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Alien Registration Card (Carteira de Identidade)

Under construction

Burial Procedures

Under construction

Parents of Brazilian Children

LEAVING THE COUNTRY WITH ONLY ONE PARENT

Due to the high kidnapping rate of Brazilian children, a letter is required at the airport if only one parent is accompanying a Brazilian child leaving the country. This letter (written in Portuguese) must be signed by the other parent and state that he/she consents to the child leaving. In addition, the signature must be certified.

An example of such a letter follows:

Macaé, 01 de Janeiro de 2007.

AUTORIZAÇÃO

Eu, John Smith, portador do passaporte nº 123456789, com data de expedição 01/01/2001 e validade 01/01/2011, portador do Registro Nacional de Estrangeiro V123456-X e CPF 123.456.789-10, nacionalidade americano, casado, autorizo minha filha, menor, Mary Smith, brasileira e portadora do passaporte brasileiro nº AB 123456 expedido 01/01/2004 e válido até 01/01/2005 e passaporte americano nº 123456789 válido até 01/01/2008 a viajar com minha esposa Jane Smith, portadora do passaporte nº 123456789 com data de expedição 01/01/2001 e validade 01/01/2011, portadora do Registro Nacional de Estrangeiro A123456-B.

Mary Smith viajará com sua mãe Jane Smith no dia 01 de Fevereiro de 2007, para Houston-Texas, USA, onde permanecerá por 60 dias no mínimo.

Sem mais.

John Smith (Pai e Responsável)

LEAVING THE COUNTRY WITH EITHER PARENT

If neither parent is accompanying the child, a letter similar to the above must be signed by both parents.

If neither parent is available to sign the letter, it will be very difficult to take the child out of the country. If a foreign will (i.e. not Brazilian) exists expressing the desire that the child be raised in another country, it will be possible to do this but recognize that it will take a while to actually happen. In the meantime, the child may be placed in a government orphanage.

If it is the desire of the parents that the Brazilian child be taken out of Brazil in the event that something happens to both parents, it is advised that something recognized by Brazilian law be put in place which allows the intended guardian to leave Brazil with the child. In addition, temporary guardians should be specified to care for the child while still in Brazil until the permanent guardian arrives; if not, the child may be placed in a government orphanage.

A document needs to be registered with one of the cartorios stating that, upon the death of both parents, the Brazilian child is to be raised outside of Brazil. It should also specify under whose care the child should remain until the child leaves Brazil.

For the following people:

- each parent
- the legal guardian
- the person accompanying the child from Brazil to the intended country (if different than the legal guardian)
- the person(s) caring for the child while still in Brazil

The following information should be gathered for the document:

- Full name
- Profession
- Marital status
- Place of birth
- Date of birth
- Address
- Issuing country of passport
- Number of passport
- Issue date of passport
- Expiration date of passport
- CPF Number
- ID card number or RNE number

The original document is filed with the cartorio. A copy of this document should be kept with the parents as well as the person who will be taking the child out of Brazil.

It is recommended that the contact phone numbers for all people involved be gathered and left with the appropriate people.

An example of such a document follows:

1º Traslado
Livro 011-E
Fls.019
ATO Nº 019

ESCRITURA PÚBLICA DECLARATÓRIA
na forma abaixo:.....

S A I B A M quantos esta pública Escritura Declaratória virem que aos 11 (onze) dias do mês de Agosto do ano de dois mil e seis (2006), no Serviço Notarial do 1º Ofício de Macaé, à rua Pereira de Souza, 117, loja 01, Centro, Macaé, estado do Rio de Janeiro, perante mim escrevente, compareceram como outorgantes Declarantes, **JANE SMITH**, americana, casada, do lar, identidade V123456-X, Registro Permanente, expedida pelo DPBF/MCE/RJ e inscrita no CPF sob o nº 123.456.789-10 e passaporte nº 123456789 e, **JOHN SMITH**, americano, casado, superintendente de perfuração, passaporte 123456789, identidade V123456-X, expedida pelo DPBF/MCE/RJ, Registro Permanente, e inscrito no CPF sob o nº 123.456.789-10, residentes e domiciliados à Avenida Atlântico, 80, Cavaleiros, nesta cidade; Os presentes identificados como os próprios conforme os documentos acima citados, e que da presente escritura será enviada nota ao competente distribuidor, no prazo da lei. Pelos declarantes me foi dito, pelo presente instrumento e na melhor forma de direito, o seguinte: 1)Que no caso de morte conjunta de ambos os declarantes, desejam os mesmos que seja nomeado como tutor de sua filha **Mary Smith**, brasileira, menor, nascida aos vinte e três de novembro de dois mil e quatro, registrada na 4ª Circunscrição do Registro Civil das Pessoas Naturais do Rio de Janeiro no Livro A-577, às fls. 272, sob o nº 96346, passaporte brasileiro AB 123456, passaporte americano 123456789, o primo da declarante, Bob Smith, nascido em 11/12/1971 em Houston, TX, Estados Unidos, casado, gerente na CostCo, residente à 40 Petermann Street, Aurora, Ontário, Canadá, passaporte 123456789; 2)Que desejam ainda que seja deferida a tutela provisória da aludida menor ao casal amigo Tommy Hilfiger, nascido na Inglaterra em 01/01/69, engenheiro eletrônico, identidade V123456-X, CPF 123.456.789-10, e sua esposa Ann Taylor, brasileira, nascida em 01/01/70, dona de casa, identidade V123456-X, CPF 123.456.789-10, ambos residentes e domiciliados a Avenida Atlântica, nº 1111, apt. 100, nesta cidade, ou, na falta destes por algum motivo, ficam ainda nomeados como tutores provisórios da menor acima qualificada, os Senhores Jamie MacKenzie, inglês, solteiro, gerente de plataforma, identidade nº V123456-X expedida pelo Serviço de Registro Nacional de Estrangeiros e do CPF/MF nº 123.456.789-10 e sua companheira Claire Danes, cidadã Tcheca, dona de casa, identidade nº V123456-X expedida pelo Serviço Nacional de Registro de Estrangeiros e CPF/MF nº 123.456.789-10, residentes e domiciliados na Rua Barbosa nº 573, nesta cidade, para que tomem as medidas necessárias para resguardar o desejo de tutela permanente para Bob Smith, o supramencionado primo da declarante, e cuidem da criança no Brasil até que a avó materna, Liz Claiborne, a seguir qualificada, venha dos Estados Unidos para buscá-la; 3)Desejam ainda que seja concedida a guarda da referida criança à avó materna, Liz Claiborne, nascida em 01/01/50 em Manilha, Filipinas, solteira, aposentada, passaporte 123456789, com endereço à 12345 Smith St, Houston, Texas, Estados Unidos, para o fim específico de acompanhar e encaminhar a menor ao Canadá onde viverá com o tutor designado e sua família. 4)Que a presente declaratória é feita sem qualquer induzimento ou coação, para que produza seus devidos e legais efeitos. Assim o disseram, do que dou fé, e me pediram que lhes lavrasse a presente escritura, que sendo lida em voz alta, a aceitaram e assinam, dispensando as testemunhas nos termos do art. 391 da Consolidação Normativa da Corregedoria Geral da Justiça do Estado do Rio de Janeiro. Certifico que as Custas devidas pelo presente ato foram de R\$62,56, sendo: R\$27,05(tabela VII), R\$2,54(tabela 1-9), R\$2,54(tabela 1-10), R\$3,90(tabela 1-6) R\$2,54 (tabela 1-9), R\$3,39(tabela 1-8), R\$8,39(instituídos pela lei 3.217/99), R\$2,09(Lei 4.664/05), R\$.7,60(arrecadações previstas nas leis 489/81 e 590/82), e R\$2,52(tabela 04). Eu, _____ Hudson Pereira de Oliveira, Escrevente, lavrei a presente escritura. Eu, Tiago Souza de Oliveira, *substituto*, conferi, dou fé e encerro a presente, colhendo as assinaturas.(aa)Tiago Souza de Oliveira (substituto) Jane Smith (outorgante/outorgado) John Smith

(outorgante/outorgada). TRASLADADA HOJE. Eu substituto, subscrevo, dou fé e assino em público e raso.

Macaé, RJ. 11 de Agosto de 2006.

Em test° da Verdade.

Tiago Souza de Oliveira

(substituto)

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Household Help

The following summarizes what you need to know, although it is recommended that you contact someone in your company to verify that you have done everything correctly.

FULL TIME MAID

A full-time maid is defined as someone who comes in 3 or more times a week. This includes live-in maids.

First, you should choose your maid carefully. You should examine his/her Labor and Social Security Booklet (CTPS) also known as a Carteira de Trabalho. This document shows the candidate's time of service to other employers. You should also check his/her references. You should also ask for a copy of his/her:

- Identity Card
- CPF number
- Proof of enrollment with PIS-PASEP (social contribution program)
- Proof of residence

Once you think you have found the right person, you have a 3 month trial period before you are required to officially hire the candidate.

If, during the trial period, for whatever reason, you decide you do not like the candidate, you just need to inform the person to stop coming and pay the (prorated) salary plus bus fare. Since no notations were yet made in the Carteira, the employee is not entitled to INSS contributions, thirteenth salary or vacation pay.

During the trial period, you are responsible for paying the agreed upon salary and bus fare every month. Although you are not legally required to make INSS contributions at this point (because you have not yet signed the Carteira), please note that if you decide to hire the employee after the trial period ends, you become responsible for INSS contributions for the 3 months of the trial period. If these contributions are paid late, there are fines and interest; however, the fines and interest total approximately R\$20 if paid immediately after the trial period ends.

If, after the 3 month trial period, you decide to keep the employee, you must make a notation in the employee's Carteira. The employee must present to you his/her Carteira. You then have 48 hours to make the proper notation. If you keep the Carteira more than 5 days, you are breaking the law and face 1 – 3 months detention.

To register an employee you need to fill out the following on the page intended for Labor Contracts in the Carteira:

- Employer's name
- Employer's CPF (where it says "CGC MF")
- Employer's address
- Type of establishment: residential
- Employee position: "house servant" (even if the person is a driver, nanny or other)
- CBO: 5121-05
- Date of hiring: this should be the date the employee first started working for you, i.e. the date the trial period started not ended.
- Agreed upon salary. It is important that the real salary is noted. At time of printing, the minimum monthly salary is R\$ 350.

Once these notations are made, the employer must sign the book.

Carteira

Other notations that must be made during the period of labor contract are raises in salary, changes in position or place of work, granting of vacations and finally the date of severance. If you keep the carteira up-to-date with employee's exact salary and time off, he/she will not be able to sue you later, claiming the salary was higher than what was written on the book, or for lack of vacation time. Maids have been known to leave an employer only to turn around and sue for outstanding vacation time. It is added protection for both you and your employee.

Monthly Duties

On a monthly basis, the employer's responsibility is as follows:

- Pay salary to employee
- Pay bus fare to employee. At time of printing, the normal amount is R\$ 75
- Pay employer's contribution to INSS. This amount is 12% of the monthly salary.

On a monthly basis, the employee must pay employee's contribution to INSS. This amount is 8% of the monthly salary. Note: It is not uncommon for the employer to pay the full 20% as part of the hiring negotiations.

For example:

If the employee's salary is R\$450, the employer would pay R\$525 (R\$450 salary + R\$75 bus fare) to the employee. If making the minimum INSS contribution, the employer would contribute R\$54. If making the full INSS contribution, the employer would contribute R\$90.

INSS payments must be done on the proper form (Guia da Previdencia Social, i.e. GPS), filling in Code 1600, and must be paid by the 15th day of the following month or else a fine and interest will be charged. You can download the GPS from the Internet at

<http://www.dataprev.gov.br/sal/cipost.htm>. Choose "Doméstico" as the Categoria and click on "Calcular Contribuição". Enter the month and year for which you are making the INSS payment as Competência; enter the monthly salary as Salário de Contribuição; click on "Calcular Contribuição".

Also, INSS must be paid on the 13th salary. If using the internet site to print out the GPS form, enter "13" for the month. Note that this payment must be paid by Dec 20 of the current year to avoid any fines or interest.

In addition, the employer has the option of contributing towards unemployment benefits for the employee. This is called FGTS. The employer pays 8% of the monthly salary to Caixa Economica. After termination, the employee receives 80% of salary for 6 months while looking for another job.

Annual Duties

On an annual calendar basis, the employee is entitled to a "thirteenth salary", a.k.a Christmas bonus. This must be paid by Dec 20th of each year, although the employee has the right to receive 50% of the bonus as an advance when taking vacation. If the person has been employed for a full year, the bonus is equal to one month's salary; if the person has been employed for less than a year, the bonus should be prorated for the year.

For example:

If the employee has worked a full year and the employee's salary is R\$450, the employer would pay R\$450 to the employee for the thirteenth salary. If the employee was hired July 1 and the employee's salary is R\$450, the employer would pay R\$225 to the employee.

Once the employee has been working for you for 12 months, the employee is entitled to 30 days paid vacation + 1/3 extra monthly salary due at time of vacation. Up to 10 days of vacation can be "bought" at a prorated daily rate. Remember to note the vacation taken in the Carteira. Even if vacation days are being bought, you should still note all 30 days of vacation in the Carteira.

For example:

If the employee's salary is R\$450, the employer would pay R\$600 (R\$450 salary + R\$150 extra 1/3) to the employee for vacation. In addition, if 10 days of vacation are being bought, the employer would pay an additional R\$200 (R\$600 / 30 x 10) to the employee.

Termination

Maids cannot be fired while pregnant. If your maid has a carteira signed by you and gets pregnant, whether married or not, she has the right to a 4-month maternity leave during which she will be paid by the INSS.

At termination of contract

- The termination must be noted in the Carteira.
- If dismissed, the employee must get 30 days notice. If less than 30 days notice is given, a prorated amount of one month's salary must be paid to the employee upon termination. Note: if the employee resigns, they are not entitled to this pay.
- The employee is entitled to the prorated thirteen salary for the portion of the year worked.
- The employee is entitled to prorated vacation pay.

It is recommended that the employee signs a letter acknowledging that all funds have been paid. The employer should keep this letter.

If the employee is resigning, a letter stating this should be signed by the employee upon departure. The employer should keep this letter.

Receipts

It is recommended that the employer requires the employee to sign a receipt for all funds received (e.g. monthly, thirteenth salary, vacation-related, severance-related). It is also recommended that the employer keeps a copy of the receipt for the INSS contributions made on the employee's behalf. (The INSS receipts must be given to the employee.)

DAY MAID

A day maid is defined as someone who comes 1 - 2 times a week.

You do not need to make any notations in the Carteira. You just need to pay the agreed upon daily rate or monthly rate, depending on your agreement. The employee is not entitled to INSS contributions, vacation / vacation pay, or thirteenth salary. No notice is required for termination.

Money & Banking**OPENING A BANK ACCOUNT**

Under construction

WRITING CHECKS

Under construction

Water**WATER SUPPLY**

Under construction

SEWAGE

Under construction

CISTERN

Under construction

WATER WATCH

Under construction

FOSSA

Under construction

Auto Information

IF YOU ARE INVOLVED IN AN ACCIDENT

Under construction

IPVA

Under construction

AUTO INSURANCE

Under construction

DRIVER'S LICENSE

Under construction

MISCELLANEOUS

When turning left, pull all the way over into the right lane if there is oncoming traffic or traffic behind you. Once traffic is clear, you may turn left. If not, you will most likely find yourself rear-ended.

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