

Research articles

Rule for updating the Teaching Salary Floor: misalignments between teacher valuations and improvements in opportunities in basic education in Brazil

Regra de atualização do Piso do Magistério: desalinhamentos entre a valorização dos docentes e a melhoria das oportunidades na educação básica no Brasil

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Abstract

This paper deals with the rule for updating the National Minimum Wage for Public School Teachers in Basic Education (Piso), as well as the factors that influence its value updates. The methodology adopted was a documentary analysis of the Minimum Wage regulations, followed by a quantitative analysis of the historical series of values per student per year (VAA) from the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb), the Minimum Wage, and weighted enrollments. The conclusions indicate that the apparent relationship between the reduction in enrollment, the increase in the total value of Fundeb, and the variation in the Piso is influenced by factors that make the rules more complex. There may be a reduction in the absolute number of enrollments, with an increase in weighted enrollments considered for calculating the Fundeb student-year value (Vaaf) and, consequently, the Minimum Wage; there may also be an absolute increase in the value of Fundeb, but with a reduction in VAA, the basis for calculating the Minimum Wage. Understanding these peculiarities is essential for the valorization of teachers and the improvement of educational opportunities for Brazilian students.

Keywords: teacher appreciation; minimum wage for teachers; funding for basic education.

Resumo

O trabalho trata da regra de atualização do Piso Salarial Nacional dos Profissionais do Magistério Público da Educação Básica (Piso), bem como dos fatores que influenciam suas atualizações de valores. A metodologia adotada foi análise documental dos regimentos do Piso, seguida de análise quantitativa das séries históricas de valores por aluno ano (VAA) do Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação (Fundeb), do Piso e das matrículas ponderadas. As conclusões apontam que a aparente relação entre redução de matrículas, aumento do valor total do Fundeb e variação do Piso é perpassada por fatores que conferem maior complexidade ao regimento. Pode haver redução de número absoluto de matrículas, com aumento das matrículas ponderadas consideradas para cálculo do valor aluno ano do Fundeb (Vaaf) e, por conseguinte, do Piso; pode, também, ocorrer aumento absoluto do valor do Fundeb, mas com redução do VAA, base para cálculo do Piso. Conhecer tais peculiaridades é imprescindível para a valorização dos docentes e melhoria das oportunidades educacionais dos estudantes brasileiros.

Palavras-chave: valorização docente; piso do magistério; financiamento da educação básica.

INTRODUCTION

The issue of valuing the teaching profession or, more broadly, basic education professionals have, in recent years, focused on the National Salary Floor for Public Basic Education Teaching

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Professionals (Piso), regulated by Law No. 11,738/2008 (Brasil, 2008). The law stems from the provisions of Constitutional Amendment No. 53/2006 (Brasil, 2006), which also deals with the Fund for the Maintenance and Development of Basic Education and the Valuing of Education Professionals (Fundeb). There is a close relationship between this and the Minimum Wage, since the Fund's Student Year Value (Vaaf) is used as a reference for calculating the update of the Minimum Wage, the establishment of which also means providing mechanisms to finance it.

The definition of the Minimum Wage in law was considered "a historic moment of condensation of the struggles for better working conditions and remuneration for education workers in the country" (Fernandes; Rodriguez, 2012, p. 89, translated by the authors). The authors warn that, although there is legal provision, the material implementation of the Minimum Wage depends on a great deal of effort by basic education teachers and on political relations, notably with regard to the Brazilian Federal model. Regarding this last aspect, it is necessary to consider that, when the Minimum Wage was instituted, Fundeb was limited to 2020, so there was great uncertainty about the conditions for financing education, including the Minimum Wage, from that year onwards.

In addition, although the annual update of the minimum salary value is based on a simple calculation rule, there are multiple factors that interfere with the Vaaf and, consequently, influence the minimum income adjustments, which in recent years have varied widely, ranging from 0% in 2021 to 33.23% in 2022. From 2010 to 2023, there was a nominal increase in the minimum salary of 331.41%, corresponding to a real gain of 99.27%. Even so, academic discussions and publications usually focus strictly on the implementation or effects of the defined minimum payment, without questioning what causes its variations. The view presented in this paper is that education professionals need to understand the multiple factors that have influenced the definition of the minimum wage in order to strengthen the systemic view of the value of education.

To this end, the objective of this article is to analyze the rule for updating the National Minimum Wage for Teaching Professionals and the factors that influence adjustments, with the aim of contributing to the dialogue on the valorization of education professionals. Thus, this general rule for updating, based on the Vaaf, and the factors that influence this value, according to historical series, will be examined. In addition, we will discuss some perspectives that may support updates to the Minimum Wage in the coming years and consider the need to revise the rules and, above all, to have a systemic discussion about the minimum salary values, the social relevance of education, and the sustainability of public education in the face of the challenges of quality with equity.

The National Education Plan (PNE), approved by Law No. 13,005/2014 and in force between 2014 and 2024, extended until 2025 by Law No. 14,934/2024, includes Goal 17: "to value teaching professionals in public basic education networks in order to equalize their average income with that of other professionals with equivalent education by the end of the sixth year of this PNE" (Brasil, 2014).

According to data from the *5th Cycle Monitoring Report of the PNE*, in 2012 the remuneration of teaching professionals in public basic education networks with a complete higher education degree was equivalent to 65.2% when compared to that of other salaried professionals with the same level of education. Between 2012 and 2023, the percentage ratio between the income of these two groups increased by 21.7 percentage points (pp), reaching 86.9% at the end of the period (Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira, 2024, p. 375). In any case, it is necessary to consider that even in an adverse context for workers' remuneration, there was a real gain for teachers. Therefore, the current scenario is more favorable, even though the central problem that led to the establishment of the Minimum Wage persists. In addition, before the effects of the Minimum Wage Law, De Camargo et al. (2009) demonstrated a trend of a salary recomposition above inflation, with specific earnings variations in each state.

Since its inception, the minimum wage has been fraught with controversy. On the one hand, administrators argue that they cannot afford to pay it; on the other, teachers question the shortcomings of career plans and recurring practices of sparse and uncertain bonuses. Such situations were already glimpsed, since until 2020, Fundeb, the mechanism responsible for

redistributing resources to basic education and defining how much each network would have available, had a limited term: approved in 2006, with an expected duration of fourteen years, it was extinguished in 2020. Before that, however, it was replaced by a new Fundeb, resulting from Constitutional Amendment No. 108/2020 (Brasil, 2020a), which expanded the Fund's resources and made it permanent.

In the current scenario, it is possible to revisit the steps already taken and look to the future with a focus on consolidating the remuneration bases for teachers and also the stable financing bases for basic education. Social recognition of the value of teaching influences the attractiveness of the teaching career. As Farenzena (2022, p. 2) argues, "the policy of teacher remuneration is a matter of interest to professionals who work or will work in basic education" (translated by the authors). Thus, in addition to the practical effect on teachers, broad awareness of the existence of a national minimum income for teachers and the progressive development of mechanisms to ensure it, as well as prospects for continuous improvement, is essential to promoting the expected benefits to education.

Furthermore, understanding how this value is calculated helps managers and teachers adopt positions and make informed decisions. In particular, it enables teachers to defend their rights and managers to plan for the incorporation of the multiple effects of the teaching salary floor. To this end, in this article, we will first present the legal basis for the minimum wage. Next, we will present the historical series of reference values for annual updates, showing the variations that have been generated and the real increases each year. With this data, we will highlight the application of the adjustment model provided for in the regulations. Finally, we will address the factors that influence the calculation of the minimum wage reference value, so that the various stakeholders can understand the complex phenomenon from which this definition arises.

The article was written through the analysis of official documents and data, thus characterizing it as a mixed methodology with a qualitative approach, based on documentary and quantitative analysis, interpreted from the perspective of governance (Ball, 2013; Dale, 2010; Shultz, 2012) and Critical Discourse Analysis (CDA), based on Chouliarak and Fairclough (1999) and Fairclough (2012).

Before starting the development of the article, it is important to raise awareness of the fact that, rather than being a monolithic and financial issue, Teixeira and Nunes (2019, p. 210) reveal that there are multiple meanings attributed to the Floor:

"a boost," as it constitutes a guarantee of achieving the valorization of education professionals if it is effectively put into practice; synonymous with "devaluation" and "demotivation" since training [...] is not considered a criterion for salary differentiation [...]; "lack of respect" due to the fact that the municipal public administration disregards the teaching career plan, [...] which has been transforming this 'state' educational policy into a 'government policy'; "doubt" and "uncertainty" due to ignorance of legal aspects relating to the Law [...], due to the lack of transparency and unilateralism of the public authorities; synonymous with "struggle," because they constantly need to demand and mobilize so that salaries do not remain stagnant [...]; "improvement" associated with the importance of reducing working hours; [...] (our translation).

In this spirit, much of the research is devoted to localized studies on the topic, which have the great merit of analyzing practical issues. There are studies located in different parts from Brazil such as Rio Grande do Sul (Trein; Farenzena, 2022), Rio Grande do Norte (França et al., 2012), São Paulo (Barbosa; Fernandes, 2016), Amapá (Barleta; Leite Neto, 2020), in Acre (Verçosa, 2021). In general, these studies examine how the Minimum Wage is implemented based on its definition, expressing concern that it will have an effect in material terms. Therefore, the contribution we make here adds to these works, seeking to serve as input for proactive thinking about the valorization of teaching professionals, considering the multidimensionality of the phenomenon.

REGULATIONS FOR UPDATING THE MINIMUM WAGE

Law No. 11,738, of July 16, 2008, establishes the criteria for updating the minimum wage, as follows:

Art. 5 The national professional minimum wage for public school teachers in basic education shall be updated annually in January, starting in 2009.

Sole paragraph. The update referred to in the caput of this article shall be calculated using the same percentage of growth in the minimum annual amount per student for the initial years of urban elementary education, defined nationally, under the terms of Law No. 11,494, of June 20, 2007. (Brasil, 2008, our translation).

As already discussed, the law was instituted as a result of Constitutional Amendment No. 53/2006 (Brasil, 2006), which also innovated with the creation of Fundeb. Law No. 11,494/2007 (Brasil, 2007), in force at the time of the regulation of the Minimum Wage, was revoked as a result of the establishment of the New Fundeb, through Constitutional Amendment No. 108 (Brasil, 2020a), regulated by Law No. 14,113/2020 (Brasil, 2020b).

Although there are multiple definitions, due to the design of the new Fundeb, the component that preserves the characteristics of the minimum annual value per student for the early years of urban elementary education, set nationally, is the VAAF-Min, established in item b of section I of Article 6 of Law No. 14,113/2020 (Brasil, 2020b). The amount itself is calculated every four months by the National Education Development Fund (FNDE), based on information from the School Census, conducted by the Anísio Teixeira National Institute for Educational Studies and Research (Inep), and information from the National Treasury Secretariat (STN).

The normative, legitimacy, and even constitutionality issues of the Minimum Wage have been debated in the legal sphere over the last two decades. However, based on decisions by the Federal Supreme Court (STF), it can be considered that the legal controversies have been overcome and that the Minimum Wage is legally consolidated. Under the terms of the Direct Action of Unconstitutionality (ADI 4848), the STF, through case no. 9966095-22.2012.1.00.0000, reaffirmed that the legal basis supporting the minimum salary for teachers is legitimate. Thus, we can look at the history and move forward to the prospects.

History of Vaaf and minimum wage values

Based on a survey of the rules that publish the results of Fundeb and minimum wage calculations, we present the historical series of these values, including monetary correction based on the National Consumer Price Index (INPC).

At the beginning of the table, there are some small variations in adjustment percentages that require detailed analysis of the calculation to explain differences that are beyond the scope of this article. Therefore, we highlight more recent values, in which it can be seen that the variation observed in 2018, in relation to Vaaf 2017, is identical to that observed in the Minimum Wage in 2019, in comparison to 2018; and so on. This highlights the application of the calculation rule discussed above, as well as emphasizing the interdependence between the Floor and Vaaf. It is worth noting that the Floor adjustment in 2021 was 0%, as Vaaf had fallen by 2.64% in the period, and current regulations in Brazil prevent reductions in minimum wages. This situation is not provided for in the Floor adjustment and, for this reason, the decline in value was not discounted after the recovery, implying a significant increase in 2022, the year in which the formula defined in the rules was applied, without considering the atypical phenomenon of the previous year.

Figure 1 helps to understand that the growth curves are similar, with the variation in the minimum wage reflecting, one year later, the variation in the VAA.

The figure shows a drop in the value of the minimum wage in 2021, since, as there was no nominal adjustment, there was a loss in real value due to the effects of inflation. Both in that specific year and in others, the historical data reveals, in general, adherence to the adjustment rules. Thus, it is necessary to move on to the verification of the factors that influence this dynamic.

Table 1. Historical series of Vaar/Fundeb and minimum wage variations (values in R\$ 1.00).

Year	FUNDEB					Teaching Salary Floor			
	VAAF-Minimum	VAA Fundeb (minimum)	VAA Fundeb - Inflation-adjusted values (INPC)	Year-over-year percentage change	Real increase	Floor	Floor - Inflation-adjusted values (INPC)	Year-over-year percentage change	Real increase
2007	946.29	947.24	2,390.68						
2008	1,137.30	1,132.34	2,717.62	19.54%	13.68%				
2009	1,350.09	1,221.34	2,752.84	7.86%	1.30%	950.00	2,141.25		
2010	1,415.97	1,414.85	3,063.10	15.84%	11.27%	1,024.67	2,218.38	7.86%	3.60%
2011	1,722.05	1,729.28	3,516.66	22.22%	14.81%	1,187.97	2,415.85	15.94%	8.90%
2012	2,096.68	1,867.15	3,579.40	7.97%	1.78%	1,450.54	2,780.74	22.10%	15.10%
2013	2,243.71	2,022.51	3,650.88	8.32%	2.00%	1,567.00	2,828.63	8.03%	1.72%
2014	2,285.57	2,285.57	3,908.43	13.01%	7.05%	1,697.39	2,902.61	8.32%	2.62%
2015	2,576.36	2,545.31	4,097.33	11.36%	4.83%	1,917.78	3,087.16	12.98%	6.36%
2016	2,739.87	2,739.80	3,963.34	7.64%	-3.27%	2,135.64	3,089.38	11.36%	0.07%
2017	2,875.03	2,926.56	3,972.14	6.82%	0.22%	2,298.80	3,120.10	7.64%	0.99%
2018	3,016.67	3,048.73	4,054.04	4.17%	2.06%	2,455.35	3,265.00	6.81%	4.64%
2019	3,238.52	3,440.29	4,423.01	12.84%	9.10%	2,557.74	3,288.36	4.17%	0.72%
2020	3,643.16	3,349.56	4,121.71	-2.64%	-6.81%	2,886.15	3,551.47	12.84%	8.00%
2021	3,768.22	4,462.83	5,207.79	33.24%	26.35%	2,886.15	3,367.92	0.00%	-5.17%
2022	4,677.07	5,129.80	5,434.00	14.95%	4.34%	3,845.63	4,073.68	33.24%	20.96%
2023	5,208.46	5,315.56	5,512.77	3.62%	1.45%	4,420.55	4,584.55	14.95%	12.54%
2024	5,648.91	5,648.91	5,918.36	6.27%	7.36%	4,580.57	4,799.06	3.62%	4.68%
2025	5,447.98	5,447.98	5,447.98	-3.56%	-7.95%	4,867.77	4,867.77	6.27%	1.43%
Cumulative percentage change (2010 – 2025)				276%	79.97%			331.41%	106.66%

Source: Prepared by the authors, based on MEC/MF ordinances updating Fundeb and Piso values.



Figure 1. Historical series of Vaaf and Floor values, adjusted by the IPCA (values in R\$ 1.00).

Source: Prepared by the author, based on official data. This figure is being explained through the article.

Factors influencing the calculation of the minimum salary

To understand the minimum wage, it is necessary to understand the aspects of the Fundeb Law, which is recognized as a legal text with a high level of technical complexity. Therefore, we will deal strictly with the elements that directly interfere with the Vaaf and, consequently, with the value of the minimum wage. The basic relationship of Fundeb is given by the following formula:

$$\text{Per - Student Value} = \frac{\text{Fundeb Resources}}{\text{Number of Enrollments} \times \text{Weighting Factors}} \quad (1)$$

There is a clear direct relationship between the value of Fundeb and the value of the Floor: when one increases, the other also increases. More specifically: the value that affects the Floor is the Vaaf, which considers the resources that originally make up Fundeb plus those from the Union's supplement to the Vaaf (10% of the value of the funds). The original composition of Fundeb is defined by the following basket of resources, as shown in [Figure 2](#).

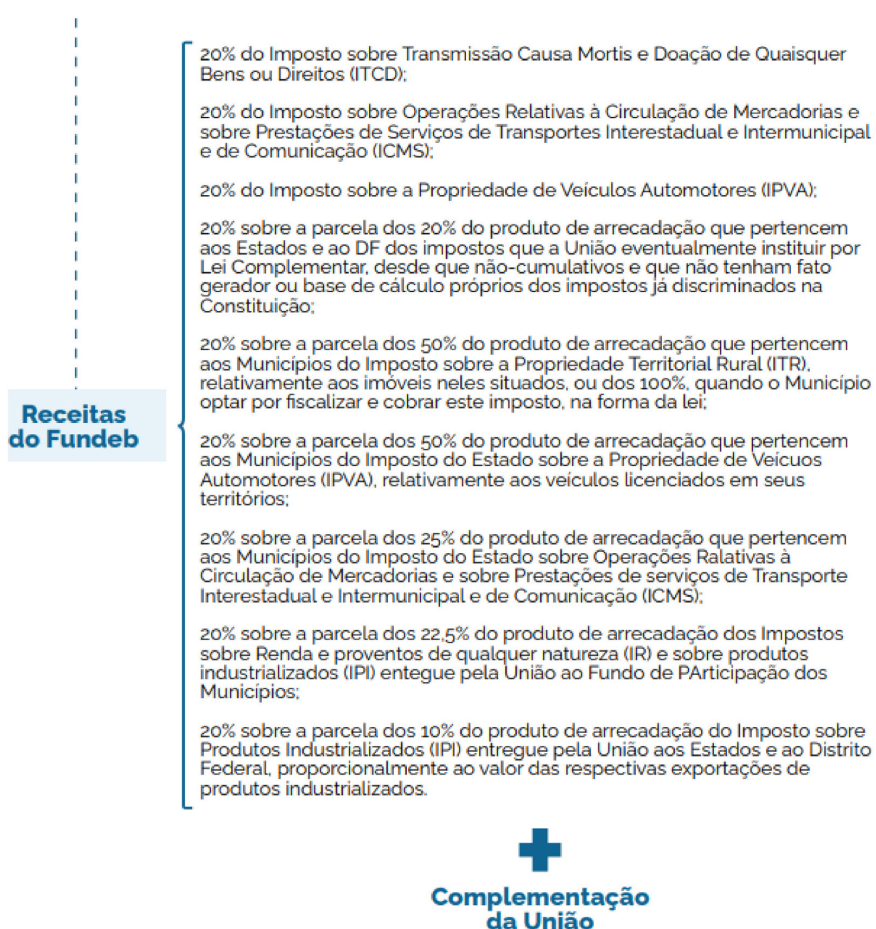


Figure 2. Composition of Fundeb - Vaaf.

Source: Fundo Nacional de Desenvolvimento da Educação (2021). This image with a text in Portuguese will be explained through the article.

Considering that the federal government's supplement to the Vaaf is constitutionally specified as 10% of the total funds, the value of Fundeb will correspond to 110% of the listed resources, and this value will be the basis for calculating the Vaaf and the Minimum. Because Fundeb provides for taxes nominally, it is important to note that a possible tax reform becomes an extremely relevant issue, since changes in taxes will imply changes in Fundeb and, consequently, in the benchmark for adjusting the Minimum Wage. Therefore, following the negotiations on tax reform becomes essential for everyone interested in the issue of teacher valuation.

One of the factors that can cause changes in the VAA is the variation in the value of Fundeb. If it increases, the VAA increases; if the value of Fundeb decreases, so does the VAA. In general, this value tends to grow at a rate higher than inflation. In this case, when the value of the Fund increases, the amount that networks will have available to cover education expenses, including teacher salaries, also increases. However, the variations do not depend only on this. There are frequent references to the fact that Fundeb is expanding in value until 2026, which is something that can be projected, as shown in [Table 2](#).

Table 2. Projected amounts of the Federal Government’s contribution to Fundeb.

Year	Federal Government’s contribution (%)	Federal Government’s contribution (R\$)	VAAT (%)	VAAT (R\$)	VAAR (%)	VAAR (R\$)
2023	17	38,080,000,000	6.25	14,000,000,000	0.75	1,680,000,000
2024	19	42,560,000,000	7.5	16,800,000,000	1.5	3,360,000,000
2025	21	47,040,000,000	9	20,160,000,000	2	4,480,000,000
2026	23	51,520,000,000	10.5	23,520,000,000	2.5	5,600,000,000

Source: Prepared by the authors, based on FNDE data and Law No. 14,113/2020 (Brasil, 2020b).

Although an increase in the supplement of more than R\$ 10 billion by 2026 (about 6%) can be projected, this increase occurs within the scope of Vaat and Vaar and, therefore, does not affect Vaaf and, consequently, does not affect the Teaching Floor Salary. In other words, it is not an increase that will be reflected in any variation in the national minimum used as a reference for adjustments.

Variations in enrollment numbers

The VAA, and consequently the Teaching Floor Salary, will also be affected by variations in the denominator, either by the number of enrollments or by the weighting factors. In this case, the relationship will be inversely: if the number of enrollments increases, the Vaaf decreases; if the number of enrollments decreases, the Vaaf increases. Although there are effects on the VAA and the Teaching Floor Salary, the value that the networks will have will not change. In other words, the value to cover education expenses remains the same.

Although the number of enrollments may seem like trivial information, there are many factors that can influence this figure. Among them, demographic behavior stands out. Currently, Brazil is in the process of reversing its demographic pyramid, as shown in [Figure 3](#).

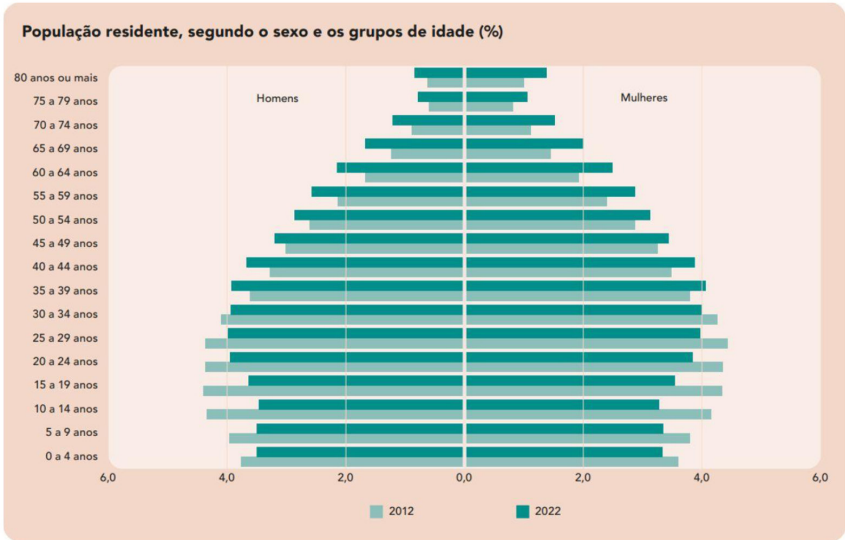


Figure 3. Resident population, by sex and age group (%).

Source: Instituto Brasileiro de Geografia e Estatística (2022). This figure will be explained through the article.

This movement may influence the number of children and young people in the typical age group for basic education, but in no way does it directly indicate a decrease in the number of weighted enrollments. It is clear that Brazil faces the challenge of universalizing preschool education for 4- and 5-year-olds and meeting the demand for daycare for children aged 0 to 3. As a result, enrollment in early childhood education is likely to continue to grow.

In primary education, however, the country is already at the stage of universalization, and therefore demographic trends would tend to reduce enrollment at this level. However, enrollment patterns are still affected by expansion, such as student retention, leading to age/grade gaps, longer school days, and diversification of offerings, which need to be understood in more detail in both elementary and secondary education (Franceschini et al., 2016; Gil et al., 2024; Vieira et al., 2021).

Therefore, enrollment numbers are a complex phenomenon, in which some concrete actions could bring converging benefits: using fulltime hours to work with students at greater risk of failing or dropping out; adopting strategies for learning recovery and student reclassification, in order to bring their school trajectory closer to the ideal for their age group.

PERSPECTIVES ON THE CALCULATION OF THE MINIMUM

Carvalho (2020, p. 69, our own translation) addresses the relationship between total value and number of enrollments, understanding that the two variables move in opposite directions and both tend to increase the floor, because

the variation in enrollments in the public school system has been negative, as basic education coverage has already approached universalization and there has been a decrease in the number of enrollments and school-age children due to the decline in the birth rate.

Figure 4 illustrates the author's view, which readers are encouraged to examine critically:

Although the relationship may seem trivial, there are elements that are not considered in this representation; otherwise, the increase in the minimum salary during the period would be much more significant than it actually was. One of these factors is that, although the demographic issue has an effect, it is not immediate, since Brazil still faces major gaps in service provision. While Carvalho (2020) points to the number of enrollments in 2019 as 38.3 million, with a downward trend, we present below Figure 5, prepared with the enrollments computed in Fundeb for the years 2021 to 2025, based on the School Census from 2020 to 2024. For Fundeb purposes, enrollments are not considered in absolute terms, but rather weighted according to stage, modality, length of school day, among other factors. Thus, the Fundeb

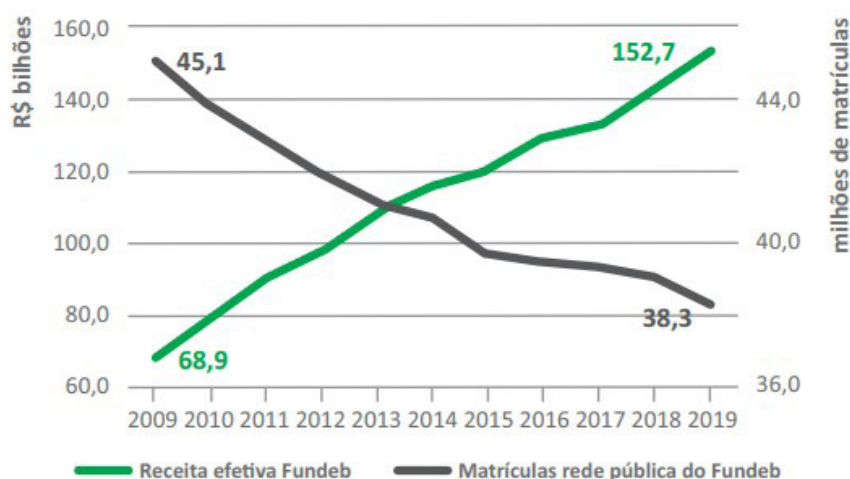


Figure 4. Evolution of enrollment and Fundeb revenue (2009-2019).

Source: Carvalho (2020). This figure will be explained through this article.

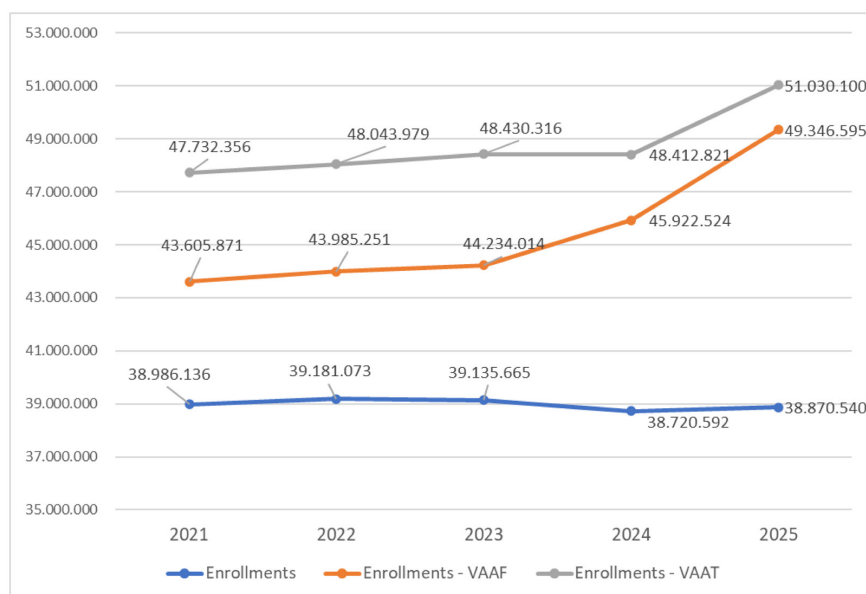


Figure 5. Number of enrollments and balanced values for Vaaf and Vaat.

Source: Prepared by the authors, based on FNDE data (2020-2024).

value is divided not by the simple total number of enrollments, but by a total that includes different weights for each enrollment profile. This generates the peculiar effect shown in **Figure 5**: from 2020 to 2024, there was stability in the number of enrollments in the School Census; however, there was a progressive increase in weighted enrollments. In recent years, this increase has been more pronounced due to more significant increases in the consideration given to early childhood education enrollments, especially in public institutions, and fulltime enrollments, in addition to the greater concentration of this type of enrollment. Weighted Vaaf enrollments, which are used to define the minimum Vaaf and, consequently, to adjust the Teacher Floor Salary, increased by 13.16% in the period, with a more pronounced increase in the last two years.

These fluctuations were less noticeable in recent years due to the fact that the approval of Constitutional Amendment No. 108/2020, which made Fundeb permanent and innovated in several aspects, was regulated by Law No. 14,113/2020, whereby the considered factors were pre-established for the period from 2021 to 2023: over this interval, the variation in weighted enrollments is slightly higher than that of enrollments and is strictly due to changes in the concentration of enrollments in specific profiles. For example, if there is a closure of 1,000 EJA enrollments (weighted at 0.80 for that period) and the creation of 1,000 fulltime preschool enrollments (weighted at 1.3 for that period), although the absolute number of enrollments remains the same, the result in weighted enrollments would be an increase of 500 ($1,000 \times 1.3 - 1,000 \times 0.8$). It is essential that managers and teachers understand this dynamic in order to seek systemic solutions for education, as it is a complex mechanism with a large tangle of interdependencies.

Starting in 2023, this reality will change, and deliberations will take place within the Intergovernmental Commission for Financing Quality Basic Education (CIF), with the establishment of new factors. In this sense, it is necessary to understand that the product of the variation in the weighting factors and the representativeness of their scope will have an effect on the total weighted enrollment of Fundeb. For example, if the weighting factor for full-time schooling is increased by 30% and this represents 20% of total enrollment, the effect on the weighted total will be an increase of 6%. Therefore, if there is also an increase in Fundeb resources of around 6%, one increase would cancel out the other – in this case, the adjustment to the minimum wage would be zero.

Network-related weightings: an added layer of complexity

In addition to the dynamics related to the weights applied to different enrollment profiles, it is necessary to consider that Fundeb provides for the incorporation of three other weightings, based on: I - the socioeconomic level of students; II - indicators of the availability of resources linked to education for each federal entity; III - indicators of the use of the tax collection potential of each federal entity. With the incorporation of these indicators as weightings, depending on how this incorporation is applied, there may be implications for the Vaaf, which depends on the methodological approach adopted, as the effects may be either to increase or reduce it. These weightings are currently incorporated as provided for in CIF Resolution No. 5/2024, in the following terms:

Art. 2 Specify the differences and weightings related to the socioeconomic level of students, indicators of the availability of resources linked to education, and indicators of the use of the tax collection potential of each federated entity:

I - Maintain the weighting related to socioeconomic status (SES) adopted for the purpose of distributing resources in 2024, with values between 0.95 and 1.05, under the terms of Technical Notes No. 06 and 11/2024/CGEE/DIRE-INEP;

II - For the indicator of availability of resources linked to education (DRec), values between 0.965 and 1.035, pursuant to Technical Notes No. 06 and 11/2024/CGEE/DIRE-INEP. (Brasil, 2024, our own translation).

Considering that both definitions were made with 1 as the central value, these weights tend to have less influence on the result of weighted enrollments. However, it is necessary to carry out this study, which goes beyond the scope of this paper.

When establishing the application of these weights, the formulas provided in the Annex to Law No. 14,113/2020 indicate that the first two would have inverse polarity in relation to the allocation of resources to the network: the higher the socioeconomic level and the availability of resources, the lower the weighting should be. With regard to the use of tax collection potential, its implementation is postponed until 2027, according to Article 43-A of the law, which provides for a direct relationship: the lower the use of potential, the lower the weighting should be. Depending on how these indicators are calibrated, they may also have an effect on weighted enrollment, and consequently on the Minimum Vaaf and, thus, on the percentage adjustment of the Floor.

Finally, by creating different supplements, the New Fundeb has reallocated the word "minimum" in relation to federal supplements, which makes a significant difference. **Chart 1** compares the approach of the previous model with the current Fundeb model.

This change has a significant effect on the Floor: in the original Fundeb, if there was a supplement above the minimum, this increase would occur within the scope of the Vaaf and, therefore, would have the effect of increasing the numerator for calculating the Teacher Floor Salary. In the new Fundeb, the supplement was expanded by the creation of the Vaaf and Vaar supplements, neither of which initially affects the calculation of the Vaaf and, therefore, the Floor. In any case, it should be noted that, in the period from 2007 to 2020, there were no federal supplementary contributions above the established minimum amount (10% of the value of state funds).

Outlook for upcoming updates

The attentive reader will have noticed that **Table 1** shows the Vaaf update percentage for 2025 in relation to 2024 at -3.56%. This is still a partial value, but based on it, we can project that the update percentage for the Floor tends to be equal to or very close to zero. Therefore, we can indicate that there will be a loss in terms of the real value of the Floor.

Law No. 11,494/2007 (Brasil, 2007) defined an acceptable range for weighting factors, which should be between 0.7 and 1.3. As a result, there are situations that do not reflect the reality of needs. For example, part-time secondary education in rural areas has a weighting factor of 1.3. Thus, it was not possible to predict a weighting factor above this for full-time enrollment,

Chart 1. Comparison of the supplements of the old and current Fundeb.

Federal Government's contribution	Emenda Constitucional nº 53/2006 - Fundeb	Emenda Constitucional nº 108/2020 - New Fundeb
Vaaf	VII - a complementação da União de que trata o inciso V do caput deste artigo será de, no mínimo : d) 10% (dez por cento) do total dos recursos a que se refere o inciso II do caput deste artigo, a partir do quarto ano de vigência dos Fundos;	10 (dez) pontos percentuais no âmbito de cada Estado e do Distrito Federal, sempre que o valor anual por aluno (Vaaf), nos termos do inciso III do caput deste artigo, não alcançar o mínimo definido nacionalmente;
Vaat	-	no mínimo , 10,5 (dez inteiros e cinco décimos) pontos percentuais em cada rede pública de ensino municipal, estadual ou distrital, sempre que o valor anual total por aluno (Vaaf), referido no inciso VI do caput deste artigo, não alcançar o mínimo definido nacionalmente;
Vaar	-	2,5 (dois inteiros e cinco décimos) pontos percentuais nas redes públicas que, cumpridas condicionalidades de melhoria de gestão previstas em lei, alcancarem evolução de indicadores a serem definidos, de atendimento e melhoria da aprendizagem com redução das desigualdades, nos termos do sistema nacional de avaliação da educação básica;

Source: Prepared by the authors, based on the text of the Federal Constitution of 1988 (Brasil, 1988). This table will be explained through the article on the next paragraph.

which means that the extension of the school day is reflected little or not at all in the Fundeb values. As Law No. 14,113/2020 does not impose this same interval limitation, the trend is for the next CIF deliberations to increase weighting factors in order to meet actual expenses and move toward ensuring minimum quality standards. Thus, Fundeb's weighted enrollment figures are likely to increase, counteracting the increase in the minimum wage.

As a result, the main conclusion we can draw here is that the minimum wage update rule is in urgent need of revision, as it is influenced by measures that need to be adopted in order to better equalize the financing of basic education through Fundeb. The minimum wage update rule has been in place since the current Fundeb model until 2020 and needs to be improved urgently so that it is not affected by anomalies that are difficult to justify: whenever the higher costs of certain stages are recognized in the definitions of the weightings, the minimum wage is negatively affected. In addition, increases or targeting of enrollments to higher-cost profiles also have a negative effect on the floor. Thus, there is a strange relationship in which the search for better educational services moves in the opposite direction to the valorization of teaching professionals. This rule has fulfilled an important function, but in order to continue to generate benefits, it requires urgent updating.

FINAL CONSIDERATIONS

In this article, we have discussed the calculation mechanisms, seeking to contribute to the understanding of the factors that influence the adjustment rate of the Minimum Wage. Thus, we seek to support the decisions and actions of educational managers, as well as to provide teaching professionals with the knowledge necessary to defend their rights, in line with the pursuit of quality education. The reconciliation of these interests can only be achieved by changing the current rule, which puts variables that need to be convergent in opposite directions.

With regard to the legal basis for the minimum wage, there has been progress in ensuring the payment of a national minimum wage for public school teachers. Annual adjustments to the

minimum wage, guaranteed by Law No. 11,738/2008 and, in particular, the Fundeb regulations, have ensured a certain degree of consistency in relation to year-on-year variations and real increases, although there is still a long way to go to achieve remuneration for teachers that is consistent with that of other professionals with higher education, as provided for in goal 17 of the PNE (Brasil, 2014).

The current model for adjusting the minimum wage, linked to the Vaaf, as demonstrated in this article, brings together several factors that require dedicated attention. Elements such as total annual enrollments, the weighting factors applied to the stages and modalities of basic education, and issues related to the data and taxation percentages that make up the Fundeb contribution basket are relevant and need to be monitored. These multiple elements make it clear that those who understand the dynamics of the weighting factors and their effects on the Vaaf can take concrete action in relation to the minimum wage.

It is also important to note that the dynamics of discussion and definition of the elements that have in some way influenced the construction of the annual adjustment values of the Teacher Floor Salary take into account the evolution of the country's educational models, periodically reviewing and updating, for example, the weighting factors due to the dynamics of enrollment and the new needs and audiences of basic education.

As noted, there is a need for additional studies on the effects of weightings related to socioeconomic status, the indicator of availability of resources linked to education, and the indicator of utilization of tax collection potential. This need, however, can be met by urgently updating the Minimum Wage adjustment rule. In addition, it is necessary to develop new studies focused on the potential impacts of tax reform on the composition of Fundeb, on the rules for adjusting the minimum wage, and on the financial conditions that are created in municipalities, states, and the Federal District to comply with the minimum amount, but not limited to it, so that career plans can be structured to make the teaching profession attractive, valued, and sustainable.

We hope that this work has contributed to a deeper understanding, so that the valorization of teaching professionals and the creation of conditions for all Brazilians to have access to quality basic education, with equity, are carried out in a conscious and collaborative manner.

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