

Law 14,611 of 2023 and its impacts on the work situation of women

- **Knowledge of the Legislation:**
 - Law No. 14,611, of July 3, 2023.
 - Decree No. 11,795, of November 23, 2023.
 - MTE Ordinance No. 3,714, of November 24, 2023.
- **Identification of the Target Audience:**
 - Legal entities governed by private law with 100 or more employees (establishments).
- **Periodicity:**
 - Biannual publication in March and September of the companies' report (see image) and by the Ministry of Labor and Employment of the aggregated data (see link)
- **Mandatory Report Content:**
 - Employee information by gender, race, and ethnicity.
 - Differences between the average and median salary by sex and major occupational groups defined by the Brazilian Classification of Occupations (CBO).
 - Remuneration criteria used by the company.
- **Methodology used:**
 - Company data extracted from eSocial/Rais and the Emprega Brasil Portal.
 - Calculations carried out only when there are links with at least 3 men and 3 women, preserving individual information as determined by the LGPD.
 - It does not consider interns and intermittent employees (salaries below 0.3 MW).
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Relatório de Transparência e Igualdade salarial de Mulheres e Homens 1º Semestre de 2024
CNPJ pessoa jurídica (100 empregados e mais)



Diferenças de salários entre mulheres e homens: o salário mediano das mulheres equivale a 90,5% do recebido pelos homens. Já o salário médio equivale a 70,8%

Indicador	Definição	Razão M/H (%)
Salário Contratual Mediano (não pago) – 2022	A mediana é o ponto do meio no conjunto dos empregados em que há tantas pessoas com salário maior quanto salário menor, para mulheres e para homens. Salário mediano para Mulheres (M) Salário mediano para Homens (H) Diferença M/H = quanto o salário das mulheres equivale ao salário dos homens, em %	90,5
Remuneração Média (inclui descontos e acréscimos) – 2022	Remuneração Média para Mulheres (M) Remuneração Média para Homens (H) Diferença M/H = quanto a remuneração das mulheres equivale à remuneração dos homens (em %)	70,8

Por grande grupo de ocupação, a diferença (%) do salário das mulheres em comparação aos homens:

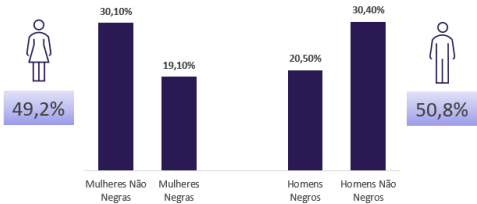


Para cada grupo de ocupação que não apresenta cálculo da diferença, para salário de contratação ou para remuneração média, pode ter ocorrido um dos seis motivos: (1) por ter menos de três mulheres; (2) por ter menos de três homens; (3) por não ter mulheres; (4) por não ter homens; (5) por não ter três homens nem três mulheres naquele grupo ocupacional; (6) por não ter nem homens nem mulheres naquele grupo ocupacional.

Fonte: eSocial, Rais 2022 e Portal Emprega Brasil fev.2024

Elementos que podem explicar as diferenças verificadas:

a) Composição do total de empregados por sexo e etnia e raça



b) Critérios de remuneração e ações para garantir diversidade

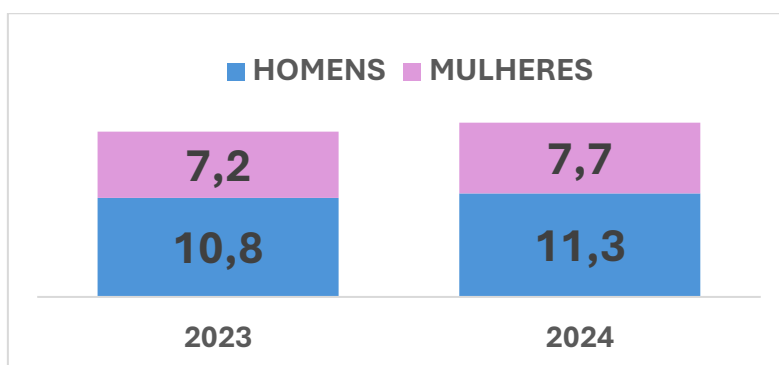
Critérios remuneratórios	1º Sem 2024
Plano de Cargos e Salários ou Plano de Carreira	
Cumprir metas de produção	
Disponibilidade para horas extras, reuniões com clientes, viagens	
Disponibilidade de pessoa em ocupações específicas	
Tempo de experiência profissional	
Capacidade de trabalho em equipe	
Proatividade desenvolvimento de ideias e sugestões	
Ações para garantir diversidade	
Políticas de contratação de mulheres (negras, com deficiência, em situação de violência, chefes de família, LGBTQIA+)	
Políticas de promoção de mulheres para cargos de direção e gerência	
Ações de apoio a compartilhamento de obrigações familiares para ambos os sexos	

Main results of the first year of Law 14,611

- Employment in these enterprises increased and the share of women went from **40%** (7.2 million) to **40.6%** (7.7 million);
- The wage bill also grew, with women increasing their share from **34.0%** to **34.8%**;

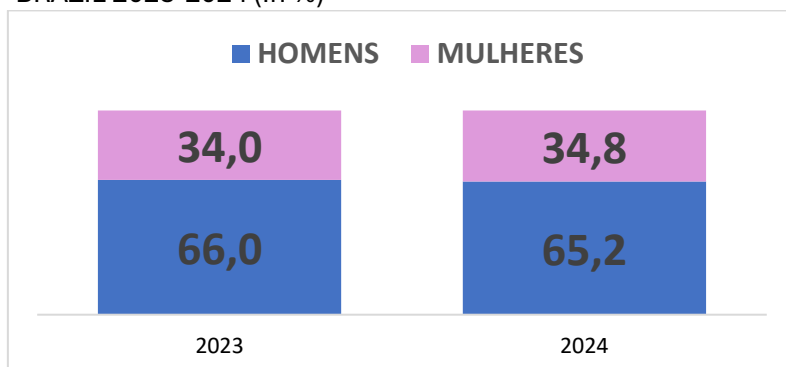
It is estimated that if women had the same share in the wage bill as they have in the occupation (40.6%), the **total wage bill would be expanded by R\$95 billion (9% of the total).**

NUMBER OF EMPLOYEES AND THEIR DISTRIBUTION, BY SEX
BRAZIL 2023-2024 (in millions of people)



SOURCE: M T E. eSocial/Rais.

DISTRIBUTION OF THE WAGE BILL BY SEX
BRAZIL 2023-2024 (In %)



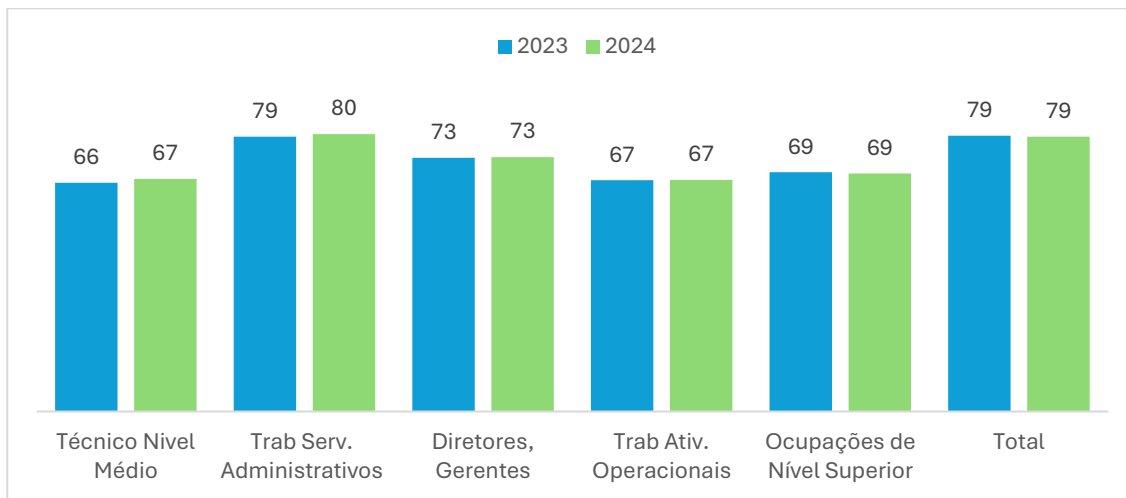
SOURCE: M T E. eSocial/Rais.

Between 2023 and 2024, the wage gap between women and men remained stable:

- **the ratio of median income received by women: changed by +0.1 p.p. (86.3 to 86.4 for what men receive);**
- **the average earnings ratio: changed +0.2 p.p. (from 79.3 to 79.1)**

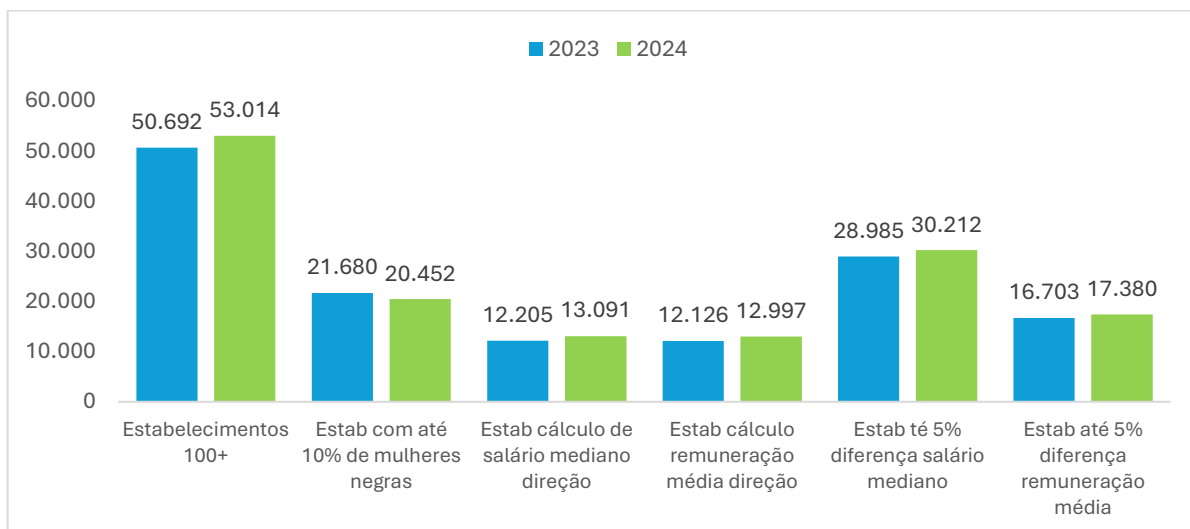
There was a small improvement in the differences in hiring salaries and average earnings for workers in mid-level techniques, bookkeeping and administrative services, and stability for the other groups.

Ratio of the difference in average pay for women and men by occupation group – Brazil 2023-24



SOURCE: M T E. eSocial/Rais

- More jobs and more promotions show that the number of establishments with 100 employees and more is increasing
- The number of establishments with between 0 and 10% of black women (black and brown), who are 25% of the population, decreased from 21.7 thousand to 20.5 thousand;
- The number of establishments for which calculations at the management level is possible has increased
- Increase in the number of establishments where the average differences are up to 5% in hiring salaries and average remuneration



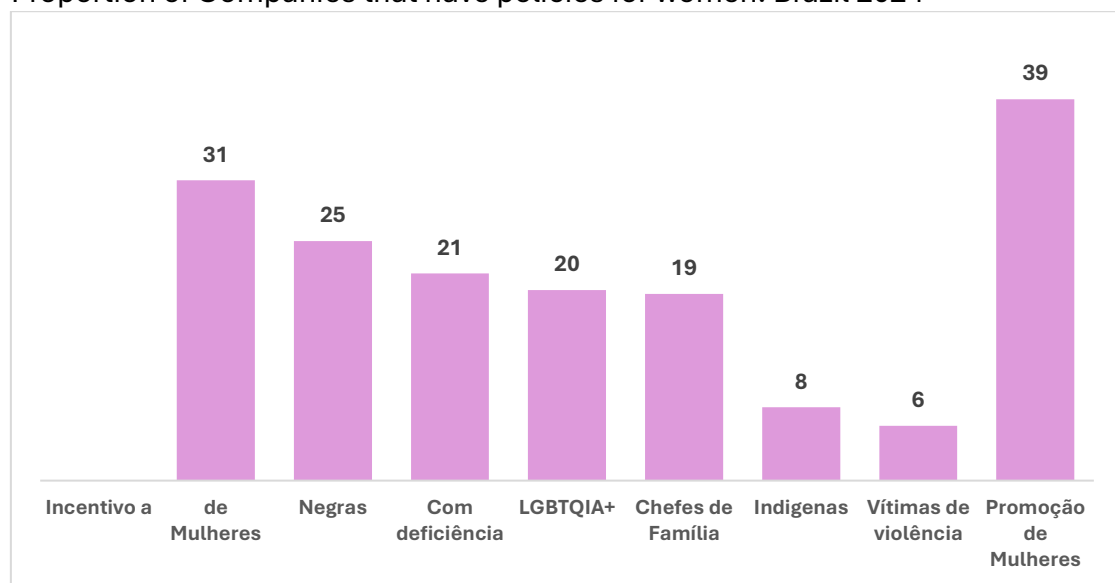
SOURCE: M T E

ACTIONS TO PROMOTE DIVERSITY

Among the companies that provided additional information about their actions to promote diversity in their workforce, see the proportion that claims to have:

- 39% policies promoting women
- 31% policies to encourage the hiring of women;
- 25% incentive to hire black women;
- 21% incentive to hire women;
- 20% incentive to hire LGBTQIA+ people
- 20% incentive to hire female heads of household
- 8% incentive to hire indigenous women
- 6% incentive to hire women victims of violence

Proportion of Companies that have policies for women. Brazil 2024



SOURCE: M T E

PARENTING SUPPORT POLICIES

In order for women to be better integrated into the labor market, support for extended paternity leave and childcare for children is important.

The issue of extended parental leave for men and women is the subject of action for 21% of companies with more than 100 employees and daycare assistance was mentioned by only 22% of companies. Flexible working hours appear for 43% of companies.

3rd National Equal Pay Report (aggregate data) in:

<https://www.gov.br/trabalho-e-emprego/pt-br/assuntos/estatisticas-trabalho>