

Worker's Food Program (PAT)

BRAZIL



PAT

The **Worker's Food Program (PAT)** was established by Law No. 6,321 of April 14, 1976, which prioritize assistance to low-income workers, that is, those who earn up to five monthly minimum wages. This Program, structured in partnership between the Government, the company and the worker, has the Department of Safety and Health at Work of the Department of Labor Inspection as its management unit.



BASIC CONCEPT

The WFP was developed aiming, primordially, to value the human capital, under the idea that every worker is fundamental to the production process and has to perform his activities with his full physical, intellectual and social capacities.

Basic Concept: a well fed worker produces more and better.

Program developed to have the direct participation of the three parts involved in the process: the Worker, the Government and the Company.

The WFP operating terms are the following



MODALITIES

The feeding offer can be made through the following services routines:

- Self management: the company itself implements, conducts and prepare the meals;
- third parties services: meals supplied by specialized companies with the following alternatives:
 - kitchen and commons administration
 - prepared meal delivered
 - **meal and food provision under an agreement = the company provides legitimizations documents (vouchers, tickets, coupons) to be used is an under-agreement establishments network.**
- provisions basket: the employer supplies foodstuff “in natura”.



NUTRITIONAL CONTEXT

Malnutrition for deficiency of proteic caloric ingestion:

1976 -46,1% of the population was unfed

The solution for the worker's malnutrition problem would demand a considerable redistribution of income:

For an increase of 20% in the calories

It would be necessary an increase of 70% in the income of the worker

Current focus: of quantity for the quality of the meal



NUTRITIONAL CONTEXT

Action strategies:

Short/average stated period

- Reduction of food prices and/or nutrition social programs

Long stated period

- Measures that promote the increase and the redistribution of income



FINANCIAL PARTICIPATION OF THREE PARTS INVOLVED

benefited worker: financial contribution, for those who earn up to 5 minimum wages, limited to 20% of the feeding costs.

Government: contributes with the fiscal tax waiver value (Tax Incentive over the Income Tax, now limited to 4% of the Income Tax Due, plus the elimination of social charges over a portion of the feeding cost) granted to the participant companies.

Company: the Company that joins the Program bears a portion of the feeding costs and has the right to deduct a portion of the expenses with feeding related to WFP from the income tax due.



SOCIOECONOMIC CONTEXT

- **Fast industrialization**
- **High urbanization**
- **High industrial concentration**
- **Long trip to work**
- **Great consuming in the transports**
- **Low purchasing power of the worker**
- **Inadequate alimentary habits**
- **Insufficient free time for feeding**

Worker's nutritional state:

Proteinic-caloric deficiency

Inadequate standards of feeding



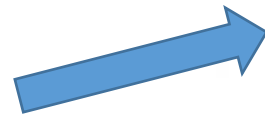
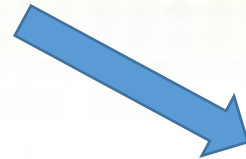
COMPETITIVE CONTEXT

Necessity of a country more competitive



Better qualified human capital

- Nutrition/health
- Academic graduation
- Citizenship



- **Cost/price**
- **Quality**
- **Technology**
- **Productivity**



Virtuous circle of the worker's feeding and health



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**45 YEARS OF
CONTRIBUTIONS
TO BRAZIL'S
DEVELOPMENT**



PAT Consolidated Performance

Data from 2021 from the Ministry of Labor and Employment, there are 22.8 million workers, in more than 220 thousand companies.

In the case of Brazil, studies show that for every R\$1.00 of fiscal incentive with the PAT, the Government collects more than R\$15.00 in taxes, given the increase in activity in the food production chain

The reduction in the number of work accidents also has a relevant relationship with the implementation, according to Professor José Afonso Mazzon, from FIA



PAT Consolidated Performance

Between 1977 and 2014, the productivity of the Brazilian workforce grew by approximately 56%, at an average rate of 1.2% per year.

The granting of PAT also implies an increase in real income. Currently, the monthly value of the food benefit represents about 13.4% of the workers' average income

