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The Impacts Related to Labor Reform in the Civil Construction Segment

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Keywords—Labor Reform, Labor Processes, Construction. Abstract—The labor legislation today serves to guide employers and employees to fulfill their duties and help them to understand their rights. With the changes, we can analyze the impact that legislation can have on certain segments, with this research being focused on the elaboration aimed at the civil construction segment. Therefore, the objective of this article is to demonstrate the impacts related to the reform in labor processes in the civil construction segment. The approach to the specific objectives was divided as follows: a) Conduct a survey with a company in the civil construction sector of the main labor processes in the 2017 period; and b) Present the impacts caused by the labor reform in these processes. The research is characterized as bibliographical, conducting a survey through a documentary format, in a descriptive way and developing qualitative analyses. Through the last labor reform, there was greater flexibility in agreements between the parties, that is, between employers and employees, bringing the power of choice with greater relevance taking into account the benefit of both parties according to the style of signed contract, being an employment relationship or via a simple service provision contract.

I. INTRODUCTION

Labor laws have been discussed since 1930 during the Getúlio Vargas government, which significantly advanced with the struggles and social movements of the working classes, putting pressure on the State to mediate the interests to which it was being approached (LUZ and SANTIN, 2010). Over time, labor laws underwent changes and reforms, during the government of Fernando Henrique Cardoso (FHC) in 1994. According to Krein (p. 270, 2004) "several specific measures were introduced in the field of labor relations that contributed to change the way of hiring and determining the use and remuneration of work in Brazil, stimulating a numerical and functional flexibilization of the labor market". The last significant change in legislation initiated in Brazil was the Temer government in 2017, thus bringing the new labor reform.

With the shift from the 20th century to the 21st century, changes were necessary for the elaboration of norms and laws, being thus modified for better understanding and better application, since technology and society are subject to transformations and by defenses of political debates for adjustments and flexibilities to the work, regulating the transformations according to Krein (2017). The Federal Senate (2018) approved the Labor Reform on July 11, 2017, being published by the Federal Official Gazette on July 14, 2017, which started counting 120 days according to Article 6 of Law 13,467. On November 11, 2017, the new Labor Reform came into force, changing some points to which entrepreneurs from small, medium and large companies are involved in the reform, reassessing their duties and application rights based on the changes that have occurred.

Because there are a high number of employees registered with construction companies, and people who look for these entities, it is also known that many labor problems can occur in connection with these contractors. As shown by Anjos and Leite (2013), this growth demonstrates the size and reality of industries and how much they are capable of influencing not only the economy, but the environment and society in general. Due to the aforementioned growth, the importance of this study is clear, as we will be able to analyze the impacts and changes of the labor reform, which will be clear to a longterm process, since the changes and changes in some sectors will be in new contracts signed to from the effective date of the law.

Through this reform, we seek to analyze the impacts that it can bring on labor processes, seeking, raising cases and reasons for origins and grounds that are taking place in forums linked to the civil construction sector.

The theme becomes interesting and relevant for businessmen, human resources sectors, personnel department, accountants, advisors in the labor areas and especially for workers who seek guidance, rights and impact analysis on labor reform, as it has divided opinions regarding advantages and disadvantages with the new changes.

With this in mind, the general objective of this work is to demonstrate the impacts related to the reform in labor processes in the civil construction segment; as specific objectives: a) carry out a survey with a company in the civil construction segment of the main labor lawsuits in the 2017 period; and b) present the impacts caused by the labor reform in these processes. The article is divided into four more sections, in addition to this Introduction. In session 2 the theoretical framework is presented, in session 3 the method is found, and in sessions 4 and 5, the data analysis and conclusion, respectively.

II. THEORETICAL REFERENCE

From the Industrial Revolution onwards, there was an advance in different professions, one of them being civil construction, which began to grow much more in 1930 during the Getúlio Vargas era. Moura and Soares Jr (2013) state that civil construction evolves according to society in relation to the elements, and concrete technology has advanced in Brazil.

With the establishment and emergence of the Industrial Revolution, extremely high values of labor were demanded, amidst the growth of industries, where the conditions of workers were precarious, with a proliferation of infectious and contagious diseases, mutilations and even death in factories (CRUZ, FERLA and LEMOS, 2018).

The work situation was not improving, as employees exceeded their 8-hour workload, which is currently allowed under the labor law. Women and children found themselves in work areas, performing their duties for more than 18 hours a day, being exposed to unhealthy environments, devoid of sanitized environments and being paid with amounts in half reserved for men (NUNES, 2009).

With the establishment of the CLT, the objective of the entire consolidation can be seen in "Art. 1° - This consolidation establishes the norms that regulate the individual and collective work relations, foreseen in it.".

As the years went by, the 1990s were ruled by Fernando Henrique Cardoso, marked by transformations in the Brazilian economy (COSTA, 2003), which automatically reached the strategies and brought changes in companies, affecting workers. There were two major political changes affecting the labor market: (COSTA, 2005) the flexibilization of work systems and the flexibilization/deregulation of the national legislative system for labor protection.

There are two great sociologists who have significant references in relation to work, they are Émile Durkheim (1858-1917) and Karl Marx (1818-1883) bringing definitions of work in general and relating the thoughts of both sociologists, who long ago also they were marked by the development of the work-oriented society. (WEISS and BENTHIEN, 2017; DONÁRIO and SANTOS, 2016). According to Colmán and Pola (2009) "Marx characterizes work as an interaction between man and the natural world, in such a way that the elements of the latter are consciously modified to achieve a certain purpose. Work is the way in which man appropriates nature in order to satisfy his needs."

For Émile Durkheim, the social division of labor is directly linked to the evolution of a society, because from this evolution there was social differentiation, thus predominating an organic solidarity, defined as a solidary society where the union of individuals is attributed to the social division of labor. This type of solidarity is generated as a result of social differences, which generates union in individuals through the need generated by the exchange of services. Society is the point where human behavior affects the process of social evolution (CAETANO, 2014).

Analyzing the two authors, it is clearly understood the exploitation and precariousness of work directly and indirectly linked to the conditions of a capitalist and fragmented society, not defining what is said to be right or wrong in their convictions, taking into account the factors studied in their times and current society (SILVA, JUSTINO and SCHENATO, 2015). From this point onwards, there is a need, over time, for a labor reform, as society goes through several transformations as a result of time.

With the last Labor Reform of 2017 being Law 13,467, the main changes that have taken place in the legislation can be identified: time at the employer's disposal - change of uniform, fine due by the employer - non-registered employees, extinction of *in intinere* hours, work part-time, bank and hour compensation, rest and meal breaks, vacation split, pregnant and lactating employees versus unhealthy environment, greater freedom to negotiate the employment contract, creation and regulation of intermittent work, change in employee dismissal, creation and regulation of the termination of the employment contract by agreement between the parties, outsourcing.

As an example, we point out the outsourcing that was approved by the Federal Court of Justice - TJF with a vote of 7 votes in favor and 4 against, the outsourcing of any type of activity, including the final activities published by Estadão (2018).

III. METHOD

For the preparation of this work, the method is essential for conclusion, because method is a way that a certain procedure will be applied to carry out the research and development of the same, reaching the related knowledge, which according to Pradonov and Freitas (2013), research means seeking answers to proposed questions.

The methods used for the elaboration of the research are emphasized in a bibliographical research, through materials reached that approached the subject, being articles, books, laws, specific theoretical materials in order to reach an answer to the problem.

This research was also classified as a documentary research through materials that received an analytical treatment (GIL, 2011), together with descriptive research, collecting, describing and analyzing information through labor processes to relate the impacts of labor reform in the construction segment civil.

Also observing what Gil (2011, p.28) mentioned, "descriptive research has as its primary objective the description of the characteristics of a given population or phenomenon or the establishment of a relationship between variables".

Analysis and interpretation have the objective of organizing the information so as to arise results and answers to the research problem, thus being able to establish categories, analyzing conditions that led to the filters of data collected through documents. The work will be involved in qualitative analysis through surveys that addressed and presented results that match the theme and objectives of the work developed. Qualitative analyzes according to Gil (2011, p. 175) are directly related to surveys in which the analytical procedures can be defined in advance, thus concluding with accurate information obtained in the research through the design of the methodology.

The table below was developed for a better understanding of what was done during the research, bringing greater understanding to each step taken in the methodology.

 Table 1 - PreparationofMethodology

Step by step Methodology			
Orders	Description		
Step1	A survey of documents related to labor lawsuits was carried out in two companies with the segment focused on civil construction. Becomingandcharacterizingitself as a documentaryresearch.		
Step2	Conducting a bibliographic research, seeking content in several articles, books and laws to support researchaimed at labor reform.		
Step3	Carrying out a qualitative analysis, evaluating each report, minutes and describing the 3 labor processes found to then make the most of quality information, making the research more relevant.		
Step4	Development of a descriptive research through the analysis of each labor process, describing the possible situations in each labor request in the processes, according to the last labor reform.		

Source: Prepared by the authors, 2019.

IV. DESCRIPTION AND ANALYSIS OF THE DATA COLLECTED

4.1 - Description of Process 1

Based on the analysis carried out in Process 1, the plaintiff was hired as an office assistant, being remunerated for R\$931.00 (Nine hundred and thirty-one reais), admitted on 08/04/2014 and terminated on 26/02/2015. It can be observed that the plaintiff claimed in the labor process the following correspondents, namely: deviation of function, danger, IN NATURA salary, termination of employment contract, working hours and breaks during work shifts.

According to the field research, it was evident that when large quantities of concrete are produced, a concrete laboratory is needed that will analyze whether the concrete manufactured and supplied by the company has reached the necessary strength to which the consumer requested, removing small portions of concrete, called "test body". Usually in these laboratories the presence of some of these professionals is required: civil engineer, laboratory technician, building technician, and others trained in the area. The plaintiff, when he alleged the deviation of function in his petition, referred that he performed services in concrete laboratories, since the company he worked for existed the concreting activity, and he was a contract for the performance of an office assistant.

However, in his speech, he confirmed that there was a building technician in the company and the engineer responsible for the quality analysis of the concrete produced. Therefore, there were people qualified to perform the function of laboratory technician and the defendant, using this information in reverse to try to benefit from the request for deviation of function, ended up losing when the judge ruled as groundless the request. Following the second request, being the danger, as he did not perform the function of a laboratory worker that exposed the performance of agents harmful to health, the request was rejected.

Following the analysis carried out in the process, the IN NATURA salary request was dismissed, since the worker's food supply was offered to enable the provision of services and not be added to remuneration purposes.

There is no compensation in the termination modality of the employment contract, as proven, it was the plaintiff who expressed interest in terminating the employment agreement and proved that his other requests are deemed unfounded. According to Art. 483 of the CLT:

Art. 483 - The employee may consider the contract terminated and claim due compensation when:

a) services superior to their strength are required, protected by law, contrary to good customs, or outside the contract;

b) is treated by the employer or his superiors with excessive rigor;

c) be in manifest danger of considerable harm;

d) the employer does not fulfill the obligations of the contract;

e) perform the employer or his agents, against him or people of his family, an act harmful to honor and good reputation;

f) the employer or its agents offends him physically, except in the case of self-defense, self-defense or that of others;

g) the employer reduces his work, being this by piece or task, in order to significantly affect the importance of wages. And as there were none of these aspects both on the part of the employee and on the part of the employer, the judge dismissed the request for termination of the employment contract.

In the request for the working day, the plaintiff claimed to work overtime, which was not proven in his time sheet developed by the plaintiff and presented by the defendant's defense, thus the request being rejected.

On the other hand, when requesting an intraday break, the author had a 30-minute break for rest and food. Thus, according to Art. 71 of the CLT, which by law the employee is entitled to at least 1 hour of rest and food, with this the request was granted, as it was proven in the timesheet of the same.

4.2 - Description of Process 2

Based on the analysis carried out in Process 2, the author was hired as a construction worker, being remunerated respectively in the hiring periods in 2 companies of the same economic group, being admitted on the dates according to the table:

Admission Date	Wage	
02/04/2013	R\$ 850,00	
02/05/2014	R\$ 880,00	
08/06/2015	R\$ 931,00	
09/05/2016	R\$ 1.008,00	

Table 2 - Admission and Remuneration Date

Source: Prepared by the authors, 2019.

When entering the labor process, the plaintiff claimed the following requests: overtime, unhealthy conditions, work break, salary difference, prior notice, +1/3 vacation and fine for non-compliance with the collective agreement.

Analyzing the processes, minutes and expert reports, the overtime request that the employee requested was dismissed by the judge, as it was proven through the control of the timesheet filled in by the plaintiff himself, not consistent with his request.

Referring to unhealthy conditions, according to expert reports, the plaintiff was not exposed to unhealthy environments as it did not include risks to his health and involvement with chemical agents. Accordingto Art. 194 of the CLT:

"Art. 194 - The employee's right to the unhealthy or hazardous work premium shall cease with the elimination of the risk to his health or physical integrity, pursuant to this Section and the rules issued by the Ministry of Labor." (CLT, 2017, p.40). The labor claim for unhealthy conditions was rejected since there was no type of risk to his health in accordance with Art. 194 mentioned. The plaintiff also claimed that he had never received the Personal Protective Equipment (PPE's), but it was proven by the defendant's defense that he received it and proving through the PPE delivery forms.

There was a request for payment for the break during work hours, as the defendant claimed that he did not comply with the minimum 1 hour rest period provided for by law. After analyzing the documents and time sheets by the lawyers and judge, the request was considered groundless, since the time determined by law for rest and food was proven through the time sheets.

In the salary difference requirement, the defendant's defense demonstrates that he was paid below the amount in accordance with the Collective Labor Convention - CCT, implying that the employee was paid below what was stipulated by the convention. Thus, it was analyzed and proved that the construction company followed the collective civil construction conventions and paid the salary as stipulated by the convention, and the request for a difference in salary was dismissed.

Of the legal natures, the sums granted by the judge are: prior notice, vacation plus 1/3 of the monthly remuneration and fine for non-compliance with the collective agreement that were in accordance with the plaintiff's requests.

4.3 – Description of Process 3

Based on the analysis of Process 3, the plaintiff was hired in 2014, 2015 and 2016 by companies from the same economic group, as a compactor roller operator.

The plaintiff filed a labor lawsuit in 2017 requesting the payment of prior notice, vacation + 1/3, FGTS and overtime difference.

Analyzing the available hearing minutes regarding the labor process, it was proven through the score sheets signed by the employee that there was no overtime difference, even though the time filled was British, and for this reason it was dismissed by the judge, since the employee contradicts itself in its request.

When the employee was informed through the notice that his employment relationship would be terminated by the employer, he was not paid by the same as right, and the payment of the prior notice for the 3 years (2014, 2015 and 2016) was thus granted by the judge.

In 2014, in addition to the payment of the notice mentioned above, there was approval by the judge regarding the +1/3 vacation and the payment of the FGTS. In the period that the employee was dismissing, he

had not completed 1 year of the contract, and with that the employer, in the termination term, should pay the proportional vacation plus the proportional 1/3 vacation related to the prior notice and the severance pay of the Severance Indemnity Fund for Employees (FGTS). Being thus judged as founded by the judge.

4.4 – Result Discussions

According to the analyzes carried out in the labor lawsuits discussed in the previous items, we carried out an analysis of the impacts they would have under the new labor reform in the civil construction segment, which brought changes and would be sentenced by the judge otherwise.

4.4.1 - Process Analysis 1

There are several requests that were requested by the employee to the judge that there would be possibilities of change if requested at the time of approval of the new labor reform. For a better understanding, a checklist was carried out followed by the following tables to improve the analysis between the requests and the possible impact that occurred with the new reform.

Process1			
Item	Requests	BeforeRenovation	AfterRenovation
A	Deviation of function	Unfounded	Unfounded
В	Periculosidade	Unfounded	Unfounded
C	Salário IN NATURA	Unfounded	Unfounded
D	Modalidade Rescisória do Contrato de Trabalho	Unfounded	Unfounded
Е	Jornada de Trabalho	Unfounded	Depends
F	Intervalo Intrajornada	Proceeding	Depends

Table 3 - ProcessAnalysis1

Source: Prepared by the authors, 2019.

In Process 1, the request for deviation of function (item A) after the labor reform would remain unfounded if the employee continued in a registered form, and if it was agreed between the parties in writing through an employment contract, there would be no tools to file that request. In the case of requests for hazardous work, IN NATURA salary and termination of the employment contract (item B, C, and D), it would also remain unfounded after the reform, as they would be issues analyzed if there was a record in the work card and there were no changes in the law in the respective requests, on the contrary, if there was a simple employment contract for the provision of services, the employee would not be entitled to benefits.

Now, in relation to requests for working hours (item E) and work breaks (item F), after the reform, it will depend on the contract signed in writing between the employee and the employer, since today it has as an aid to the compensation of hour banks, and the employer and the employee having the freedom to choose and sign what is best for both parties.

So, in relation to Process 1, many of the requests will depend on the style of bond between the employee and the employer, being registered via work card or just through simple service contracts, signed by both parties, being governed, for example, by Article 442-B of Law 13,467/2017:

"Art. 442-B. Hiring the self-employed person, having fulfilled all legal formalities, with or without exclusivity, continuously or not, removes the quality of employee provided for in art. 3rd of this Consolidation."

4.4.2 - Process Analysis 2

Analyzing Process 2, we can verify requests by the defendant that could or could not be granted by the judge after the labor reform, but it would depend on the situation and the relationship of that employee with the company. So we can look at it item by item, followed by the chart below.

Process2			
Item	Requestes	BeforeRenovation	AfterRenovation
А	Overtime	Unfounded	Depends

В	Unhealthy	Unfounded	Improcedente
С	Intraday break	Unfounded	Depends
D	Wage gap	Unfounded	Depends
E	Earlywarning	Proceeding	Depends
F	Vacation + 1/3	Proceeding	Depends
G	Fine for Non-compliance with the Collective Agreement	Proceeding	Depends

Source: Prepared by the authors, 2019.

Regarding the table above, referring to Process 2, it can be analyzed that of all the requests, the only one that would remain unchanged and would continue to be rejected by the judge is the unhealthy claim (item B), as there were no changes after the reform, except for pregnant women who work in unhealthy environments and need medical authorization to continue their activities.

In the case of requests for overtime and work breaks (item A and C), they would depend on the situation and what is signed, being via contract or registration in the portfolio, because after the reform, even the employee being registered in the portfolio, there may be written agreements between the employee and the employer, and changes may occur at any time in the contract between the parties. As an example, an employee in the role of a servant, who works in the civil construction segment, is registered via a work card and works 8 hours a day. Suddenly he started working 9 hours a day Monday to Friday for 2 weeks. Totaling 10 overtime hours worked in the working month. The employer decides to make the following agreement with the employee: pay 2 overtime hours and 1 day off during the week to compensate for the overtime worked.

The salary difference item (item D) will depend on the employment contract established with the employer, whether or not the employee is registered. The salary issue will also depend on the collective agreement that defends the segment of the area, if the employee is registered in a work card, the value of his/her remuneration cannot be lower than what was stipulated by the agreement, nor decrease the initial value of the first registration over time. In the case of an employment contract, if an amount is paid much higher than what the agreement stipulated and the employer chooses to reduce it to the minimum required by the agreement, the employer can perform this procedure supported by law. According to Art.611 of the CLT, the relationship of unions with the economic categories of a certain segment of work is in force and demonstrated by law:

"Art. 611. Collective Labor Agreement is an agreement of a normative nature, by which two or more Unions representing economic and professional categories stipulate working conditions applicable, within the scope of their respective representations, to individual labor relations."

In item E of prior notice request, it will depend on the situation, after the reform, what changed is that the employee cannot take their vacation without being aware of whether they will receive prior notice or not, as no surprises are accepted after the reform. for both parties. When this employee returns from vacation, he cannot be dismissed immediately, as the employer must give at least 30 days' notice, and the employee cannot go to work in another company without paying all the charges by law, falling to the ground the hiring letter, because just as the employer needs to announce it in advance, the employee also needs it, according to Art.487 of the CLT. So, in relation to Process 2, it would depend on the employee's situation so that the judge can dismiss or not after the labor reform.

Assuming an example, an employee who is working in a company and has 2 years of employment with a registered work card. The employer decides to give prior notice and communicates it to the employee. According to the law, this worker must fulfill the 30 days referring to his 12 months of contract and the equivalent of 3 more days per year worked. Since he had worked for a 2-year contract with the company, the employee would have to comply with his 33 days of notice and be paid for the time worked. If the employer does not give notice, the employee is entitled to wages corresponding to this time.

Now, if the employee decides to work at another company, he should notify the employer 30 days in advance to comply with the notice, since the rule works for both parties. If the employee fails to give notice as a result of starting to work at another company, the employer may deduct the wages corresponding to this period.

And in the last two requests (item F and G) of vacation + 1/3 and fine for non-compliance with the

collective agreement, after the reform it would also depend on the situation whether the employee has a relationship through registration in the work card or through a simple contract of service provision. In these situations of requests, if the employer has an employment relationship via a work card, he will receive it and the judge would judge as well founded, now if it is only a service provision contract, he will not receive any type of remuneration and the judge would dismiss the request as unfounded.

4.4.3 - Process Analysis 3

And as an aid to the analysis of the last process, a list was drawn up of what the situation would be like before and after the labor reform, for better understanding, exposure and presentation of the results.

Processo 3			
Item	Requests	BeforeRenovat ion	AfterRenovatio n
А	Aviso Prévio	Proceeding	Depends
В	Férias + 1/3	Proceeding	Depends
С	FGTS	Proceeding	Depends
D	Horas Extras	Unfounded	Depends

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Source: Prepared by the authors, 2019.

In relation to Process 3, in the first prior notice request (item A), it would be the same situation described in the previous process. It will depend on the situation, after the reform, what has changed is that the employee cannot take his vacation without being aware of whether he will be notified or not, as after the reform, no surprises are accepted for both parties. When this employee returns from vacation, he cannot be dismissed immediately, as the employer must give at least 30 days' notice, and the employee cannot go to work in another company without paying all the charges by law, falling to the ground the hiring letter, because just as the employee also needs it, according to Art.487 of the CLT.

Vacation + 1/3 and FGTS charges (item B and C) will depend on the situation if the employee is registered through a work card or if a simple contract is signed by both parties. Because if an employment contract is signed, the employer is not entitled to vacation + 1/3 and FGTS is not collected.

Using as a model, an employee who has been registered and has an employment relationship via a work card, has been in the company for 1 year and 5 months and has not yet taken advantage of his vacation period + 1/3

that he has a right supported by law. The same is waived and starts to comply with the prior notice. When the employer is to pay all the benefits to which the employee is entitled, vacation + 1/3 will have to be paid proportionally to the period of 1 year and 5 months, referring to the time the employee provided his services for the given entity. In the case of only one service contract signed, the employee does not have the right to vacation + 1/3 and the FGTS charges.

Regarding the last request for overtime (item D), it will depend on what was agreed (always in writing) between the employee and the employer, whether it is a simple contract or employment relationship, entering the compensation of hours in the case of overtime, may be paid or not. According to Law 13,647/2017, the compensation of hours or the payment of overtime is governed by the article and paragraph below:

"Art. 59. The daily duration of work may be increased by overtime, in a number not exceeding two, by individual agreement, collective agreement or collective bargaining agreement."

"§ 6 The working hours compensation regime established by individual, tacit or written agreement, for compensation in the same month is lawful."

For example, an employee via a simple service provision contract who has a contract to provide their services on Monday, Wednesday and Friday for 8 hours/day. Suddenly on Monday this employee worked 2 extra hours. He can be paid, or compensated, for these hours on Wednesday by working just 6 hours. But these decisions must be agreed upon by both parties.

V. CONCLUSION

The purpose of this research was to evaluate the impact of the labor reform in the civil construction segment, analyzing several processes that would provide us with guidance for carrying out the analyzes and demonstrating the impact it would have after the reform. Given all that was developed in the research, the general objective was to demonstrate the impacts related to the reform in labor processes in the civil construction segment, this was achieved through 3 labor processes that were analyzed and presented the possible impacts of each of the court requests in which the defendants filed actions.

In pursuit of the specific objectives, namely: carrying out a survey with a company in the civil construction sector of the main labor lawsuits in the 2017 period and presenting the impacts of the labor reform on these same processes. They were achieved, demonstrated and described, based on possible events, depending on the links between employers and employees and the situations in which they were developed, carried out and agreed upon by both parties.

It can be observed that after the labor reform, there was greater flexibility between companies and employees in terms of hiring, both through a work contract and through an employment relationship through a work card.

O maior impacto da reforma nestes processos trabalhistas está em decorrência do modelo de contrato firmado entre as partes. Nas análises dos 3 processos trabalhistas, se o contrato de trabalho estiver atrelado no mesmo modelo, o impacto dentro dos processos não acontecerão substancialmente. Este resultado porque, dependeria da situação do contrato firmado entre as parte. Caso o empregado, esteja sob a nova reforma, a partir da lei 13.467/2017, e não mudar o estilo de contrato de trabalho não haverá nenhum tipo de benefício ou malefício (dependendo do ponto de vista de quem estará analisando).

The research showed us that after the labor reform, labor lawsuits tend to decrease precisely because of this accessibility of agreement between the parties. Both the company and the employees will have to analyze very well before, with their lawyers, to file labor lawsuits, since after the labor reform in Art. 790-B explains that the costs of fees and expenses of the lawsuits will be paid by the one who miss the action.

This research was initially limited to the access to information we had for the preparation of each analysis carried out in labor processes, as there were limitations to access each process.

This work also had a bias towards the accounting part and not the law, as it has the function of assisting and demonstrating the impacts for the accounting sectors helping to help with accounting advice in companies, both for employers and employees at the time of define the means of hiring, this research being defined as accounting analyses.

Finally, given all the results achieved in the survey, which were centered on the impact of the labor reform in the civil construction segment, suggestions for further research are suggested, to analyze the impact of the labor reform in the transport sector, or to analyze the impact of labor reform in the outsourcing process and service provision contracts in the civil construction segment.

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