

## Displacement of social security and social disprotection in Brazil

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**Abstract** *After 30 years in force, CF-88 must be salvaged and commemorated but also evaluated in relation to how much social and political resistance it acquired in the execution of its determinations. These determinations not only conflict with those of the dictatorial period preceding it but were also shown to be minimally attractive to neoliberal forces in Brazil in the late 1980s and early 1990s and are now widely recognized as conservative. One of the main recommendations of CF-88 — the subject of this article — was the notion of universal public State social protection adopted under the basis of security and/or social security and, with it, a social security budget. Over the last 30 years, this idea has shifted from this founding matrix due to forces of conservatism, individualism, and privatization. This has limited the State's role as a provider, thus conditioning access to the consumption capacities of social protection commodities.*

**Key words** *Social security, Social protection, Isonomy of benefits, Tax exemption, Human rights*

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## Introduction

The 1990<sup>1</sup> seminal analysis of Esping-Andersen on social welfare regimes considers de-commodification to form a part of the nature of State public social policy. Through it, social necessity is supplied outside of the buying and selling relationship in the market and enters the realm of the solidarity of a society that shares the public budget with its members. This Scandinavian reality does not seem to be easily demonstrated in the Latin American system and especially in the Brazilian one. In it, the dynamics of social policies do not retain much familiarity with the principle of de-commodification, as mercantile operations surround them in good or bad faith and in various forms. It is understood that social security established in Brazil by the Federal Constitution of 1988 (CF-88) expresses commodification methods through the three policies that compose it: health, social assistance, and social welfare.

Based on this understanding, herein it is considered that social protection has spurred displacement from the state and public de-commodified realms and has paradoxically exhibited its function as a commodity. In this article, we adopt the English expression of commodity in clarifying that although it applies to *in natura* goods with low added value and high commercial and strategic value, here it is analogically and symbolically applied to social protection.

Social protection that is naturalized and removed of its civilizatory, and human right value is transformed into a commodity whose aggregate and strategic value is directed towards interests that compromise its protective purpose and that broaden social inequalities.

Through this decomposition, social protection moves away from its link to the International Declaration of Human Rights of 1948 towards conditions of goods for individual consumption. In the provision of the State, it is generated as strata ranked by the quality of social protection, distributed by the social positioning and earnings of the claimant. This negotiating relationship abandons the egalitarian status of citizenship.

The change in direction of Brazilian social security after the 1990s is discussed here – this change shifted its real expression away from the civilizatory and democratic realm established by CF-88. This process has stemmed from direct and indirect actions of the conservative power of Brazilian capitalist society guided by a neoliberal direction that opposes the constitutional notion of guaranteeing social protection coverage for

all Brazilians. This new direction has sought to shift social protection towards yet another market offer simultaneously operating to reduce the State's obligations while thus expanding the link of responsibility between the individual — taken as labour — and the market. By contrast, understanding of the relationship between social dis-protection and social security for the provision of social certainty with a humanist foundation for guaranteeing human and social rights has been endorsed.

The fragmented management of the three social policies (the so-called triumvirate of Brazilian social security) has added to the absence of unitary design and to the articulated management of the triumvirate, distancing social protection from its meaning and universal destiny and failing to articulate unitary language on the manifestations of social dis-protection and on ways of overcoming them.

With the support of conservative economic forces, over the last 30 years Brazilian social protection has been disconnected from a universalist and civilizatory direction and has been subjugated to the capitalist moral code, thus conditioning social protection access to the active actions of individuals who save to face their weaknesses. This reductionist treatment reiterates the *fable of the cicada and the ant*, according to which protection is the result of individual labour and excludes the collective process of preserving the human dignity of all citizens of a society. Social protection has been reduced to *individual savings* activated by the Christian principle of *earning your living from the sweat of your own brow*. Guaranteeing this *with* the public budget would generate a budget deficit, which would create a populist, tutelary, and welfare pattern to be eliminated.

In the 1990s, options for neoliberal guidance were initiated through the decisions and actions of the Brazilian State rather than through the distributive and redistributive guidelines of CF-88. The neoliberal analysis of social reality enchants those who approach it, like a siren's song that simultaneously disguises the fact that it is based on the "commodification" of social protection.

Segmented and partial readings of manifestations of social dis-protection are detached from social and economic inequalities resulting from confrontation between social classes, between countries and cities, between ethnic groups, and between genders. Paradoxically, public care provided through services or benefits tends to be viewed by conservatives as gifts of an alms-like

nature. Its insignificance in monetary value is directed towards those who have less. The conduct for those who have more — and that approach class identity in power — is diverse. For them, substantive benefits in monetary amounts exempt from income tax and with no conditionality or restriction are distributed to magistrates, legislators, and military and governing personnel. It is not uncommon for these to be extended to their children, whose age of dependence is 24 years, which stands in contrast with the poorest, for whom the age of dependence is 14 years.

The fragmented handling of Brazilian social protection jeopardizes its responsibility to ensure basic acquisitions for the dignity of the human being and the citizen. The ethics of human treatment are reduced for the benefit of private wealth. Subduing the value of a minimum wage, the basic standard of dignity of the Brazilian citizen, and threats of reduction is the antithesis of human ethics whether a Brazilian who is working, retired, disabled, elderly, on medical leave, or a pensioner is concerned. Brazil guaranteeing protection for the elderly and to citizens with genetic or acquired deficiencies who are unable to survive independently by providing a monthly minimum wage is reflective of civilizatory administration. The isonomic treatment and integral protection of Brazilian children and adolescents must be guaranteed regardless of their parents' line of work, whether they be magistrates or labourers.

In these 30 years, Brazilian social protection has shifted from its civilizatory outlook, as it has been acting as a mechanism that accentuates inequality at the extremes of the life cycle. Fagnani alerts:

*Today, it is clear that this was an improbable cycle, almost a daydream, because it was heading in the opposite direction to the capitalist competition under the dominance of finance, belittling the obstacles of the past and daring to scratch the social status quo secularly dominated by the owners of Brazil<sup>P</sup>.*

The passing of the State's actions through religiosity and especially in the area of social security has been shifting secular, public and State humanism to humanism subjected to the "morals" of various religious practices. According to this understanding, concern for the good of others is justified by the practice of a religion and not by the exercise of secular civility. This overlap has led to a tacit protocol through which the State has been financing and, since, the Brazilian colony missions of religious works have been

dressing up such sacralized responses as republican recommendations.

The right to social protection transmuted into charity funded by public money excludes — through its management process — democratic principles of transparency, planning, evaluation, and social control. Social security is diluted and moves towards the private philanthropic field, drowning its democratic and republican components in this liquid.

These general traits allow us to propose three main analytical hypotheses that guide this essay. The first concerns the fact that social security in Brazil did not emerge from demand from society, which rendered it socially devoid of its value as a civilizatory human right and which through conservative forces transformed it into a good for individual consumption marked by the reproduction of socio-economic inequalities. As a good for consumption, it is a negotiable commodity and not a right.

The second hypothesis refers to the interests of financial capital, which have begun using social protection as an indirect form of private financing. Social security funds are presented and move like investment capital and private economic interests (e.g., the investment of pension funds in privatization). Exemptions from employer tax, devices for tax waivers and exemptions, and the reiterated practice of the Fiscal Recovery Program (Programa de Recuperação Fiscal — Refis) are strategies that favour private capital and that generate deficits in the social security budget. Mechanisms for accessing these advantages are commodities that are often tradable through political exchanges and favours.

Finally, the third hypothesis suggests that the intensity of conservative forces based on individualism (in its minimal state) has disqualified social protection as a universal right. There is a considerable difference between coverage standards for disprotection prevailing between those who earn less, who are subjected to the selection of environments and who have reduced their attention to emergency standards and those who occupy prominent public positions in the legislature and judiciary and in the military forces.

The aim is to indicate throughout this text the arguments that stimulate debate surrounding these hypotheses.

### **Frayed social security**

References to social security in CF-88 represented a great innovation that presented them-

selves as a secular promise that detached from divine promise overcame the individual responsibility for social protection. Described as a triumvirate, it assumed its coverage via three social policies. The triumvirate only remains erect from an equilibrium axis that functions as a guiding head. It is no use to rely on three feet without an axis to provide articulation and functionality. Here lies the focal point of this analysis, which is projected as a barefoot and headless triumvirate.

The first retreating blow occurring with the design of social security established by CF-88 was rooted the imperative cry to *cut off its head*, and in turn it was severed and the National Social Security Council (Conselho Nacional de Seguridade Social — CNSS) was extinguished. Nothing replaced it. With feet but headless and with an undermined budget, the social security left after 30 years carried itself like a wanderer with tired legs. The outlook of the social security unit was rigged by the inactivity of an articulating mechanism: the CNSS. Law 8.212/1991 of the Social Security Act detailed the CNSS's working composition; however, this legislation was dead before it had a chance to function: the CNSS was revoked after 10 years, and without it being effectively installed, other articles of the law were annulled.

Its three feet, planted in three policies whose matrices of care were disarticulated from themselves as a result of operating from their own logic, did not construct a unitary articulation or design of social security. This disconnection led to interrupted standards of care to ensure social certainties, ultimately encouraging an individual treatment of demands. No avenues of mutual accessibility were installed through the operation of the three policies and even for the most simplified, which could have allowed for integrated operation when applied to common areas of care.

Even after 30 years, interinstitutional dialogue that could have enabled an integrated characterization of the social disprotection of Brazilians as part of a common agenda with integrated and complementary care was not facilitated. Apart from specific and local experiences, the convergence of efforts did not occur. With isolated expressions marked by the slashing of budgetary resources, budgetary disputes confined to the prioritizing of compulsory spending and more recently to the reduction of the budget ceiling have resulted.

In Brazil, the concept of social security was adopted with the limited political and ideological maturation of society, of the public agents of services, of care involved in social policies, of

economic policies, and of social movements. A popular movement towards social security was not experienced. Its outlook as something desirable was not understood. Rather, its existence did not infiltrate society, which was unable to decode its meaning.

The format of the three policies that composed it was distinct: social welfare was executed with centralized national management in the Federal District (DF); health under the federal pact was changed (via CF-88) in terms of its assistance model and it introduced decentralized management with intense participation from municipalities (a new federal entity) from 1988 onward; and social assistance was provided nearly from scratch (i.e., it was argued that State institutionalization must cumulatively nationalize and decentralize it under the federal pact).

The caption of Art.194 of CF-88 popularized the strength of the articulation between public power (understood as the observance of federalism through the integration of the three governmental entities) and private initiatives. It was not explicit whether these would be profitable or not; however, the intended security of rights would indicate a non-market interpretation. There was no mention of operational links in the management systems of these policies.

The Social Welfare System structured by Getúlio Vargas in 1930 (when he created the Institutes for Retirements and Pensions (IAPs) with professional categories) was replaced with comprehensive forms with parity between professional categories culminating in 1966 during the military dictatorship with the institutionalization of the National Social Welfare Institute (Instituto Nacional de Previdência Social — INPS). The aggregation of the three policies into an integrated area started with Ministry of Welfare and Social Assistance (MPAS) Law 6.036/1974 and Decree 74.254/1974. This novelty elevated social welfare to the ministerial body associated with social assistance, which until then was given low to non-existent recognition as a public social policy. Furthermore, the Institute for Social Security Medical Assistance (Inamps) was added to the realm of Health.

The National Welfare and Social Assistance System (Sistema Nacional de Previdência e Assistência Social — SINPAS) included the Brazilian Legion Assistance Foundation (Fundação Legião Brasileira de Assistência — FLBA) from 1942 to 1994 and the National Welfare Foundation for Minors (Fundação Nacional do Bem-Estar do Menor — FUNABEM) from 1964 to 1994

with unconcentrated action in regional agencies, in Brazilian states, in capitals, and in larger municipalities. These foundations remained unchanged from 1988 to 1994. Confined for half a century (1938–1988) within the confines of the patrimonial power of first ladies, in flagrant nepotism federal social assistance operated through a mixture of activities of family and community fomentation (mothers' clubs) through patterns of the operation of social centres combining maternal-infant care with management removed from health policy. The FLBA supported its actions with resources derived from gambling activity, auctions of apprehended imported goods, the balance of social security resources, and legislative grants. Its budgeting operated laundering activities that transmuted (in the pursuit of "goodness") irregularities concerning gambling and drink.

Although covered by the Ministry of Social Welfare (Ministério da Previdência Social — MPAS), social assistance was not constituted under state and public social policy. Its management remained devoid of the notion of State duty, republican secularism, and the realm of citizen rights. The principle of subsidiarity was its driver. State power was to remain in the shadows, with social or community organizations (often of a religious nature) being at the forefront and guaranteed by state exemptions and grants in the name of support for the philanthropy and charity of society's organism.

In 1994, the FLBA was replaced with the Solidary Community programme maintained by first lady Ruth Cardoso, thus weakening its constitutional status as a public policy of social assistance and causing it to reembark to the realm of charity from first-ladyism. FUNABEM was replaced in 1994 with the Brazilian Foundation for Childhood and Adolescence (Fundação Centro Brasileiro para Infância e Adolescência — FCBIA).

The field of social assistance and its potential critical mass did not in 1988 exhibit a propositive maturation at a national level, as had already occurred in the realms of health and social security, which depended on the support of social movements. Experiences such as those of the Catholic University of São Paulo (PUC-SP), which in 1985 launched a study on social assistance<sup>3</sup>, and those of the Brazilian Association of Collective Health (Associação Brasileira de Saúde Coletiva — Abrasco) through the studies of Sposati et al.<sup>4</sup> were pioneering. In seeking to assert their autonomy and to obtain federal resources, municipalities organized the Municipal Front for the Regula-

tion of Social Assistance under the terms of CF-88. Municipalities became federative entities via CF-88 and its initiatives; however, in the field of social assistance, they achieved no dialogue with the federal sphere. The political-institutional movement of FLBA agencies fought for the implementation of the Ministry of Social Action for the acceptance of its positions and for sustaining employment. These minor orchestrated efforts represented first steps of this policy's demands in the State public realm.

The Organic Law of Social Assistance (Lei Orgânica da Assistência Social — LOAS) approved in 1993 (five years after CF-88) established a federative organization for the management of social assistance in the realm of the Brazilian State. It transformed the CNSS into the National Council for Social Assistance (Conselho Nacional de Assistência Social — CNAS), but no indications were made regarding the destinies of FLBA or FUNABEM as CF-88 had already done. No references were made to public social assistance services or to social assistance obligations in the wake of the Statute of the Child and Adolescent (Estatuto da Criança e do Adolescente — ECA) of 1990. Walls of isolation, fragmented stories, and centralized and authoritarian apparatuses were maintained. The limited accumulation of collective forces in the area of social assistance did not prove strong enough to change traditions. This synthetic salvaging spurred a brief re-reading of what could be referred to as a troubled implementation of Brazilian social security with little agreement within the institutional cultures of public agents of each social policy.

Movements for new democratic structures in the State apparatus of the three policies occurred through lateral processes. No investments were made to strengthen the desired social security unit. Unitary and universal references to social protection for the citizen were not constructed. Consequently, the decoding of the nature of social security was not laden with the same meaning across the three areas; rather, they lacked a unifying impact. The objectives (Chart 1) of social security (described in CF-88, sole paragraph of Art. 194) were not taken as concrete clauses.

According to CF-88, health (unlike the other two policy areas) is considered a right for all, while social welfare operates as a provider of financial means to the insured. According to the constitutional text, social assistance was not expressly linked to the rights of the citizen. This condition was attributed to it due to it pertaining to social security. With unclear indications of

**Chart 1.** Objectives of social security in accordance with CF-88 (sole paragraph, Art.194).

- . Universal coverage and care;
- . Uniform and equivalent benefits and services to urban and rural populations;
- . Selectivity and distributivity of benefits and services rendering;
- . Irreducibility of the amount of the benefits;
- . Equitability in the form of participation in the sponsorship;
- . Diversity of the financing base;
- . Democratic and decentralized character of the administrative management with community participation, mainly workers, businesspersons, and retired persons.

what it was to ensure as a duty, it maintained a strong link with pragmatic activism of a specific and emergency nature expressed by relaxed practices for policies of service. Such ways of managing, at times, prevalent federal entities distanced it from the role of exercising responsibility for the social care of a given demand in the search for patterns of results based on ethics of human dignity and citizenship. The apparent acidity of this annotation does not invalidate or fail to recognize efforts designed to pass through inherited limits to the field of social rights. The ambiguity/omission of the text of CF-88 ended by favouring notions of the permanence of conservative forms resistant to the recognition of social protection as a universal citizenship right for Brazilians.

### Social security with a budget deconstructed

CF-88 created the Social Security Budget (Art. 195), whose Costing Plan was composed of funds from the budgets of the Union, of the states, of the Federal District, and of the municipalities together with social contributions from employers payable on payroll, revenue, and profit and from workers on revenue from lotteries. However, this federative and solidary relationship was not consolidated. Rather, besides being barefoot and headless, the triumvirate had frayed pockets.

A lack of unitary design between the three policies exacerbated the loss of resources in guaranteeing the integral nature of social protection and the financing of Welfare Responsibilities of the Union (Encargos Previdenciários da União —

EPU). Its funds were diverted to other demands. The remaining financial fabric of the EPU was being frayed, causing its sustaining currencies to leak. It transformed from a unit financing public social protection to a tool for regulating private economic policy in response to pressures of class political interests.

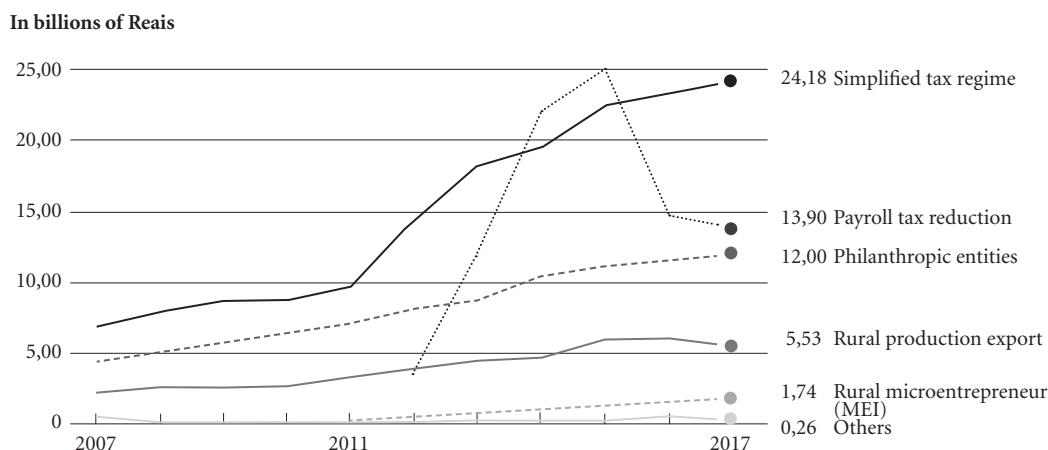
Of particular note is the fiscal exemption included in the employer tax of the General Social Security System (Regime Geral de Previdência Social — RGPS), which transformed contribution sustaining social security into a strategy for political-economic regulation without it being replaced in coffers sustaining the EPU. This process diminished funds and fuelled the idea that social protection and democratic demands do not fit within the public budget.

As Fagnani says, a process of financial asphyxiation was orchestrated, which in successive acts spurred the *extinction of the sources for funding the social area ensured by the 1988 Constitution*<sup>2</sup>.

Until 2004, the number of exemptions / fiscal waivers / immunities was not treated as public expenditure. The internal revenue service classified these as tax benefits and not as tax expenses. This change occurred from a demand for transparency from the International Monetary Fund (IMF).

It took another five years for this change to occur, as only in the budget proposal of 2009 did the statement of tax expenses accompany it and allow for the assertion that exemption does not have zero cost for the Public Fund. When conservatively treated, social financing is averse to collective state social policies. It operates in such a way that actions of the State are mediated by a social organization that will receive exemptions and that is indebted to the former. Data cited in the Ministry of Finance's (MF) Social Welfare Bulletin/Social Welfare Report, which appeared in an article of *O Estado de S. Paulo*<sup>5</sup> newspaper shows (Graph 1) that in 2017, R\$ 57.61 billion was no longer added to the Welfare fund due to tax waivers. Of this total, 21% (or R\$ 12 billion) is related to the waiver of the employer tax contribution from social organizations (considered to be non-profit) with the Certification for Charitable Social Assistance Entities (Certificação de Entidades Beneficentes de Assistência Social — CEBAS) in the fields of Education, Health, and Social Assistance.

Furthering the relationship between tax spending on social security does not represent a digression but rather the effects of little known and debated arguments that affect its financial support. In § 7º, CF-88 establishes that “char-



**Graph 1.** Tax waiver in social security in 2017, Brazil.

Source: Reproduced from newspaper article<sup>5</sup>.

itable social assistance entities that satisfy the requirements established by the law are exempt from contributing to social security”. It happens that these requirements (applied before and after CF-88) were confined to bureaucracies whose results were heavily influenced by political interests (e.g., two certificates of public utility; certificates of philanthropy or charity; documents on debits of fees and taxes; and a demonstration of free services for the poor). This case-by-case assessment did not examine the quality of services delivered to users, and their low income and the guidance of public policies were not involved in this decision. Laws, decrees, and norms derived from the LOAS in 1993 and from the Organic Social Security Law (8.212/1991) were enacted for the regulation of bureaucratic procedures justifying requests from social organizations for waivers and/or exemptions of taxes. Law 12.101/2009 amended the exemption logic for social organizations operated by the CNAS, relating it to the content of State policies and to the management of the ministerial administration.

For decades, the policy for exemption from paying employer tax was operated by the CNSS/CNAS, and under the indirect scope of social assistance management, it granted philanthropic entity certificates to private non-profit organizations operating in the fields of education, health, social assistance, sports, and a number of other areas of private action.

Paradoxically, CF-88, while introducing social security and through it State and public policies of social assistance, maintained the private notion of the *charitable social assistance entity*. This misguided duality amalgamated the orientation of social law to charity, merging them with social assistance like Siamese sisters. The victory of subsidiarity over the duty of the State created a new paradox because as long as social security proposed the strengthening of citizens’ rights, the management method guaranteed the payment of funds derived from social security.

The granting of certificates for charities (key documents for tax exemption) remained in the post-CF-88 attributed to social assistance and operated by the Committee of the CNSS (CNAS after 1993), often denounced in regards its smoothness. Social assistance, understood in the conservative universe as the moralizing face of the charity of civil society to the poor, was until 2009 called upon to judge applicants for the philanthropy/charity certificate, the passport for obtaining exemptions.

Law 12.101/2009 and Decree 7.237/2010 rendered the individual mission of private charity a State responsibility. Henceforth, no longer the CNAS but rather the ministries (with similitude in the field of activities of the applicant) would state or not state the existence of a link between actions developed and public policy and they began to transmit this to Cebas.

To achieve Cebas-Education certification, it is necessary to maintain a link with the University for All Program (Programa Universidade para Todos — Prouni), which grants study scholarships. Cebas-Health certification establishes a link via two modes: through projects approved through the Program for Supporting the Institutional Development of the Single Health System (Programa de Apoio ao Desenvolvimento Institucional do Sistema Único de Saúde — Proadi-SUS) directed to proven philanthropic health organizations of excellence and through the offer of 60% of health services performed to SUS. Although it has been the subject of several proposals, the Single Social Assistance System (Sistema Único de Assistência Social-Suas) link has not yet been regulated. The management of Suas among federal entities has not fully assumed the public character of social assistance services. In most municipalities, these are organized under a management agreement with organizations. There is no precision regarding State responsibility in the provision of social assistance services. This imprecision finds support in social organizations that in assuming (through agreement) the management of a social assistance service do not relinquish the particular principles of their mission.

Law 13.019/2014, known as the Regulatory Framework of Civil Society Organizations (Marco Regulatório das Organizações da Sociedade Civil — MROSC), established a new legal system between public management and civil society organizations (CSOs) that can adopt two legal forms of relationships with the public body: collaboration, or the continuous execution of public policy services in partnership with State/CSOs, and fomentation, or the State financing of actions executed by CSOs. This relationship is always subjected to tension from the clash between particularities of the CSO and the collective and public directions of policy. The experiences by which organizations assume the management of public social services must rely on the defence of the rights of the user citizen. The absence of this presence represents a dismantling of the republican character of services to the Brazilian citizen.

The seriousness of this entire observation on tax expenditures requires advancing further in relation to the implications of this deconstructed budget. It is an almost insane effort to understand that resources for maintaining social welfare are undermined in its own public management, which authorizes exemptions from employer tax contributions and which facilitates the maintenance of employer contribution

debts that private companies have with welfare, maintaining successive programmes for financing due amounts such that each new programme refines the unpaid debt of the former programme. These are the so-called Refis that reduce liabilities of the social security budget.

It is also recorded that in accordance with 2017 tax spending data of the internal revenue service (annual document produced by the Centre for Tax and Customs Studies<sup>6</sup>), the education exemption for dependents of 2017 was estimated at R\$ 4.2 billion, while for Health, it was three times as much (R\$ 12.6 billion).

### **Social security between universal management and unequal distribution**

There has been an undermining of social security resources. Adding to this fate is the disparity of standards applied to benefits of different standards on which social security operates.

The value of pensions escalates privileges among the 57.5 million employed persons, including military personnel, employees, and domestic workers. Another group of disparities is found in benefits for children and adolescents in the following realms: family salaries, family allowances, exemptions per dependent on personal income tax returns (Imposto de Renda Pessoa Física — IRPF), and daycare benefits for magistrates.

The family salary paid to the formal worker distributed across the payrolls of companies (with value retrospectively discounted in the employer's contributions to social welfare) does not produce information in the public budget. It is included in the payment form of the FGTS and of Social Welfare Information (GFIP). These data are treated as accounting information and not based on the profiles of receiving children. In 2007, a special study identified 8.2 million 0 to 14-year-old children who receive the family salary [expenditures were measured at R\$ 1.89 million (Chart 2)]<sup>7</sup>.

Pre-school aid for children of magistrates of up to 5 years of age (accessed without income conditionality) is R\$ 699.00 (Joint Decree 1 of February 18, 2016 of the National Council of Justice) or 22 times greater than the value of the family salary (R\$ 45 or R\$ 31.71) limited to workers who earn up to R\$ 1,319.00. One must remember that a magistrate is also given the IRPF discount for the same dependent. Those declaring an income tax return for 2018 with annual earnings for 2017 equal to or greater than R\$ 28,559.70 (R\$



2,196.00 monthly) (a value 40% greater than the highest remuneration of workers in the family salary range) deduct R\$ 189.59 per dependent, corresponding to support from the State for maintaining their children of up to 24 years of age at R\$ 2,275.08 per year per dependent<sup>8</sup>.

Added to the fixed exemption for dependents on the IRPF are expenses with proof in education (up to R\$296.79) and health (no prefixed limit). Data processed for accounting do not indicate the profiles of beneficiaries. Is the recording of data for benefits only for those who have no income? Note that benefits for children vary in value (those earning more get more), conditionalities (more is required from those earning less), age (extensive in age for those earning more and restrictive for those who earn less), and cumulativeness (cumulative for those earning more and controlled such that it does not apply for those earning less).

The 2017/18 debate on social welfare reform has entered the realm of so-called privileges whereby the State pays, in addition to the day-care benefit, members of the judiciary the following: a housing allowance at a monthly value of greater than R\$ 4000; a meal allowance of roughly R\$ 1.5 monthly; and a transportation allowance. These benefits have been extended isonomically to all magistrates regardless of the size of their families or their number of dependents.

It is important to raise a counterpoint based on the profile of beneficiaries of the Family Allowance Program (Programa Bolsa Família — PBF) covering 16,007,792 families in 2017, which covered: 12,547,592 families with average per capita monthly incomes of up to R\$ 85.00

and 3,460,200 families with monthly per capita incomes of between R\$85.01 and R\$ 170.00. In 2017, the programme covered 13,828,609 families, but it did not cover 2,179,183 families or 14% of the estimated demand. The PBF is managed by a specific secretariat of the MDS with no ties to Suas and with actions parallel to those of the National Secretariat of Social Assistance (Secretaria Nacional de Assistência Social — SNAS).

In the PBF, no fixed value is given for the benefit. It pays the difference between what a family demonstrates as per capita income in light of the programme's entry amount (R\$ 85 per capita per month). For families covered in 2017, R\$ 29 billion was spent. In 2017, the average amount of the PBF benefit given per family was R\$ 179.41, which is equivalent to 18% of the minimum wage (Chart 3)<sup>9</sup>.

In 1996, the concession of the Benefit of Continued Provision (Benefício de Prestação Continuada — BPC) commenced for elderly people of over 65 and for persons with disabilities of any age provided that the per capita / family income is equal to or less than a quarter of the minimum wage value of R\$ 234.25 in 2018. The management of the BPC is carried out by agencies of the National Social Security Institute (Instituto Nacional do Seguro Social — INSS) under a welfare culture of access that measures the appropriateness of requirements and not social needs or dis-protections presented. The benefit is a minimum wage, but welfare reform is threatening to reduce this. Expenditures with the BPC amounted to R\$ 50.2 billion in 2017 for a total of 4,594,478 beneficiaries (2,527,257 with disabilities and 2,022,221 due to age according to the Social Wel-

**Chart 2.** Distribution of family salary in 2007/2018. Social Security. Brazil. 2009.

**In Reais**

2007 Family salary	Minimum wage	Quota of the benefit (per child)	Beneficiaries	Amount spent/year
	R\$ 380.00	R\$ 23.08 to persons who receive wages up to R\$ 449.93 R\$ 16,26 for wages up to R\$ 676.27	8.2 million children (age 0 to 14)	R\$ 1.89 billion
	The payment of family salary at the time meant a 3.7% increase in the average income of the beneficiaries in all the country, reaching 4.6% in some states.			
<b>Family salary 2018</b>	R\$ 937.00	R\$ 45.00 for wages up to R\$ 887.67 R\$ 31.71 for wages up to R\$ 1,319.00		R\$ 4.5 billion

Source: Brasil<sup>7</sup>.

Note: For the data given in Table 2, the 2018 forecast did not consider effects that the new labour legislation would have on this coverage or its possible retraction due to unemployment.

**Chart 3.** Amounts for the family allowance programme (Bolsa Família) distributed in 2017. Brazil. MDS.

Amount of the allowance	Number of beneficiaries	Profile and Status
R\$ 85.00	12,104,976	Child/teenager up to age 15
R\$ 39.00	19,087,368	Maximum 05 beneficiaries per family with child/teenager up to age 15
R\$ 46.00	3,106,772	Youth allowance (Bolsa Jovem) for up to 02 teenagers per family ages from 16 and 17
R\$ 39.00	399,498	Six payments for the nursing mother
R\$ 39.00	445,815	Nine payments for pregnant women

Source: Brasil<sup>9</sup>.

fare Technology and Information Organization's (Empresa de Tecnologia e Informações da Previdência Social — Dataprev) Summary of the BPS, Active Benefits published in December 2017)<sup>10</sup>.

#### **The social protection commodity: a necessary debate**

The arguments outlined here show that there are no guidelines or ideas that have forced the orchestration of social security in Brazil in terms of the quality of its effects. What predominates is an actuarial vision and the accounting-financial calculation of resources as insurance, which does not realize social disprotection that the user of social security experiences. A lack of unity in Brazilian social security has given way to the parallel and disintegrated experience of State organs in their federal extensions to states and municipalities, often fragmented by CSOs.

The triumvirate of security lost the direction of its "head" as foreseeable by CF-88. Over those 30 years, neither a directive unit nor a treatment isonomy of social protection among Brazilians was constructed. There is no Public Social Protection Plan for Brazil and for Brazilians.

This absence has been aggravated by the complexities of Brazilian society, in which new risks, aggravations and forms of violence and discrimination blur the supposed borders between areas of policy that constitute the social security system and compromise its future viability in the absence of strategies and mechanisms that articulate the interfaces and externalities of the services of these policies in the presence of the objective life conditions of citizens in the territories in which they live, who are singularized by the diversity of regions of the country.

The salvaging of social security values inevitably involves securing a new pact between the social policies that compose it in accordance with CF-88 and even the strategic extension of links with other social policies. To stand on its own feet and move, the triumvirate requires a unified and strategic direction that articulates its members and that guides its direction in a convergent and complementary manner.

Finally, it can be understood that Brazilian social security has been decharacterizing its fate over the course of its 30 years of operation. It has abandoned an intention of constructing social certainties to perversely assume the role of encouraging the inequality of life conditions between social classes and their segments. It has limited its links with republicanism, secularism, and the social rights of citizenship.

Its conservative mutation in the face of the 1988 matrix has delimited the scope and visibility of expressions of social disprotection in the Brazilian population to the per capita value for the acquisition of social protection commodities.

From the local to the national level, an absence of means of integrating the three social policies of Brazilian social security has prevented its unitary social recognition to the joy of neoliberal and conservatives and to the regret of the civilizatory direction of human and social rights.

As an objective of social security, social protection languishes. It has been transmuted into a financial fund operated as a political tool for the privilege of the legislature, the judiciary, and the military and for the curtailment of social certainties of workers and their families and children. Through this mutation, social protection currency is coined a commodity of high value and a transgressor of the ethics of human dignity with effective results for the commercialization of neoliberal support founded on socio-economic inequality.

## Acknowledgments

Bruna Cristina Carnellosi and Fabiana Moraes collaborated in the evaluation of data.

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Article submitted 26/2/2018

Approved 12/3/2018

Final version submitted 17/4/2018

