1. Código de la comunicación

195

2. Título completo

Labor Relations Made More Flexible: The Side Effects to Information Technology

3. Eje temático

3

4. Autores

MELO, André
EBAPE/FGV
small@fgv.br
Brasil

BAYMA, Fátima
EBAPE/FGV
small@fgv.br
Brasil

BARONE, Francisco
EBAPE/FGV
small@fgv.br
Brasil

ZOUAIN, Deborah
EBAPE/FGV
small@fgv.br
Brasil

5. Resumen

This article introduces a brief background of the Brazilian employment market, emphasizing that the nineties triggered a decreasing rate of workers employed under the *CLT* (the Brazilian Consolidation of Labor Laws). In this scenario, this article addresses the other forms of employment that came out, and highlights some terms of employment found in system development firms, presenting their advantages and disadvantages.

6. Trabajo completo

Labor Relations Made More Flexible: The Side Effects to Information Technology

This article introduces a brief background of the Brazilian employment market, emphasizing that the nineties triggered a decreasing rate of workers employed under the *CLT* (the Brazilian Consolidation of Labor Laws). In this scenario, this article addresses the other forms of employment that came out, and highlights some terms of employment found in system development firms, presenting their advantages and disadvantages.

1. Discussing the Employment Market in Brazil

The employment market in Brazil, understood as the production of goods and services in its modern sense, began to evolve early in the twentieth century. In the first three decades, laws and contracts were almost none; hence, the work was a free negotiation good. During the 1930s and 1940s, when Getúlio Vargas was the Brazilian President, a set of federal labor-related laws was designed, leaving their mark on the Brazilian employment market over the century. The labor laws set forth minimum standards for employment relationships: minimum wage, working hours, annual vacations and other social rights. Collective bargaining was still an embryo and a practice that gained power only decades later. (NORONHA, 2003).

In the 1960s the first workers to be entitled to the benefits arising out of formal employment contracts were government employees, then, urban workers from various categories and, finally, the rural workers. In the 1970s, we could see that most industrial workers and some service providers had shifted to the formal market (regulated by federal laws), but the urbanization process decreased the number of rural workers and increased the number of underemployed workers or others who could hardly be incorporated into the employment market.

Studies on “flexibility” and/or “undermining” of contract and working conditions have focused mainly on manual work activities, as these employ underqualified workers with low education level and/or workers holding low-level positions due to ethnic-racial, age and/or gender inequalities.

However, as Mattoso (1995) put it, a flexible approach in labor arrangements is a

general and international trend, also affecting the higher levels of labor hierarchy, labor relations, wages and access to social security and medical care.

The terms “flexibility” and “deregulation” are often understood as synonyms, but they have very different meanings, although the phenomena to which they refer are historically linked.

> *‘Deregulation’ consists in efforts to cast out laws or other rights imposed to regulate the employment market, working conditions and relations. It means waiving or cutting down on existing benefits. That is, it means abolishing rules governing labor relations, assigning the market the duty of handling the affairs freely deregulated* (KREIN, 2001:28).

Therefore, deregulation means releasing the State from responsibilities directly linked to labor affairs, delegating them to labor unions and private companies.

> *As for ‘flexibilization’, in theory, it can be understood as the possibilities of changing the rules as a way to adjust contract terms, for instance, to a new reality, by introducing technological innovations or processes that may be legitimately negotiated by social players or imposed by the company or through the actions of the State.* (KREIN, 2001:28).

Flexibility thus may involve suppression of rights in order to reduce costs, which may lead to the undermining of labor relations. From another viewpoint, it may lead to an adjustment of production processes to technological innovations or changes in business strategies, enabling companies to improve working conditions without necessarily undermining labor rights.

What prevailed during the 1980s and 1990s was a process of making labor relations more flexible as a synonym for labor undermining.

These undermining actions took place by doing away with “work assignment restrictions as a fundamental requirement to spur companies’ efficiency and competitiveness.” (KERIN, 2001: 29).

2. The Different Perceptions of Flexibilization at Work

The article by Peck and Theodore (1999) addresses the issue of temporary work in the United States, while Noronha’s (2003) addresses the market’s viewpoint on the

different forms of contract relationships and Gitahy et al. (1998) shows a real case in which employment relationships were cast out.

Peck and Theodore (1999: 135-136) show that in the United States:

> *... since the mid-80s, the growth rate of temporary employment has been over ten times higher than the growth rate of the employment market as a whole and recruitment through agencies of temp jobs accounted for less than a fifth of all new jobs created in the United States. This phenomenon, combined with the redesign of employment market regulatory rules is bringing about a system of unstable employment.*

In the heart of new employment relationships lies the industry of temporary jobs. The sale of occasional labor has become a profitable business.

The article by Eduardo Noronha, “Informal, ilegal, injusto: percepções do mercado de trabalho no Brasil (Deregulated, illegal, unfair: views on the employment market in Brazil),” opposes different approaches and views on the flexibilization of the employment market. By figuring out what the opposites regulated/regulated, legal/illegal, fair/unfair and even acceptable/unacceptable convey, whether in literature, from the players' viewpoint, the author discusses how employment and governance relationships are forged within the different sectors of the employment market.

By discussing the distinction between an acceptable (fair) and unacceptable (unfair) employment contract, Noronha (2003:121) notes that a “verbal deregulated” contract can be understood as “fair” if the employee perceives that the employer has reasons for not putting their employment relationship under tight working rules, such as in the case of a company in financial troubles. However, when the employee realizes that the “deregulation” is a way to deliver additional profit to the company, the employment contract will be even more “unfair”.

On the other hand, analyzing the opposite terms legal/illegal and regulated/deregulated, the author notes that in Brazil, regulated work is purely the one that involves properly registering workers (*CLT*). Hence, it excludes from the regulated employment market a huge number of workers, such as the self-employed ones, workers registered as legal persons or those working for cooperatives (those joining cooperatives to provide services to companies that contract only cooperatives). The author calls these contracting arrangements “atypical contracts”.

An example of the combination of the various types of distinctions in a particular case is a tooling company referred to as SF8, from Campinas, employing 12 workers. This

small business abolished any kinds of employment relationships to keep its business activities afloat. The employees setup small businesses that are subcontracted. Revenues and expenses are shared on a fixed basis: 50% for SF8 and 50% for the small business that performed the work. This system fostered the workers' concern with quality and, as one of the company's founders put it, it aimed to establish a fair relationship, in which no one explores or is explored (GITAHY et al. 1998).

The case reported could be added up to tens of other similar cases. Examples of employment contracts made more flexible are becoming increasingly common in Brazil and worldwide. Adjustments often benefiting both the workers and the company, or benefiting only the latter, have been gaining larger space in the employment market. Worth of note is that this does not mean the failure of deregulated work in Brazil, which is growing in some industries.

Outsourcing has been increasingly used today, meaning the act of hiring the services of a company to perform the tasks that are not the core activities of a business. The third party is the outsourced company, the second is the company's employee, and the first is the company itself. Outsourcing is associated with downsizing of workforce, not meaning unemployment. Administrative arrangements are visibly made simpler, resources are used in a cost-efficient manner, investments in training are higher, delivering, thus, greater productivity, and even higher quality levels (LEIRIA, 1991). Corporate structures that combine the advantages of large sized business and the speed of small organizations are sought.

That sounds simple, but that simplicity is assessed by the Superior Labor Court, as observed in statement no. 256:

> *Except in cases of temporary employment and security services provided for in Law no. 6.019, of January 3, 1984, and 7.102 of June 20, 1983, contracting workers by means of an intermediate company, forging employment relationships directly with the client, is unlawful.* (LEIRIA, 1991: 2).

The outsourcing practice arose in the United States before World War II, and was established as a business administration technique in the 1950s, with the accelerated development of the industry (LEIRIA, 1991). In Brazil, it was introduced by multinational automakers: as the very name suggests, these are only automakers, as all of the parts are provided by outsourced organizations. In 2000, the automaking services were also assigned to the outsourced suppliers that used to provide car parts. Over time, the outsourced organizations started to assemble the parts they used to supply. This process also takes place in every industry; it is no longer restricted to the automotive industry.

Companies that need to develop ICT systems for their business, for example, face their first business question: should they build their own team or contract the services of a specialized company, with staff already built and trained?

Large European companies buy from other companies around 80% of the items employed in their final products. Outsourcing made right is based on specialization. From the maintenance of blast furnaces in steel mills to aircraft turbines, their services are outsourced with other companies and countries (PASTORE, 1995).

A strategy widely adopted has been the same guiding principle for outsourcing: the core business is not ICT system development, then the company chooses to manage the knowledge only, outsourcing ICT system development. Real business cases report that (see Vale, Petrobras, Souza Cruz) outsiders manage ICT systems, controlled by Service Level Agreements (SLA). The companies, thus, are only concerned with their core businesses. From the company's point of view, this business design suggests a downsizing effort, resource saving and better business management. It does not necessarily imply unemployment, as workers carry on providing services. The contractor will obviously need to be on a budget, as well as keep or boost profits.

Companies cannot do various activities with the same efficiency. This way, they try to focus on their core business and purchase specialized services. Pushing the admission of workers as employees for an indefinite period affects the quality of services, companies' expenses and their power of competition (PASTORE, 1995).

What would be the big issue in this management model, which displays such fruitful advantages? There is a similar older trend in the market: temporary employment agencies, also known as suppliers or renters of labor. Different forms of labor, though similar, caused the outsourcing not to be seen with "good eyes".

Statutory laws define these workforce suppliers whose activity is to provide workforce on a temporary basis to other companies (Law 6.019/74). This means that the staff of these suppliers includes workers qualified on several areas of study, with the sole purpose of meeting in emergencies and always on a temporary basis, the needs of other companies. The law sets forth a 90-day period for the workers to be assigned.

Service providers do not supply workforce to third parties. Instead, they undertake to perform specific and predetermined activities. The services performed are managed at their sole discretion.

Workforce suppliers usually provide reception, door keeping, janitorial and typing services, that is, the workers perform activities with a narrow scope, which generally

involves fulfilling duties assigned and following procedures, and are usually hired to replace workers in vacation, leave or absent.

Within this scenario, the procedure of contracting workers to perform increasingly wide tasks for longer periods than those allowed by law in order to get advantage from the specific taxing system applied blossomed in the 1980s. As a result of this practice, many employees filed lawsuits claiming equality with contractors, as they had equal working hours, reported to the same manager, performed the same duties as contractors, but had lower wages and worse working conditions. That took place even in state enterprises, in which the courts began to consider, for example, receptionists providing services to Petrobras as oil workers, subject to the rules of the state-controlled company.

The courts have sought to do their part. Even so, many judges only allow outsourcing when it complies with law 6.019/74, which rules the temporary work, and law 7.102/83, which rules security services. An issue of concern is that the core business must not be assigned to others. The employment agreement should match the contractor's core business with the company's non-core business. In an excerpt from a ruling issued by the Regional Labor Court in Brasilia, March 1990, reference is made to a case study, quite common in day-to-day businesses: a data processing company maintains a large number of air conditioning units due to its activity. This company contracts another one, specializing in preventive and corrective maintenance of air conditioners, which must be repaired quickly, as they may put ICT equipment at risk. Even if specialized employees fix these air conditioning units on a daily basis, they could never be considered company staff employees, since their activities have nothing to do with the core business of the company.

At this point, conflicts of interest emerge. As far as software companies are concerned, it would not make sense sub-contracting companies to provide software development services. Legally speaking, that would be unlawful, and the employees would file lawsuits to fight for their rights. At the same time, workers seeking jobs, depending on how the market is, have their bargaining power affected.

These outsourcing processes have evolved continuously and contributed very much to put labor relations in jeopardy. Considering the weak legal system, outsourcing will eventually generate unemployment, longer working hours, higher rates of work-related accidents and occupational diseases, smaller benefits, reduced pay and worse work environments.

3. The Main Types of Employment Agreements Contracts in Brazilian System Developers

In this topic, we will discuss the various types of employment agreements found in Information Technology firms, specifically system development companies, as this market presents a variety of companies and also a great diversity within each of them.

The following types of employment agreements or professional relationships between employers and employees are considered the most expressive ones within system developers in Brazil:

- Consolidation of Labor Laws - *CLT*
- Single legal persons or limited liability companies
- Cooperatives
- Self-employed workers
- Interns
- Deregulated Workers
- Pseudo-members

This article discusses these types of agreement showing how they work, the laws ruling them and the social security taxes levied.

4. CLT – Consolidation of Labor Laws

The Consolidation of Labor Laws (*CLT*) was enacted in 1943 and has been effective since then, however, instead of gathering an increasing number of workers, the opposite is happening. “In 1980, almost 50% of employed workers were bound in some way, to the official labor laws. Twenty years later, only one third was.” (POCHMANN, 2001: 148).

By mid-1970s, while the economy grew at expressive rates, the *CLT* expanded the number of workers entitled to the benefits and guarantees it offered, but with an economic downturn, there was also a reduction in regulated employment rates.

When a company taxed by actual profit or presumed profit hires a worker under the *CLT*, it an average of 65% of its gross revenue is set aside for social security taxes purposes. Revenues and core businesses will dictate whether a company can be classified under a Single Tax system of taxation. If the company is classified under this system, workers engagement becomes less costly, as social security taxes decrease from 65.47% to 29.5% on the companies’ gross revenues.

Companies’ inclusion in the Single Tax system implies that it must pay the following taxes and dues on a monthly and lump sum basis: Income Tax for Legal Entities (*IRPJ*) PIS/Pasep Tax; Social Contribution on Net Income (*CSLL*); Contribution to Finance Social Security (COFINS); Legal Entities’ Contribution to Social Security.

The Single Tax system may include taxes on transactions related to goods and interstate and intercity transport services (*ICMS*) or the Tax on Services (*ISS*) due by micro businesses (*ME*) and small-sized businesses (*EPP*). However, for that purpose, the federal unit (*FU*) or the city where the company is established must adopt the Single Tax system by means of an agreement. For companies established in more than one federal unit, providing interstate or intercity transport, though on a partial basis, cannot pay the *ICMS* through the Single Tax system.

Choosing to collect taxes through the Single Tax system does not exempt companies from paying the following taxes or dues, as taxpayers or entities in charge of paying the taxes, to which the law applicable to other legal entities must be complied with: tax on credit transactions, foreign exchange, insurance or any transactions related to securities (*IOF*), taxes on imports of foreign goods (*II*); tax on exports of domestic or nationalized goods (*IE*); tax on rural territorial property (*ITR*); provisional contribution on financial transactions (*CPMF*); guarantee fund for length of service (*FGTS*); employee's contribution to social security.

One of the restrictions a company faces to be classified under the Single Tax system is to perform ICT activities. All system developers are automatically excluded from that system, even the small sized ones earning low revenues, as their activities are considered to generate high levels of value added per unit of turnover. Nevertheless, some companies sampled were registered under the Single Tax system for having self-denominated as commercial businesses.

5. Single Legal Persons or Limited liability companies – *PJ*

The new Brazilian Civil Code came into force on January 11, 2003, and until then, the statement used for individuals setting up a company was called STATEMENT OF INDIVIDUAL FIRM; now, it is called SINGLE LEGAL PERSON'S APPLICATION. The Single legal person's Application is the document for those who wish to set up the individual enterprise.

A Limited liability company is composed of two or more persons with a common goal, jointly and severally liable for the company's entire capital stock. In a limited liability company, the liability of each shareholder is limited to the value of their shares, but all of them are severally liable for the full payment of the capital stock (article 1.052 of the Civil Code).

Limited liability companies and single legal persons must pay the same tax levy - 16.33%.

In order to hire employees in a system other that of the *CLT,* some companies require them to set up limited liability companies, which must be incorporated by at least two people. That keeps off (but does not cast out) the possibility of having a labor relationship characterized between the company and the service provider, because the relationship is to be understood as a commercial one (between companies), which tends to weaken any employment relationships whatsoever.

These strategies used by companies to get rid of the *CLT*-mandated social security taxes were spotted by the government and taxes for the maintenance of legal entities were, little by little, increasing in recent years. These taxes have never, ever been reduced, instead the only thing we could see were the regular increases. For example, in January 1997, the discount for Cofins used to be 2%, in February 1999, this percentage jumped to 3%, the CSLL (Social Contribution on Net Income) was 1.08% and in April 2003, it jumped to 2.88%.

Being a legal entity, roughly speaking, is to be responsible for one's own business, but workers providing services for a system development company through this method, by issuing invoices, usually follows the same rules as an employee hired by the rules of *CLT*. There is no working flexibility at all, as they need to meet deadlines, serve internal and external customers and follow orders and procedures of the contracting company. Flexibility lies only in the contracting method.

6. Labor Cooperatives

Also known as "professional cooperatives" or "ghost cooperatives", these are sort of facilitators that send workers to companies wishing to contract them to work without properly registering them. As explained by Kerin (1999), in 1994 the Brazilian Congress passed the Law 8.949 that allowed the creation of professional cooperatives. As cooperative members, the workers are allowed to provide services to companies without forging an employment relationship with them. As "shareholders" of a cooperative, the workers are not provided with basic working rights, such as vacations, Christmas bonuses, paid weekly rest periods and social security. The said law brought the following "side effect": a landslide of business initiatives for the creation of "ghost" cooperatives.

The cooperatives that serve technology companies are large and usually keep cooperative members working in a single business segment, in this case, technology. Exclusively in the State of São Paulo, there are three large cooperatives specialized in technology, in addition to smaller ones and those operating in various fields.

As an illustration, we could mention that, to be a member of a large cooperative in information technology in the state of São Paulo, the workers need to be a cooperative member, acquiring an initial share (a quota-share). Upon workers'

withdrawal from the cooperative, they are paid back the quota-share amount. The contracting company is then called “client” and the workers, “cooperative members”. For the cooperative to be able to successfully manage these affairs, that is, this professional relationship between the cooperative member and the client, the client and the worker are required to pay a fee, which is calculated as a percentage of the gross pay, which, in the cooperative is not called “pay”, it is called “proceedings”, instead. In the example above, the fee used is 7%, and the negotiations with the client, it was established that 2.5% would be paid by the client and 4.5% would be paid by cooperative member. This percentage be slightly different in other cooperatives.

The cooperative plays a role of facilitator in the engagement process, which may include planning and holding regular meetings with the client, aiming to clear any doubts from cooperative member and hear suggestions, claims, intended to avoid a direct relationship between the employee and the company. After hearing the claims, the cooperative representative passes on all relevant information to the client, which will decide whether it must meet the demands raised by cooperative members.

7. Self-employed Workers

To become a self-employed worker, you need to register in the Municipal Services Tax (ISSQN). To do so, workers are required to go to the City Hall of the city they live and fill in a Registration Form (DIC) to inform their occupation. If they choose to perform an activity that does not have a labor union, requiring only high school level education to exercise their duties, they will pay a smaller annual fee, as compared to an activity that requires higher education.

For every service provided, self-employed workers issue a Self-Employed Workers’ Receipt (RPA) to the client, as a proof to the services provided.

Self-employed workers may register in the Social Security pay all taxes due to enjoy all social rights. Since 2004, any company receiving the proof of services provided by self-employed workers is in charge of paying and automatically transferring this amount to the INSS, therefore, all workers are necessarily bound to the Social Security.

Keeping self-employed workers in a company’s staff offers greater risk of lawsuits to the client, because if the work is not actually performed independently (no strict working hours, no fulfillment of orders, on an occasional basis, not on a regular basis), may imply an employment relationship. This type of working arrangement also implies greater taxes being levied on the client, as compared to the Single legal persons or Cooperatives (20% of the amount expressed in the *RPA* - Self-Employed Workers’ Receipt).

Self-employed workers have been working for system developers on a part-time basis or at non-determined periods, in order to perform specific activities, which may or not be the client's core business.

8. Internship

Internship does not fall as a mode of engagement, as it is ruled by a specific law that considers it internship:

> *... the activities of social, cultural and professional learning, provided to students while taking part in real life and work situations, being held in the general community or with legal entities governed by public or private law, under the responsibility and coordination of an education institution. (Enactment of the Internship Law - Decree no. 87.497 of August 18, 1982*).

We chose to add the internship issue to represent a significant quantity of labor found in the company studied.

It is necessary to talk about this working arrangement, because it represents 18% to 28% of the workforce in each of the companies studied.

Interns usually carry out key activities in the company, which may be very interesting for their development at the time of training, however it only corroborates companies' interest in cutting down on costs. ICT interns are paid high amounts, as compared to any other field of work.

For an intern to be engaged, he must keep formal ties with any institution of education, and the only liabilities of the company include taking on a life insurance for the student and offering training at well-agreed specific hours other than those the student is required to be at school. Neither the pay is a legal requirement.

9. Pseudo-partners

A partner would not be an employee and a partnership would not be a mode of engagement, but we found some companies employing workers called partners, even though they are paid a fixed compensation, do not earn a share in profits, fulfill working schedules, report to managers. In short, in these companies the term "partner" is just a disguised way of engagement.

10. Final Considerations

In the software industry, there are several engagement methods. Comparing the social security taxes contained in each mode of engagement we can state that, for the company, hiring workers through a CLT type of arrangement is pricier, representing at least 65.47% of the worker's gross pay. In other arrangements, companies incur almost zero costs in engagements, such as the employment relationships with Single legal persons. For the workers, under the atypical forms of engagement, the tax burden increases, and social rights diminish.

Moreover, in the case of atypical contracts, workers must pay for their social security, retirement and other rights guaranteed by the *CLT*. It is worth noting that the competition between companies operating in the same field is strong as far as system development is concerned, and investments in employed labor accounts for fixed costs. By cutting down on hiring expenses, companies are able to significantly bringing these costs down. That would explain why many system developers prefer to adopt the atypical forms of engagement.

One of the most worrying aspects of the real ICT world in Brazil is the recruitment specialized workers who are legal entities. The justifications for this type of working relationship emphasize the culture of engaging workforce without value added that emerged in Brazil, as well as the low margins in workforce engagement agreements and low capabilities to invest and retain workers.

Evidence suggests that the working relations in an IT firm are the main element of concern to foreign investors and their own managers (NORONHA, 2003; GITAHY, 1999, VERHOEF, 2005).

In software exports, one of the issues that has a bearing on the success of a company operating in this area is governance, which requires that 100% of workers are hired under the *CLT* to work for the organization providing the services, and most of the Brazilian ICT market works with "Single legal persons (*PJ*)". Brazilian firms and multinationals operating in Brazil, depending on the market level of competition, were led to adopt this improper type of working relationship. They are compelled to change the employment relationships in order to successfully export software applications, as investors fear injecting capital in companies with unlawful labor practices before the laws of the country.

Another relevant issue for ICT service companies is the corporate social responsibility. The issue of social responsibility is closely linked to engagements involving Single Legal Persons. This topic is widely discussed at present. For the

companies to be considered socially responsible, they should pay close attention to the form of engagement they are adopting, *inter alia*. It is undeniable that on companies are compelled to review their employment contracts so as to be fully qualified to export and develop software, as for those who contract projects, if the organization has a number of workers employed as single legal persons, their staff would be subject to high turnover rates, threatening the commitment of providing the service.

In Brazil, virtually all ICT companies have Single Legal Persons in their payroll. Employing every worker under the *CLT* undoubtedly affects the firms' power of competition, as the tax burden on businesses in Brazil is quite high.

Clients demand quality software applications delivered, which requires the ICT market to seek fully qualified workers. On the other hand, as the clients require these suppliers to charge low prices, they end up earning a low margin on their revenues. The government puts pressure on these firms to hire properly-registered workers.

The aftermath is a standoff, as it generates improper, poor quality products, because the companies eventually reach a point where they need to choose between investing in certifications and quality or properly registering their employees, either to be awarded contracts abroad or to meet internal demands.

Finally, challenges are significant and should not be solely under suppliers' and the government's responsibility to overcome them. Clients play a key role, and the players should rethink how to contract ICT services.

References:

GITAHY, L. et al. Relações interfirmas, eficiência coletiva e emprego em dois clusters da indústria brasileira**. Revista Latinoamericana de Estudios del Trabajo.** Ano 4, n. 6, p.39-78, 1998.

GITAHY, L. **Redes e flexibilidade: da mudança das práticas quotidianas a uma nova trama produtiva.** Trabalho apresentado na 1a sessão do Seminário Temático Interdisciplinar Os Estudos do Trabalho: novas problemáticas, novas metodologias e novas áreas de pesquisa. São Paulo, 1999.

KREIN, J. D. Reforma do sistema de relações de trabalho no Brasil**. Emprego e desenvolvimento tecnológico**: artigos dos pesquisadores**.** DIEESE/ CESIT: Campinas, 1999,
p.255-294.

----------. O aprofundamento da flexibilização das relações de trabalho no Brasil nos anos 90. Dissertação de Mestrado. Campinas: Unicamp, 2001.

LEI Nº 11.457, DE 16 DE MARÇO DE 2007. Disponível em: <http://www.planalto.gov.br/ccivil_03/_Ato2007-2010/2007/Lei/L11457.htm>. Acesso em: 31 jun. 2008.

LEIRIA, J. S. **Terceirização: uma alternativa de flexibilidade empresarial.** Porto Alegre: Ortiz, 1991.

MATTOSO, J. E. L, **A desordem do trabalho.** São Paulo: Editora Página Aberta, 1995.

MENEZES, M. A. **A reforma trabalhista no Cone Sul.** São Paulo: Ildes/Friedrich Ebert Stiftung, 2000 (mimeo).

NORONHA, E. G. Informal, ilegal, injusto: percepções do mercado de trabalho no Brasil**.** . **Revista Brasileira de Ciências Sociais. S**ão Paulo, v. 18, n. 53, p.111-119, 2003.

PASTORE, J. Relações do trabalho numa economia que se abre. **Idéias Liberais**, II (27), São Paulo, Instituto Liberal de São Paulo, 1995.

PECK, J. e THEODORE, N. O trabalho eventual: crescimento e reestruturação da indústria de empregos temporários em Chicago. **Revista Latinoamericana de Estudios del Trabajo**. Ano 5, n. 10, p.135-159, 1999.

POCHMANN, M. **A década dos mitos.** São Paulo: Contexto, 2001.

VERHOEF, C. **Quantitative aspects of outsourcing deals. Science of Computer Programming**. v. 56, 3, mai.-jun. 2005, 2005. p. 275-313.