

Tax Reform

Are companies ready?

rh Robert Half
Talent Solutions



Listen to the most relevant
data from the study



Summary

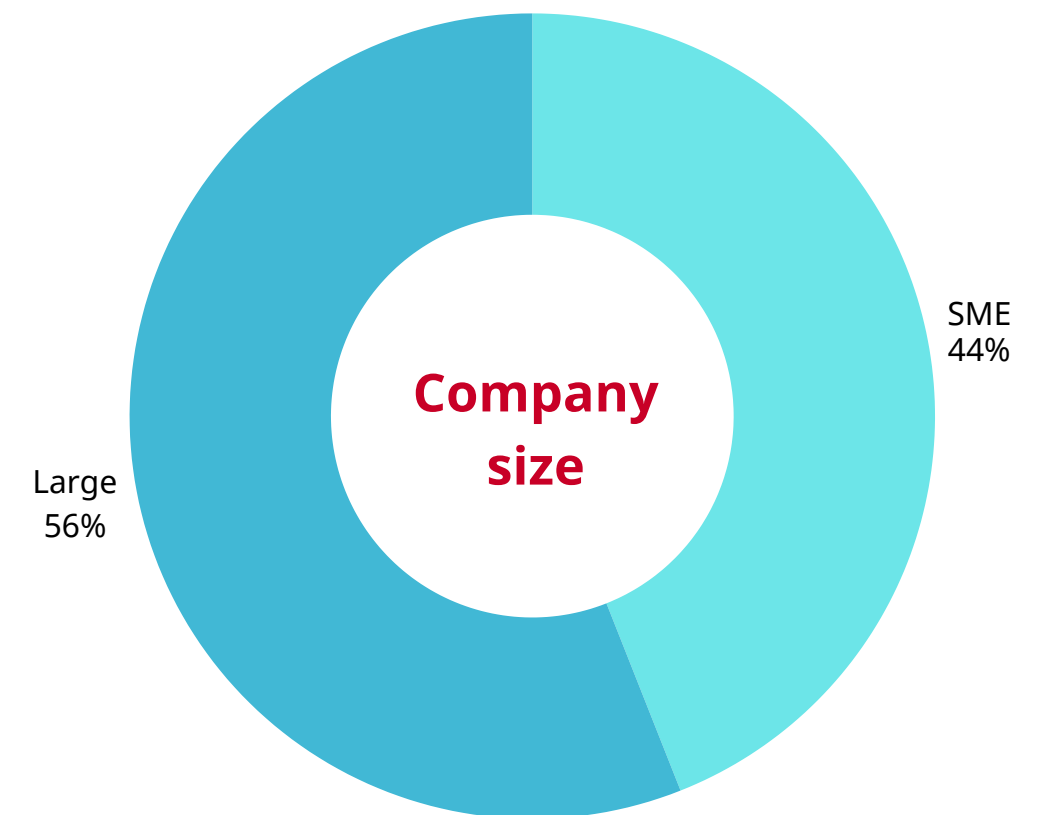
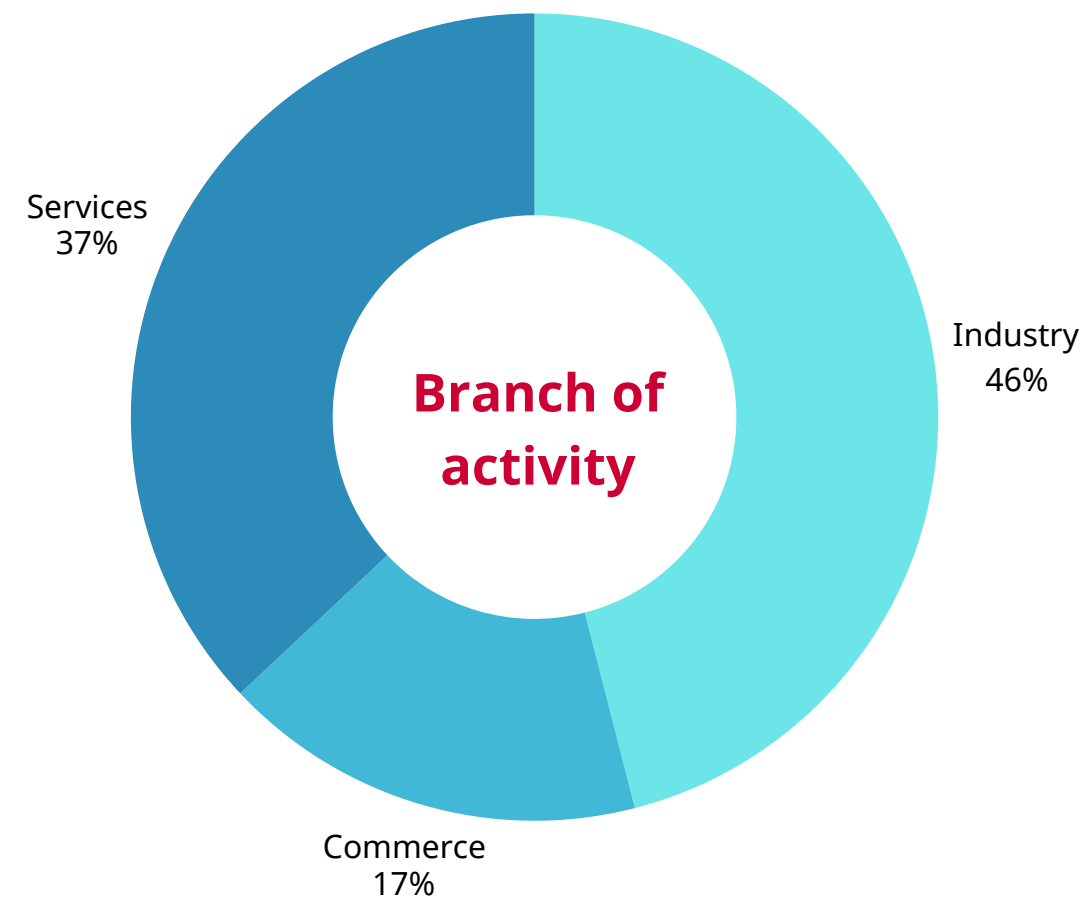
This material on Tax Reform aims to provide an overview of the impact of the changes on the business environment. The analysis seeks to understand the strategies adopted by companies to adapt to the new rules and identifies the main challenges and opportunities, especially from the perspective of human capital and people management.

The insights and perceptions presented throughout this content are based on data from an online survey conducted by Robert Half, answered by 100 professionals who work directly or indirectly with the changes brought by the reform.



Research sample

100 participants



The Tax Reform

The tax reform was officially approved at the end of 2024, with the regulation of central points of the new tax collection system. The measure represents one of the most significant transformations in the Brazilian tax model in recent decades, aiming to simplify, make the collection of taxes more transparent and efficient.

The main change is the replacement of five current taxes — PIS, Cofins, IPI, ICMS, and ISS — with two Value Added Taxes (VATs): the Contribution on Goods and Services (CBS), under federal jurisdiction, and the Tax on Goods and Services (IBS), managed by states and municipalities.

With the regulation approved, criteria for the collection and payment of these new taxes were defined, establishing which products and services will have differentiated rates, which will be exempt, and which sectors will have specific regimes. These definitions are essential to guide companies in adapting to the new rules and in planning their tax, operational, and people management strategies.

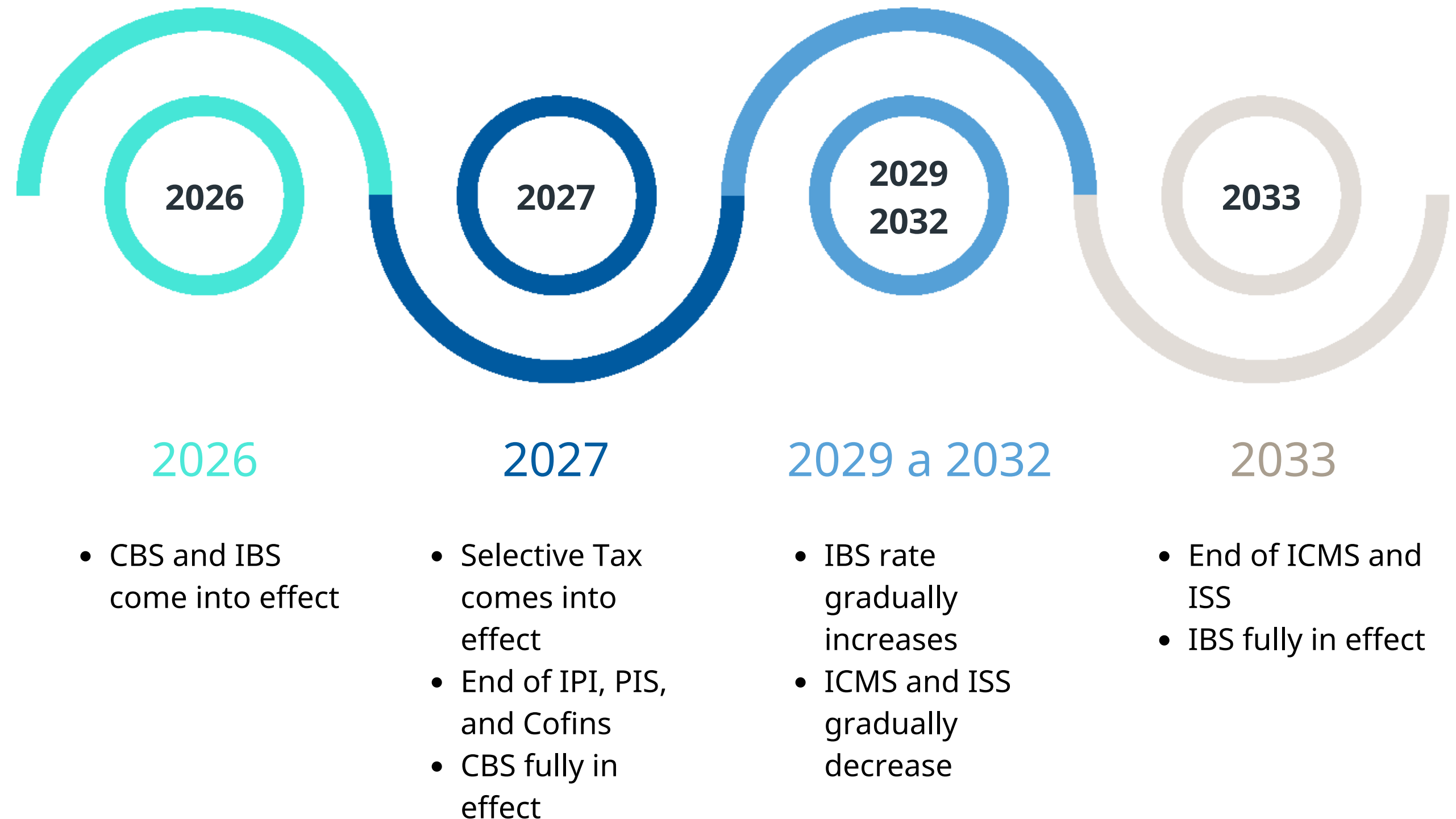
Current Model x New Model with Tax Reform

ASPECT	CURRENT MODEL	NEW MODEL (TAX REFORM)
Main taxes	PIS, Cofins, IPI, ICMS and ISS	CBS (Contribution on Goods and Services) and IBS (Tax on Goods and Services)
Management responsibility	Federal, state, and municipal taxes collected separately	CBS managed by the Federal Government; IBS managed by states and municipalities
Tax Collection Location	Origin of production or service provision	Destination of consumption: where the good is purchased or the service is provided
Consumer Transparency	Low, with taxes often embedded in the price	High, with taxes separately highlighted
Split Payment (fractioned payment)	<p>The consumer pays the full amount of the purchase (product and tax) to the supplier.</p> <p>The supplier is responsible for passing on the tax to the Treasury (Federal, State, or Municipal), following the deadlines and rules of the current regime (such as ICMS, ISS, PIS/COFINS).</p>	<p>The purchase amount will be automatically split at the time of payment, with one part going directly to the supplier (net value) and the other part directly to the tax authority (government), corresponding to the tax owed.</p> <p>The division will be carried out automatically through banking systems and digital platforms (e.g., automatic PIX or integrated payment gateways).</p>

Transition Period

The implementation of the tax reform will be gradual, from 2026 to 2033, with a transition period aimed at facilitating the adaptation of companies, governments, and taxpayers to the new model. During this phase, the current and new taxes (CBS and IBS) will coexist for a set period, allowing for operational, accounting, and technological adjustments.

The transition will also be important to test the collection and distribution mechanisms of the new taxes, minimizing risks and promoting greater legal certainty and economic stability throughout the change.



The importance of planning and preparation

Companies need to be prepared for the transition period of the tax reform, as this will be a time of added complexity, in which the current system and the new tax model will coexist. This will require system updates and internal process revisions, including pricing, contracts, and compliance.

Being prepared means anticipating financial impacts, adjusting operational structures, and building teams capable of handling the new rules. Companies that organize in advance will be better positioned to avoid risks, seize benefits, and ensure an efficient adaptation. Delayed preparation can result in high costs, legal uncertainty, and team overload due to a shortage of qualified professionals.

Are companies ready?

According to the study conducted by Robert Half, 89% of companies believe they could be better prepared to adapt to the Tax Reform. In other words, they are not yet able to fully visualize the impacts of the reform or have a concrete action plan.

Prepared, but could be more

50%

Unprepared, although some analysis has begun

37%

Very prepared

11%

Very unprepared, no information sought so far

2%

Talent strategy for the transition

The temporary increase in labor demand due to the complexity of the tax reform will require the support of specialized professionals capable of ensuring an effective and secure transition for companies.

Despite this, organizations remain uncertain about the need to expand their teams. Among the professionals who participated in the study, 49% said they do not know whether hiring will be necessary, while 16% already foresee new hires during the transition period—of which 53% plan to hire at least three professionals.

Uncertainty about which measures to adopt in response to the changes could have significant consequences for businesses, especially if there is a delay in identifying the need to strengthen the team. In a national scenario with historically low unemployment rates—both for the general population and for qualified professionals (6% and 3%, respectively, according to the Robert Half Confidence Index using IBGE data)—the competition for talent may intensify. Without early planning, companies may face talent shortages and overloaded teams.

Among large companies, 58% intend to hire at least three new professionals, while 33% indicate the need for more than five new team members. Among small and medium-sized companies, 60% believe they will hire two professionals, while the remainder are split between three and four new hires.



Talent strategy for the transition

Hiring intentions during the transition:

- 49% of companies still do not know if they will need to hire new professionals
- 16% plan to hire
- 35% will not hire

Large companies:

- 58% will hire three or more professionals
- 42% will hire up to two professionals

Among companies that will hire:

- 53% will hire three or more professionals
- 47% will hire up to two professionals

Small and medium-sized companies:

- 60% will hire up to two professionals
- 40% will hire between three and four professionals

Hiring models

According to the survey, the open positions will be for both permanent (58%) and project-based (42%) roles.

Project-based hiring can be a particularly viable alternative for companies without headcount approval that know they will only need specialized professionals for a specific period. This model is gaining traction, especially due to the demand peaks created by the tax reform, which requires companies to quickly adapt to the new rules.

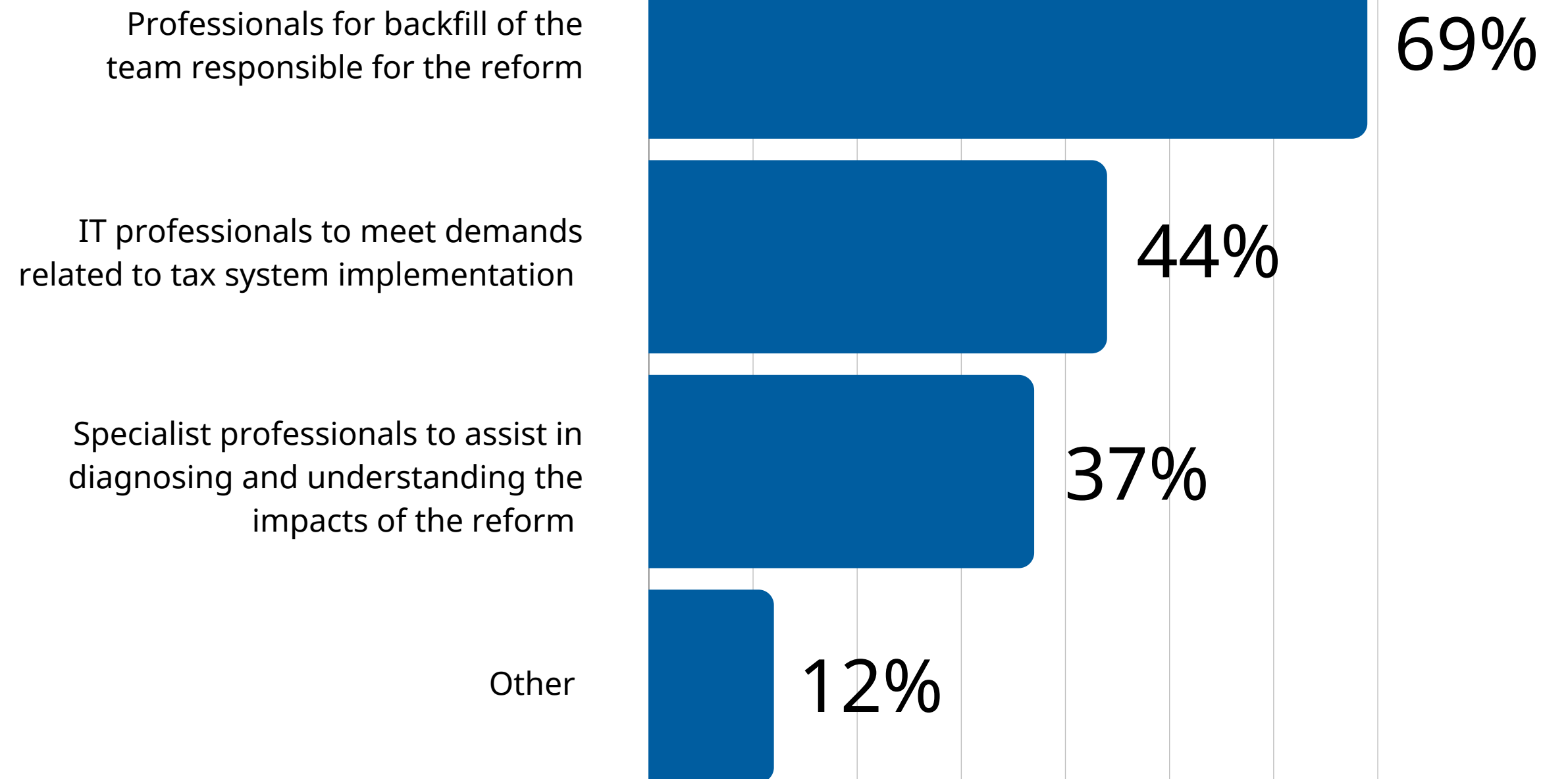
Key advantages of working with this type of talent solution include:

- Allocation of specialists for strategic demands
- Agility in hiring and simplified management
- Risk reduction during the adaptation process
- Flexibility to meet current needs
- Relief of internal team overload
- Possibility of absorbing trained and familiarized talent post-project

According to data from Robert Half, the main objective of hiring will be to allocate professionals for backfilling the team responsible for the reform (69%) and to hire technology professionals to meet demands related to the parameterization and implementation of tax solutions (44%).



Purpose of hiring



Key roles in the transition process

Backfill:

Backfill refers to the professional responsible for maintaining the routine activities of a department while a team member is reassigned to act as a key user in a system implementation project. Their role is to ensure continuity of processes with minimal disruption, temporarily assuming the responsibilities of the reassigned colleague. Ideally, this is a qualified and adaptable professional who may be permanently hired at the end of the project if they stand out and the company sees the need.

Key user:

A key user is a senior and strategic professional responsible for centralizing and executing configurations during system implementation, acting as a bridge between the project team and company processes. They must have in-depth knowledge of the organization, its routines, and systems, and are temporarily reassigned to focus exclusively on the project. Their main tasks include documenting processes, identifying impacts, defining the transition scope, validating solutions, and conducting tests. Ideally, they are well-connected, proactive, open to change, and have technical familiarity with the system being implemented, contributing to decisions and project success.

Characters in a transition

Project Management Officer (PMO):

When focused on a specific project, the PMO (Project Management Office) is the team responsible for ensuring efficient execution, coordinating schedules, resources, tools, and methodologies. They serve as the organization's reference for structuring, documenting, and monitoring progress, ensuring the project remains on time, within scope, and on budget. This multidisciplinary team centralizes information, standardizes processes, and oversees adherence to best practices, playing a crucial role in strategic alignment and the quality of the final delivery.

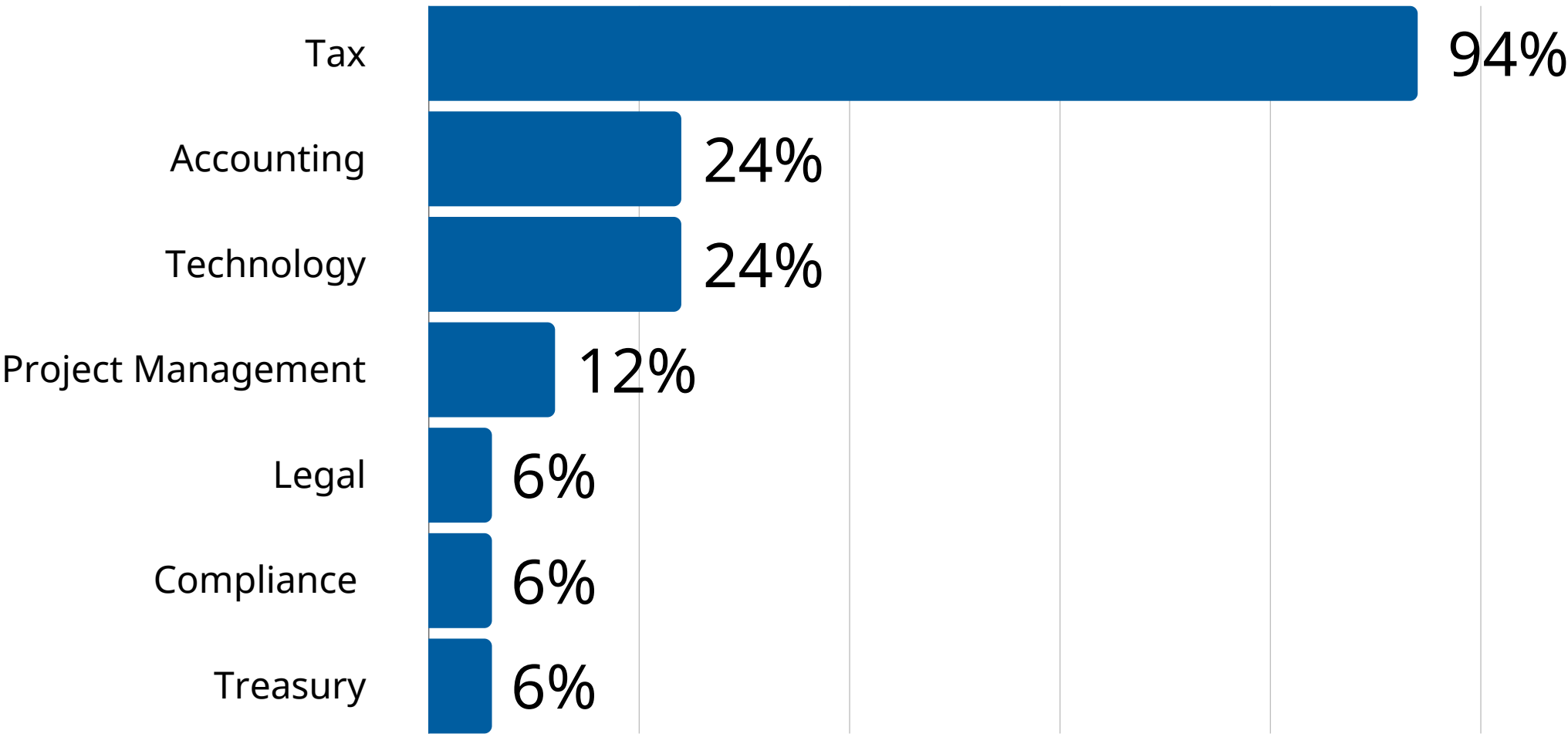
Organizational Change Management (OCM)

The OCM (Organizational Change Management) team focuses on supporting the implementation of large-scope projects like the tax reform, ensuring a smooth transition to proposed changes. This department, which can be temporary or permanent, maps project impacts on employees' routines, promotes effective communication with stakeholders, assigns professionals appropriately, offers training, encourages engagement, and provides ongoing support. Its role is to prepare and accompany teams so they can incorporate changes safely and efficiently, directly contributing to project success.

In-demand functions

According to the Robert Half survey, the most in-demand areas for adapting to the Tax Reform are: Tax, Accounting, Information Technology, and Legal, respectively. These are also the primary areas where companies intend to hire, as shown below:

Key areas for new hires during the Tax Reform:



Most demanded professionals

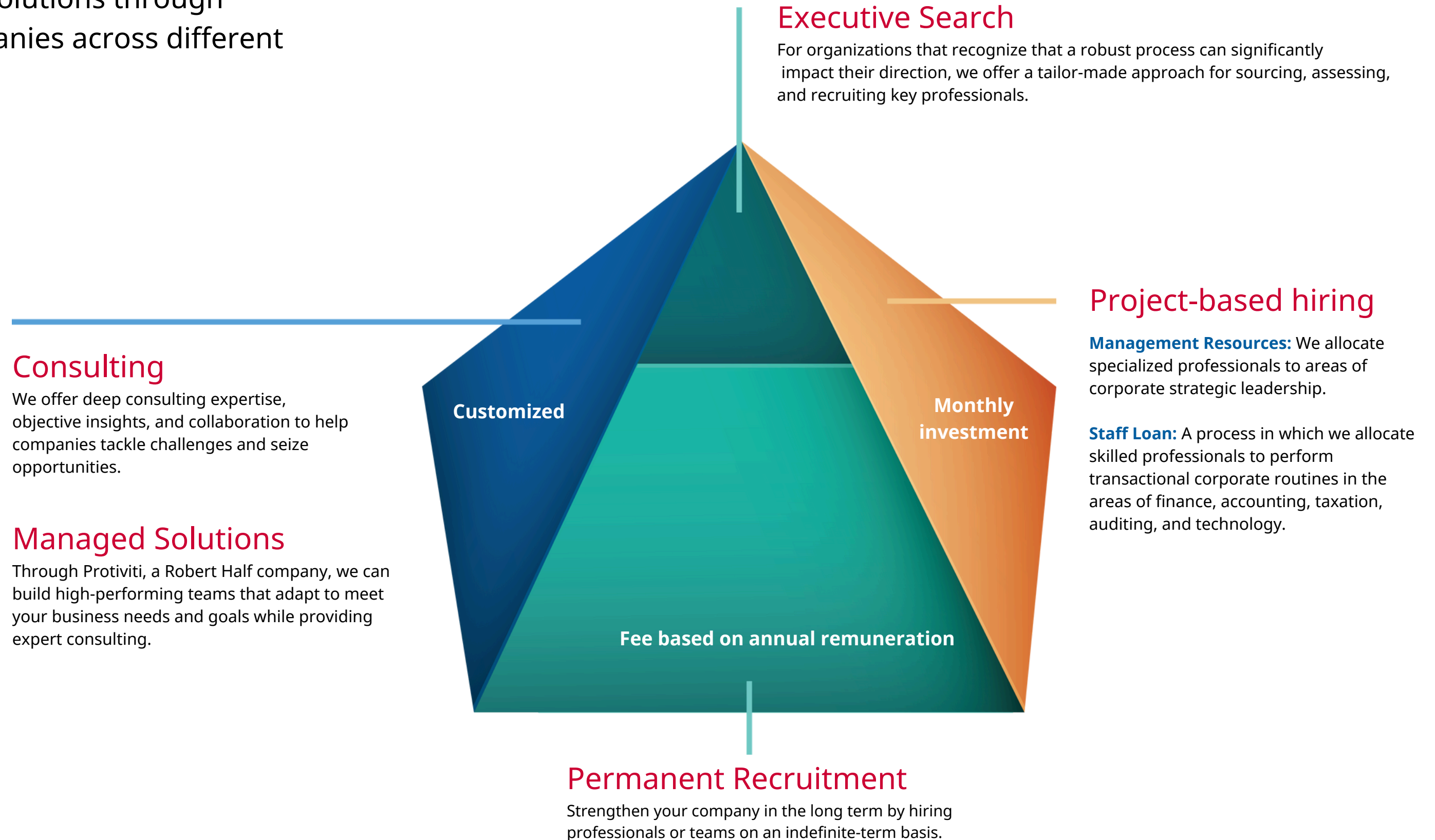
PERMANENT ROLES	PROJECT-BASED ROLES
Tax Analyst	ERP Consultant – Tax
Accounting Analyst	Systems Parameterization Specialist
Tax Lawyer	Business Analyst
Tax Compliance Specialist	Tax Assistant
ERP Systems Analyst (tax modules focus)	Tax Legal Consultant
Tax Manager	PMO (with tax knowledge)
Tax Planning Manager	IT Professionals (focused on tax automation and integration)

Most in-demand Skills

TECHNICAL SKILLS	COMPORTAMENTAIS
Programming	Analytical ability
Advanced Excel	Communication with both technical and non-technical stakeholders
System Key Users (e.g., SAP, Oracle)	Resilience to deal with uncertainty and transitions
Advanced knowledge of tax legislation	Proactivity and collaborative mindset
ERP system parameterization (SAP, Oracle, TOTVS)	Agility
Tax and regulatory accounting	Adaptability
BI tools for tax impact analysis	Criticality

Robert Half Solutions

Robert Half offers talent solutions through various services for companies across different industries.



Robert Half Solutions

Robert Half offers talent solutions through various services for companies across different industries.

Rely on the experience of market-specialized consultants and the unique advantages of Robert Half:



Communication: our way of working, proprietary tools, and technology allow us to maintain constant contact with our clients and candidates, keeping them informed at every stage of the recruitment process.



Choices: Each consultant's network allows access to a wide range of professionals across the country, enabling clients to choose from the best candidates presented.



Match: We work without exclusivity, presenting the most suitable professionals for our clients' needs.



Speed: Candidate selection decisions are made through a collective decision-making process among several consultants, allowing us to present candidates quickly, as a large team is working for each position or project.

About Robert Half

It is the first and largest specialized recruitment company in the world. Founded in 1948, the company operates in Brazil by recruiting permanent professionals and those for specialized projects in the areas of finance, accounting, financial markets, insurance, engineering, technology, legal, human resources, marketing and sales, and executive leadership roles.

With a global presence and operations in North America, Europe, Asia, South America, and Oceania, Robert Half appears on lists of the world's most admired companies and is also recognized for its commitment to promoting equality and fostering an inclusive culture.



Offices in Brazil

BELO HORIZONTE

Rua dos Inconfidentes, 911 - 9º andar,
Sala 902 - Savassi
CEP 30140-120
+55 31 3194-0100

CAMPINAS

Rodovia Anhanguera, Km 90
Piso Térreo, Bloco D, Cond. Swiss Park Office
Swiss Park
CEP 13049-253
+55 19 2514-8100

CURITIBA

Rua Comendador Araújo, 499
10º andar - Batel
CEP 80420-000
+55 41 4560-4308

FLORIANÓPOLIS

Rod. Admar Gonzaga, 440 - Itacorubi
CEP 88034-000
+55 (48) 3036-1176

PORTO ALEGRE

Av. Carlos Gomes, 222 - 8º andar - Boa Vista
CEP 90480-000
+55 51 4560-5604

RECIFE

Av. Antonio de Góes, 60 - Pina
CEP 51010-000
+55 81 3957-9921

RIO DE JANEIRO

Praia de Botafogo, 228 - 5º andar
Botafogo
CEP 22250-040
+55 21 3523-0100

SÃO BERNARDO DO CAMPO

Av. José Versolato, 101, Torre A - 12º andar
Centro
CEP 09750-730
+55 11 4096-0160

SÃO PAULO

Av. Dr. Cardoso de Melo, 1184
– 11º andar
Vila Olímpia
CEP 04548-004
+55 11 3382-0100

