

CORONAVIRUS

PROVISIONAL MEASURE 927/2020

FGTS PAYMENTS POSTPONED

On 03/22/2020, Provisional Measure 927/2020 was published in the Federal Official Gazette, establishing the following FGTS-related rules:

- **SUSPENSION OF THE OBLIGATION FOR ALL EMPLOYERS TO PAY THE FGTS** related to the months of March, April and May
- the payment of the FGTS of March, April and May 2020 **CAN BE MADE IN 6 INSTALLMENTS, WITHOUT RESTATEMENT, FINE AND CHARGES**, and the first installment will be due in July 2020
- the failure to pay the installments will result in the levy of the respective charges and will prevent the obtaining of the FGTS regularity certificate
- FGTS information related to March, April and May 2020 must be mandatorily **INFORMED BY EMPLOYERS UP TO 20/06/2020**
- amounts not declared by employers **until 06/20/2020 will be considered overdue** and must be paid in full with all accruals
- upon termination of the employment contract, the employer **must pay the termination FGTS amounts and the 40% fine within the term established for its realization**, including any FGTS installments falling due related to March, April and May 2020
- the terms of FGTS regularity certificates issued until March 21, 2020 **WERE EXTENDED FOR ANOTHER 90 DAYS**

For more information, please contact:

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