



Brazil Expense Reimbursement Procedure

This guide outlines the rules and conditions for reimbursing business-related expenses in Brazil. All reimbursements must comply with Brazilian labour law (CLT), relevant tax legislation, and Native Teams' internal accounting policies.

Eligible expenses

The following categories are eligible for reimbursement, provided they are directly connected to business activities:

- ◆ **Travel expenses** – Includes flights, ground transportation (taxis, ride-hailing, car rentals), accommodation (hotel stays), and per diems (diárias) for meals and incidentals.
- ◆ **Work-related purchases** – Covers office supplies, software, and small equipment required for business use.
- ◆ **Client and business entertainment** – Meals with clients or colleagues, provided they are directly tied to work activities.
- ◆ **Other business-related expenses** – May include relocation allowances (ajuda de custo) and professional registration fees, where covered by policy.

Reimbursement conditions

All business expenses must be supported by appropriate documentation and corresponding invoices or receipts. In Brazil, expenses can only be treated and paid as non-taxable when the required supporting documentation is provided.



1. Travel expenses

- Must be pre-approved by a manager.
- Flights and hotels should be booked in accordance with corporate travel standards.
- Hotel stays must be at reasonable market or negotiated corporate rates.
- A Travel Order (Ordem de Viagem) is typically required, including destination, purpose, and travel dates.
- Per diems (diárias) are subject to company policy but must remain reasonable. Typical ranges:
 - Domestic travel: BRL 150–250/day
 - International travel: BRL 300–500/day
- Per diem cannot be combined with reimbursement via individual meal receipts – only one method may be used.
- Boarding passes or tickets must be retained to confirm eligibility for per diem.
- If reimbursing based on actual expenses, a nota fiscal (Brazilian tax invoice) is required.

- Per diems may be treated as non-taxable under Article 457 of the CLT when properly supported by documentation. Proof of the related expenses should be provided to demonstrate that the payment is an expense reimbursement rather than compensation and to reduce potential tax liability.
- Where per diems are paid under this arrangement, the company should consult legal counsel to ensure that the non-application of taxes is adequately supported under Brazilian law and to mitigate potential questions from tax authorities or employees.
- If the amount paid exceeds 50% of the employee's nominal monthly salary, the payment may be considered part of the employee's salary and become subject to applicable payroll taxes.



2. Work-related expenses

- Must be clearly and directly linked to Native Teams' business operations.
- Purchases exceeding BRL 800 must be pre-approved and may be considered company assets.
- All receipts must be notas fiscais issued in the name of Native Teams' CNPJ.



3. Client & business entertainment

- Allowed only if directly related to business activities.
- Must include the names of attendees and a clear business justification.
- Expenses on alcohol or luxury items are not reimbursable unless specifically approved in advance.

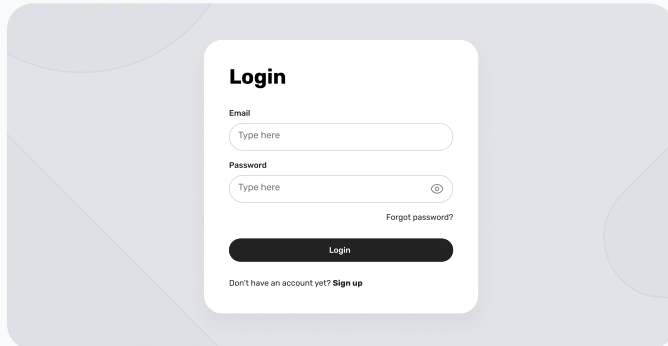
! Documentation requirements

To ensure compliance with legal and internal requirements, the following documents are mandatory:

- Nota fiscal (mandatory) - Must include vendor details, CNPJ, date, amount, and itemised description of goods or services. The invoice must be issued to Native Teams.
- Expense justification - Must explain the purpose of the expense and, for meals, list the attendees and their roles.
- Travel documentation - Includes boarding passes, itineraries, or electronic tickets to verify dates and eligibility for per diem.
- Approval - All expenses must be reviewed and approved by the responsible manager and the finance department.
- Record-keeping - All documentation must be retained for a minimum of five years, in accordance with Brazilian audit and tax regulations.

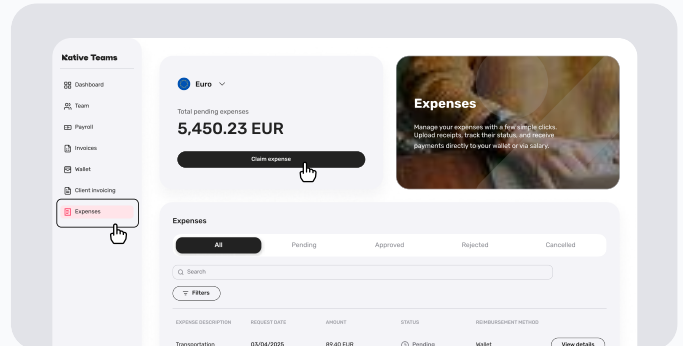
Expense Submission Process

Submitting via **Native Teams** Platform



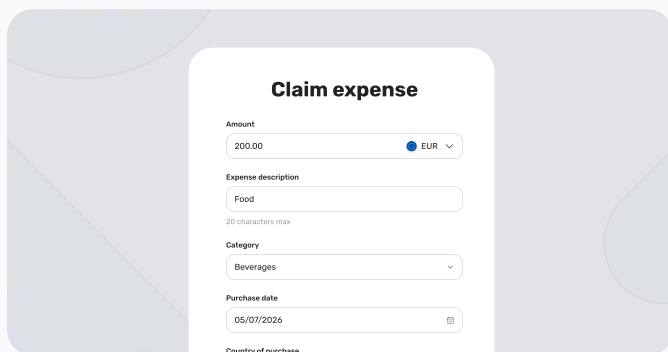
STEP 1

Log in to your Native Teams account.



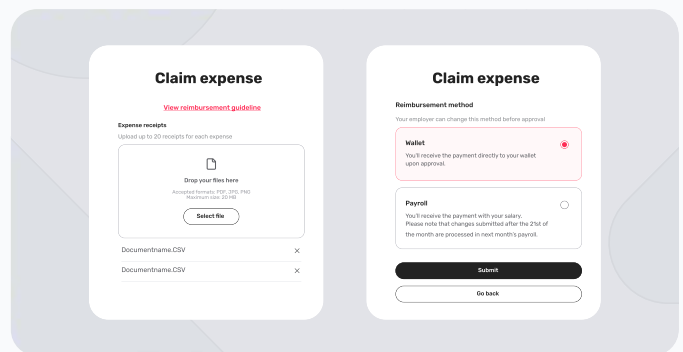
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



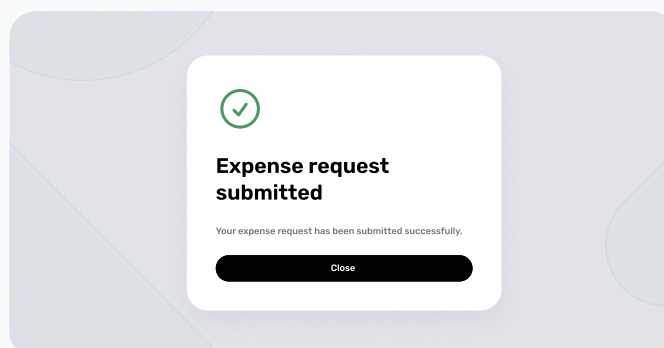
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.

! Submission deadlines

- All expense claims must be submitted by the **10th of the month** to be processed in the same payroll cycle.
- Claims submitted after the 10th will be included in the following month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline will be brought forward to the previous working day.



Native Teams legal entity - Brazil

◆ **Entity name:** NATIVE TEAMS BRAZIL TECNOLOGIA LTDA

◆ **Registration number:** 51.182.518/0001-25

◆ **Registered address:** Rua Gomes de Carvalho, 1507 – Vila Olímpia, São Paulo – SP, 04547-005, Brazil

Native Teams

For any questions regarding expense reimbursements, please
contact customersuccess@nteam.com