## Emergency Program for the Maintenance of Employment and Employees' Income

Alternatives	How to implement	Monthly remuneration	on Option	Emergency Benefit paid by the Government
<b>Reduction of</b> <b>salary and</b> <b>working hours:</b> Up to 90 days	Individual agreement (that must be presented to the employee with at least 2 days in advance)	Up to BRL 3,135 and above BRL 12,202.12 with a university degree	Salary/working hours reduction of 25%, 50% or 70%	25%, 50% or 70% of the unemployment insurance amount
		Between BRL 3,135 and BRL 12,202.12, or higher monthly salary without a university degree	Salary/working hours reduction of 25%	25% of the unemployment insurance amount
	Collective negotiation (collective bargaining agreement negotiated with the union)	All employees regardless their monthly salaries	Any salary/working hours reduction different than the ones above	<ul> <li>(i) Reduction of less than 25%: there is no right to the Benefit;</li> <li>(ii) Reduction between 25% and 49%: 25% of the unemployment insurance amount</li> <li>(iii) Reduction between 50% and 69%: 50% of the unemployment insurance amount</li> <li>(iv) Reduction above 70%: 70% of the unemployment insurance amount</li> </ul>
Temporary suspension of employment agreements: Up to 60 days	Individual agreement (that must be presented to the employee with at least 2 days in advance)	Up to BRL 3,135 and above BRL 12,202.12 with a university degree	(i) companies with revenue of up to BRL 4,8 million over the past year (2019): 100% of the unemployment insurance amount	
	Collective negotiation (collective bargaining agreement negotiated with the union)	Different salary ranges than the one above	the company must al	70% of the unemployment insurance amount. In this situation, o pay to the employee a monthly allowance equal to 30% of the

• Current maximum amount of the unemployment insurance: BRL 1,813.03.

Notes:

- Companies must inform the Ministry of Economy and the employees' union in within 10 days counted as of the execution of the agreements.
- The monthly allowance does not have salary nature (i.e., it is not subject to labor and social security charges). The monthly allowance may be granted by the employer in all alternatives above, but it is only mandatory in the situation informed in the chart above.
- Employees' job stability: during the period of the salary reduction or temporary suspension of employment agreement and an equal period thereafter.
- Termination without cause may be performed during the employees' job stability period, however, it will result in the payment of the mandatory severance + an additional indemnification established in the MP 936.
- It is possible to adopt both alternatives (reduction of salary + temporary suspension of employment agreement) for the same employee if the limit of 90 days is observed.