



Newsletter Machado Associados

ESOCIAL – MANDATORY FROM JANUARY 2018

According to [Resolution Nr. 3 of November 29, 2017](#), published by the Steering Committee of Digital Bookkeeping System of Tax, Social Security and Labor Obligations (eSocial), as of today, January 8, 2018¹, companies whose revenue, in 2016, exceeds R\$ 78 million will be required to declare their labor, social security and tax information by means of the eSocial, according to the schedule below:

Phase 1 – Companies with annual revenues exceeding R\$ 78 million

Month (from)	Summary of the Mandatory Declarations
January 2018	General records of the employer and ancillary tables
March 2018	Information on workers and their relationship with the companies, such as admissions, absence periods and dismissals
May 2018	Payroll information
January 2019	Occupational safety and health data

Phase 2 - Other private companies, including those in the Brazilian Simplified Taxation System, Individual Microentrepreneur, and individuals (who have employees)

Month (from)	Summary of Mandatory Declarations
July 2018	General records of the employer and ancillary tables
September 2018	Information on workers and their relationship with the companies, such as admissions, absence periods and dismissals
November 2018	Payroll information
January 2019	Occupational safety and health data

It should be further noted that Normative Instruction 1767/2017 of the Brazilian Federal Revenue Service establishes the form of compliance with certain ancillary obligations during the progressive implementation of eSocial.

Thus, companies must comply with the digital ancillary deadlines and obligations related to eSocial, subject to risks of tax and labor notices of violation for failure to comply with

ancillary obligations, including the possibility of fines in accordance with the infraction practiced.

[¹] As provided for in Article 2, Paragraph 5, I of Resolution 3/2017 of the eSocial Steering Committee.

This newsletter contains information and general comments on legal matters that may interest our clients and friends. It does not represent the legal opinion of our firm on the subjects addressed herein. In specific cases, readers should rely on proper legal assistance before adopting any concrete action relating to the matters addressed herein.

Para obter mais informações sobre o assunto, por favor,
entre em contato com:

Thiago Ramos Barbosa - tbarbosa@machadoassociados.com.br

Rodrigo Gonzaga de Oliveira - rgonzaga@machadoassociados.com.br

www.machadoassociados.com.br

São Paulo | Rio de Janeiro | Brasília

Tel: + 55 11 3819- 4855

