

## Negotiating Aliquot for Fast-food Industry in Brazil: How Effective Can This Market be to Deserve Paying Less Taxes?

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Level ILR: Speaking/Reading 1+/2

Time needed: 6 classes from 50 to 75 minutes

### Summary:

An American diplomat recent to Brazil is part of a group working to convince Brazilian government officials to reduce the aliquot for fast-food industry (which will benefit the costs for American chain restaurants in Brazil) by proving its effectiveness in the market: producing profit superior to the resources used.

#### **1. Opening**

- James Garcia is a successful financial analyst that also went well in his first post as an economic officer and helped in the negotiations of aliquots that benefitted American companies in the Philippines
- Jim usually relies on numbers and qualitative data to do his job
- Although proficient in Portuguese and able to read it very well, James can't speak and socialize as well in the target language
- Brazilian business culture values socialization
- Jim isn't acquainted with the heavy Brazilian tax system and the costs to run businesses in the country, known as "Custo Brasil" - data the reinforces the need for negotiation to help American companies

#### **2. Background**

##### Industry - Fast-food and restaurants

- Market produces \$20 billions per year in Brazil
- One of the fastest growing markets in Brazil, reaching 12% a year
- More than 5,000 fast-food units all over the country
- Only 10% of fast-food restaurants are chains, compared to 60% in the US - therefore there's a lot of potential for growth
- Eating American burgers in fast-food chains is very appreciated by kids and considered a proof of status for most Brazilians
- Fast-food is popular in big and middle-size cities among professionals

## Protagonists

- James Garcia: diplomat on his second post, not acquainted with Brazilian culture, very utilitarian personality, oriented by quantitative data
- João Medeiros: Brazilian government taxes official new to making business with the US, values socialization to close deals, isn't acquainted with fast food restaurants, prefers Brazilian typical big lunches

### **3. Problem**

How should James approach the Brazilian government official João in order to have more success in negotiating the aliquot for fast-food restaurants than he had in his first meeting with him?

## Case (English version):

James Garcia is a diplomat, specifically an economic officer. Throughout his career, Jim (as his friends call him) has gained extensive professional experience as a financial analyst, later becoming a successful diplomat in his first post, the Philippines. The language of the country was grammatically simpler than English, the course took less time, the Philippines had intense US influence in addition to a considerable number of English speakers, and Jim was able to devote himself to what he does best: observing politics, strategize and make the necessary connections to help American companies abroad. In his second post, Jim was cast in Brazil. In order to do his job well, Jim must be able to read and watch news, as well as critically process the opinions published in Brazilian newspapers influencing public opinion on politics.

He has recently arrived in Brasília, Brazil's capital city, and in one sunny Saturday afternoon he decided to walk around and find a café. Jim finally found one, he felt a little nervous to make his first interaction with a Brazilian that probably wouldn't be able to understand English, a big difference from the local Brazilian employees at the Embassy. Jim found strange the lack of options for coffee, there were just espresso and cafezinho, probably he wouldn't see his customary "Americano" as often in Brazil. He managed to make his order stuttering just a little bit, which made the clerk very excited all of a sudden: "Are you learning Portuguese? Where are you from? United States? Guys, come here, let's practice English!". Suddenly, there were three more people with the clerk, all talking at once and extremely curious to know how Jim learned Portuguese, which city was he from, if their English was understandable. All that was unexpected for him to say the least, Jim isn't the most extroverted person and was planning on having a more relaxing day just wandering around the streets. The hardest part was, with all that talking, the coffee took forever to come. Jim started to realize the process for getting things done in Brazil wasn't what he has been used to see.

Now at the office, one of Jim's first tasks was to analyze data on fast-food industry and negotiate the value for the aliquot of this sector. Jim's strategy was to go directly to the reading of journalistic facts and the collection of quantitative data. For him, it was easy to get information on the numbers that attested to the industry's profit compared to the expenses it creates for the host country. Jim kept his confidence and made the first contact with an economic official from Brazilian government, presenting the tables objectively and rationally, as the possibility of profit justifying a lower aliquot for fast-food industry was demonstrably clear. Efficiently, the meeting lasted about thirty minutes, and Jim was pleased to demonstrate his competence and agility once again. The Brazilian economic official, named João, has just started with the new government of Brazilian president Jair Bolsonaro, and wasn't also very knowledgeable about fast-food industry. João didn't look as excited as Jim, and one of the moments that reinforced this was when he said those profit margins presented would be impossible when contrasted with "Custo Brasil". João also said that fast-food industry was already very successful in Brazil and hasn't helped Brazil's economy since the profit goes abroad. Even so, João was not sure about a final answer to Jim, and said: "let's talk again some other time."

Jim was surprised and intrigued by this ambiguous way of acting, and decided to research what João was referring to. The surprise was still not very pleasant, as our diplomat friend discovered the high costs of infrastructure operations, importing taxes, costs associated with opening permits - Jim then calculated how much profit fast-food industry can make considering the “Brazil Cost”. It was scary! The United States and other countries where Jim worked did not have such impediments.

Jim contacted João and met him in person during other events. The Brazilian man was always kind but very vague, distracted him to the point everytime the diplomat talked about lowering the aliquot for fast-food industry, or scheduled meetings and always postponed them at the last minute. After some time without any definite response, our protagonist found that a co-worker had succeeded with the same economic official, and found it very strange. His colleague had been living in Brazil for a longer time, and Jim remembered that he and João had had several meetings before closing a deal, including dinners and outings. The diplomat decided to talk to his colleague, explaining the situation. And he said: “The same thing happened to me in the conversation I had with my first government official! Brazilians never say yes or no directly and need to make friends and feel confident before closing a deal. Don't give up!” Jim realized that observing and strategizing from Brazilian cultural aspects had not been his priority during the Portuguese course. Because of all this, Jim saw a major hurdle: how to communicate effectively but pleasantly with Brazilian government officials to help American companies in Brazil? Our diplomat's speaking and socializing skills in Portuguese were nowhere near his ability to understand Portuguese texts and his agility as an analyst, which was extremely annoying. Frustrated, Jim wondered what was wrong with his communication, since he always wrote a script before speaking, always grammatically correct.

Jim also went on to observe how Brazilians interacted with each other and noticed differences: Brazilians made many more "faces and mouths", jokes, had more lunches together, had more physical contact than Americans, even in the workplace!

As for João's claim that "American fast-food industry is already very successful without giving something back to Brazil," Jim set out to study, and found out that American fast-food industry was key in creating infrastructure for logistics on food distribution in Brazil, which seemed very favourable to the goal of his first task, and a point that apparently João wasn't aware.

There were so many aspects to consider, and Jim was starting to feel overwhelmed. ‘This culture is so complex that I feel like it will take me years to figure out how to make this happen!’ Yet his next meeting with João - and possibly his last opportunity to make the case for lowering the aliquot for fast-food industry - was scheduled for the end of the week, and he was determined to help make this deal work out... if he only could figure out the best approach.

### Case (Brazilian Portuguese version):

James é diplomata, especificamente oficial da seção econômica. Ao longo de sua carreira, Jim (como é conhecido pelos amigos) acumulou uma experiência profissional vasta como analista financeiro, posteriormente tornando-se um diplomata bem-sucedido em seu primeiro posto, as Filipinas. A língua do país era gramaticalmente mais simples que o inglês, o curso demorou menos tempo, as Filipinas tinham intensa influência dos Estados Unidos além de um número considerável de falantes de inglês, e Jim pôde se dedicar ao que faz de melhor: observar políticas, traçar estratégias e fazer as conexões necessárias para ajudar as empresas americanas ao exterior. Em seu segundo posto, Jim foi escalado para o Brasil. Para desempenhar bem seu trabalho, ele deve conseguir ler e assistir notícias, além de processar criticamente as opiniões publicadas nos jornais brasileiros para influenciar a população brasileira sobre políticas.

Ele acabou de chegar em Brasília, capital do Brasil, e num sábado ensolarado decidiu andar por aí pra encontrar um café. Jim finalmente achou um, e ficou um pouco nervoso para interagir pela primeira vez com um brasileiro que provavelmente não entenderia inglês, uma grande diferença dos brasileiros que trabalhavam na embaixada. Jim não curtiu a falta de opções pro café, só tinha espresso e cafezinho, ele não ia ver mais o

costumeiro “americano” no Brasil. Ele conseguiu fazer o pedido gaguejando só um pouquinho, o que deixou o atendente animadíssimo de uma hora pra outra: “Você tá aprendendo português? De onde você é? Estados Unidos? Gente, vem aqui, vamos praticar inglês!” De repente, chegaram mais três pessoas além do atendente, todos falando ao mesmo tempo e extremamente curiosos para saber como Jim aprendeu português, qual era a cidade dele, e se o inglês deles era bom. Tudo foi no mínimo bem inesperado, Jim não é muito extrovertido e estava planejando em passar um dia mais tranquilo andando pelas ruas. O mais difícil foi, com toda essa conversa, que o café não chegava nunca. Jim começou a perceber que o funcionamento no Brasil das coisas não era o que ele estava acostumado a ver.

Já no escritório, uma das primeiras tarefas foi analisar dados da indústria de fast-food e negociar o valor da alíquota do setor. A estratégia do Jim foi partir diretamente para a leitura de fatos jornalísticos e a coleta de dados quantitativos. Para ele, era fácil obter informações sobre os números que atestassem o lucro desta indústria em comparação com os gastos que criou para o país anfitrião. Jim seguiu confiante e realizou o primeiro contato com um membro do governo brasileiro da área tributária, apresentando as tabelas de modo objetivo e racional, já que a possibilidade de lucro justificando uma baixa na alíquota era evidente. De modo eficiente, a reunião durou cerca de trinta minutos, e Jim estava satisfeito por demonstrar sua competência e agilidade mais uma vez. O funcionário do governo, que se chamava João e tinha acabado de começar seu trabalho com o também recente governo de Jair Bolsonaro, não conhecia muito sobre a indústria de comida rápida. João pareceu tão animado quanto Jim, e um dos momentos que reforçou isso foi quando ele disse que aquelas margens de lucro apresentadas seriam impossíveis com o “Custo Brasil”. João também disse que a indústria de fast-food já tinha sucesso demais no Brasil e não ajuda muito a economia já que o lucro vai pro exterior. Mesmo assim, João não deu certeza que se recusaria a fazer negócios, disse: “vamos nos falar numa próxima”.

Jim ficou surpreso e intrigado com aquele jeito ambíguo de resolver as coisas, e foi pesquisar a que João se referia. A surpresa continuou não sendo muito agradável, pois nosso amigo diplomata descobriu os altos custos de operações infraestruturais, impostos sobre importação, custos ligados a alvarás de abertura - Jim pôs, então, na ponta do lápis quanto seria o lucro possível para a indústria de fast-food considerando o “Custo Brasil”. Foi um susto! Os Estados Unidos e outros países onde James trabalhou não tinham tantos impedimentos assim.

Jim entrou em contato com João e o encontrou pessoalmente durante outros eventos. O brasileiro sempre era gentil mas muito vago, desconversava quando o diplomata falava sobre o baixa da alíquota para a indústria de fast-food ou marcava reuniões e sempre adiava-as na última hora. Depois de algum tempo sem nada definido, nosso protagonista descobriu que um colega de trabalho havia obtido sucesso com o mesmo funcionário do governo, e achou muito estranho. O colega já morava a mais tempo no Brasil, e Jim se lembrou que ele e João tinham feito diversas reuniões antes de fechar negócio, incluindo jantares e passeios. O diplomata resolveu conversar com o colega, explicando a situação. E ouviu: “a mesma coisa aconteceu comigo quando conversei com o primeiro funcionário brasileiro do governo! Brasileiros nunca dizem sim ou não diretamente e precisam fazer amizade e ter confiança antes de fechar negócio. Não desista!”. Jim percebeu que observar e fazer estratégias a partir de aspectos culturais brasileiros não tinha sido sua prioridade durante o curso de português. Por conta de tudo isso, Jim vislumbrou um grande obstáculo: como se comunicar de um modo efetivo mas agradável com funcionários brasileiros do governo para ajudar as empresas americanas no Brasil? As habilidades de fala e socialização em português do nosso diplomata não passavam nem perto da sua capacidade de compreensão na leitura em português e agilidade como analista, o que era extremamente irritante. Frustrado, Jim pensou o que estaria errado em sua comunicação, uma vez que ele sempre escrevia um roteiro antes de falar, sempre gramaticalmente correto.

Jim também passou a observar como os brasileiros interagiam entre si e notou diferenças: brasileiros faziam muitas mais “caras e bocas”, piadas, mais almoços juntos, tinham mais contato físico do que americanos, mesmo no ambiente de trabalho!

Quanto à alegação de João de que o “a indústria americana de fast-food já faz muito sucesso e dá pouco retorno pro Brasil”, James se propôs a estudar, e descobriu que a indústria americana de fast-food era peça chave na

criação de infraestrutura logística para distribuição de alimentos no Brasil, o que era um ponto positivo para Jim ter sucesso na sua argumentação, e um ponto cego para João.

Havia tanta coisa para considerar que o Jim começou a se sentir sobrecarregado. “Essa cultura é tão complexa que parece que vai demorar anos pra eu ver as coisas funcionarem!”. Ainda assim, Jim tinha uma reunião marcada com João para semana que vem, e essa podia ser sua última chance de argumentar pela baixa da alíquota para a indústria de fast-food. Jim estava determinado a fazer todo o possível para cumprir a missão... se ao menos ele conseguisse strategizar a melhor abordagem.

## Resources:

1. Aliquot  
<https://www.qipu.com.br/dicionario/aliquota/>  
<https://sischef.com/impostos-para-restaurantes/>
2. Presence of American fast food industry in Brazil  
<http://sindal.org.br/os-numeros-das-redes-de-fast-foods-no-brasil/>  
<https://blog.geofusion.com.br/infografico-raio-x-do-fast-food-no-brasil-onde-estao-e-quanto-crescem-as-principais-redes>
3. Dynamism of the market present in its competitiveness:  
<https://www.startse.com/noticia/empreendedores/17208/8-coisas-que-o-mcdonalds-pode-te-ensinar-sobre-sucesso-nos-negocios>  
<https://exame.abril.com.br/pme/a-formula-secreta-do-sucesso-do-burger-king-e-licao-para-qualquer-empresa/>  
<https://forbes.uol.com.br/negocios/2016/11/por-que-o-mcdonalds-precisa-se-adaptar-ao-novo-mercado/>  
<https://g1.globo.com/economia/noticia/2019/05/13/lucro-da-dona-da-marca-burger-king-no-brasil-cai-65-no-1o-trimestre.ghtml>  
<https://exame.abril.com.br/negocios/6-empresas-de-fast-food-que-apostaram-no-brasil-em-2017/>
4. Custo Brasil and the challenges foreign companies have to open business in Brazil:  
<https://dinheirama.com/custo-brasil-afeta-seu-bolso/>
5. Change in Labor laws and social security in Brazil: <https://www.bbc.com/portuguese/brasil-48839718>  
<https://economia.uol.com.br/noticias/redacao/2019/05/29/reforma-da-previdencia-economia-pib.htm>  
[http://www.scielo.br/scielo.php?script=sci\\_arttext&pid=S0103-20702018000100077](http://www.scielo.br/scielo.php?script=sci_arttext&pid=S0103-20702018000100077)
6. Informality in Brazilian business practices:  
<https://epocanegocios.globo.com/Informacao/Visao/noticia/2015/04/financial-times-analisa-o-jeitinho-brasileiro-de-fazer-negocios.html>  
<https://medium.com/zeroonze/3-empreendedores-gringos-falam-como-%C3%A9-fazer-neg%C3%B3cios-no-brasil-ef5c677d6404>  
<https://exame.abril.com.br/pme/nubank-vivareal-jeitinho-brasileiro-empendedorismo/>
7. Burger King’s advertising strategy in Brazil to conquer clients:  
<https://www.youtube.com/watch?v=iilsRtXB6AI>
8. Costs to produce burgers in Brazil: “A cidade do alimento”  
<https://www.terra.com.br/culinaria/infograficos/dentro-do-macdonalds/>  
<https://exame.abril.com.br/negocios/quase-tudo-que-voce-encontra-no-mcdonald-s-sai-deste-lugar/>

## GW-CIBER Business Portuguese: Main tax/financial/ cultural challenges of foreign businesses in Brazil

### Learning Goals:

- Being able to describe the products sold by American fast-food chains and its ingredients, know **where they come from**
- Make an overview of operational costs for American fast-food chains in Brazil based on the **industry's tax data**
- Understand "**Custo Brasil**" in order to see the balance between profit and resources needed and operationalize it by making a strategic adjustment in the aliquot of fast food industry
- Understand Brazil's **informal business setting** in order to plan strategies to approach government officials
- Understand Brazil's **consumer audience** in order to show how American fast-food chain would connect and be successful among them
- Understand Brazil's **labor law reform** as a financial advantage for American companies operationalizing its data in the final presentation to reach a fair aliquot value
- Write a slide presentation with all the topics as if it was a meeting with the Brazilian government official, rehearse and present it fluently and accurately

### Unit Plan:

Day	In-class work and homework	Materials needed
1	<p>Intro/Warm-up: Students respond to image</p> <p>Vocabulary on description / adjectives for cultural differences. Ex: more colorful, brighter, bigger, etc.</p> <p>Watch and discuss video: Watch the video in Portuguese about differences between Americans and Brazilians and summarize it into Portuguese, saying something mentioned you knew, something new and something you would like to know more about.</p> <p>Homework: Summarize the discussion in class, give your opinion about what you thought it was interesting and why. Write your predictions on cultural business differences between Brazil and the US.</p> <p>Students post their videos online at learning management system platform</p>	<p>Images for warm-up: <a href="https://www.thisiscolossal.com/2018/06/toy-stories-gabriele-galimberti/">https://www.thisiscolossal.com/2018/06/toy-stories-gabriele-galimberti/</a></p> <p><a href="https://nexter.org/best-harry-potter-covers">https://nexter.org/best-harry-potter-covers</a></p> <p>Video for class and homework: <a href="https://www.youtube.com/watch?v=j7u-OaUb78o">https://www.youtube.com/watch?v=j7u-OaUb78o</a></p> <p>Vocabulary list</p>

Day	In-class work and homework	Materials needed
2	<p>View student videos</p> <p>Read and discuss article: <i>Diferenças culturais entre Brasil e EUA</i> - gist, details, connection among the data presented</p> <p>Begin second article (<i>Empreendedorismo no Brasil e EUA</i>) and work on comparison: what are the aspects the texts analyze about foreign businesses in Brazil? is there anything the texts have differently/similarly in the portrait they make about Brazil and the US? Make a list and justify the similarities/differences.</p> <p>Homework: Summarize both texts, write their key-words, make a list of items they have that are similar/different in the texts and justify why. Students write their predictions on food industry in Brazil (how can chain restaurants be successful there?)</p>	<p>Artigo: Diferenças culturais entre Brasil e EUA  <a href="https://www.remissaonline.com.br/blog/diferencas-culturais-entre-brasil-e-estados-unidos/">https://www.remissaonline.com.br/blog/diferencas-culturais-entre-brasil-e-estados-unidos/</a></p> <p>Artigo - diferenças entre negociações no Brasil e EUA:  <a href="https://exame.abril.com.br/pme/nubank-vivareal-jeitinho-brasileiro-empresendedorismo/">https://exame.abril.com.br/pme/nubank-vivareal-jeitinho-brasileiro-empresendedorismo/</a>  <a href="https://medium.com/zeroonze/3-empresendedoras-gringos-falam-como-%C3%A9-fazer-neg%C3%B3cios-no-brasil-ef5c677d6404">https://medium.com/zeroonze/3-empresendedoras-gringos-falam-como-%C3%A9-fazer-neg%C3%B3cios-no-brasil-ef5c677d6404</a></p> <p>Vocabulary list</p>
3	<p>Introduction to food in Brazil: Warm-up: discussion eating habits (possible questions: what students usually eat, how many times do they cook or eat out on one week, where do they usually buy food; their priorities, e.g., price, calories, organic, etc.)</p> <p>Probe background knowledge on food habits and fast-food in Brazil by asking if students have any prior knowledge about it, then showing the videos and asking for descriptive comparisons on Brazilian dishes and international ones</p> <p>Extract quotes from articles “Como uma dieta que mistura comida saudável e fast food ganhou a mesa dos brasileiros”, “Como a grande indústria viciou o Brasil em Junk food”, separate class into two groups, have students read, summarize and present to each other in class. The other group has to respond what information was unexpected and why.</p> <p>Homework: Summarize the content seen today in class. What are the Brazilian typical dishes? Is fast-food a promising market in Brazil? What are possible strategies foreign companies to outweigh profit over costs? What are the ethical implications of fast-food in Brazil in your opinion?</p>	<p>Article:  <a href="https://epoca.globo.com/vida/noticia/2016/09/como-uma-dieta-que-mistura-comida-saudavel-e-fast-food-ganhou-mesa-dos-brasileiros.html">https://epoca.globo.com/vida/noticia/2016/09/como-uma-dieta-que-mistura-comida-saudavel-e-fast-food-ganhou-mesa-dos-brasileiros.html</a></p> <p><a href="https://www.nytimes.com/2017/09/16/health/brasil-junk-food.html">https://www.nytimes.com/2017/09/16/health/brasil-junk-food.html</a></p> <p>YouTube videos on typical Brazilian dishes:  <a href="https://www.facebook.com/GuaranaAntarctica/videos/2156856324327775/?v=2156856324327775">https://www.facebook.com/GuaranaAntarctica/videos/2156856324327775/?v=2156856324327775</a>  <a href="https://www.youtube.com/watch?v=NTYDrN25D8">https://www.youtube.com/watch?v=NTYDrN25D8</a>  <a href="https://www.youtube.com/watch?v=mfCrQd4qmx0">https://www.youtube.com/watch?v=mfCrQd4qmx0</a></p> <p>Critics on fast-food:  <a href="https://www.youtube.com/watch?v=3XmYfoND5xQ">https://www.youtube.com/watch?v=3XmYfoND5xQ</a></p> <p>Vocabulary list</p>

Day	In-class work and homework	Materials needed
4	<p>Class separates into 4 different groups, read each text within their group, make an outline with main ideas and details and then present and discuss their topic with the whole class</p> <p>Read “<b>Negotiating aliquot for fast-food industry in Brazil: how effective can this market be to deserve paying less taxes?</b>” case</p> <p>Homework: Interview with American economic diplomatic officer about the challenges the Brazilian tax system and the culture impose in negotiations with the government, and what were the strategies used in such situations. Homework: Online quiz.</p>	<p>Texts to be read separately, reported and discussed with the whole group -</p> <p>Group 01: Custo Brasil - How the country can be expensive for foreign companies planning to start <a href="https://dinheirama.com/custo-brasil-afeta-seu-bolso/">https://dinheirama.com/custo-brasil-afeta-seu-bolso/</a></p> <p>Group 02: Change in Labor laws and social security in Brazil will help its economy? <a href="https://economia.uol.com.br/noticias/redacao/2019/05/29/reforma-da-previdencia-economia-pib.htm">https://economia.uol.com.br/noticias/redacao/2019/05/29/reforma-da-previdencia-economia-pib.htm</a></p> <p>Group 03: General taxes for restaurant industry: <a href="https://sischef.com/impostos-para-restaurantes/">https://sischef.com/impostos-para-restaurantes/</a></p> <p>Group 04: What resources/infrastructure do fast-food companies use to keep its operations? <a href="https://exame.abril.com.br/negocios/quase-tudo-que-voce-encontra-no-mcdonald-s-sai-deste-lugar/">https://exame.abril.com.br/negocios/quase-tudo-que-voce-encontra-no-mcdonald-s-sai-deste-lugar/</a></p> <p>Case: “<b>Negotiating aliquot for fast-food industry in Brazil: how effective can this market be to deserve paying less taxes?</b>”</p> <p>Vocabulary list</p> <p>Online quiz</p>



Day	In-class work and homework	Materials needed
5	<p>Oral correction and commentary on online quiz</p> <p>Business Meeting (01) outline strategy - Class separates into two groups:</p> <p>Group 01: responsible for putting together and present information about the advantages on the reduction of taxes for restaurant sector in Brazilian economy, mostly focusing on the creation infrastructure that benefits the host country and “Custo Brasil”</p> <p>Group 02: responsible for putting together and present information on the disadvantages of the reduction of taxes for restaurant sector in Brazilian economy, focusing in the cultural obstacles of the communication and the reform of the labor law system in Brazil, that can be used by government officials to claim taxes were already reduced</p> <p>Both groups present for each other, discuss possible solutions for disadvantages and a timeline to strategize building a relationship with the Brazilian investor before closing deals</p> <p>Homework: Delegate a part of presentation for each team member to rehearse and get ready to present fluently and accurately</p>	<p>Articles and videos used in previous classes Rubric</p> <p>Exhibits: <a href="https://sischef.com/impostos-para-restaurantes/">https://sischef.com/impostos-para-restaurantes/</a> <a href="https://blog.saipos.com/tabela-simples-nacional-como-saber-onde-seu-restaurante-se-enquadra/">https://blog.saipos.com/tabela-simples-nacional-como-saber-onde-seu-restaurante-se-enquadra/</a> <a href="https://capitalsocial.cnt.br/planejamento-tributario-restaurantes/">https://capitalsocial.cnt.br/planejamento-tributario-restaurantes/</a> <a href="https://blog.geofusion.com.br/infografico-raio-x-do-fast-food-no-brasil-onde-estao-e-quanto-crecem-as-principais-redes">https://blog.geofusion.com.br/infografico-raio-x-do-fast-food-no-brasil-onde-estao-e-quanto-crecem-as-principais-redes</a></p>
6	<p>Business Meeting (2): Team presentation</p> <p>Group evaluation of action plan proposal</p> <p>Homework: Record reflections on teacher’s feedback and self-evaluation</p>	<p>Rubric</p> <p>Teacher’s feedback and self-evaluation</p>

## Exhibits:

# Fast food no Brasil

Raio-X



**5.027**

unidades em todo o país\*



Crescimento de

**12%**

com relação  
à agosto/14

foram abertas  
**653 lojas**

**111 lojas**  
fecharam

O crescimento ficou abaixo dos anos anteriores:

**16,6%**

ago/12 - ago/13

e

**17,5%**

ago/13 - ago/14

## Onde estão os restaurantes?



**60%**  
das restaurantes estão no  
**Sudeste**



Mas o **Nordeste** é a região onde o número de lojas mais cresce.

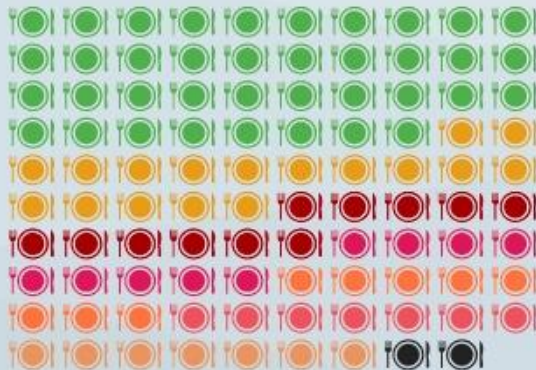


**Subway** é a rede com mais unidades no Brasil.

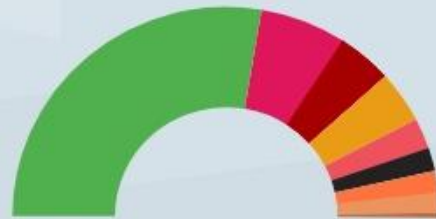
E também a que mais abriu lojas entre 2014 e 2015:

**360 novas unidades**

Proporção de restaurantes por rede



SUBWAY (36.29%) MCDONALD'S (17.29%) BOB'S (11.40%) BURGER KING (8.79%)  
 GIRAFFAS (7.90%) SPOLETO (7.10%) HABIB'S (6.90%) KFC (0.48%) PIZZA HUT (1.85%)

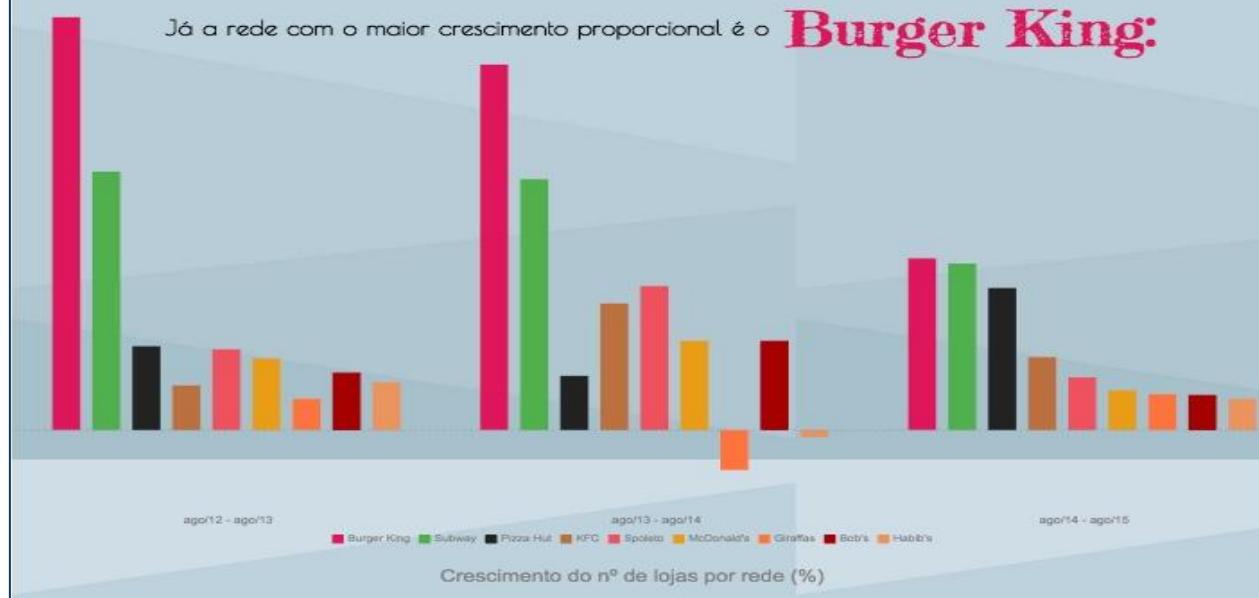


Subway (55.13%) Burger King (13.17%) Bob's (8.27%) McDonald's (7.96%) Spoleto (4.90%)  
 Pizza Hut (3.52%) Giraffas (3.37%) Habib's (2.91%) KFC (0.77%)

Lojas abertas por rede

O Subway apenas não lidera em **Roraima**, { 6 lojas = 3 Bob's 1 Spoleto o estado com menos restaurantes de fast food no Brasil: 1 Giraffas 1 Subway

Já a rede com o maior crescimento proporcional é o **Burger King:**



### Tabela de faixas do Simples Nacional – Comércio

A maioria dos restaurantes, bares, lanchonetes e deliveries se enquadram na tabela do simples voltada ao comércio. Confira abaixo as faixas de faturamento e percentuais:

Receita Bruta em 12 meses (em R\$)	Alíquota	IRPJ	CSLL	Cofins	PIS/Pasep	CPP	ICMS
Até 180.000,00	4,00%	0,00%	0,00%	0,00%	0,00%	2,75%	1,25%
De 180.000,01 a 360.000,00	5,47%	0,00%	0,00%	0,86%	0,00%	2,75%	1,86%
De 360.000,01 a 540.000,00	6,84%	0,27%	0,31%	0,95%	0,23%	2,75%	2,33%
De 540.000,01 a 720.000,00	7,54%	0,35%	0,35%	1,04%	0,25%	2,99%	2,56%
De 720.000,01 a 900.000,00	7,60%	0,35%	0,35%	1,05%	0,25%	3,02%	2,58%
De 900.000,01 a 1.080.000,00	8,28%	0,38%	0,38%	1,15%	0,27%	3,28%	2,82%
De 1.080.000,01 a 1.260.000,00	8,36%	0,39%	0,39%	1,16%	0,28%	3,30%	2,84%
De 1.260.000,01 a 1.440.000,00	8,45%	0,39%	0,39%	1,17%	0,28%	3,35%	2,87%
De 1.440.000,01 a 1.620.000,00	9,03%	0,42%	0,42%	1,25%	0,30%	3,57%	3,07%
De 1.620.000,01 a 1.800.000,00	9,12%	0,43%	0,43%	1,26%	0,30%	3,60%	3,10%
De 1.800.000,01 a 1.980.000,00	9,95%	0,46%	0,46%	1,38%	0,33%	3,94%	3,38%
De 1.980.000,01 a 2.160.000,00	10,04%	0,46%	0,46%	1,39%	0,33%	3,99%	3,41%
De 2.160.000,01 a 2.340.000,00	10,13%	0,47%	0,47%	1,40%	0,33%	4,01%	3,45%
De 2.340.000,01 a 2.520.000,00	10,23%	0,47%	0,47%	1,42%	0,34%	4,05%	3,48%
De 2.520.000,01 a 2.700.000,00	10,32%	0,48%	0,48%	1,43%	0,34%	4,08%	3,51%
De 2.700.000,01 a 2.880.000,00	11,23%	0,52%	0,52%	1,56%	0,37%	4,44%	3,82%
De 2.880.000,01 a 3.060.000,00	11,32%	0,52%	0,52%	1,57%	0,37%	4,49%	3,85%
De 3.060.000,01 a 3.240.000,00	11,42%	0,53%	0,53%	1,58%	0,38%	4,52%	3,88%
De 3.240.000,01 a 3.420.000,00	11,51%	0,53%	0,53%	1,60%	0,38%	4,56%	3,91%
De 3.420.000,01 a 3.600.000,00	11,61%	0,54%	0,54%	1,60%	0,38%	4,60%	3,95%

## Vocabulary from texts from days 2, 3 and 4:

<https://www.remeaonline.com.br/blog/diferencas-culturais-entre-brasil-e-estados-unidos/>

passar vergonha (be embarrassed)  
costumes (habits)  
corriqueiro (common)  
passar por uma situação (go through a situation)  
conferir (to check)  
transtorno (trouble)  
primordial (essential)  
notável (noticeable)  
questões financeiras (financial issues)  
ressaltar (highlight)  
se inteirar (become acquainted)  
desembarcar (to arrive)  
puxar conversa (start conversation)  
prezar por (to prioritize)  
abordagem (approach)  
intimista (intimate)  
aperto de mão (handshake)  
marcante (strong, noticeable)  
causar estranhamento (give a weird impression)  
comida enlatada (canned food)  
exercer (to wield)  
ser proveniente de (to come from)  
frescor (freshness)  
devido à (because of)  
molde (pattern)  
constrangedora (embarrassing)

pertencente (belonging to)  
planejar (to plan)  
gorjeta (tip)  
de acordo com (according to)  
gratificar (to thank)  
agradar (to please)  
crime hediondo (heinous crime)  
alcance (reach)  
casas noturnas (night clubs)  
assumir (to take responsibility)  
ocorrer (to happen)  
ainda que (even though)  
venda (sale)  
calçada (sidewalk)  
infringir a lei (to break the law)  
ser detido (be arrested)  
delito (crime)  
multa (fine)branda (soft)  
bem remunerado (well-paid)  
residir (to live)  
balada (nightlife)  
madrugada (dawn)  
encerrar (to end)  
logo (soon)  
ir embora (go away)  
sobressair (to excel)  
perceptível (noticeable)  
laços empregatícios (job bond)

<https://medium.com/zeroonze/3-empreededores-gringos-falam-como-%C3%A9-fazer-neg%C3%B3cios-no-brasil-ef5c677d6404>

trajetória (trajectory)  
topar (to agree)  
lançar (to launch)  
gerar (to generate)  
grosseiro (impolite)  
enrolar (to stall)  
falar numa boa (speak clearly)  
ter vergonha (be ashamed)  
fornecedor (supplier)  
ter cuidado (be careful)  
colocar em risco (to risk)  
sócio (business partner)  
advogado (lawyer)  
contador (accountant)  
de confiança (trustworthy)  
ponto de vista (point of view)  
tributária (tax related)

ao longo dos anos (over the years)  
arrecadar (to rake in)  
se virar (to make it work)  
demorar (to take time)  
botar a culpa em (to blame)  
dar certo (to work out)  
atender o problema (to cater to the problem)  
seguir (to follow)  
inovador (innovative)  
gente disposta (people willing to do something)  
dia a dia (daily life)  
concorrência (competition)  
amadurecer (to mature)  
tração (traction)  
receptivo (welcoming)  
se aproveitar de (to take advantage)  
desanimar (to discourage)  
garra (stamina)  
desistir (to give up)  
de novo (again)

tomara que (I hope that...) imposto (taxes) ter sorte (be lucky) já já logo (soon)	trâmite (proceeding) acolher (to welcome) principiante (beginner)
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<a href="https://epoca.globo.com/vida/noticia/2016/09/como-uma-dieta-que-mistura-comida-saudavel-e-fast-food-ganhou-mesa-dos-brasileiros.html">https://epoca.globo.com/vida/noticia/2016/09/como-uma-dieta-que-mistura-comida-saudavel-e-fast-food-ganhou-mesa-dos-brasileiros.html</a> pronta (readymade) usineiro (sugarcane businessman) surpreender (to surprise) espaçosa (spacious) sede (headquarters) sobrado (townhouse) cortar vínculo (break the bond) fatia (slice) renda (income) nível de instrução (educational level) passar a fazer (started to do something) enriquecer (to become richer) rarear (to be rare) restaurante por quilo (self-service restaurant) hortaliças (vegetables) coxinha (chicken croquette)	aparente (apparently) aprofundar (to deepen) seguir (to follow) escassez (scarcity) gordura (fat) insinuar (insinuate) ser encabeçada por (to be headed by) conforme (according to, conforming to) maneira (manner) desempenhar (to perform) gado (cattle) difundido (widespread) itens processados (industrialized items) rondar (is around) avançar (to advance) recorrer (to appeal to) efeitos danosos (damaging effects) retomar (to resume)
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<a href="https://www.nytimes.com/2017/09/16/health/brasil-junk-food.html">https://www.nytimes.com/2017/09/16/health/brasil-junk-food.html</a> viciar (to addict) diminuir (to reduce) acintosamente (insidiously) grito (scream) soar (to echo) úmida (moist) empurrar (to push) esburacado (full of holes) espalhado (spread) entrega (delivery) sobremesa (dessert) biscoito (cookie) trajeto (path) revendedor (retailer) alcance (reach) recanto (corner) longínquo (far away) embalagem (package) infantil (for children) peso (weight) apontar (to point) sacudir (to shake)	à beira de (close to) fazer jus a (to do justice to) incessante (nonstop) intuito (objective) impulsionar (to propel) barcaça (barge) emblemática (iconic) canto (corner) amamentação (nursing) depor (to testify) orgulho (pride) perder (to lose) pé (feet) agarrar (to grab) chateado (upset) pressionar (to pressure) adotar (to adopt) seguir (to follow) receita (revenue) cargo (job position) superestimar (to overestimate) empregar (to employ) doar (to donate) revelar (to reveal)
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pedaço de bolo (piece of cake)	armar o palco (to set the stage)
recordar (to remember)	promulgar (to issue, to enact)
reconhecer (to recognize)	visar (to aim)
estar relacionado (to be related)	advertir (to warn)
fraco por algo (weakness)	tentador (tempting)
exército (army)	tabaco (tobacco)
rincões (corners)	bem-estar (well-being)
cair (to fall)	bastidores (backstage)
ostensivamente (overly)	desastroso (disastrous)
transtornar (to disturb)	veemente (strong)
relatório (report)	brinquedos (toys)
realizar (to make)	ficar de pé (to stand up)
revelar (to reveal)	privar (to deprive)
anunciar (to advertise)	sonhos (dreams)
problemas cardíacos (heart problems)	estupefato, atônito (amazed)
elevadas taxas (high rates)	reprender (to scold)
lutar (to fight)	retirar (to remove)
fome (hunger)	requerente (plaintiff)
incontestável (unquestionable)	alegar (to claim)
superar (to overcome)	litígio (dispute)
disponibilidade (availability)	inesperado (unexpected)
altamente (highly)	de longa data (for a long time)
ao mesmo tempo (at the same time)	dar a volta em (to fool)
vigente (current)	tentativa (attempt)
questão (issue)	batalha (battle)
a fundo (deeply)	queixa (complaint)
cuidadoso (careful)	concorrer à presidência (to run for office)
renda crescente (growing income)	conceder (to grant)
aumento (raise)	abrigar (to host)
baixo custo (low cost)	chave (key)
acrescentar (to add)	pintada (painted)
se esforçar (to make an effort)	cochilar (to nap)
tamanho (size)	rechonchuda (chubby)
equilibrar (to balance)	baixa (short)
prazer (pleasure)	carente (needy)
pesquisa (research)	figado (liver)
prevalência (supremacy)	atingir (to reach)
dobrar (to double)	atendida (catered)
trocar (to change)	padrão aquisitivo (purchasing power)
rentáveis (profitable)	sabor (flavor)
atrair (to attract)	macarrão (pasta)
varejista (retail)	frango (chicken)
fabricante (producer)	feijão (beans)
conseguir (to be able to do something)	arroz (rice)
restringir (to restrict)	carne (meat)
drástica (dramatic)	de lado (aside)
ocorrer (to happen)	violência galopante (growing violence)
enérgico (vigorous)	perigoso (dangerous)
prevalecer (to prevail)	encurtar (make it shorter)
ramo (area)	idas (outings)
mirar (to focus)	

adolescente (teenager)  
praticidade (convenience)  
dar certo (be successful)  
erradicar (to end)  
enfrentar (to face)  
taxa (rate)  
triplicar (to triple)  
relacionada (related)  
coalizão (coalition)  
destruir (to destroy)  
anúncio (advertisement)  
ameaça (threat)  
aliados (allies)  
impedir (prevent)  
guerra (war)  
exaltar (to praise)  
vangloriar (to flaunt)  
assegurar (to ensure)  
geladeira (fridge)  
manguezal fétido (stinky swap)

reclamar de dor nos joelhos (complain about pain in the knees)  
gozação (bullying)  
encarar (to stare)  
baixo custo (low price)  
repolho (cabbage)  
ameixa (plum)  
significativo (meaningful)  
gordura (fat)  
entender (to understand)  
lamentar (to regret)  
longo prazo (in the long run)  
inegável (undeniable)  
arrumar o dente (to fix the teeth)  
estragar (to spoil)  
goteira (leak)  
agradecer (to thank)  
ciente (conscious)  
sala de estar (living room)  
atacado (wholesale)

<https://dinheirama.com/custo-brasil-afeta-seu-bolso/>

te dizer (to mean)  
chegar lá (to reach that goal)  
o tal (the infamous)  
gestão (management)  
herança (inheritance)  
precário (precarious)  
pneu (tyre)  
carga (load)  
porto (harbour)  
adivinhar (to guess)  
repassar (repost)  
preço (price)  
enorme (huge)  
custear (to pay)  
a conta fica salgada (the final bill get pricey)  
taxa (fee)  
presumir (to assume)  
soma (sum)  
deixar claro (make it clear)

emitir (to issue)  
trecho (segment)  
ida e volta (round trip)  
notar (to notice)  
desembolsar (to spend)  
cobrar (to charge)  
entregar (to deliver)  
sacanagem (joke)  
convidar (to invite)  
tirar conclusões (to draw conclusions)  
efeito cascata (domino effect)  
pisar (to step on)  
ter claro (to be clear)  
de uma vez por todas (for once)  
câmbio (currency exchange)  
péssimo (terrible)  
mimimi (nonsense)  
menos favorecidos (poor)  
ser oriundo de (to come from)  
espelho (mirror)

<https://economia.uol.com.br/noticias/redacao/2019/05/29/reforma-da-previdencia-economia-pib.htm>

desde (since)  
ouvir (to hear about)  
medida (measure)  
aposentado (retired person)  
voltar a (will go back to)

porto (harbour)  
aeroporto (airport)  
curto prazo (short term)  
entrevistado (interviewed)  
competitividade (competitiveness)  
obra (construction work)  
contratar (to hire)



<p>de fato (for sure)  pensar além (think beyond, out of the box)  bala de prata (salvation)  resolver o problema (to solve a problem)  não adianta (it doesn't work)  qualquer coisa (anything)  previdência (social security)  queda (fall)  PIB (GDP)  tocar projeto (to continue projects)  aprovação (approval)  estar disposto (be willing)  desaquecida (slow, cold)  destravado (unlocked)  estar na gaveta (to be shelved)  retorno (payback)  na medida em que (insofar)  reduzir (reduce)  geração de empregos (job generation)  pontes (bridges)  rodovia (road)</p>	<p>concessão (award)  acontecer (to happen)  imbróglio (problem, entanglement)  simplificar (to simplify)  defendida (defended)  metade (half)  mudar (to change)  destacar (to highlight)  bom sinal (good sign)  proposta (proposal)  desempregado (unemployed)  de uma hora pra outra (out of the blue)  concordar (to agree)  merecer (to deserve)  empréstimo (loan)  ser apontado (to be pointed)  incentivar (to motivate)  trazer resultado (to bring results)  afastadas (apart)  atuar (to act)  alento (encouragement)</p>
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<p><a href="https://sischef.com/impostos-para-restaurantes/">https://sischef.com/impostos-para-restaurantes/</a>  cometer infração (to go against the law)  imposto além do exigido (taxes beyond the necessary)  ser regulado (to be ruled)  escolha (choice)  mercadorias (merchandise)  funcionário (employee)  imóvel (real estate)  pagamento (payment)  pequeno porte (small size)  agrupar (to group)  adotar (to adopt)  receita bruta (gross income)  enquadrar (to accommodate)  utilizar (to use)  estabelecidos (stablished)  estabelecimento (place)  alimentação (food)  lucro (profit)  lei (law)  dica (tip)  destilados (liquor)  refrigerante (soda)  embutido (embedded)  incidir (to concern)  faturamento (revenue)</p>	<p>adquirida (acquired)  doces (candy)  substituição (substitution)  contribuinte (taxpayer)  cerveja (beer)  indevidamente (improperly)  almoço (lunch)  jantar (dinner)  refeição (meal)  chiclete (gum)  bala (candy)  ficar atento (to pay attention)  obrigações (obligations)  prescrita (stipulated)  aconselhar (to advice)  pesado (heavy)  gestão (management)  sindicato (union)  alvará (license)  solicitar (to request)  desembolsar (to pay)  comprovar (to prove)  vigilância sanitária (sanitary surveillance)  dispor de (to have)  perder tempo (to waste time)  propensão (tendency)  permanecer (to remain)</p>
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<https://exame.abril.com.br/negocios/quase-tudo-que-voce-encontra-no-mcdonald-s-sai-deste-lugar/>

empregar (to employ)  
torta (pie)  
planta (blueprint)  
gergelim (sesame)  
adicionar (to add)  
armazenar (to store)  
peneirador (sieve)  
misturador (mixer)  
erguer (to raise)  
agregar (to add)  
fermento (yeast)  
conduzir (to conduct)  
massa (dough)  
esteira (mat)  
equipamento (equipment)  
pesar (to weigh)  
achatar (to flat)  
assadeira (baking sheet)  
forno (oven)  
crescer (to grow)  
encaminhar (to forward)  
permanecer (to remain)  
corar (to broil)  
congelado (frozen)  
embalagem (package)  
expediente (workday)  
diariamente (daily)  
abatedouro (slaughterhouse)  
conservante (preservative)  
tempero (spice)  
pata (animal's feet)  
costela (rib)

moagem (grinding)  
triturador (grinder)  
embalar (to pack)  
casquinha (crust)  
coxa (thigh)  
etapa (step)  
trigo (wheat)  
milho (corn)  
coberto (cover)  
pescado (fish)  
espinha (fishbone)  
tamanho (size)  
espessura (length)  
restante (remains)  
carona (lift)  
insumo (input)  
canudo (straw)  
fornecido (supplied)  
armazém (warehouse)  
lanchonete (cafeteria)  
abastecer (to supply)  
interior (countryside)  
alface (lettuce)  
terrestre (ground)  
enviar (to send)  
verdura (greens)  
perecível (perishable)  
validade (expiration)  
atender (to cater)  
frota (fleet)  
carreta (truck)  
carregador (loader)  
empilhador (stacker)

## Online Quiz (Day 5):

- 01.** Escreva uma frase comparando Brasil e EUA nos quesitos  
(Compare Brazil and the US in the following aspects):

Modelo: Nos EUA, as festas tem mais limite de término do que no Brasil.

- a. Cumprimentar pessoas (Greeting)
- b. Consumo de bebidas alcoólicas (Alcohol consumption)
- c. Gorjetas (Tips)

- 02.** Sobre fazer negócios no Brasil, marque se as frases são verdadeiras ou falsas (About businesses in Brazil, write which sentences are true or false):

- É garantido que o startup de um estrangeiro vai ter sucesso no Brasil mesmo sem um sócio brasileiro (A foreigner startup will surely be successful in Brazil even without a Brazilian business partner)
- Os brasileiros não são muito sinceros e diretos para dar feedback negativo (Brazilians aren't very sincere and direct when giving negative feedback)
- Para abrir uma empresa no Brasil, advogado e contador brasileiros de confiança são necessários (In order to open a business in Brazil, a trustworthy Brazilian lawyer and a Brazilian accountant are necessary)
- Brasileiros são tradicionais e não gostam de experimentar produtos novos (Brazilians are traditional and don't like trying new products)
- Os empreendedores não apoiam uma reforma no sistema tributário brasileiro (the entrepreneurs don't support tax reform in Brazil)

- 03.** Ligue os sujeitos às frases correspondentes (connect the subjects with its corresponding sentences):

- a. Brasileiros com pós-graduação (Brazilians with masters' degrees)
  - b. As hortaliças
  - c. 46% dos brasileiros nas cidades (46% of Brazilians in cities)
  - d. Comida fácil (convenient food)
  - e. 17% dos brasileiros (17% of Brazilians)
- São legumes e frutas como abobrinha e pera (are vegetables and fruit like zucchini and pear)
  - estão em transição nutricional, misturam comida saudável e lanches (are in nutritional transition, mixing healthy food with fast-food)
  - causam problemas como obesidade e hipertensão nas pessoas (cause problems like obesity and hypertension in people)
  - comem arroz e feijão e começaram a comer carne diariamente (eat rice and beans, and started to eat meat daily)
  - são obesos em 2014 (are obese in 2014)

- 04.** Dê duas vantagens e duas desvantagens da presença da Nestlé no Brasil de acordo com o artigo “Como a grande indústria viciou os brasileiros em junk food”. (Give two advantages and two disadvantages for Nestlé’s presence in Brazil according to the text “How did the big industry made Brazilians addicted to junk food”)
- 05.** Como o “Custo Brasil” afeta a infraestrutura brasileira? Dê dois exemplos. (How has “Custo Brasil” affected the infrastructure in Brazil? Give two examples.)
- 06.** Coloque a palavra correta para completar cada frase (Use the correct word to finish each sentence).  
desaquecida - bala de prata - de uma hora pra outra - empréstimo - alento
- a. O governo precisa criar formas para que os bancos voltem a conceder \_\_\_\_\_ com taxas civilizadas. (The government needs to create ways for the banks to give ... with civilized fees).
  - b. Reforma trabalhista não é uma \_\_\_\_\_, não resolve o problema, também precisamos da reforma da previdência. (Labor law reform isn’t a ..., it doesn’t solve everything, we also need the social security reform).
  - c. O cadastro universal de pessoas físicas e jurídicas permite que instituições menores e estrangeiras atuem no Brasil trazendo \_\_\_\_\_ para regiões com baixo acesso a serviços bancários. (The universal register of social security numbers for people and companies allows small institutions and foreign ones to work in Brazil in order to bring ... for regions with less access to bank services).
  - d. Temos 14 milhões de desempregados, mas as empresas não vão contratar essas pessoas \_\_\_\_\_. (There are 14 million unemployed, but companies aren’t going to hire all of them...)
  - e. Desde os protestos e a crise política iniciada em 2013, a economia do Brasil está \_\_\_\_\_. (Since the demonstrations and the political crisis started in 2013, Brazil’s economy is...)