive financial compensation from each system derived from it. The derived system is the social security system to which the insured party or civil servant was connected without having received retirement from that system or having generated pension payments for his/her dependents. The instituting system is the social security system charged with granting and paying retirement or pension benefits to insured parties or civil servants and their dependents, while the calculation of the time of contribution is performed within the framework of the derived system.

The specific systems of social security of the civil servants of the federal government, states, Federal District and municipalities are considered derived systems when the RGPS is the instituting system.

For each month in which a specific benefit is in effect, each system should pay to RGPS the amount resulting from multiplication of the monthly income of the benefit by the percentage of the total time of service of the insured party corresponding to the time of contribution in the framework of that system of origin.

The financial compensation referring to each benefit may not surpass the result of the multiplication of the percentage obtained in the previous paragraph by the same monthly income of the largest benefit of the same nature paid directly by the system of origin.

Each specific civil service social security system has, as the instituting system, the right to receive financial compensation from the RGPS, as the system of origin.

Based on the following information: identification of the civil servant; value of the consequent retirement or pension payments and the date of initial payment; total time of service of the civil servant and that corresponding to the time of contribution to the RGPS, all of which should be submitted to the RGPS by the instituting system, the RGPS will calculate the monthly value of the benefit according to its specific norms.

The compensation due by the RGPS is equivalent to the multiplication of the amount specified by the percentage corresponding to the time of contribution to the RGPS in the framework of the total time of service of the civil servant in question.

## **Rural Sector Social Security**

**Basic legislation:** Law 10,256, dated 7.9.2001

### **Comments:**

The law cited herein defines rules for the contributions of rural producers (legal entities) and rural employers (individuals and legal entities) to the Social Security System.

The law further defines the contribution rates of rural producers and employers to the National Service of Rural Apprenticeship (Senar), created by Law 8,315, dated December 23, 1991.

## Social Security Regulations

Decree 3,048, dated 5.6.1999, regulates Laws 8,212 and 8,213, both of which are dated 7.24.1991. These laws deal with the current expenditure and benefit plans of the Social Security System, respectively. The regulations have 381 articles, structured as follows:

### 1. Book I: Objective and basic principles (articles 1 to 5)

- 1.1 Title I: on social security
- 1.2 Title II: on health
- 1.3 Title III: on social assistance
- 1.4 Title IV: on social welfare

### 2. Book II: Social security benefits (articles 6 to 193)

- 2.1 Title I: on social security systems
- 2.2 Title II: on the general social security system
  - 2.2.1 Chapter I: on benefits
    - 2.2.1.1 Section I: on those insured
      - 2.2.1.1.1 Subsection: maintenance and loss of quality of being an insured party
    - 2.2.1.2 Section II: on dependents
    - 2.2.1.3 Section III: on registration
      - 2.2.1.3.1 Subsection I: on the insured
      - 2.2.1.3.2 Subsection II: on dependents
  - 2.2.2 Chapter II: on installments in general
    - 2.2.2.1 Section I: on types of installments
    - 2.2.2.2 Section II: on grace periods
    - 2.2.2.3 Section III: on the benefit wage
    - 2.2.2.4 Section IV: on the monthly income of the benefit
    - 2.2.2.5 Section V: on adjustment of the amount of the benefit
    - 2.2.2.6 Section VI: on the benefit
      - 2.2.2.6.1 Subsection I: on retirement by reason of incapacitation
      - 2.2.2.6.2 Subsection II: on retirement by age
      - 2.2.2.6.3 Subsection III: on retirement by reason of time of contribution
      - 2.2.2.6.4 Subsection IV: on special retirement
      - 2.2.2.6.5 Subsection V: on illness assistance
      - 2.2.2.6.6 Subsection VI: on the family wage
      - 2.2.2.6.7 Subsection VII: on the maternity wage
      - 2.2.2.6.8 Subsection VIII: on accident assistance
      - 2.2.2.6.9 Subsection IX: on pension by reason of death
      - 2.2.2.6.10 Subsection X: on internment assistance
  - 2.2.3 Chapter III: on recognition of membership
    - 2.2.3.1 Section: on recognition of time of membership
      - 2.2.3.1.1 Subsection I: on indemnity
      - 2.2.3.1.2 Subsection II: on the retroactive nature of the date of the initial contribution

- 2.2.4 Chapter IV: on reciprocal counting of time of contribution
- 2.2.5 Chapter V: on qualification and professional rehabilitation
- 2.2.6 Chapter VI: on administrative justification
- 2.2.7 Chapter VII: on diverse provisions related to installments of the general system of social security
- 2.2.8 Chapter VIII: on transitory provisions related to the installments of the general system of social security

### **3. Book III: on the current expenditures of the social security system (articles 194 to 278)**

- 3.1 Title I: on the financing of social security
  - 3.1.1 Chapter I: introduction
  - 3.1.2 Chapter II: on the federal government contribution
  - 3.1.3 Chapter III: on the contribution of the party insured
    - 3.1.3.1 Section I: on the contribution of the employed insured party, domestic employees and part-time workers
    - 3.1.3.2 Section II: on the contribution of insured businesspersons, optional contributors and the self-employed
    - 3.1.3.3 Section III: on the contribution of rural producers who are individual persons and special insured parties
  - 3.1.4 Chapter IV: on the contributions of businesses and domestic employers
    - 3.1.4.1 Section I: on the contributions of businesses
    - 3.1.4.2 Section II: on exemptions from contributions
    - 3.1.4.3 Section III: on contributions of domestic employers
  - 3.1.5 Chapter V: on contributions levied on lotteries and drawings
  - 3.1.6 Chapter VI: on other social security revenues
  - 3.1.7 Chapter VII: on the contribution wage
  - 3.1.8 Chapter VIII: on the inflow and deposit of contributions
    - 3.1.8.1 Section I: on general collection norms
    - 3.1.8.2 Section II: on retention and joint responsibility
    - 3.1.8.3 Section III: on accessory obligations
    - 3.1.8.4 Section IV: on authority to collect, inspect and levy
    - 3.1.8.5 Section V: on examination of accounting records
    - 3.1.8.6 Section VI: on contributions and other amounts not collected up to maturity
    - 3.1.8.7 Section VII: on refunds and compensation of contributions and other amounts
    - 3.1.8.8 Section VIII: on reimbursement of payments
  - 3.1.9 Chapter IX: on registration of a business
  - 3.1.10 Chapter X: on corroboration of the inexistence of debt

3.2 Title II: on diverse provisions related to the current expenditures of the social security system

**4. Book IV: on penalties in general (articles 279 to 293)**

4.1 Title I: on restrictions

4.2 Title II: on infractions and penalties

4.2.1 Chapter I: on crimes

4.2.2 Chapter II: on seizure of documents

4.2.3 Chapter III: on infractions

4.2.4 Chapter IV: on aggravating circumstances

4.2.5 Chapter V: on the gradation of fines

**5. Book V: on the organization of the social security system (articles 294 to 335)**

5.1 Title I: on the national system of social security

5.1.1 Chapter: on deliberative entities

5.1.1.1 Section I: on the National Social Security Council

5.1.1.2 Section II: on the Social Security Appeals Council

5.1.1.2.1 Subsection I: on composition

5.1.1.2.2 Subsection II: on appeals

5.2 Title II: on agreements, contracts, accreditations and accords

5.3 Title III: on dissemination of acts and decisions of the social security system

5.4 Title IV: on diverse provisions related to organization of the social security system.

**6. Book VI: on general provisions (articles 336 to 381)**

The social security regulations approved by this Decree consolidate pertinent provisions covered by the following instruments:

**Constitutional Amendment 20, dated 12.15.1998** – Alters the social security system, determines transition norms and takes other measures.

**Complementary Law 70, dated 12.30.1991** – Institutes the Contribution to Social Security System Financing (Cofins).

**Complementary Law 84, dated 1.18.1996** – Institutes current expenditure funding sources for the maintenance of the Social Security System, based on the terms of paragraph 4 of art. 195 of the Federal Constitution, and takes other measures.

**Law 8,138, dated 12.28.1990** – Alters the text in art. 4 of Law 6,932, dated 7.7.1981, which treats of the activities of medical interns and takes other measures.

**Law 8,212, dated 7.24.1991** – Deals with the organization of the Social Security System, institutes the Cost Planning system and takes other measures.

**Law 8,213, dated 7.24.1991** – Deals with the Social Security Benefit Plan and takes other measures.

**Law 8,218, dated 8.29.1991** – Disciplines the utilization of cruzados novos. Art. 3 deals with debts with INSS.

**Law 8,383, dated 12.30.1991** – Institutes the Ufir. Articles 52, 59 and 66 deal with the period for payment of social security contributions, fines and interest on arrears, as well as compensation of excess payments effected.

**Law 8,398, dated 1.7.1992** – Treats of the basis of calculation of contributions due Finsocial and PIS/Pasep and takes other measures.

**Law 8,436, dated 6.25.1992** – In art. 6, defines the participation of the social security system in the net income of lotteries and drawings.

**Law 8,444, dated 7.20.1992** – Alters articles 30 and 58 of Law 8,212/1991 and article 41 of Law 8,213/1991.

**Law 8,540, dated 12.22.1992** – Deals with the contribution of rural employers to the social security system and issues other measures that alter the provisions of Laws 8,212/1991 and 8,315/1991.

**Law 8,542, dated 12.23.1992** – Treats of national wage policy and takes other measures. Art. 10 treats of Social Security benefits involving continuous assistance.

**Law 8,619, dated 1.5.1993** – Alters art. 6 of Law 8,212/1991 and art. 3 of Law 8,213/1991.

**Law 8,620, dated 1.5.1993** – Alters articles 20, 30, 38, 39, 43, 44, 50 and 98 of Law 8,212/1991; articles 128 and 131 of Law 8,213/1991, and takes other measures.

**Law 8,630, dated 2.25.1993** – Deals with the legal system covering the working of organized ports and port facilities and takes other measures.

**Law 8,647, dated 4.13.1993** – Deals with the relationship between civil servants who occupy commissioned positions with no effective tie to the federal public administration and the general Social Security System and takes other measures.

**Law 8,742, dated 12.7.1993** – Deals with the organization of Social Assistance and takes other measures.

**Law 8,745, dated 12.9.1993** – Treats of hirings for specific periods of time to meet temporary needs of exceptional public interest, based on the terms of indent IX of art. 37 of the Federal Constitution, and takes other measures.

**Law 8,861, dated 3.25.1994** – Introduces a new text into articles 387 and 392 of Consolidated Labor Legislation (CLT), alters articles 12 and 25 of Law 8,212/1991, and articles 39, 71, 73 and 106 of Law 8,213/1991, all of which deal with maternity leave.

**Law 8,864, dated 3.28.1994** – Defines norms for microbusinesses and small scale businesses with respect to the question of differentiated and simplified treatment in the administrative, fiscal, social security, labor, credit and business development fields (art. 179 of the Federal Constitution).

**Law 8,870, dated 4.15.1994** – Alters provisions of Laws 8,212 and 8,213, dated 7.24.1991, and takes other measures.

**Law 8,880, dated 5.27.1994** – Deals with the Economic Stabilization Program and National Monetary System, institutes the URV and takes other measures. Articles 20 and 21 deal with questions related to the benefits maintained by the Social Security System, contributions, etc., and their conversion into URV.

**Law 8,935, dated 11.18.1994** – Regulates article 236 of the Federal Constitution, dealing with the questions of notary and registration services.

**Law 8,981, dated 1.20.1995** – Alters federal tax legislation and takes other measures.

**Law 9,032, dated 4.28.1995** – Treats of the value of the minimum wage, alters provisions of Laws 8,212 and 8,213, dated 7.24.1991 and takes other measures.

**Law 9,063, dated 6.14.1995** – Treats of the value of the minimum wage, alters provisions of Laws 8,212 and 8,213, dated 7.24.1991 and takes other measures.

**Law 9,065, dated 6.20.1995** – Introduces new text into the provisions of Law 8,981, dated 1.20.1995, which alters federal tax legislation and takes other measures.

**Law 9,069, dated 6.29.1995** – Deals with the Real Plan, National Monetary System, defines rules and conditions for issue of the Real and criteria for conversion of liabilities into Real, and takes other measures.

**Law 9,129, dated 11.20.1995** – Authorizes installment payment of social security contributions due by employers in general, based on terms specified therein, and takes other measures.

**Law 9,249, dated 12.26.1995** – Alters income tax legislation applicable to legal entities, as well as that applicable to the social contribution on net profits, and takes other measures.

**Law 9,250, dated 12.26.1995** – Alters the income tax legislation applicable to individual persons and takes other measures.

**Law 9,317, dated 12.5.1996** – Deals with the tax system applicable to micro and small scale businesses, institutes the Integrated System of Tax and Contribution Payments for Micro and Small Scale Businesses (Simples) and takes other measures.

**Law 9,429, dated 12.26.1996** – Treats of the extension of the period for renewal of the certificates of entities defined as philanthropic and updated registration with the National Council of Social Assistance (CNAS) and annulment of acts issued by INSS against institutes entitled to exemption from the social contribution, as a result of not having submitted requests for renewal of certificates opportunistically.

**Law 9,476, dated 7.23.1997** – Alters provisions of Law 8,212/1991, which deals with the organization of the Social Security System, institutes the Current Expenditures Plan and takes other measures.

**Law 9,506, dated 10.30.1997** – Extinguishes the Congressional Social Security Institute (IPC) and takes other measures.

**Law 9,528, dated 12.10.1997** – Alters provisions of Laws 8,212 and 8,213, dated 7.24.1991, and takes other measures.

**Law 9,601, dated 1.21.1998** – Deals with labor contracts for specified periods of time and takes other measures.

**Law 9,615, dated 3.24.1998** – Institutes general norms on sports activities and takes other measures.

**Law 9,639, 5.25.1998** – Treats of amortization and installment payment of debts originating in social contributions and other amounts due to INSS, alters provisions of Laws 8,212 and 8,213, dated 7.24.1991, and takes other measures.

**Law 9,649, 5.27.1998** – Treats of the organization of the Presidency of the Republic and government ministries and takes other measures.



**Law 9,676, 6.30.1998** – Treats of the time intervals for deposit of social security contributions collected by INSS.

**Law 9,703, dated 11.17.1998** – Deals with judicial and extrajudicial deposits involving federal taxes and contributions, including those administered by INSS.

**Law 9,711, dated 11.21.1998** – Deals with the recovery of National Treasury and INSS assets, utilization of public debt securities for which the National Treasury is liable in full payment of debts with the INSS, alters provisions of Laws 7,986/1989, 8,036/1990, 8,212/1991, 8,213/1991, 8,742/1993 and 9,639/1998.

**Law 9,717, dated 11.27.1998** – Treats of general rules for the organization and operations of specific systems of social security for federal, state and municipal civil servants and members of the military of the states and Federal District, and takes other measures.

**Law 9,718, dated 11.27.1998** – Alters legislation on the income tax, PIS/Pasep, Cofins and financial operations tax.

**Law 9,719, dated 11.27.1998** – Deals with general norms and conditions on port labor protection, institutes fines for noncompliance with such precepts and takes other measures.

**Law 9,720, dated 11.30.1998** – Introduces new composition into the provisions of Law 8,742, dated 12.7.1993, which deals with the organization of Social Assistance and takes other measures.

**Law 9,732, dated 12.11.1998** – Alters provisions of Laws 8,212 and 8,213, dated 7.24.1991, of Law 9,317, dated 12.5.1996, and takes other measures.

With issues of these regulations, the following Decrees are hereby revoked: Decrees: 33,335, dated 7.20.1953; 36,911, dated 2.15.1955; 65,106, dated 9.5.1969; 69,382, dated 10.19.1971; 72,771, dated 9.6.1973; 73,617, dated 2.12.1974; 73,833, dated 3.13.1974; 74,661, dated 10.7.1974; 75,478, dated 3.14.1975; 75,706, dated 5.8.1975; 75,884, dated 6.19.1975; 76,326, dated 9.23.1975; 77,210, dated 2.20.1976; 79,037, dated 12.24.1976; 79,575, dated 4.26.1977; 79,789, dated 6.7.1977; 83,080, dated 1.24.1979; 83,081, dated 1.24.1979; 85,745, dated 2.23.1981; 85,850, dated 3.30.1981; 86,512, dated 10.29.1981; 87,374, dated 7.8.1982; 87,430, dated 7.28.1982; 88,353, dated 6.6.1983; 88,367, dated 6.7.1983; 88,443, dated 6.29.1983; 88,167, dated 12.9.1983; 89,312, dated 1.23.1984; 90,038, dated 8.9.1984; 90,195, dated 9.12.1984; 90,817, dated 1.17.1985; 91,406, dated 7.5.1985; 92,588, dated 4.25.1986; 92,700, dated 5.21.1986; 92,702, dated 5.21.1986; 92,769, dated 6.10.1986; 92,770, dated 6.10.1986; 92,976, dated 6.22.1986; 94, 512, dated 6.24.1987;

96,543, dated 8.22.1988; 96,595, dated 8.25.1988; 98,376, dated 11.7.1989; 99,301, dated 6.15.1990; 99,351, dated 6.27.1990; 1,197, dated 7.14.1994; 1,514, dated 6.5.1995; 1,826, dated 2.29.1996; 1,843, dated 3.25.1996; 2,172, dated 3.5.1997; 2,173, dated 3.5.1997; 2,342, dated 10.9.1997; 2,664, dated 7.10.1998; 2,782, dated 9.14.1998; 2,803, dated 10.20.1998; 2,924, dated 1.5.1999; and 3,039, dated 4.28.1999.