

# The Economic Cost of Exclusion Based on Sexual Orientation, Gender Identity and Expression, and Sex Characteristics in the Labor Market in Brazil

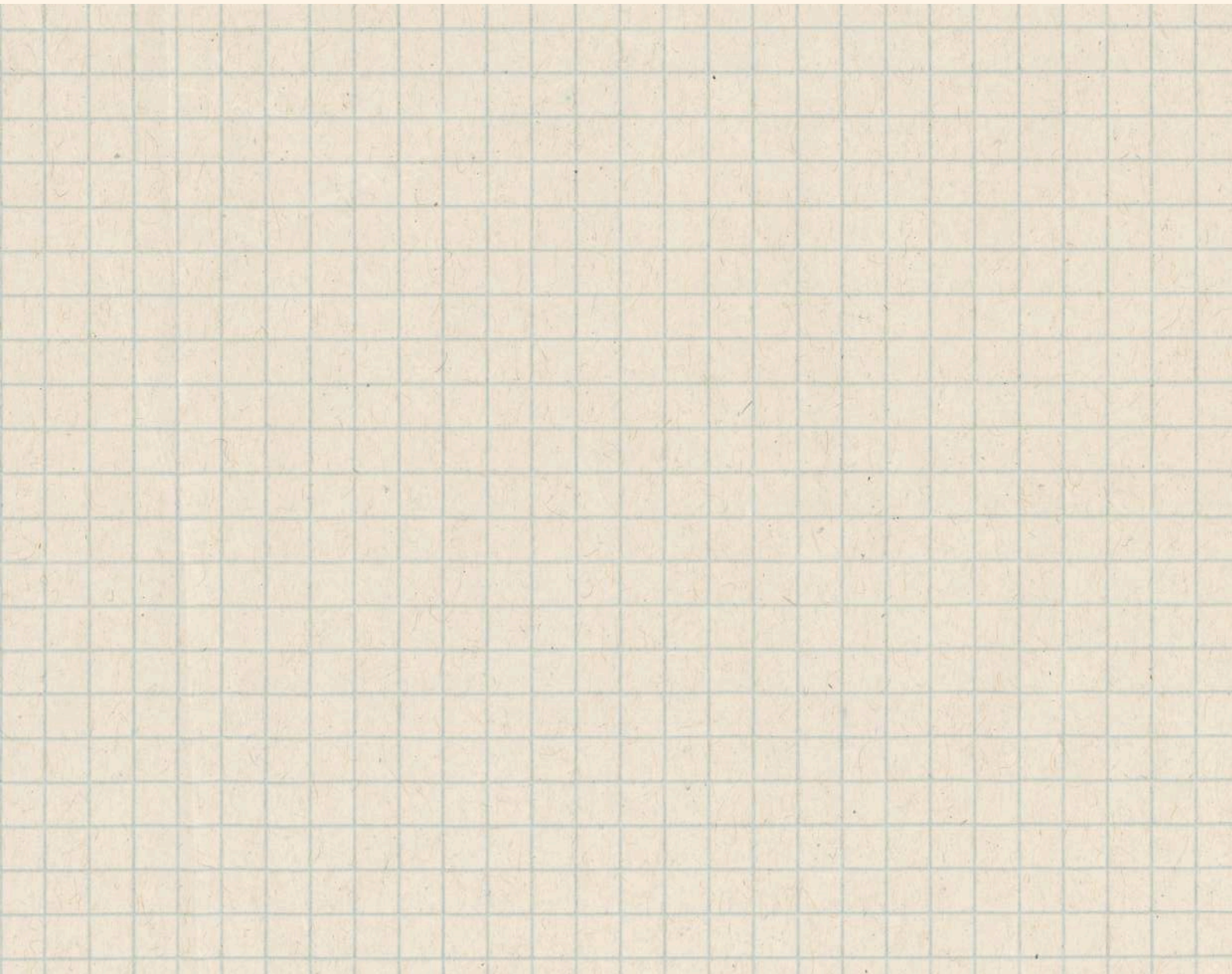
2026





# **The Economic Cost of Exclusion Based on Sexual Orientation, Gender Identity and Expression, and Sex Characteristics in the Labor Market in Brazil**

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## Abbreviations

<b>ABGLT</b>	Brazilian Lesbian, Gay, Bisexual, Travesti, Transgender, and Intersex Association
<b>ANTRA</b>	National Association of Travestis and Transsexuals
<b>CADE</b>	Administrative Council for Economic Defense
<b>CadÚnico</b>	Single Registry for Social Programs
<b>CAPI</b>	Computer-Assisted Personal Interviewing
<b>CAWI</b>	Computer-Assisted Web Interviewing
<b>CBPS</b>	Covariate Balancing Propensity Score
<b>CBO</b>	Brazilian Occupational Classification
<b>CNLGBTQIA+</b>	National Council on the Rights of LGBTQIA+ People
<b>CNJ</b>	National Council of Justice
<b>CONAQ</b>	National Coordination of the Articulation of Rural Black Quilombola Communities
<b>ECoE–Brazil</b>	Economic Cost of LGBTI+ Exclusion in Brazil
<b>eSocial</b>	Brazilian Digital Bookkeeping System for Tax, Social Security, and Labor Obligations
<b>FBSP</b>	Brazilian Forum on Public Safety
<b>FG</b>	Focus Group
<b>GDP</b>	Gross Domestic Product
<b>IBGE</b>	Brazilian Institute of Geography and Statistics
<b>ILO</b>	International Labour Organization
<b>INSS</b>	National Institute of Social Security
<b>IPEA</b>	Institute for Applied Economic Research
<b>IRPF</b>	Personal Income Tax
<b>LGBTI+</b>	Lesbian, Gay, Bisexual, Transgender, Intersex, and other related identities
<b>LGPD</b>	General Data Protection Law (Brazil)

<b>MDHC</b>	Ministry of Human Rights and Citizenship
<b>MEI</b>	Individual Microentrepreneur
<b>MTE</b>	Ministry of Labor and Employment
<b>NGO</b>	Non-Governmental Organization
<b>PADF</b>	Pan American Development Foundation
<b>PNS</b>	National Health Survey
<b>PNAD Contínua</b>	Continuous National Household Sample Survey
<b>PPA</b>	Multi-Year Plan (Brazil)
<b>SEBRAE</b>	Brazilian Micro and Small Business Support Service
<b>SENAC</b>	National Commercial Training Service
<b>SENAI</b>	National Industrial Training Service
<b>SIS</b>	Social Information System
<b>SOGIESC</b>	Sexual Orientation, Gender Identity, Gender Expression, and Sex Characteristics
<b>STF</b>	Federal Supreme Court
<b>SuSo</b>	Survey Solutions Platform
<b>UN</b>	United Nations
<b>WBG</b>	World Bank Group

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All remaining errors are the responsibility of the authors alone. The findings, interpretations, and conclusions expressed in this report do not necessarily reflect the views of the World Bank, its Executive Directors, or the governments they represent.

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### **A Note on Terminology**

To enhance the readability of this report, the acronym LGBTI+ is used throughout to encompass the diversity of sexual orientations, gender identities and expressions, and sex characteristics, including lesbians, gay men, bisexual people, travestis and transgender people, intersex persons, and other gender expressions and sex characteristics. Where appropriate, the acronym omits "G" when referring to the population subset of LGBTI+ women and "L" when referring to the population subset of LGBTI+ men. This differs from the terminology adopted by Brazil's National Secretariat for the Rights of LGBTQIA+ People. When referring specifically to the Secretariat's work, this report uses LGBTQIA+; otherwise, LGBTI+ is used throughout the text.

## Executive Summary

Growing evidence shows that stigma, discrimination, and social exclusion affecting lesbian, gay, bisexual, transgender, intersex, and other related identities (LGBTI+) impose significant economic costs by undermining countries' ability to create more and better jobs. Discrimination and exclusion reduce labor force participation, weaken returns to education and skills, and limit on-the-job learning—key channels through which human capital is translated into lifetime earnings, poverty reduction, and economic growth.<sup>1</sup> Even where legal protections exist, persistent stigma constrains the effective use of talent, leading to misallocation of skills, lower productivity, and foregone private sector job creation.

The objectives of this report are twofold. First, it seeks to estimate the economic cost associated with the exclusion of LGBTI+ people in Brazil. Second, it aims to provide policymakers, civil society actors, the private sector, and development partners with new empirical evidence to inform ongoing policy dialogue and support efforts to strengthen social and economic inclusion. To achieve these objectives, the report develops and applies two complementary theoretical models centered on labor market outcomes and fiscal impacts.

The first model estimates accumulated wage losses associated with labor market exclusion. It captures three distinct but related mechanisms: (i) reduced earnings among employed LGBTI+ individuals who are unable to fully utilize their skills and qualifications; (ii) income losses associated with higher unemployment among LGBTI+ individuals actively seeking work; and (iii) forgone earnings resulting from lower labor force participation among individuals who have exited the labor market altogether. The model also recognizes that these labor market effects generate broader economic consequences beyond individual income losses, including reduced productivity and human capital development. The second model estimates the fiscal implications of exclusion by quantifying losses in tax revenues and increases in public expenditures associated with these labor market distortions.

Estimating the economic cost of exclusion required the generation of new labor market data on LGBTI+ populations in Brazil. Although government-sponsored surveys have measured sexual orientation and gender identity, existing data sources do not capture the full diversity of LGBTI+ identities. To address this gap, the study conducted a purposive survey of LGBTI+ people in Brazil in mid-2025, collecting information on wages, employment status, labor force participation, and self-reported experiences

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1 M. V. L. Badgett, A. Park, and A. Flores, "Links Between Economic Development and New Measures of LGBT Inclusion," (Los Angeles, CA: Williams Institute, 2018).

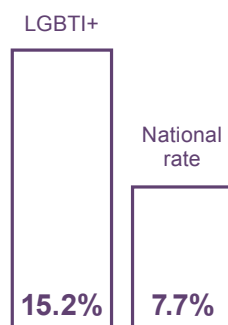
of workplace stigma and discrimination.<sup>2</sup> Focus group interviews further detail how discrimination and exclusion occur and disproportionately affect more marginal LGBTI+ people. The data collection effort itself constitutes an important contribution toward improving the evidence base on LGBTI+ inclusion in Brazil.

The analysis yields several key findings:

The LGBTI+ respondents to the survey were **younger, more urban, and more educated** than the overall Brazilian population, which reflects characteristics of online surveys and the LGBTI+ population.

#### Unemployment among LGBTI+ individuals

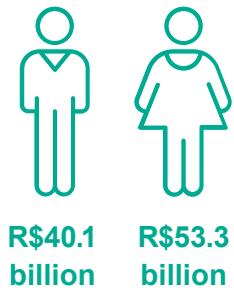
was estimated at 15.2%, substantially higher than the national rate of 7.7% with particularly elevated unemployment among those reporting higher levels of workplace discrimination and stigma.



**Labor force inactivity** was also higher among LGBTI+ respondents at **37.4%** compared to the general population at **33.4%**.

Experiences of **workplace discrimination** were reported most frequently by transgender, non-binary, and intersex respondents.

**Total annual wage losses** associated with the exclusion of LGBTI+ people were estimated at R\$94.4 billion (US\$18.2 billion), equivalent to approximately **0.8 percent of Brazil's 2024 Gross Domestic Product (GDP)**. These losses comprised R\$40.1 billion (US\$7.7 billion) among men and R\$54.3 billion (US\$10.5 billion) among women, with **particularly large losses observed among LGBTI+ women and among individuals reporting high levels of discrimination and stigma**, uncovering clear gendered, racial and territorial patterns and structural labor-market inequalities.



**Estimated fiscal losses** amounted to R\$14.6 billion (US\$2.8 billion) per year, corresponding to **0.12 percent of GDP**.



Taken together, the findings demonstrate that the exclusion of LGBTI+ people imposes significant and measurable economic and fiscal costs. The analytical framework and new data developed in this report provide a basis for quantifying these costs and underscore the potential economic gains from reducing stigma and discrimination. Achieving these gains will require effective enforcement of existing legal protections, the strengthening of legal and institutional frameworks where gaps remain, and sustained efforts to reduce societal stigma toward LGBTI+ people.

<sup>2</sup> Due to the absence of a sampling frame for LGBTI+ people in Brazil and reliance on purposive recruitment, the study's findings may not be fully representative of the LGBTI+ population in Brazil, particularly its most socioeconomically vulnerable members.

# 1.

## Introduction

Individual economic outcomes are not only shaped by a person's effort but also a product of political, societal, and economic inequities (Goffman, 1963).

**A person's economic wellbeing reflects the combined effects of individual circumstances and the political, social, and economic structures shaping them.** In Brazil, inequities along sex, race, territory, sexual orientation, and gender identity create disparities in educational attainment, employment, and income.<sup>3</sup> Alongside the costs to marginalized individuals, these constraints have broader economic country-level costs by reducing productivity<sup>4</sup> and preventing individuals from fully contributing to their country's society and economy.<sup>5</sup> As a result, discrimination and exclusion are costly for a country's economic growth.

**The Government of Brazil has emphasized its commitment to fight poverty and social inequality, including by creating more and better jobs.** The World Bank Group's Country Partnership Framework (CPF) for Fiscal Years (FY) 24-28 supports the government's agenda by focusing its high-level outcomes on productivity and better jobs, inclusion of underserved populations, and a greener, more resilient economy. This report demonstrates that strengthening policy foundations for jobs and fostering an inclusive business environment, as outlined in

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3 C. Akotirene, *Interseccionalidade*, (São Paulo, SP: Sueli Carneiro; Pólen, 2019).

4 See for example, A. Flores and others, "The Economic Cost of Exclusion Based on Sexual Orientation, Gender Identity and Expression, and Sex Characteristics in the Labor Market in the Republic of North Macedonia," (Washington, DC: World Bank, 2023) and A. Flores and others, "The Economic Cost of Exclusion Based on Sexual Orientation, Gender Identity and Expression, and Sex Characteristics in the Labor Market in the Republic of Serbia," (Washington, DC: World Bank, 2023).

5 M. V. L. Badgett, "The Economic Cost of Stigma and Exclusion of LGBT People: A Case Study of India," (Washington, DC: World Bank, 2014).

Brazil's National Plan for Decent Work for LGBTQIA+ People<sup>6</sup>, can unlock additional economic potential for Brazil by addressing sexual orientation, gender identity, gender expression, and sex characteristics (SOGIESC)-based exclusion, thereby advancing productivity, inclusion, and sustainable growth.

**Achieving the World Bank's twin goals of ending extreme poverty and promoting shared prosperity on a livable planet requires addressing the structural barriers that prevent marginalized groups from participating equally in society.** Exclusion restricts opportunities for socioeconomic mobility, reduces productivity and human capital accumulation. The economic and fiscal cost models demonstrate that exclusion carries burdens for the country. Inequality is not only a social and rights-based concern but also an impediment to development, efficiency, and growth.

**In Brazil, sex, race, and territorial disparities in the labor market are well documented by previous studies .**<sup>7</sup> Routine documentation of these characteristics in representative studies show disparities in labor force participation, earnings, occupational segregation, and distribution of paid and unpaid work.<sup>8</sup> Systemic exclusion of marginal groups from education, formal employment, and wage growth leads to persistent reductions in human capital and losses in productivity, which result in tangible costs to countries.<sup>9</sup> Initially inspired by modeling the cost of excluding individuals living with disabilities<sup>10</sup>, a model has been developed and modified to consider how exclusion of other social groups can be costly to a country's economic wellbeing.

**The absence of systematic data on SOGIESC in Brazil's official labor-market statistics is a barrier to being able to describe disparities that may also exist for LGBTGI+ populations.** Existing approaches rely on data derived from same-sex coupled households as captured in the Continuous National Household Sample

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6 Plano Nacional de Trabalho Digno LGBTQIA+, 2025, <https://static.poder360.com.br/2025/10/Plano-Nacional-de-Trabalho-Digno-LGBTQIA-22out2025.pdf>

7 For example, T. de Menezes and C. Azzoni "Convergência de salários entre as regiões metropolitanas brasileiras: Custo de vida e aspectos de demanda e oferta de trabalho," *Pesquisa e Planejamento Econômico*, 36(3), (2006) 449–488; L. Vianna and others, "Assessing earnings inequalities by gender and race in the cultural sector in Brazil," *Creative Industries Journal*, (2004) 1–23; or M. Gomes and others, "Challenges in the Brazilian labor market: Pre- and post-pandemic wage gaps," *Finance Research Letters*, Elsevier, vol. 85 (2025).

8 H. Hirata and D. Kergoat, "Novas configurações da divisão sexual do trabalho," *Cadernos De Pesquisa*, 37(132), 595–609 (2007); J. C. de Jesus and others, "An Empirical Method for Adjusting Time Use Data in Brazil. Dados," 66(4), (2023); J. S. Costa and others, "Desigualdades no mercado de trabalho e pandemia da Covid-19," *Texto para Discussão*, No. 2684, (Brasília: Instituto de Pesquisa Econômica Aplicada (IPEA), 2021); R. G. Osório, "A desigualdade racial no Brasil nas três últimas décadas," *Texto para Discussão* 2657 (Rio de Janeiro, Brasília: IPEA, 2021); and M. França and A. Portella (eds.), "Números da discriminação racial: desenvolvimento humano, equidade e políticas públicas", Editora Jandaíra (2023).

9 S. Buckup, "The price of exclusion: the economic consequences of excluding people with disabilities from the world of work," *International Labour Organization (ILO) Working Papers* (Geneva: ILO, 2009).

10 Ibid.

Survey (PNAD Contínua)<sup>11</sup> and sexual orientations as captured in the National Health Survey (PNS).<sup>12</sup> These approaches result in the likelihood of:

1. underreporting because not all LGBTI+ people are in same-sex relationships or identify as LGB;
2. misclassification out of accidental reporting of the sex of one's partner.<sup>13</sup>

The National Health Survey (PNS) has provided key statistics on the prevalence and physical wellbeing of sexual minorities but not economic outcomes.<sup>14</sup> Similar to other areas such as India, North Macedonia, and Serbia, the World Bank supported the development of an analytical framework to measure the economic impacts of LGBTI+ discrimination and exclusion in labor markets.<sup>15</sup> Barriers to hiring and retention increase unemployment and inactivity, which decrease earnings and productivity, while increasing reliance on social protection systems in some contexts.<sup>16</sup> Combined, economic losses related to discrimination and exclusion and increased social protection expenditures restrain a country's full economic potential.

**Brazil currently lacks the analyses to demonstrate potential negative economic impacts of LGBTI+ exclusion from its labor market.** This research aims to fill this gap with an original survey of LGBTI+ people's labor market outcomes by building on the cost of exclusion framework<sup>17</sup> and prior studies in North Macedonia and Serbia.<sup>18</sup> These data are supplemented with qualitative focus groups to enrich the survey findings.

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11 The PNAD Contínua is the main instrument of the Brazilian Institute of Geography and Statistics (IBGE) for monitoring labor-market dynamics and living conditions in Brazil. PNAD Contínua is the official source used to track labor-market indicators over time and serves as the primary benchmark for population composition and economic analysis in Brazil.

12 The PNS is a large, nationally representative household survey conducted by the IBGE in partnership with the Ministry of Health. The PNS is one of the main official sources for information on morbidity, health inequalities, and risk factors in Brazil.

13 A. A. de Carvalho and R. C. V. Barreto, "A invisibilidade das pessoas LGBTQIA+ nas bases de dados: Novas possibilidades na Pesquisa Nacional de Saúde," *Ciência & Saúde Coletiva*, 26(9), 4059–4064. (Rio de Janeiro, 2021); F. F. D. Lena and A. M. H. C. de Oliveira, "Padrões de seletividade relacionados aos casais homossexuais e heterossexuais no Brasil," *Revista Brasileira de Estudos de População*, 32, 121–137 (Rio de Janeiro, 2015).

14 C. L. Szwarcwald and others, "Sexual behavior and self-declaration of sexual orientation among people 18–64 years in Brazil: results from the Knowledge, Attitudes, and Practices survey, 2013 and the National Health Survey, 2019," *BMC Public Health* 23, 1476, (Springer Nature, 2023).

15 See Badgett, 2014; Flores and others, "North Macedonia", 2023; Flores and others, "Serbia", 2023; and World Bank Group, "A Comparative Analysis of the Socioeconomic Dimensions of LGBTI Exclusion in Serbia," (Washington, DC: World Bank, 2019).

16 Badgett, 2014.

17 Backup, 2009.

18 Flores and others, "North Macedonia" and "Serbia" 2023.

**This report builds on the global evidence base of the economic cost of excluding LGBTI+ people by applying the methodology to the Brazilian context.** Within this framework, the study pursues three core objectives:

1. to expand the evidence-based knowledge on LGBTI+ exclusion through large-scale primary data collection;
2. to estimate the economic and fiscal costs of LGBTI+ exclusion in Brazil;
3. to provide qualitative evidence that contextualizes quantitative findings.

**To meet these aims, the World Bank partnered with the National Secretariat for the Rights of LGBTQIA+<sup>19</sup>** Partners such as the National Association of Travestis and Transsexuals (ANTRA), the Brazilian Lesbian, Gay, Bisexual, Transvesti, Transgender, and Intersex Association (ABGLT), Casa Neon Cunha, Conexão G, Motirô, and ONG Olívia provided outreach to groups and regions that are more difficult to survey. Technical support was provided by the Pan American Development Foundation (PADF) and To.gather.

**The remainder of this report is organized as follows:** Section 2 provides an overview of existing evidence on the exclusion of LGBTI+ people in the Federative Republic of Brazil, situating the analysis within the national legal, institutional, and social context. Section 3 describes the study's mixed-methods design and the demographic profile of the sample. Section 4 examines experiences of discrimination and exclusion in the workplace. Section 5 presents the estimates of the economic and fiscal costs of SOGIESC-based exclusion. Sections 6 and 7 conclude with a synthesis of findings and policy-oriented recommendations.

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19 In the Brazilian context, “travesti” refers to a specific gender identity within the broader trans community, historically rooted in Latin American social, cultural, and political experiences. It is not interchangeable with “trans woman,” as many travestis assert it as an autonomous and affirming identity.

# 2.

## LGBTI+ Exclusion in the Federative Republic of Brazil

**Brazil has made notable advances in the legal and institutional recognition of the rights of LGBTI+ people over the past decade.** The 2011 decision by the Supreme Federal Court (STF) to recognize same-sex civil unions marked a pivotal moment.<sup>20</sup> Adoption rights for same-sex couples were then consolidated in 2015 through judicial rulings and the National Council of Justice (CNJ) in 2023.<sup>21</sup> Since 2018, trans and gender-diverse people can update their legal documents without the requirement of surgery, medical reports, or judicial authorization by the STF. In 2019, the STF ruled that hate-motivated violence and employment discrimination based on sexual orientation and gender identity is prosecutable under Brazil's existing Anti-Racism Law. The Superior Labor Court ruled that denying a transgender worker access to the women's restroom is discriminatory and risky for health.<sup>22</sup>

**Significant challenges remain in advancing LGBTI+ inclusion despite legal advances.** The exclusion of LGBTI+ people in Brazil begins early, often within the family environment, and extends to all areas of life.<sup>23</sup> LGBTI+ people experience constraints in access to education, health services, economic opportunities, and the

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20 Supremo Tribunal Federal; Conselho Nacional De Justiça; Max Planck Institute. Direito das pessoas LGBTQIAP+. Brasília: CNJ, 2022. 138 p. (Cadernos de Jurisprudência do Supremo Tribunal Federal: concretizando direitos humanos).

21 Agência Brasil, "Brazilian justice bans adoption refusals based on sexual orientation," Agência Brasil, November 14, 2023. <https://agenciabrasil.abc.com.br/en/justica/noticia/2023-11/brazilian-justice-bans-adoption-refusals-based-sexual-orientation>.

22 Tribunal Superior do Trabalho, "Empresa é condenada por proibir auxiliar trans de usar banheiro feminino," 2023. <https://www.tst.jus.br/-/empresa-percentC3-percentA9-condenada-por-proibir-auxiliar-trans-de-usar-banheiro-feminino>.

23 M. H. Marinho and P. Englert, "Por que sua marca deveria saber o que a comunidade LGBTQIA+ espera dela: Invasão de cenários 2019." Think with Google, 2019. <https://www.thinkwithgoogle.com/intl/pt-br/futuro-do-marketing/gestao-e-cultura-organizacional/diversidade-e-inclusao/por-que-sua-marca-deveria-saber-o-que-comunidade-lgbtqia-espera-dela/>.

labor market.<sup>24</sup> There remain challenges for LGBTI+ people, particularly for travestis and transgender individuals, Black LGBTI+ people, and those living in peripheral and socioeconomically marginalized areas. Annual monitoring conducted by ANTRA indicates that in 2024, an average of ten transgender people were killed per month in Brazil.<sup>25</sup> The majority of victims were Black transgender women and travestis, predominantly young people aged 15 to 29, living in contexts of heightened economic vulnerability. Findings from the 2025 Atlas of Violence, produced by Applied Economic Research Institute (IPEA) in partnership with the Brazilian Forum for Public Safety (FBSP), document sharp increases in reported cases of violence against LGBTI+ people within the health system, particularly among transgender and travesti women.<sup>26</sup> Monitoring violence has improved as Disque 100 enables individuals to anonymously report violations, yet harassment continues, including in digital spaces.<sup>27</sup> Documentation of cases remains insufficient across territories in Brazil and local institutional capacity limits adequate documentation of experiences of discrimination.<sup>28</sup>

**LGBTI+ people represent a disproportionate dropout rate from school, particularly among trans and gender-diverse students.**<sup>29</sup> Approximately 70 percent of transgender women and travestis have not completed upper secondary education, and only around 0.02 percent are enrolled in higher education.<sup>30</sup> This is attributed to restrictions on the use of social names and bathrooms, lack of representation in curricula, family violence or expulsion, adverse health conditions, and the limited preparedness of pedagogical teams to address SOGIESC issues).<sup>31</sup>

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24 Fundo Brasil de Direitos Humanos, “As dificuldades enfrentadas pelas pessoas LGBTQIA+,” Fundo Brasil de Direitos Humanos (August 27, 2021). <https://www.fundobrasil.org.br/blog/as-dificuldades-enfrentadas-pelas-pessoas-lgbtqia/>.

25 B. G. Benevides, “Dossiê: Assassinatos e violências contra travestis e transexuais brasileiras em 2024,” (Brasília: ANTRA – Associação Nacional de Travestis e Transexuais; Distrito Drag, 2025).

26 Instituto de Pesquisa Econômica Aplicada (IPEA) and Fórum Brasileiro de Segurança Pública (FBSP), “Atlas da Violência 2025,” Instituto de Pesquisa Econômica Aplicada (2025). <https://www.ipea.gov.br/atlasviolencia/arquivos/artigos/5999-atlasdaviolencia2025.pdf>.

27 Ministério dos Direitos Humanos e da Cidadania. (2024, October 4). *LGBTQIA+fobia: a violência motivada pela orientação sexual ou identidade de gênero das pessoas LGBTQIA+*. <https://www.gov.br/mdh/pt-br/assuntos/noticias/2024/outubro/lgbtqia-fobia-a-violencia-motivada-pela-orientacao-sexual-ou-identidade-de-genero-das-pessoas-lgbtqia>

28 Instituto Matizes, “Índice de Monitoramento dos Direitos LGBTQIA+ no Brasil,” (Instituto Matizes, 2025). <https://institutomatizes.com.br/indice-de-monitoramento/>

29 MDHC, “Cadernos de Evidências em Direitos Humanos: 1º Ciclo da Rede Nacional de Evidências em Direitos Humanos,” (MDHC, 2025)

30 Associação Nacional de Travestis e Transexuais (ANTRA). (2020, December 17). *Nota da ANTRA sobre cotas e reservas de vagas em universidades destinadas às pessoas trans*. <https://antrabrasil.org/2020/12/17/nota-antra-cotas-universidades-pessoas-trans/>

31 T. Reis and others, “Pesquisa nacional sobre o ambiente educacional no Brasil 2015: As experiências de adolescentes e jovens lésbicas, gays, bissexuais, travestis e transexuais em nossos ambientes educacionais,” (Curitiba, PR: ABGLT 2016).

**Community-based research shows how overlapping identities exacerbate educational disparities.** LGBTI+ people are at increased risk for never entering upper secondary education as well as for dropping out.<sup>32</sup> Among those who enrolled in high school, 33 percent dropped out before completion, and of the 11.7 percent who completed high school and enrolled in college, 69 percent did not complete their degree.<sup>33</sup>

**In comparative terms, nationally representative data from the PNAD Contínua Education<sup>34</sup> survey highlight how sharply these dropout patterns diverge from those observed in the general population.** In 2024, 93.4 percent of adolescents aged 15–17 were attending school, implying a dropout or exclusion rate of 6.6 percent in this age group, while around 23.3 percent were outside the age-appropriate educational stage. Among youth aged 15–29, 18.5 percent were not studying nor engaged in any form of education or training. These data reflect a cumulative process of school abandonment and underscore the persistent nature of dropping out of school associated with the exclusion of LGBTI+ people.

**Early school dropouts, interrupted educational trajectories, and limited access to higher education constrain the human capital of LGBTI+ people.** Labor-market discrimination is one of the clearest channels through which exclusion translates into economic costs for LGBTI+ people by constraining access to employment, limiting job stability and career advancement, and reducing earnings over time. International audit studies show systematically lower callback rates for job applicants perceived as LGBTI+.<sup>35</sup> These barriers in recruitment faced by LGBTI+ people often result in precarious or informal employment where they report discriminatory treatment, particularly among gay and bisexual men and transgender people.<sup>36</sup>

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32 R. Silva and others, “GRUPO CONEXÃO G - Primeiro Dossiê Anual do Observatório de Violências LGBTI+ em Favelas: Violação dos Direitos e Episódios de Violência Contra Pessoas LGBTI+ de Favelas em 2023,” (Grupo Conexão G, 2023).

33 T. Reis and others, 2016.

34 IBGE, “Educação 2024: PNAD Contínua [Informativo],” 2025.

35 M. Dilmaghani and M. Robinson, “The blue of the rainbow: queerness and hiring discrimination in blue-collar occupations,” *Review of Social Economy*, 82, 1-29 (London: Taylor & Francis, 2024) and M. Hammarstedt and others, “Sexual Prejudice and Labor Market Outcomes for Gays and Lesbians: Evidence from Sweden,” *Feminist Economics*, 21, 90-109 (London: Taylor & Francis, 2015).

36 G. G. Mantovani and J. A. R. Staduto, “The rainbow reality: income difference and discrimination based on sexual orientation and occupations,” *International Journal of Manpower*, 44 (5), 825-858 (Leeds: Emerald Publishing, 2023), D. Suliano and others, “Sexual Orientation and Wage Differentials in Brazilian Labour Market,” *Economia Aplicada* 20, no. 3: 195-221 (São Paulo: Universidade de São Paulo, 2016), and D. Suliano, “Sexual orientation and wage differentials using anthropometric and health measures,” *Estudos Econômicos*, 51(1), 111–142 (São Paulo: Universidade de São Paulo, 2021).

**While employed, LGBTI+ workers conceal their identities, increasing stress and undermining productivity.**<sup>37</sup> A nationwide survey found that roughly seven in 10 LGBTI+ professionals had withheld applications or considered withdrawing from job opportunities due to concerns about company culture and psychological safety. Furthermore, 72.7 percent reported experiencing workplace prejudice and 64 percent reported repeated discrimination leading to negative implications for performance and retention.<sup>38</sup>

**The physical and mental health of LGBTI+ people is impacted by discrimination, harassment, and pressure to conceal their identities.** Studies in Brazil and abroad find worse mental health outcomes and lower life satisfaction among LGBTI+ people than among the general population.<sup>39</sup> Rates of suicidal thoughts and attempts are much higher—up to six times higher in some studies—than among heterosexual peers. Many LGBTI+ workers in Brazil feel unsafe being open about their identities at work, which increases stress, weakens belonging, and hurts retention and career growth.<sup>40</sup>

**What is the economic and fiscal cost of the continued discrimination and exclusion of LGBTI+ people?** The multiple and compounding effects of discrimination and exclusion suggest that even with legal inclusion, economic, social, and health costs may persist. This study documents what the present tangible economic costs are to Brazil even when the spirit of the law establishes protections.

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37 L. A. Lauriano and T. Coacci, “Losing control: The uncertain management of concealable stigmas when work and social media collide,” *Academy of Management Journal*, 66(1), 222–247 (Valhalla, NY: Academy of Management, 2023) and T. Morgenroth and others, “Heteroprofessionalism: The power of the gender/sex binary in the workplace,” *Current Opinion in Psychology*, 60, Article 101908 (Elsevier, 2024).

38 CNN Brasil, “Pesquisa: 7 em cada 10 LGBT+ desistem de vagas por temer cultura da empresa,” CNN Brasil, (June 27, 2025). <https://www.cnnbrasil.com.br/economia/macroeconomia/pesquisa-7-em-cada-10-lgbt-desistem-de-vagas-por-temer-cultura-da-empresa/>

39 J. Tampellini, “Latin American pride: Labor market outcomes of sexual minorities in Brazil,” *Journal of Development Economics*. 167, (Elsevier, 2024).

40 Mais Diversidade, “O cenário brasileiro LGBTI+,” Mais Diversidade, 2021. [https://pagina.maisdiversidade.com.br/cenario-lgbti#:~:text=A percent20Mais percent20Diversidade percent20 percentC3 percentA9 percent20a,no percent20Brasil percent20e percent20no percent20mundo](https://pagina.maisdiversidade.com.br/cenario-lgbti#:~:text=A%20Mais%20Diversidade%20percentC3%percentA9%20a,no%20Brasil%20e%20no%20mundo)

# 3.

## Methodology

**To examine the economic and fiscal costs of LGBTI+ exclusion in Brazil, this study adopts a mixed-methods approach that combines large-scale quantitative data with qualitative data.** Building on prior studies in North Macedonia and Serbia, a nationwide survey of 11,231 LGBTI+ adults (aged 18+) was collected through a combination of online and in-person interviews. The participants were recruited in a non-probabilistic design. These data are used in economic and fiscal models to estimate overall costs of discrimination and exclusion of LGBTI+ people in the workplace. In addition, 16 focus groups of LGBTI+ people of approximately 14 people per group were conducted in the cities of Belém, Rio de Janeiro, Salvador, and São Paulo, bringing together a total of 228 participants. This study adapts the economic framework used in North Macedonia and Serbia, preserving its conceptual foundations while incorporating Brazil's demographic, racial, territorial, and socioeconomic differences. Labor market opportunities, income, formal versus informal work, and access to social protection vary substantially across territories, affecting how discrimination and exclusion operate.<sup>41</sup>

### SURVEY DESIGN AND DATA COLLECTION

**The survey instrument was designed to compare the participants to IBGE's PNAD Contínua on background characteristics.** Data collection took place over a three-month period from June 12, 2025 to September 12, 2025. An online dashboard comparing the sample composition to the PNAD Contínua 2023 and the 2022 Census was used as benchmarks for age, sex assigned at birth, race/color, and region. Real-time adjustments to participant recruitment were made if the composition did not meet these benchmarks. There were three major checks when 5,000; 7,500; and 10,000 interviews were completed. These checks focused on:

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<sup>41</sup> See Gomes and others, 2025.

1. **data quality:** referring to internal consistency and completeness of reported responses;
2. **sample coherence:** assessed by the stability of sample composition over time despite targeted outreach to hard-to-reach groups and;
3. **benchmarking:** comparing aggregate distributions against national demographic benchmarks.

To enhance comparability with the general population, the survey data are further adjusted using reweighting and matching techniques (see Annex 2). All procedures followed strict ethical guidelines, including informed consent, anonymity, and protocols for safe fieldwork in high-vulnerability areas. The Survey Solutions (SuSo) platform was used to provide a secure data infrastructure, paradata (for example, timestamps and overall survey completion time), and automated validation procedures.

**LGBTI+ people are a hard-to-reach population and there is no sampling frame in Brazil.** The survey relies on purposive online and in-person recruitment. It is widely known that online-only surveys tend to more easily reach individuals with stable internet access, digital literacy, and safer living conditions.<sup>42</sup> As a result, certain groups may be underrepresented, including people living in low-income households, residents of peripheral urban areas or rural communities, individuals experiencing housing instability, and older adults, with underrepresentation particularly acute among some transgender and travesti individuals who face heightened socioeconomic vulnerability. Participant recruitment took these limitations into consideration by combining online data collection via computer assisted web interviews (CAWI) with face-to-face computer assisted personal interviews (CAPI) with local community researchers to increase coverage.

**Recruitment for in-person interviews was intentionally timed to diversify participation.** Targeted dissemination campaigns occurred during major LGBTI+ related events such as the LGBTI+ Pride Parade in São Paulo and regional conferences on public policies for the LGBTI+ population, which substantially increased participation. These efforts were complemented by in-person fieldwork carried out in multiple territories, including peripheral urban areas and other regions with historically lower survey participation.

**Community organizations played a key role in participant recruitment.** Outreach combined digital dissemination through WhatsApp, territorial partnerships, and in-person recruitment in community centers, cultural spaces, shelters, LGBTI+ events, and peripheral and rural areas.

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42 J. Bethlehem, "Selection Bias in Web Surveys." *International Statistical Review*, 78: 161-188 (New York: Wiley, 2010).

**The survey measured LGBTI+ identities, demographics, labor-market indicators, and experiences of workplace discrimination.** The survey relied on standard questions to measure SOGIESC (see Annex 3). Respondents were classified as LGBTI+ if they report a non-heterosexual orientation, a gender identity or expression differing from sex assigned at birth, or intersex traits. In the presentation of results, analyses are presented among subgroups. Subgroup analyses further grouped all respondents who indicated they were intersex, then non-binary, and then transgender—which is the aggregation of categories transgender women, transgender men, transmasculine, and travesti—into mutually exclusive categories. Lesbian women, gay men, and bisexual persons were subdivided by sexual orientation and sex. Income and ILO status were measured to mirror official statistics. An additional series of questions was used to understand LGBTI+ people’s experiences of workplace exclusion. These questions were combined to create a scale of workplace exclusion that was then used to inform how individual exclusion affects the overall cost of exclusion.

## QUALITATIVE DATA

**The survey was complemented by 16 focus groups to add depth and contextualize survey results.** Recruitment to the focus groups focused on diversity across sexual orientation, gender identity, race, age, and territorial context to give voice to the most marginalized LGBTI+ people. These focus groups provided insight into the mechanisms through which exclusion operates in everyday labor market trajectories, such as hiring discrimination, workplace harassment, job instability, and constrained occupational choices. Qualitative data were audio-recorded, transcribed, and analyzed using structured thematic analyses. Qualitative findings are incorporated throughout this report in boxes.

## ESTIMATING THE ECONOMIC AND FISCAL COST OF DISCRIMINATION AND EXCLUSION

**The study compares labor market outcomes between the LGBTI+ people surveyed and the general population.** Since the LGBTI+ survey is based on voluntary participation and is not a random sample of the population, its raw composition differs from that observed in PNAD Contínua 2024 (see Annex 1). The LGBTI+ data are adjusted to mirror the demographic structure of the PNAD population. This adjustment ensures that observed differences in employment, unemployment, informality, inactivity, and earnings are not driven by the LGBTI+ sample having, for example, more young people or more highly educated respondents than the national average.<sup>43</sup> Rather than standardizing the general

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43 This deviates from the approach of previous reports from samples in North Macedonia and Serbia.

population to the LGBTI+ sample, this report provides estimates that compare exclusion costs were the LGBTI+ population to mirror the general population in its characteristics. Given known differences between the LGBTI+ population and the general population, some adjustments are necessary to increase comparability.

The economic and fiscal cost of exclusion then compares differences across labor-market indicators. Both models depend on the size of the LGBTI+ population. There are varied estimates of the LGBTI+ population depending on measurement and sampling strategy, with some as small as 1.8 percent<sup>44</sup> and others as large as 14 percent<sup>45</sup>. In absence of reliable and complete estimates of the size of the LGBTI+ population in Brazil, the study assumes 9.3 percent of the Brazilian population is LGBTI+ based on a 2025 Gallup estimate from the U.S.<sup>46</sup> The Gallup estimate is a reasonable middle-point across the range of estimates that exist to enumerate the LGBTI+ population in this context.<sup>47</sup> In Annex 4, two additional scenarios are provided using estimates from Brazil's PNS at 1.8 percent and from Chile's National Socioeconomic Characterization Survey (CASEN) at 3.7 percent.<sup>48</sup> These alternative scenarios provide estimates that reflect the range of estimates that exist in existing population data.

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44 IBGE, Pesquisa Nacional de Saúde: 2019: orientação sexual autoidentificada da população adulta, [https://agenciadenoticias.ibge.gov.br/media/com\\_media/ibge/arquivos/dc3c7903468565be702f076f9795980a.pdf](https://agenciadenoticias.ibge.gov.br/media/com_media/ibge/arquivos/dc3c7903468565be702f076f9795980a.pdf).

45 Ipsos, "LGBT+ Pride: A 30-country Ipsos global advisor survey," 2023. [https://www.ipsos.com/sites/default/files/ct/news/documents/2023-05/Ipsos percent20LGBT percent2B percent20Pride percent202023 percent20Global percent20Survey percent20Report percent20- percent20rev.pdf](https://www.ipsos.com/sites/default/files/ct/news/documents/2023-05/Ipsos%20LGBT%20Pride%202023%20Global%20Survey%20Report%20-%20rev.pdf)

46 Gallup. "LGBTQ+ Identification in U.S. Rises to 9.3%," February 20, 2025 <https://news.gallup.com/poll/656708/lgbtq-identification-rises.aspx>

47 An additional study by Spizzirri and others, "Proportion of ALGBT adult Brazilians, sociodemographic characteristics, and self-reported violence," *Sci Rep* 12, 11176. <https://doi.org/10.1038/s41598-022-15103-y>. (2022) estimates that approximately 12 percent of the Brazilian adult population may be classified as asexual or LGBT, based on questions on gender identity, sexual orientation, sexual attraction, and related dimensions.

48 These estimates only measure LGB identification from government surveys that may be sensitive to significant underreporting and do not cover the full spectrum of SOGIESC.

# 4.

## Demographics

Overall, the LGBTI+ sample displays characteristics (Table 1) commonly observed in large-scale online and mixed-mode surveys, including a younger, more urban, and more educated profile than the Brazilian population as a whole. These patterns reflect both differences in who identifies as LGBTI+ and in access to digital technologies, mobility, and survey participation. These differences are why this report adjusts the LGBTI+ sample to mirror that of the general population. Within the LGBTI+ sample, gay men and lesbian women account for the largest shares, followed by bisexual and pansexual women and men, while a substantial proportion of respondents identify as transgender, travesti, non-binary, or intersex. These categories are not mutually exclusive, as individuals may report more than one identity (sexual orientation, gender identity, or sexual characteristics); therefore, subgroup percentages do not sum to 100 percent.

**Table 1 | Sociodemographics of the Unweighted LGBTI+ Sample and the Brazilian Population**

LGBTI+ Group	LGBTI+		GENERAL POPULATION	
	n	%	n	%
Lesbian Women	2,059	18.3	-	-
Gay Men	4,231	37.7	-	-
Bisexual Women	1,960	17.5	-	-
Bisexual Men	1,068	9.5	-	-
Bisexual Non-Binary	466	4.2	-	-
Transgender (Combined)	2,371	21.1	-	-
Trans Women/Travesti	1,407	12.5	-	-

	LGBTI+		GENERAL POPULATION	
<b>Trans Men / Transmasculine</b>	964	8.6		
<b>Non-Binary</b>	820	7.3	-	-
<b>Intersex</b>	296	2.6	-	-
<b>Total</b>	11,231			
<b>Age Group</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
<b>18-24</b>	1,987	18	21,761,030	13.25
<b>25-34</b>	4,533	40	33,983,143	20.69
<b>35-44</b>	2,659	24	33,682,529	20.51
<b>45-59</b>	1,628	14	40,070,792	24.40
<b>60+</b>	424	4	34,754,630	21.16
<b>Total</b>	11,231	100	164,252,126	100
<b>Race/Color</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
<b>White</b>	5,575	50	69,713,079	42.44
<b>Brown</b>	3,207	29	73,615,854	44.82
<b>Black</b>	2,009	18	18,948,394	11.54
<b>Indigenous &amp; Asian descent</b>	434	4	1,974,799	1.20
<b>Total</b>	11,225	100	164,252,126	100.00
<b>Territory</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
<b>Rural area, farm, or countryside</b>	345	3.2		
<b>Urban area or city</b>	10,335	96.8	145,270,181	88.44
<b>Total</b>	10,680	100	164,252,126	100.00
<b>Educational level</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
<b>No schooling</b>	10	0.09	8,282,013	5.04
<b>Elementary education</b>				
<b>Incomplete</b>	124	1.13	38,736,048	23.58
<b>Complete</b>	258	2.35	11,610,587	7.07

	LGBTI+		GENERAL POPULATION	
<b>Secondary education</b>				
Incomplete	400	3.65	10,097,914	6.15
Complete	1,949	17.79	56,229,750	34.23
<b>Tertiary education or higher</b>				
Incomplete	3,990	36.41	8,832,554	5.38
Complete	4,227	38.57	30,463,260	18.55
<b>Total</b>	10,958	100.00	164,252,126	100.00
<b>Traditional peoples or communities</b>				
	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
Quilombola	535	4.8	942,030	0.57
Indigenous	178	1.6	1,088,477	0.66
<b>Total</b>	713	6.35	2,030,507	1.23

Source: Economic Cost of LGBTI+ Exclusion in Brazil (ECOE – BRAZIL) (2025); IBGE, PNAD C (2024), Sidra IBGE - Tabela 8176,8175

Note: LGBTI+ sample is not adjusted to the general population. In the Annex Table IX has the weighted LGBTI+ sample.

**Despite the methodological and technical limitations, the survey reached participants from groups and areas that are rarely captured in large-scale datasets in Brazil.** This includes intersex individuals; transgender, travesti, and non-binary people (see Annex 1); indigenous and Quilombola<sup>49</sup> participants; Black respondents; and individuals residing in peripheral urban areas, including vilas and favelas. This element of the research reflects the effectiveness of using grassroots networks and community organizations to reach some of the most vulnerable LGBTI+ people. In addition, the territorial distribution of respondents closely approximates Brazil's population structure across major regions, a result that is not trivial in non-probabilistic surveys<sup>50</sup> and reflects the combined use of sustained fieldwork, territorial outreach, and continuous monitoring during data collection.

49 According to the National Coordination of Articulation of Rural Black Quilombola Communities (CONAQ), Quilombola populations are ethnic-racial groups defined by self-identification, with their own historical trajectories, specific territorial relations, and presumed Black ancestry linked to resistance against historical oppression.

50 See M. P. Couper, "Web surveys: A review of issues and approaches," *Public Opinion Quarterly*, 64(4), 464–494, (Oxford: Oxford University Press, 2000); G. Kalton and I. Flores-Cervantes, "Weighting methods," *Journal of Official Statistics*, 19(2), 81–97, (Sage Journals, 2003), and R. Tourangeau and others, "The science of web surveys," (Oxford University Press, 2013).

# 5.

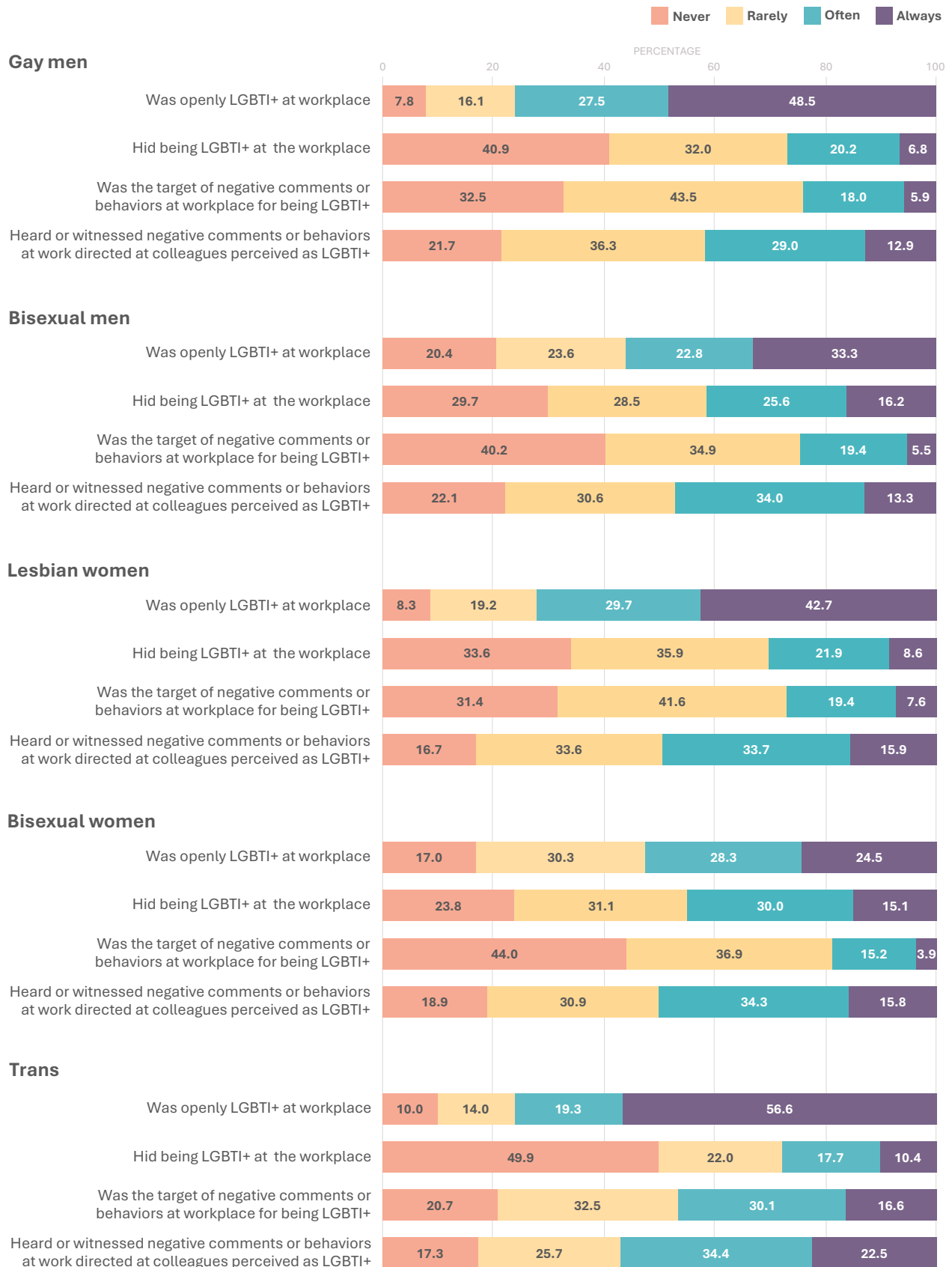
## Experiences of Workplace Discrimination and Exclusion among LGBTI+ People

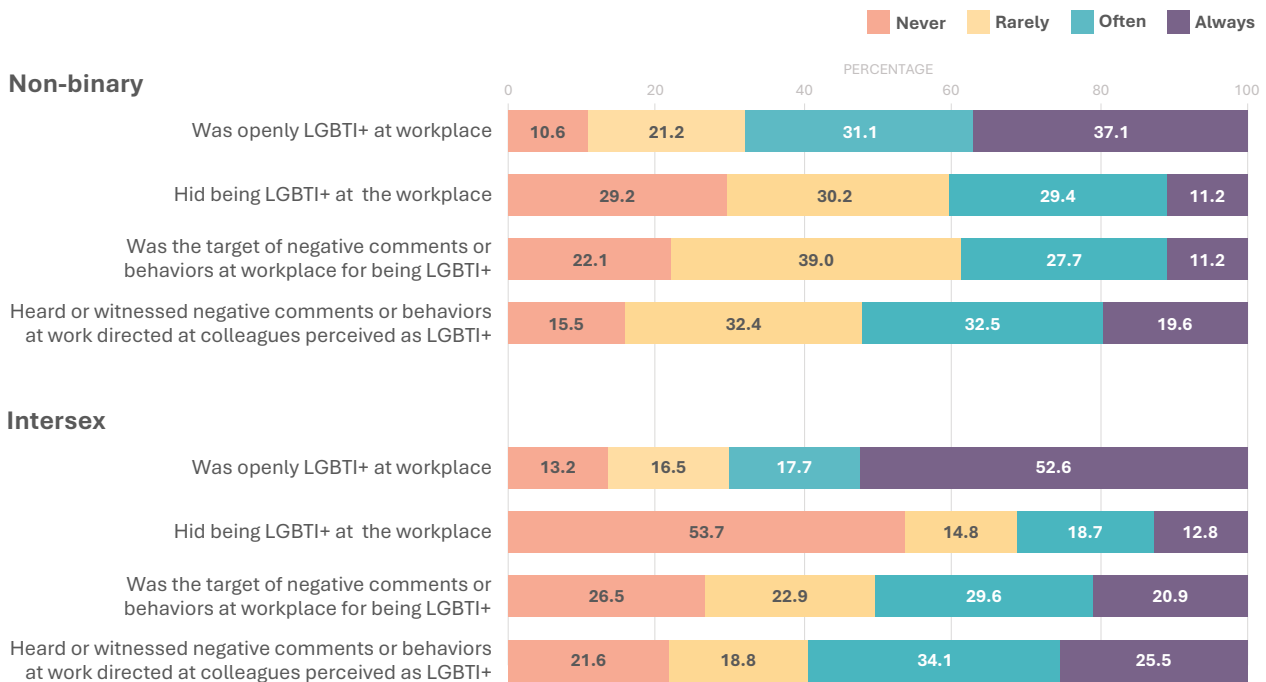
**Exclusion unfolds in everyday interactions, which shape decisions, opportunities, and trajectories within the labor market for LGBTI+ people in Brazil.** To capture workplace stigma and discrimination, respondents were asked about their openness (disclosure of identity) and experiences of harassment and/or unequal treatment related to SOGIESC.

**The data indicate that experiences of hostility are widespread across all LGBTI+ subgroups, with roughly half to two-thirds of respondents reporting frequent exposure to negative comments or behaviors by others in their workplace attributed to their sexual orientation or gender identity.** Across most groups, around 40 to 60 percent of respondents report having heard or witnessed discriminatory remarks or conduct directed at colleagues perceived to be LGBTI+, underscoring that hostile workplace environments often operate beyond direct victimization. Levels of reported hostility are consistently higher among transgender, non-binary, and intersex respondents, for whom frequent exposure to discriminatory behaviors approaches the upper end of the range. Together, these patterns point to a workplace climate in which exclusionary norms are pervasive and routinely reinforced, even when discrimination is not explicitly directed at a specific individual.



**Figure 1 | Frequency of Adverse Workplace Experiences by LGBTI+ Subgroup**





**Note:** Groups are not mutually exclusive. Lesbian women, gay men, and bisexual men and women can identify as transgender, non-binary and intersex. The transgender category aggregates all transgender identities (trans women, trans men, and travesti). Data are not adjusted to the general population.

## Who Gets Hired?

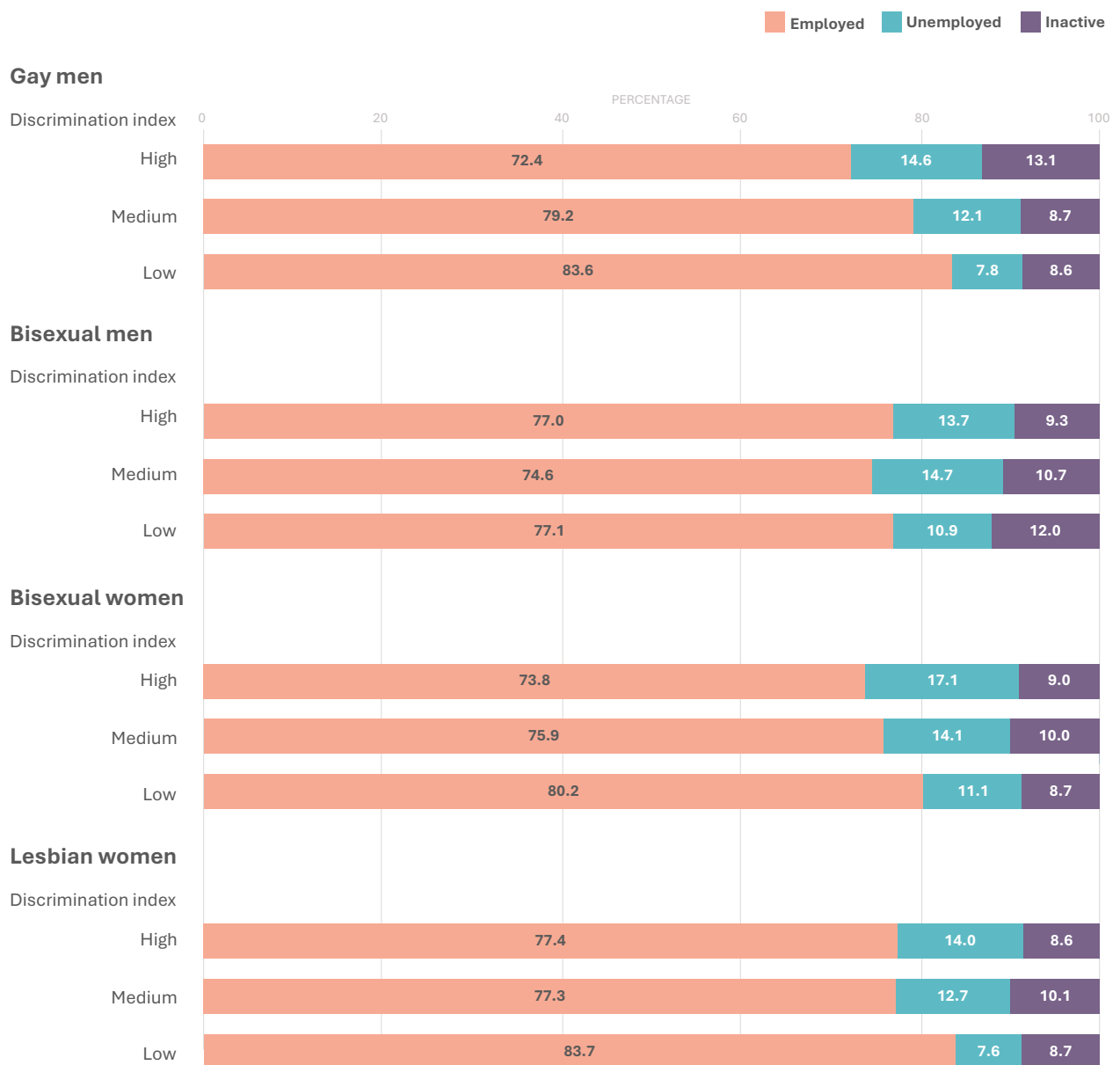
Qualitative findings indicate that discrimination in recruitment and hiring is frequently explicit and structured around gender expression, race, and conformity to traditional gender norms. Across groups, exclusion operates through both formal hiring practices and informal gatekeeping, disproportionately affecting trans and travesti individuals; Black, Indigenous, and peripheral women; and those whose sexuality or gender expression deviates from dominant norms. One trans participant recalled losing a job opportunity after the hiring manager questioned workplace logistics, stating:

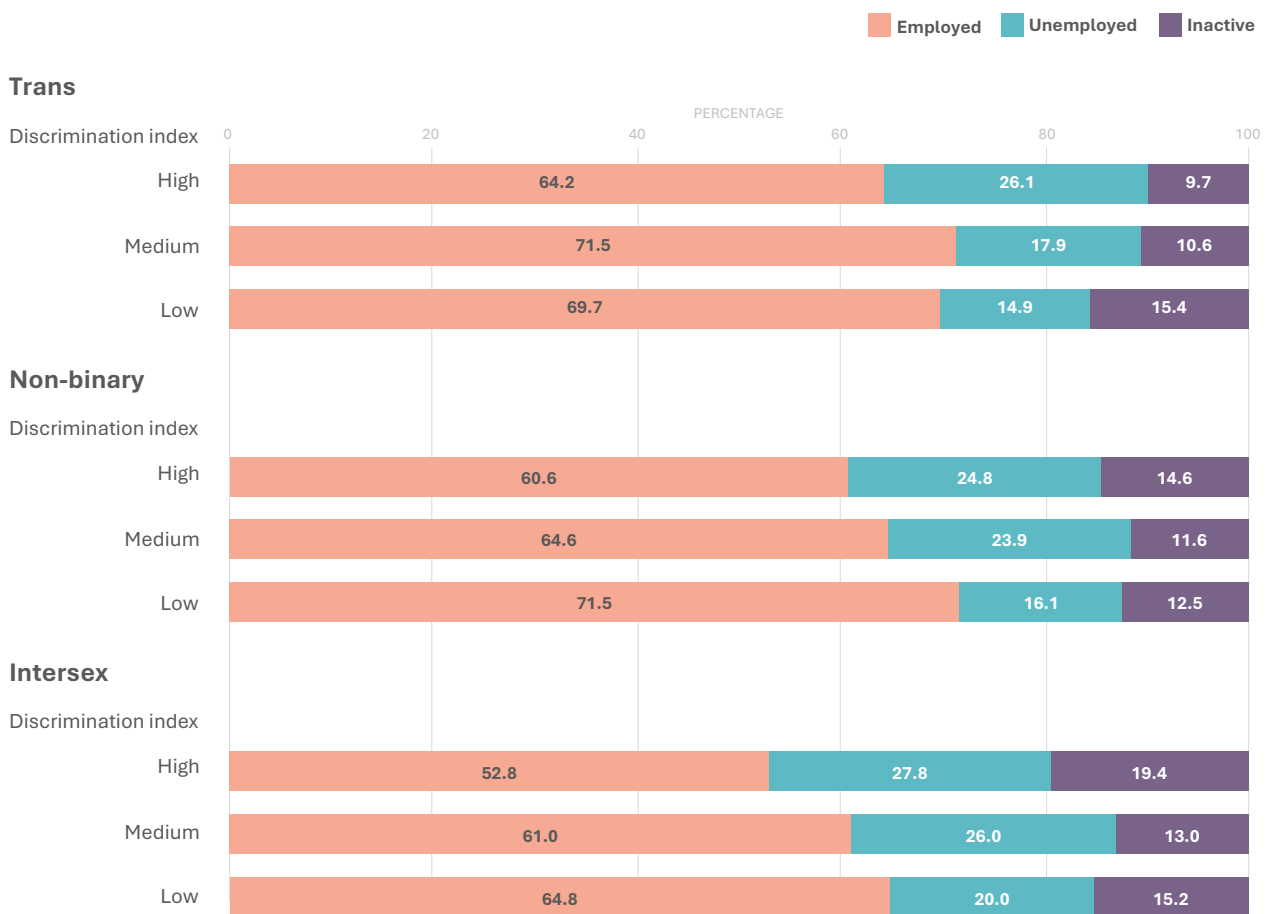
*“Which bathroom would this person use?  
That’s not possible, we don’t have a bathroom  
just for that person.”*

These dynamics often restrict access to formal employment and reinforce reliance on informal networks, which provide limited and uneven protection against sustained labor-market exclusion.

**Experience of workplace discrimination and exclusion were summarized through a constructed composite indicator.** Responses were summed into an additive discrimination index ( $\alpha = 0.67$ ), which was subsequently grouped into low (0–1), medium (2–3), and high (4 or more) exposure categories to capture the intensity of discriminatory experiences rather than isolated events. *Low* indicates no or very limited experiences of discrimination, *medium* reflects recurrent but not pervasive discriminatory experiences, and *high* denotes sustained and cumulative exposure to multiple forms of workplace stigma.

**Figure 2 | Employment, Unemployment, and Inactivity by LGBTI+ Subgroup and Level of Workplace Discrimination**





**Note:** Groups are not mutually exclusive. Lesbian women, gay men, and bisexual men and women can identify as transgender, non-binary and intersex. The transgender category aggregates all transgender identities (trans women, trans men, and travesti). Data are not adjusted to the general population.

**Figure 2 presents the distribution of employment status across the three levels of workplace discrimination within each LGBTI+ subgroup.** Among gay men and lesbian women, a majority are employed across low, medium, and high discrimination levels, with only modest increases in unemployment and inactivity as discrimination intensifies. For bisexual men and bisexual women, higher discrimination is more clearly associated with a greater share of unemployment, while inactivity remains comparatively limited. Among transgender respondents, medium and high discrimination coincide with higher unemployment and inactivity, though the pattern is not strictly monotonic. Notably, among non-binary and intersex respondents, inactivity constitutes a substantial share even at low levels of reported discrimination, suggesting that barriers to labor-market participation may operate independently of, or prior to, experiences captured by the discrimination index.

## Between Passing and Punishment

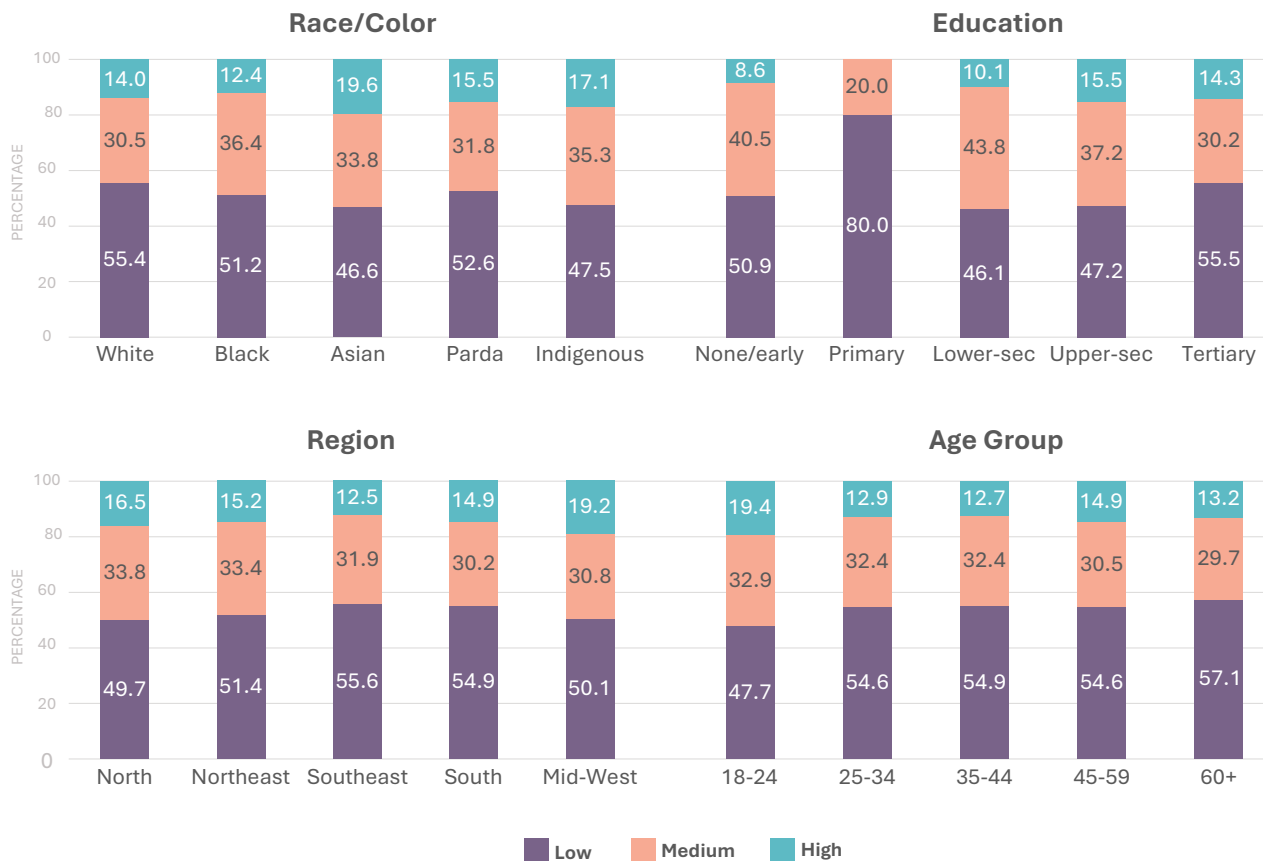
Qualitative evidence indicates that workplace exclusion operates along a continuum, from explicit acts—such as unjustified dismissals, harassment, and aggression—to more subtle practices, including pressure to conform to gender norms, conditional acceptance based on concealment, intrusive scrutiny of trans lives, and the normalization of self-censorship for safety. Participants describe the routine questioning of the competence of travestis and trans women, strategic closeting among bisexual men, and sexualized everyday interactions. One participant explained that in some workplaces she chooses to

*“put on just a little makeup... so I don’t look so much like a boy,” illustrating the everyday strategies used to reduce exposure to discrimination.*

Together, these dynamics generate sustained psychosocial distress, including exhaustion, anxiety, trauma, and burnout, linked to prolonged exposure to workplace hostility and the constant need to prove competence.



**Figure 3 | Workplace Discrimination Levels Across Sociodemographic Characteristics**

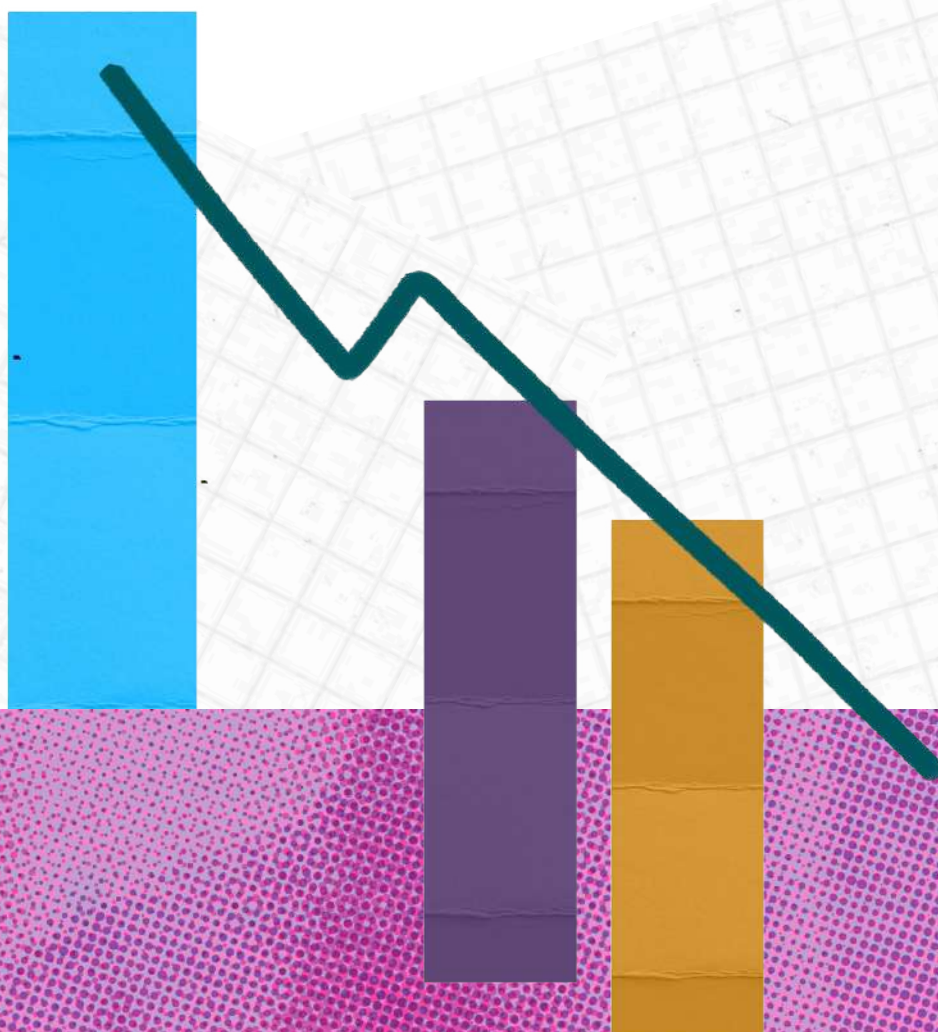


**Figure 3 illustrates how levels of reported workplace discrimination vary across key sociodemographic characteristics within the LGBTI+ sample.** Clearer gradients emerge across age and, to a lesser extent, education. Younger respondents (18–24) are more frequently concentrated in the high discrimination category, while older groups—particularly those aged 60+—show higher shares in the low category. Educational patterns are less monotonic: while tertiary-educated individuals are relatively more represented in the low-discrimination group, those with upper-secondary education display higher exposure to high discrimination suggesting heterogeneous sorting across labor market segments. Racial and regional heterogeneity is also present. Asian and Indigenous respondents report higher shares of high discrimination, while the Southeast shows comparatively lower exposure relative to the North and Center-West. These differences should be interpreted within Brazil’s structurally segmented labor market, where variation in informality, sectoral allocation, and job quality shapes how discrimination translates into employment outcomes. The sociodemographic structure illustrated in the figure conditions the magnitude and persistence of estimated economic and fiscal losses.

## Early Barriers, Lasting Effects

Focus group discussions suggest that experiences of labor-market exclusion often begin early in the life course, particularly among younger LGBTI+ individuals with fewer educational credentials. Participants described entering the labor market under conditions where discrimination and stigma increase the pressure to demonstrate exceptional performance or accept less stable forms of employment. One participant recalled feeling the need to take on

*“much more work than I was supposed to do”  
in order to be accepted in the workplace,  
a pressure that ultimately led him to leave  
university.*



# 6.

## The Economic and Fiscal Cost of SOGIESC-Based Exclusion

**Building on the theoretical models developed and tested in the previous research in North Macedonia and Serbia, this section translates observed labor market gaps into estimates of their economic and fiscal implications.**

The first model quantifies productivity losses associated with (i) wage loss, (ii) higher unemployment, (iii) higher inactivity, and (iv) Brazil-specific informality and Individual Microentrepreneur (MEI)<sup>51</sup> penalties. Similar to the previous studies, the model adapts the ILO wage-loss framework, which decomposes aggregate productivity losses by labor market status. In this application, the framework is extended to explicitly reflect Brazil's segmented labor market by incorporating informality, thereby capturing income losses linked not only to non-employment, but also to employment in lower-quality, less-protected jobs.

**The economic cost model of excluding LGBTI+ people compares earnings and employment status between LGBTI+ people and the general population.** An estimate of the relative wages LGBTI+ people would earn had they not experienced exclusion ( $\beta$ ) is used by comparing the average wages of the general population and the average wages of LGBTI+ people. This estimate is further broken down by sex and the prevalence at which LGBTI+ people report experiencing workplace exclusion and discrimination. With this estimate, a wage loss adjustment factor ( $\gamma_L$ ) and a wage gain adjustment factor ( $\gamma_G$ ) are estimated relying on the relative earnings of LGBTI+ people and their employment status.<sup>52</sup> Losses in this context are the estimated costs that countries face due to the exclusion of LGBTI+ people. Gains are the already existent contributions LGBTI+ people make despite living in

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51 In Brazil, "MEI" refers to a legal category created to formalize self-employed workers and small sole proprietors. It allows individuals to register as microentrepreneurs with simplified tax obligations, reduced social security contributions, and streamlined reporting requirements. MEIs can issue invoices, contribute to social security, and operate legally as small business entities under a capped annual revenue threshold.

52 See Flores and others (North Macedonia) and (Serbia), 2023, for further details.

a stigmatizing environment. This allows for understanding overall costs and how those costs are more extreme for specific subgroups of LGBTI+ people.

## The Economic Cost Model

The consequences of discrimination and exclusion can be broken down into distinct categories associated with costs:

1. LGBTI+ people of working age who are employed either in formal or informal employment but not able to use their human capital to the maximum—resulting in reduced wages,
2. LGBTI+ people of working age who lack employment related to heightened barriers for LGBTI people and are actively seeking employment—resulting in increased unemployment, and
3. LGBTI+ people of working age who gave up looking for a job and have left the active labor force—resulting in reduced participation and lost input.

These categories are used to come to the overall cost estimates by comparing LGBTI+ people's employment, unemployment, and inactivity percentages after adjusting to the general population to that of the general population. This results in the following calculations where  $i$  indicates each LGBTI+ respondents and  $j$  is a grouping variable (e.g., sex or region):

$$\gamma_{ij}^L = \underbrace{(\beta_{ij}^* - \beta_{ij})e_{ij}(x_{ij})}_{\text{Part I}} + \underbrace{\beta_{ij}^*(u_{ij}(x_{ij}) - u_j)}_{\text{Part II}} + \underbrace{\beta_{ij}^*(d_{ij}(x_{ij}) - d_j)}_{\text{Part III}} \text{ when } \in \{ \text{Part I, Part II, Part III} \} \geq 0$$

$$\gamma_{ij}^G = \underbrace{(\beta_{ij}^* - \beta_{ij})e_{ij}(x_{ij})}_{\text{Part I}} + \underbrace{\beta_{ij}^*(u_{ij}(x_{ij}) - u_j)}_{\text{Part II}} + \underbrace{\beta_{ij}^*(d_{ij}(x_{ij}) - d_j)}_{\text{Part III}} \text{ when } \in \{ \text{Part I, Part II, Part III} \} \leq 0$$

$\beta$  and  $\beta^*$  are “wage weights” that relate the actual and potential wages of LGBTI+ people, respectively. These wage weights may take on values  $[0, \infty)$ , though are typically close to 1. When  $\beta = \beta^*$ , the actual and potential wages of LGBTI+ people are equal. When  $\beta < \beta^*$ , the actual wages of LGBTI+ people are less than their potential wages. When  $\beta > \beta^*$ , the actual wages of LGBTI+ people are higher than their potential wages. The models then consider the employment percentage ( $e$ ), the unemployment percentage ( $u$ ), and inactivity percentage ( $d$ ) of LGBTI+ respondents when adjusted to the general population to that of the general population. Adjustment is notated as  $x_{ij}$  in the above models.

**The second model translates lost labor income into lost revenues (that is, Brazil’s personal income tax (IRPF) and contributions to the national social security system (INSS) and additional expenditures (that is, unemployment benefits and inactivity-related transfers).** The economic framework for Brazil also considers formal versus informal labor. This adjustment reflects the fact that a substantial share of economic activity in Brazil takes place in the informal sector—37.8 percent—and does not generate income taxes or social security contributions.<sup>53</sup> Thus, the model assumes that approximately 60 percent of the population is in formal employment to ensure fiscal realism. By applying this adjustment, the model avoids overstating fiscal losses or gains and limits tax and contribution estimates to the portion of labor income that is likely to occur within the formal economy.

### *The Fiscal Loss Model*

A government’s financial wellbeing may also be impacted by reduced revenues and increased expenditures. These costs include decreased tax revenues (i.e., revenue loss) and increased expenditures on active labor market programs and unemployment benefits (i.e., expenditure loss). Revenue losses (*R*) compare the tax losses of LGBTI+ people when adjusted to the general population to that of the general population by first calculating the difference in gross wages to that of net wages for each group (*T*). Then the revenue loss is the additional losses added compared to that of the general population:

$$R = T \cdot e - T^{LGBTI+}(x) \cdot e^{LGBTI+}(x)$$

The (*x*) is notating that the LGBTI+ respondents are adjusted to the general population before comparisons are being made.

Expenditures losses are similarly calculated by comparing the unemployment rates between LGBTI+ respondents and the general population. Then, Brazil’s average expenditures to support the unemployed are used to understand how LGBTI+ exclusion expands those costs. Combining the revenue and expenditure losses results in the fiscal loss.

Appropriate adjustments are made to produce realistic estimates of fiscal losses by considering the contributions made to programs due to be formally employed versus being informally employed.

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53 IBGE, 2025.

## THE ECONOMIC COST OF EXCLUDING LGBTI+ PEOPLE

After adjusting for observable demographic characteristics, LGBTI+ adults exhibit higher unemployment (15.2 percent), greater inactivity (37.4 percent), and lower employment rates (47.4 percent) than the general population (7.7 percent, 33.4 percent, and 58.9 percent, respectively; see Table 2). Not all observed differences can be attributed to discrimination alone, as they may also reflect other forms of exclusion, including structural constraints and adaptive choices shaped by unequal opportunities. The persistence of these gaps points to systematic disparities faced by LGBTI+ people in accessing stable and well-protected employment.

Once participation gaps are taken into account, the LGBTI+ population in Brazil earns only 91 percent of the income of the general population, implying a net labor income gap of 9 percent. Table 2 highlights an important compositional effect in the assessment of labor market disparities. At first glance, the LGBTI+ population reports a higher average monthly labor-income than the general population (R\$3,470 versus R\$2,953), reflecting the fact that employed LGBTI+ workers in the sample are, on average, more educated and concentrated in higher-paying occupations. However, this comparison—based solely on observed wages among the employed—masks substantial exclusion at earlier stages of labor market participation. Unemployment and inactivity rates are markedly higher among LGBTI+ people, resulting in a significantly lower employment rate (47.4 percent versus 58.9 percent). Thus, the relevant metric becomes relative labor income, which combines both earnings conditional on employment and the probability of being employed. This result underscores that higher observed wages among those employed do not offset the aggregate income losses associated with elevated unemployment, inactivity, and greater exposure to informal and precarious forms of work.

**Table 2 | Labor-Market Indicators and Gaps**

INDICATOR	GENERAL POPULATION	LGBTI+ POPULATION	GAP
Unemployment rate (%)	7,70%	15,20%	7,50%
Inactivity rate (%)	33,40%	37,40%	4,00%
Employment rate (%)	58,90%	47,40%	-11.5%
Self-employment (%)	25,00%	30,00%	5%
Employees without contract (%)	40,00%	46,00%	6%
Average monthly labor income (R\$)	2.953,89	3.470,00	516,11
Relative labor income (general = 100%)	100%	91%	-9%

Note: PNAD 2024 compared to the ECoE. LGBTI+ sample is adjusted to the PNAD composition.

## Working Around Exclusion

Qualitative evidence indicates that the gig economy emerges as a central tactic to “hack the system” and gain autonomy, often becoming the only way to find “peace” and escape the prejudice present in formal, contracted employment. A trans man uses the word *correria* (to hustle / hustling) to describe himself:

*“I do a bunch of things. I cut hair;  
I make drinks; I do event production.  
So, yeah, it’s correria, real hustle. Hustle.”*

**Beyond differences between the general population and the LGBTI+ sample, the relationship between workplace discrimination and exclusion and labor market outcomes varies in meaningful ways across LGBTI+ subgroups.** Among GBTI+ men, higher discrimination is associated not only with lower earnings—with annual median income falling from about R\$39,000 among those reporting no discrimination to roughly R\$31,000 under high discrimination—but also with a clear shift from employment into unemployment, which rises from around 10 percent to over 18 percent, suggesting barriers at hiring and retention stages. Among LBTI+ women, the same increase in discrimination corresponds more strongly to exits from employment into inactivity, with inactivity exceeding 50 percent even at low levels of discrimination and annual median income dropping to about R\$23,000 under high discrimination. This points to discouragement, withdrawal from job search, or constraints related to unsafe or hostile work environments (Table 3).

**These distinct trajectories indicate that discrimination does not operate through a single channel.** For some groups it is associated with higher unemployment, while for others it coincides with reduced labor market participation altogether. Across both groups, income gradients—where  $\beta$  indicates how the group’s median income compares to that of the general population of the same sex<sup>54</sup>—reflect a combination of reduced access to paid work, constrained hours, and downward occupational mobility, indicating that discrimination is associated not only with whether individuals work, but also with the quality and remuneration of the jobs they are able to secure.

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54 With  $\beta = 1$  meaning equal income, values below 1 indicate lower income, and values above 1 indicate higher income.

**Table 3 |** Median Gross Annual Incomes and Labor Activity for the General Population and the LGBTI Sample by Levels of Discrimination

MEN					
Group	Median Gross Annual Income (R\$)	$\beta$	Employed (%)	Unemployed (%)	Inactive (%)
General Population	40,800	–	66.8	6.4	26.8
LGBTI+ Sample (matched)	37,500	0.92	57.8	12.4	29.8
Discrimination Level					
None	39,200	1	63.0	9.8	27.2
Low	42,900	1.10	60.5	11.1	28.4
Moderate	35,600	0.91	56.3	14.7	29.0
High	31,400	0.80	51.8	18.2	30.0
WOMEN					
Group	Median Gross Annual Income (R\$)	$\beta$	Employed (%)	Unemployed (%)	Inactive (%)
General Population	34,200	–	44.0	9.3	46.7
LGBTI+ Sample (matched)	30,000	0.88	30.0	18.3	51.7
Discrimination Level					
None	32,800	1	35.8	14.4	49.8
Low	35,400	1.08	33.6	16.1	50.3
Moderate	28,100	0.86	29.0	19.6	51.4
High	22,700	0.71	25.5	26.3	52.1

Note: Median annual income = 12 × the group's median usual monthly income

$\beta$  – relative index = Median income of the group / Median income of the general population of the same sex

**The exclusion of LGBTI+ people results in substantial annual losses in labor income.** Taking into consideration the estimated size of the LGBTI+ population, based on the Gallup study (9.3 percent of people in the general population identify as LGBTI+), the economy forfeits R\$94.4 billion—approximately US\$ 17.5 billion—per year or 0.8 percent of the Brazil’s GDP, driven primarily by four mechanisms: excess unemployment (R\$44.5 billion), excess inactivity (R\$23.9 billion), residual wage penalties (R\$20.6 billion), and occupational segregation/informality (R\$4.8 billion). These national estimates are not driven by a single region; disaggregated results show consistent productivity losses across all of Brazil’s regions, with differences reflecting local labor-market structures (see tables in Annex 2).

### Territory, Marginalization, and Pathways to Safety

Qualitative evidence indicates that living in marginalized areas generates stigma, limited opportunities, mobility barriers, and exposure to institutional violence, disproportionately affecting trans women, travestis, and bisexual women in Quilombola and riverine contexts. One participant described how territorial stigma shapes employers’ perceptions and access to qualified jobs:

*“Living in distant or peripheral neighborhoods means not only traveling long distances, but also being read as someone who ‘doesn’t belong’ in qualified workplaces.”*

At the same time, community-based work, urban anonymity, local support networks, and LGBTI+ visibility can facilitate mobility toward safer and freer central areas.

**Table 4 | Annual Economic Losses**

COMPONENT	R\$ BILLION
Excess Unemployment	44.8
Excess Inactivity	24.1
Informality/Occupational Mix	4.8
Residual Wage Gap	20.7
<b>Total Annual Economic Loss</b>	<b>94.4</b>
<b>GDP Loss (%)</b>	<b>0.8</b>

Note: Brazil’s GDP in 2024 was R\$11.8 trillion. See <https://www.ibge.gov.br/explica/pib.php>.

**Economic losses are not evenly distributed between men and women (see Table 5).** LBTI+ women account for R\$54.3 billion in forgone income—substantially exceeding the R\$40.1 billion estimated for GBTI+ men. Women face higher losses related to unemployment and inactivity, whereas men experience a larger share attributable to the residual wage gap. These gendered patterns indicate intersectional vulnerabilities that compound traditional and structural labor market inequalities.

**Table 5 | Annual Economic Losses by Sex**

COMPONENT	GBTI+ MEN (R\$ BILLION)	LBTI+ WOMEN (R\$ BILLION)
Unemployment	17.6	27.9
Inactivity	8.8	15.6
Informality	3.8	1.0
Wage Gap Residual	9.8	9.8
<b>Total Annual Economic Loss</b>	<b>40.1</b>	<b>54.3</b>
<b>GDP Loss (%)</b>	<b>0.34</b>	<b>0.46</b>

Note: Estimates assume that 9.3 percent of the Brazilian population is LGBTI+.

**Disaggregating the weighted PNAD–LGBTI+ dataset by gender and race reveals that exclusion within Brazil’s LGBTI+ population is both gendered and racialized.** Across all indicators—unemployment, inactivity, informality, self-employment, and wages—Pardo and Black LGBTI+ people experience systematically higher penalties than their white counterparts. These disparities widen by gender: Pardo and Black LBTI+ women face the largest gaps, with unemployment and inactivity differences that are up to twice as high as those observed for white GBTI+ men (see Annex 2). These patterns highlight how intersecting forms of stigma compound labor-market vulnerability, reinforcing unequal economic and fiscal outcomes across subgroups. These disparities are observed across regions, indicating that gender, race, and territory jointly shape exposure to labor market penalties among LGBTI+ people (see Annex 2).

## Persistent Inequities Even with Inclusion Policies

Findings from the qualitative analysis indicate that white, more “masculinized” cisgender gay men tend to occupy more privileged positions, while lesbian women report being overlooked frequently. Transmasculine men describe invisibility within programs that prioritize other trans identities or cisgender LGB groups, and travestis and trans women are consistently identified as the most excluded, with minimal visibility of their specific needs. Participants also question the effectiveness of corporate “diversity seals,” noting that despite inclusive branding, senior positions remain dominated by cisgender white men and that Black travestis are virtually absent from leadership roles. As one participant observed

*“Gay men, especially the white and more ‘masculine’ ones, are the ones who end up occupying the better positions.”*

## THE ECONOMIC COST OF LGBTI+ BASED EXCLUSION BY DISCRIMINATION INDEX LEVELS

**For both men and women, economic losses increase as exposure to discrimination intensifies, reinforcing the central role of discrimination as a structuring mechanism of labor market exclusion.** Those reporting medium and high discrimination account for a disproportionately larger share of productivity losses. This pattern aligns with earlier evidence showing that discrimination operates cumulatively—shaping hiring decisions, job retention, occupational sorting, and workplace conditions—rather than as isolated events. These cumulative patterns become tangible when translated into monetary terms. Among men, estimated losses increase from roughly R\$9 billion among those reporting low discrimination to more than R\$27 billion among those reporting high discrimination. Similarly, among women, losses grow from approximately R\$7 billion at low discrimination to nearly R\$23 billion at high discrimination. These differences are not driven solely by group size, but by the compounding effects of repeated exclusion on earnings, job stability, and productive capacity. Together, these figures illustrate how persistent and severe discrimination concentrates economic losses among the most exposed groups, amplifying the overall cost of exclusion for the labor market and the economy as a whole (see Table 6).

**Table 6 | Economic Loss Estimates Related to LGBTI+ Workplace Discrimination and Exclusion; Brazil, 2025**

MEN			
Discrimination Level	Low	Moderate	High
Percent of People in Group (%)	34.2	33.8	32.0
Number of People in Group (thousands)	1,169	1,154	1,093
Loss Productivity Adjustment Factor ( $\gamma_i^L$ )	0.028	0.052	0.091
Gain Productivity Adjustment Factor ( $\gamma_i^G$ )	-0.061	-0.104	-0.182
$(P^* \times n_i \times \gamma_i^L)$ (R\$ million)	2,887.8	5,166.3	9,019.0
$(P^* \times n_i \times \gamma_i^G)$ (R\$ million)	6,290.8	10,310.7	18,052.6
<b>Total Economic Loss (R\$ million)</b>	<b>9,178.6</b>	<b>15,477.0</b>	<b>27,071.8</b>
WOMEN			
Discrimination Level	Low	Moderate	High
Percent of people in group (%)	35.5	31.4	33.1
Number of people in group (thousands)	1,214	1,073	1,131
Loss productivity adjustment factor ( $\gamma_i^L$ )	0.035	0.061	0.104
Gain productivity adjustment factor ( $\gamma_i^G$ )	-0.048	-0.087	-0.153
$(P^* \times n_i \times \gamma_i^L)$ (R\$ million)	3,054.7	5,333.2	9,077.1
$(P^* \times n_i \times \gamma_i^G)$ (R\$ million)	4,201.1	7,604.1	13,510.4
<b>Total economic loss (R\$ million)</b>	<b>7,256.0</b>	<b>12,937.3</b>	<b>22,587.7</b>

## THE FISCAL COST OF LGBTI+ BASED EXCLUSION

**Exclusion also places a measurable burden on public finances (see Table 7).** Brazil loses approximately R\$14.6 billion or 0.12 percent of the country GDP per year, combining reductions in tax revenues (R\$10.6 billion) with additional social protection expenditures (R\$4 billion) associated with unemployment and inactivity.

**These findings show that workplace discrimination affects public finances through two reinforcing channels.** On the revenue side, exclusion limits the tax base by pushing LGBTI+ individuals into lower-paying jobs, informal employment, unemployment, or inactivity, reducing income tax and payroll contributions. On the expenditure side, it increases demand for unemployment benefits and other

social protection programs associated with labor market exclusion. Together, lower revenues and higher outlays create a sustained fiscal burden, indicating that discrimination is not only a drag on productivity but also a structural pressure on public budgets with long-term implications for fiscal sustainability.

**Table 7 | Fiscal Losses per Year**

COMPONENT	
Lost revenues (R\$ billion)	10.6
Additional Unemployment Expenditures (R\$ billion)	3.1
Additional Inactivity Expenditures (R\$ billion)	0.9
<b>Total Fiscal Impact (R\$ billion)</b>	<b>14.6</b>
<b>GDP Loss (%)</b>	<b>0.124</b>

**Note:** Fiscal estimates assume that 9.3 percent of the population is LGBTI+ and approximately **60 percent of workers are in formal employment**, reflecting Brazil's informal employment rate of **37.8 percent**, limiting tax and contribution calculations to income generated in the formal economy.

**Fiscal impacts also differ by sex (see Table 8).** Among GBTI+ men, total fiscal losses reach R\$5.9 billion, driven largely by forgone revenues. For LBTI+ women, the total is significantly higher—R\$8.7 billion—reflecting both lower earnings and higher probabilities of unemployment and inactivity. As with the economic results, fiscal inequalities reflect broader patterns of structural gender disadvantage within Brazil's labor market.

**Table 8 | Fiscal Losses by Sex**

COMPONENT	MEN	WOMEN
Lost revenues (R\$ billion)	4.2	6.4
Unemployment expenditures (R\$ billion)	1.3	1.8
Inactivity expenditures (R\$ billion)	0.4	0.5
<b>Total Fiscal Losses (R\$ billion)</b>	<b>5.9</b>	<b>8.7</b>
<b>GDP Loss (%)</b>	<b>0.05</b>	<b>0.074</b>

**Note:** Estimates assume that 9.3 percent of the Brazilian population is LGBTI+.

**Across all scenarios, exclusion of LGBTI+ people translates into substantial economic and fiscal losses for Brazil.** Under the higher benchmark scenario, forgone labor income and increased fiscal pressures represent meaningful losses (0.8 percent of GDP) and additional public resource burden (0.12 percent of GDP), reflecting the cumulative effects of higher unemployment, greater inactivity, wage penalties, and limited access to stable and protected jobs documented throughout the report. When higher prevalence assumptions are considered, these losses scale sharply, underscoring that exclusion functions as a structural constraint on economic performance rather than a marginal issue. Taken together, the results show that persistent discrimination against LGBTI+ people generates costs that extend beyond individual outcomes, affecting productivity, public finances, and the efficient use of human capital across the economy.



# 7.

## Conclusion

**Exclusion of LGBTI+ people systematically weakens employment, earnings, and formal participation in the labor market among them and translates into substantial economic and fiscal losses for Brazil.** The steepest penalties are borne by lesbian and bisexual women, Black and Pardo LGBTI+ people, and transgender, nonbinary, and travesti populations and result in annual losses equivalent to 0.8 percent of GDP. Notably, the primary economic cost of discrimination lies not only in lower wages, but in reduced labor force participation and weaker attachment to productive employment eroding on-the-job learning, the principal driver of adult human capital accumulation and lifetime wage potential. Additionally, exclusion imposes a significant burden on public resources equivalent to losses of approximately 0.12 percent of GDP.

**The findings also show that exclusion operates differently by gender.** Among GBTI+ men, a larger share of economic loss is driven by lower returns within employment, reflected in persistent wage penalties. Among LBTI+ women, losses are more strongly associated with unemployment and inactivity, indicating an extensive form of exclusion that pushes individuals out of the labor market altogether. This distinction is critical: while wage penalties reduce productivity among those who remain employed, exits from the labor force directly reduce the economy's available workforce and undermines productivity, generating larger cumulative losses over time.

**Importantly, the Brazilian context amplifies these costs through labor market informality.** Informality is not only an accounting component of the cost estimates, but a mechanism through which exclusion is reproduced. Many are pushed into informal work or necessity-driven entrepreneurship as a response to discrimination, prioritizing self-protection over opportunity. With 30% of LGBTI+ individuals engaged in informal or self-employment (compared to 25% in the general population), this shift is more about coping with exclusion than seeking economic advancement. While gig work and micro-entrepreneurship reveal resilience, they often come

with lower income, minimal social protection, and limited potential for growth—reinforcing structural informality and restricting productivity gains for both workers and businesses. **As with any research involving hard-to-reach populations, limitations exist.** The purposive sampling strategy limits the extent to which the results are generalizable to all LGBTI+ people in Brazil. It is likely that some of the most marginalized LGBTI+ individuals may not have participated, such as those lacking stable housing, internet access, or who conceal their identity due to safety concerns. The analysis also does not capture additional costs associated with mental-health impacts, absenteeism, violence, educational disruption, or losses in innovation, entrepreneurship, and cognitive diversity within firms. Moreover, the costing exercise represents an annual flow of losses, when, in reality, systematic exclusion is likely to generate much larger cumulative losses over the course of life, as repeated exposure to discrimination compounds disadvantages through prolonged unemployment, informal trajectories, and limited income progression. The study then contributes to understanding one way that exclusion of LGBTI+ has consequences for society as a whole.

**The findings also emphasize the need for official statistics to continue to expand data collection efforts to include and measure all LGBTI+ people.** Subsequent research on the economic impacts of exclusion in Brazil will benefit by expanded data collection. Refining methodologies to better identify non-binary populations, expanding the analysis to additional policy sectors, and strengthening nationally representative data collection efforts would deepen understanding and policy priorities.

**The findings show that LGBTI+ exclusion results in avoidable economic costs for Brazil, underscoring the need for evidence-based inclusion policies.** By reducing discrimination and expanding opportunities for LGBTI+ people, Brazil stands to enhance human capital, improve labor market performance, and strengthen its long-term development trajectory. The private sector plays a crucial role in this process, as employer practices in recruitment, retention, and career progression are central to the barriers LGBTI+ individuals face. Discrimination and informal gatekeeping limit skills use, reduce productivity, and hinder business performance. Labor-market exclusion also drives financial exclusion, where limited access to financial services further restricts growth and perpetuates economic vulnerability. A coordinated approach between the public and private sector to promote inclusion yields measurable benefits for productivity, resilience, and shared prosperity.

# 8.

## Recommendations

**This study aims to complement existing human rights frameworks by considering development data and analytical tools that help make visible the economic impacts of labor market exclusion faced by LGBTI+ people.** By providing new data for use by federal, state, and municipal governments, the private sector, civil society organizations, and regional and international partners, it strengthens the possibility of inclusion of LGBTI+ people through future evidence-based policy making.

To sustain Brazil's development trajectory and align with the CPF's emphasis on productivity and inclusion, the evidence in this report signals three areas for further action aligning with existing government priorities:



### 1. STRENGTHEN THE FOUNDATIONS FOR JOBS.

**The evidence from this study can support the design and implementation of existing public policies in Brazil.** Employment and income-related policies—such as the National Plan for Decent Work for LGBTQIA+ People launched in 2025 through a partnership between the MDHC and the Ministry of Labor and Employment—present valuable opportunities to refine recommendations and enhance cooperation among federal, state, and municipal governments in developing evidence-based solutions to enhance labor market outcomes for LGBTI+ people. Findings indicate that the unemployment rate among LGBTI+ individuals (15.2 percent) is substantially higher than the national rate (7.7 percent) and labor force inactivity is also elevated (37.4 percent compared to 33.4 percent nationally). These gaps suggest that strengthening employment and income-generation programs aligned with the National Plan for Decent Work for LGBTQIA+ People could contribute to reducing barriers to labor market participation and improving access to stable and productive employment. Evidence of the effectiveness of these programs is still to be determined, but early findings indicate a significant reduction in inequities. The Ministry of Education also plays a strategic role, as education

policies that address inequalities are closely linked to labor market trajectories and long-term inclusion outcomes. Qualitative findings highlight that exclusion often begins earlier in life, particularly for transgender, nonbinary, travesti and intersex individuals who experience high levels of school dropout and barriers to completing secondary and higher education (see Box “Early Barriers and Lasting Effects”). Strengthening inclusive educational environments and supporting school retention can therefore contribute to improving long-term labor market outcomes for LGBTI+ people.

**Expanding the production, standardization, and use of SOGIESC-based data within existing administrative systems, registries, and official surveys strengthens the analytical foundations of public policies.** Building on the existing work of the IBGE and other related institutions, coordinated efforts are needed to improve LGBTI+ data availability and quality in support of evidence-based policy-making to foster a more inclusive and equitable labor market in Brazil. For instance, Mexico’s 2021 National Survey on Sexual and Gender Diversity (ENDISEG), Canada’s 2021 Census, and Chile’s 2017 and 2022 National Socioeconomic Characterization Survey (CASEN) represent significant milestones in systematically documenting LGBTI+ populations to inform evidence-based policy-making. The findings of this report highlight the value of continued efforts to expand data collection, as many of the disparities documented, particularly those affecting trans, non-binary, and intersex individuals, are not yet systematically captured in existing official statistical systems. Agencies that produce official statistics should continue and expand their data collection of LGBTI+ populations with ongoing testing for measurement reliability and validity.

**Strengthening planning, financing, and monitoring mechanisms can further support inclusion initiatives.** The persistent disparities in employment, unemployment, and labor force participation among LGBTI+ people underscore the importance of monitoring progress through clear and consistent indicators. The use of a limited and clearly defined set of indicators aligned with existing policy instruments—such as the National Plan for Decent Work for LGBTQIA+ People—related to labor market participation, employment stability, access to credit, and transitions out of informality can support monitoring over time and facilitate the scaling of proven solutions.



## **2. ENABLE MARKETS AND FIRMS TO CREATE JOBS AND REDUCE BARRIERS TO EMPLOYMENT.**

**Expanding access to quality employment opportunities is essential for improving the labor market participation of LGBTI+ people.** Qualitative findings from this study indicate that young LGBTI+ report feeling excluded from existing employment and training opportunities (see Box “Early Barriers, Lasting Effects”).

Existing government programs like the Empodera+ pilot could help to inform career-guidance services and the expansion of internship and apprenticeship programs that are accessible to LGBTI+ youth, transgender, and Black LGBTI+ people.

**Strengthening collaboration between public administrations, the private sector and civil society organizations can also contribute to the development of national reference frameworks for inclusive workplaces.** The private sector can drive inclusive workplaces by adopting concrete measures such as establishing clear anti-discrimination policies, implementing standardized and bias-aware hiring and promotion practices, and maintaining confidential channels for reporting workplace concerns. Collaboration among companies, for example through forums like the *Fórum de Empresas e Direitos LGBTI+*<sup>55</sup> enables the sharing of successful strategies and lessons learned, helping firms avoid repeating common mistakes and accelerating the adoption of effective inclusion initiatives. By tracking metrics on recruitment, retention, and advancement in line with data protection laws, businesses collectively strengthen respectful cultures, boost talent retention, and reduce the costs of discrimination, benefiting the entire workforce. In addition, the private sector can draw on existing policies and good practices in the public sector, including the Brazilian Labor Prosecution Office, as well as national human rights hotlines such as Disque 100 operated by the MDHC, to support safer and more productive work environments for all, not just LGBTI+ people.

**Promoting more equitable labor market outcomes requires multisectoral initiatives that combine support for hiring, incentives for formalization, and access to psychosocial assistance.** The report finds that, despite having higher average education levels, LGBTI+ people earn only 91 percent of the income of the general population. This points to persistent barriers in career progression, pay equity, and leadership opportunities rather than hiring alone. Companies should enhance diversity efforts by implementing targeted measures such as regular reviews of promotion pipelines, pay-equity audits, and transparent advancement criteria, especially for those facing multiple forms of exclusion. Qualitative findings also reveal that administrative and documentation barriers, particularly for transgender and non-binary people, impede access to employment and public services. Better coordination between public agencies and private companies can reduce mismatched documents, record update challenges, and inconsistent verification, making service access and employment transitions easier. For example, Rio Grande do Norte's State Law nº 11.587/2023, which mandates a 5 percent employment quota for transgender and travesti individuals in companies that receive tax incentives or hold state contracts, reducing access barriers and fostering workforce inclusion.

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55 Fórum de Empresas e Direitos LGBTI+ - <https://www.forumempresaslgbt.com/>

**These efforts can be complemented by expanded professional training possibilities.** Both the quantitative and qualitative findings of this study indicate that significant barriers to accessing stable employment remain for many LGBTI+ individuals, reflecting the importance of skills development and pathways into quality jobs. Partnerships among government, the private sector, universities, and vocational training institutions such as the Sistema S—including National Industrial Training Service (SENAI), National Commercial Training Service (SENAC), and Brazilian Micro and Small Business Support Service (SEBRAE), which provide large-scale vocational training and entrepreneurship support across Brazil—can help ensure that training programs align with sectoral needs and support the development of relevant skills. These organizations provide large-scale technical training, mentorship, and business formalization support. These efforts should be integrated with federal initiatives such as the Empodera program, led by the MDHC, which focuses on the professional qualification and labor-market inclusion of LGBTI+ individuals through specialized training and corporate partnerships. This recommendation is supported by the qualitative findings of this report, which indicate that many LGBTI+ people, particularly transgender, non-binary, and intersex people, have faced interrupted educational paths due to discrimination in traditional schools, leading to a critical need for inclusive vocational environments and tailored bridge-to-work programs. The World Bank is already supporting similar efforts, for example, through the São Paulo Inclusive Jobs Development Policy Loan (DPL) and could support the state government to explore ways to leverage existing reforms, such as Trampolim, SuperAção SP and the administrative simplifications under Facilita SP, to pilot more inclusive pathways into quality employment for LGBTI+ people.



### **3. EXPAND ACCESS TO FINANCE AND ENTREPRENEURSHIP OPPORTUNITIES.**

**Entrepreneurship plays a meaningful role in income generation for many LGBTI+ people.** Evidence from this study indicates that in the context of barriers in formal employment many LGBTI+ individuals turn to gig work, self-employment, and small-scale entrepreneurial activities as strategies to generate income and strengthen economic autonomy (see Box “Working Around Exclusion”). Expanding inclusive financial services through public, private, and community-based financial institutions is crucial for supporting sustainable small businesses led by LGBTI+ people, especially those facing labor market exclusion. By offering tailored microcredit, adapted lending criteria, risk-mitigation tools, and financial education that account for nontraditional income and credit histories, financial institutions can improve business viability and access to capital. Piloting these solutions with specific client segments allows providers to better understand needs, reduce risk, and build trust before broader implementation. **Coordinated efforts among private**

**companies, universities, research institutions, and training systems—such as SENAI, SENAC, and SEBRAE—can help strengthen incubation and acceleration programs, entrepreneurial education, and business-model development aimed at strengthening the inclusion of LGBTI+ people.**

Evidence from other Latin American contexts suggests that such ecosystems are highly effective. For example, the *Cámara de Comerciantes LGBT de Colombia* (CCLGBTCO) and the *Cámara de Comercio LGBTQ+ de Argentina* (CCGLAR) demonstrate how supplier diversity programs and professional certification can successfully integrate LGBTI+ entrepreneurs into national and international value chains. Community hubs, local productive arrangements, and creative-economy clusters can also support the growth of entrepreneurial networks and foster more enabling environments for small businesses.

**Identifying the costs of discrimination and exclusion of LGBTI+ people suggests where gaps exist in policy formulation and implementation.**

The incredible advances in the legal equality of LGBTI+ people in Brazil are limited if they do not alter lived experiences. Greater efforts at policy implementation and documentation can provide the promises that formal inclusion strives for. Evidence from international scoping reviews indicates that formal legal equality must be paired with specific implementation mechanisms, such as workplace sensitivity training, inclusive recruitment protocols, and the establishment of corporate diversity networks. A successful regional example of this concerted effort is Chile's «Pride Connection» network, which works with over 100 companies to standardize inclusive labor practices and monitor their impact through the «Equidad CL» index. This report emphasizes that much more can be done to advance the inclusion of LGBTI+ people, which will benefit everyone in Brazil.

# Annex 1.

## Demographics

This annex presents the demographic profile of respondents to the ECoE–Brazil survey and provides detailed descriptive information on the composition of the LGBTI+ sample prior to reweighting and matching procedures. The tables included in this annex document key sociodemographic characteristics—such as age, race/color, place of residence, educational attainment, and belonging to traditional peoples or communities—and compare them with corresponding distributions observed in Brazil’s general population, as measured by the PNAD Contínua.

The purpose of this annex is to transparently document how the raw survey sample differs from the national population structure and to contextualize the methodological adjustments applied in the main analysis. These descriptive statistics should be interpreted as characteristics of the survey sample, rather than as population estimates for LGBTI+ people in Brazil.

**Table A.1 | Sexual Orientation Distribution - ECoE Brazil Sample**

	N	%
<b>Bisexual</b>	2,475	22.0
<b>Gay</b>	4,231	37.7
<b>Heterosexual</b>	957	8.5
<b>Lesbian</b>	2,059	18.3
<b>Pansexual</b>	1,104	9.8
<b>Other</b>	283	2.5
<b>I don't know / I prefer not to answer</b>	122	1.1
<b>Total</b>	<b>11,231</b>	<b>100</b>

Source: ECoE - BRAZIL (2025)

**Table A.2 | Gender Identity Distribution - ECOE Brazil Sample**

	N	%
Cis Man	4,376	39.0
Trans Man	717	6.4
Cis Woman	3,339	29.7
Trans Woman	910	8.1
Non-binary	820	7.3
Travesti	497	4.4
Transmasculine	247	2.2
Other	201	1.8
Don't know / Prefer not to answer	124	1.1
<b>Total</b>	<b>11,231</b>	<b>100</b>

Source: ECOE - BRAZIL (2025)

**Table A.3 | Territory Distribution: ECOE Brazil Sample vs. National Population**

REGION / STATE	ECOE (N)	ECOE (%)	NATIONAL POPULATION (%)
<b>North</b>	<b>1,171</b>	<b>10.4</b>	<b>8.5</b>
Acre	57	0.5	0.4
Amapá	95	0.8	0.4
Amazonas	154	1.4	1.9
Pará	602	5.4	4.0
Rondônia	119	1.1	0.8
Roraima	78	0.7	0.3
Tocantins	66	0.6	0.7
<b>Northeast</b>	<b>2,373</b>	<b>21.2</b>	<b>26.9</b>
Alagoas	223	2.0	1.5
Bahia	704	6.3	7.0

REGION / STATE	ECOE (N)	ECOE (%)	NATIONAL POPULATION (%)
Ceará	403	3.6	4.3
Maranhão	141	1.3	3.3
Paraíba	252	2.2	2.0
Pernambuco	211	1.9	4.5
Piauí	191	1.7	1.6
Rio Grande do Norte	163	1.5	1.60
Sergipe	85	0.8	1.1
<b>Mid-west</b>	<b>895</b>	<b>8.0</b>	<b>8.1</b>
Distrito Federal	423	3.8	1.4
Goiás	239	2.1	3.5
Mato Grosso	107	1.0	1.8
Mato Grosso do Sul	126	1.1	1.4
<b>Southeast</b>	<b>5,451</b>	<b>48.6</b>	<b>41.8</b>
Espírito Santo	165	1.5	1.9
Minas Gerais	788	7.0	10.1
Rio de Janeiro	1,144	10.2	7.9
São Paulo	3,354	29.9	21.9
<b>South</b>	<b>1,316</b>	<b>11.7</b>	<b>14.7</b>
Paraná	498	4.4	5.6
Rio Grande do Sul	410	3.7	5.4
Santa Catarina	408	3.6	3.7
<b>Total</b>	<b>11,206</b>	<b>100</b>	<b>100</b>

Source: ECOE - BRAZIL (2025)

**Table A.4 | Age Distribution: ECOE Brazil Sample vs. National Population**

AGE GROUP	ECOE – BRAZIL		BRAZILIAN POPULATION (THOUSANDS)	
	n	%	n	%
18-24	1,987	18	21,613	10
25-34	4,533	40	32,474	15
35-44	2,659	24	33,020	16
45-59	1,628	14	39,664	19
60+	424	4	34,052	16
<b>Total</b>	<b>11,231</b>	<b>100</b>	<b>211,851</b>	<b>76</b>

Source: ECOE - BRAZIL (2025); IBGE, PNAD C (2024).

Note: The general population does not sum to 100% because age group 0-17 is omitted.

**Table A.5 | Race/Color Distribution: ECOE Brazil Sample vs. National Population**

RACE/COLOR	ECOE – BRAZIL		BRAZIL – 2023 (THOUSANDS)	
	n	%	n	%
White	5,575	50	91,321	42
Brown	3,207	29	98,898	46
Black	2,009	18	22,814	11
Indigenous & Asian	434	4	2,570	1
<b>Total</b>	<b>11,225</b>	<b>100</b>	<b>215,603</b>	<b>100</b>

Source: ECOE - BRAZIL (2025); IBGE, PNAD C (2024)

**Table A.6 | Place of residence Distribution: ECOE Brazil Sample vs. National Population**

	ECOE – BRAZIL	%	IBGE (THOUSANDS)	%
Rural area, farm, or countryside	345	3.2	25,600	13
Urban area or city	10,335	96.8	177,500	87
<b>Total</b>	<b>10,680</b>	<b>100</b>	<b>203,100</b>	<b>100</b>

Source: ECOE - BRAZIL (2025); IBGE, Census (2022)

**Table A.7 | Traditional peoples or communities Distribution: ECOE Brazil Sample vs. National Population**

	ECOE – BRAZIL	%	IBGE (THOUSANDS)	%
Quilombola	535	4.8	1,330	0.7
Indigenous	178	1.6	1,694	0.8
<b>Total</b>	<b>11,204</b>	<b>-</b>	<b>203,100.000</b>	<b>-</b>

Source: ECOE - BRAZIL (2025); IBGE, Census (2022)

**Table A.8 | Distribution by educational attainment: ECOE Brazil Sample vs. National Population**

EDUCATIONAL LEVEL	STATUS	ECOE		PNAD 2023 (THOUSANDS)		ECOE		PNAD 2023 (THOUSANDS)		
		n	%	n	%	n	%	n	%	
<b>No schooling</b>	Complete	10	0.1	8,706	5.0	-	-	-	-	
<b>Elementary education</b>	Incomplete	111	1	44,315	25.4	Complete	357	3.3	14,857	8.5
<b>Secondary education</b>	Incomplete	320	2.9	14,384	8.2	Complete	1,949	17.8	54,281	31.1
<b>Tertiary education or higher</b>	Incomplete	2,420	22.1	9,263	5.3	Complete	5,797	52.9	28,796	16.5
<b>Total</b>		<b>10,964</b>	<b>100</b>	<b>174,602</b>	<b>100</b>					

Source: ECOE - BRAZIL (2025); IBGE, PNAD C (2024)

**Table A.9 | Unweighted and Weighted LGBTI+ Sample Compared to the General Population**

LGBTI+ Group	LGBTI+		WEIGHTED LGBTI+ SAMPLE		GENERAL POPULATION	
	n	%	n	%	n	%
Lesbian Women	2,059	18.4	2,055	18.3	-	-
Gay Men	4,231	37.9	4,234	37.7	-	-
Bisexual Women	1,960	17.6	1,965	17.5	-	-
Bisexual Men	1,068	9.6	1,067	9.5	-	-
Other sexual orientations	1,853	16.5	1,909	17.0	-	-
Trans	2,371	21.11	2,370	21.1	-	-
Trans Woman/Travesti	1,407	12.53	1,404	12.5	-	-
Trans Man / Transmasculine	964	8.58	966	8.6	-	-
Non-Binary / Other	1,426	12.7	1,393	12.4	-	-
Intersex	296	2.64	296	2.64	-	-
<b>Total</b>	<b>11,231</b>				<b>-</b>	<b>-</b>
Age Group	n	%	n	%	n	%
18-24	1,987	18	1,933	17.2	21,613	10
25-34	4,533	40	3,010	26.8	32,474	15
35-44	2,659	24	2,752	24.5	33,020	16
45-59	1,628	14	2,663	23.7	39,664	19
60+	424	4	876	7.8	34,052	16
<b>Total</b>	<b>11,231</b>	<b>100</b>	<b>11,231</b>	<b>100</b>	<b>211,851</b>	<b>76</b>
Race/Color	n	%	n	%	n	%
White	5,575	50	4,905	43.7	91,321	42
Brown	3,207	29	3,581	31.9	98,898	46
Black	2,009	18	2,739	24.4	22,814	11
Indigenous & Asian	434	4	22	~0.0*	2,570	1
<b>Total</b>	<b>11,225</b>	<b>100</b>	<b>11,225</b>	<b>100</b>	<b>215,603</b>	<b>100</b>

Territory	LGBTI+		WEIGHTED LGBTI+ SAMPLE		GENERAL POPULATION	
	n	%	n	%	n	%
Rural area, farm, or countryside	345	3.20	1,399	13.1	25,600	13
Urban area or city	10,335	96.80	9,281	86.9	177,500	87
<b>Total</b>	<b>10,680</b>	<b>100</b>	<b>10,680</b>	<b>100</b>	<b>203,100</b>	<b>100</b>
Educational level	n	%	n	%	n	%
No schooling	10	0.10	230	2.1	8,706	5
<b>Elementary education</b>						
Incomplete	111	1.00	921	8.4	44,315	25.4
Complete	357	3.30	1,272	11.6	14,857	8.50
<b>Secondary education</b>						
Incomplete	320	2.90	735	6.7	14,384	8.20
Complete	1,949	17.80	5,460	49.8	54,281	31.10
<b>Tertiary education or higher</b>						
Incomplete	2,420	22.10	921	8.4	9,263	5.30
Complete	5,797	52.90	1,425	13.0	28,796	16.50
<b>Total</b>	<b>10,964</b>	<b>100</b>	<b>10,964</b>	<b>100</b>		<b>100</b>
Traditional peoples or communities	n	%	n	%	n	%
Quilombola	535	4.80	538	4.8	1,330	0.70
Indigenous	178	1.60	179	1.6	1,694	0.80
<b>Total</b>	<b>11,204</b>	<b>-</b>	<b>11,204</b>	<b>100</b>		

**Note:** The raw ECOE sample differs substantially from the Brazilian population, reflecting the non-probabilistic nature of data collection. Reweighting aligns the LGBTI+ sample to the PNAD Contínua population by age, sex, race/color, education and region. All loss estimates rely on the adjusted LGBTI+ sample.

# Annex 2.

## Section A

### **RATIONALE FOR USING PNAD CONTÍNUA AS THE REFERENCE POPULATION**

The analytical framework of this study relies on comparing labor market outcomes of LGBTI+ individuals with those of the general population in Brazil. This comparison requires a clear definition of the population benchmark and of the counterfactual against which LGBTI+ outcomes are evaluated. PNAD Contínua 2024 is adopted as the reference population for three interrelated reasons: statistical validity, policy relevance, and identification clarity.

First, PNAD Contínua is the official national household survey produced by IBGE and is based on a probabilistic sampling design with known population weights. It provides authoritative estimates of the size, demographic structure, and labor market outcomes of the Brazilian population aged 18 and older. As such, PNAD Contínua defines the empirical structure of the Brazilian labor market and serves as the appropriate benchmark for any economy-wide costing exercise.

Second, the ECoE survey is a non-probabilistic, voluntary online survey designed to fill a structural data gap: the absence of SOGIESC variables in official statistics. Its strength lies in measuring labor market outcomes and experiences of discrimination within the LGBTI+ population, not in representing the overall population distribution of Brazil. As is typical of online surveys targeting hard-to-reach populations, the raw ECoE sample overrepresents certain groups—such as younger, more urban, and more educated individuals—relative to the national population.

Third, the policy question addressed in this report is explicitly counterfactual in nature: how do labor market outcomes for LGBTI+ individuals compare to those of the general population under the assumption that the LGBTI+ population mirrored that of the general population, essentially controlling for background characteristics. Answering this question requires aligning the LGBTI+ sample to the population structure observed in PNAD Contínua, rather than reshaping the general population to resemble the ECoE survey.

## JUSTIFICATION FOR REWEIGHTING THE LGBTI+ SURVEY TO PNAD CONTÍNUA

The reweighting strategy adopted in this study calibrates the ECoE LGBTI+ survey so that its distribution across key sociodemographic variables matches that of PNAD Contínua. This choice is grounded in the identification strategy of the analysis and should not be interpreted as an attempt to render the ECoE survey representative of the LGBTI+ population in Brazil.

Conceptually, the reweighting constructs a statistically comparable pseudo-population of LGBTI+ individuals who share the same observable characteristics—age, sex, race/color, education, and state of residence—as the general population. This ensures that estimated differences in employment, unemployment, inactivity, informality, and earnings are not mechanically driven by compositional differences between datasets but instead reflect conditional labor-market disparities associated with LGBTI+ status.

Adjustment is implemented using a Covariate Balancing Propensity Score (CBPS) approach<sup>56</sup>, which assigns higher or lower weights to LGBTI+ respondents so that their aggregate characteristics align with those of PNAD. This procedure is followed by an iterative raking step that fine-tunes the weights to exactly match PNAD population totals for age, sex, race/color, and territory. Together, these methods create a statistically comparable LGBTI+ sample without discarding observations. The reweighting procedure does not materially reduce the number of LGBTI+ observations from the ECOE survey. With this design, the ECOE survey includes 11,231 respondents. All observations are retained after reweighting. The effective sample size (ESS = 5,288) reflects the variance of the weights and should not be interpreted as a reduction in the number of observations.

This approach differs from that used in earlier applications of the framework in Serbia and North Macedonia. In those cases, both the LGBTI+ and general population samples were collected using harmonized online instruments, and neither dataset constituted a clear population benchmark. Symmetric reweighting was therefore required to achieve internal comparability. In Brazil, by contrast, PNAD Contínua provides a uniquely strong external benchmark with known population totals and labor market aggregates. Anchoring the analysis to PNAD enhances external validity and ensures consistency with official statistics used in macroeconomic and fiscal analysis.

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56 K. Imai & M. Ratkovic, "Covariate balancing propensity score," *Journal of the Royal Statistical Society: Series B (Statistical Methodology)*, 76(1), 243–263 (2014).

Importantly, reweighting the ECoE survey to PNAD does not eliminate selection bias related to unobserved characteristics, nor does it imply that the resulting estimates capture causal effects of discrimination. Rather, the procedure yields conditional comparisons that can be interpreted as lower-bound estimates of labor market exclusion, conditional on observed characteristics. Any remaining differences may reflect a combination of discrimination, structural constraints, adaptive choices, and unobserved heterogeneity, and are interpreted accordingly in the main text.

## Section B

### OBJECTIVE OF THE EXERCISE

This subsection assesses the robustness of the weighting and costing framework by introducing an external reference for LGBTI+ prevalence patterns based on Gallup survey evidence. PNAD Contínua 2024 remains the primary population benchmark for Brazil, defining the demographic structure and labor-market parameters used throughout the analysis. The Gallup-based exercise is implemented exclusively as a sensitivity test to evaluate whether alternative assumptions about the *distribution* of the LGBTI+ population by gender and age materially affect aggregate economic and fiscal loss estimates, or instead primarily alter their internal distribution.

Importantly, this robustness check does not modify labor market gaps ( $\lambda$  parameters), wage levels, informality rates, or fiscal assumptions. All differences between scenarios arise solely from compositional effects.

### GALLUP-BASED PREVALENCE PATTERNS BY GENDER AND AGE

International Gallup data show that LGBTI+ identification varies substantially by age cohort and gender, with higher prevalence among younger individuals and marked gender gradients. Table A.10 reports the relative prevalence rates used in this annex, which are applied to the PNAD 2024 population structure for individuals aged 18–60.

**Table A.10 | LGBTI+ Prevalence by Gender and Age (Gallup Pattern, %)**

AGE GROUP	MEN	WOMEN
18–29 (Gen Z)	10.6	28.5
30–44 (Millennials)	5.4	12.4
45–60 (Gen X + Boomers)	3.5	4.0

Source: Gallup (2024). Prevalence rates applied to PNAD 2024 population shares.

These heterogeneous prevalence rates are not forced to reproduce the 9.3 percent aggregate prevalence used in the baseline scenario. Instead, they reflect empirically observed variation, allowing the analysis to isolate pure composition effects.

### IMPLIED LGBTI+ POPULATION UNDER ALTERNATIVE PREVALENCE ASSUMPTIONS

Applying the Gallup-based prevalence rates to PNAD 2024 yields a slightly smaller total LGBTI+ population than the uniform-prevalence scenario, as higher prevalence is concentrated in younger cohorts with lower population weights. Table A.11 compares the implied LGBTI+ population by gender under the two scenarios.

**Table A.11 | Estimated LGBTI+ Population by Gender (Ages 18–60, Millions)**

SCENARIO	MEN	WOMEN	TOTAL
Uniform prevalence (9.3%)	8.10	8.45	16.55
Gallup-based prevalence	6.35	9.60	15.95

Source: PNAD 2024 population structure combined with Gallup prevalence patterns.

The modest reduction in the total population under the Gallup scenario reflects demographic composition rather than changes in labor-market behavior.

**Table A.12** | Adjusted for the Gallup distribution and 9.3 percent prevalence

<b>MEN</b>			
<b>Discrimination level</b>	<b>Low</b>	<b>Moderate</b>	<b>High</b>
Percent of people in group	34.2	33.8	32.0
Number of people in group (thousands)	917	905	858
Loss productivity adjustment factor ( $\gamma_i^L$ )	0.028	0.052	0.091
Gain productivity adjustment factor ( $\gamma_i^G$ )	-0.061	-0.104	-0.182
$(P^* \times n_i \times \gamma_i^L)$ (R\$ million)	2,266.4	4,054.6	7,078.3
$(P^* \times n_i \times \gamma_i^G)$ (R\$ million)	4,937.2	8,092.0	14,168.0
<b>Total economic loss (R\$ million)</b>	<b>7,203.6</b>	<b>12,146.6</b>	<b>21,246.5</b>
<b>WOMEN</b>			
<b>Discrimination level</b>	<b>Low</b>	<b>Moderate</b>	<b>High</b>
Percent of people in group ( percent)	35.5	31.4	33.1
Number of people in group (thousands)	1,532	1,355	1,428
Loss productivity adjustment factor ( $\gamma_i^L$ )	0.035	0.061	0.104
Gain productivity adjustment factor ( $\gamma_i^G$ )	-0.048	-0.087	-0.153
$(P^* \times n_i \times \gamma_i^L)$ (R\$ million)	3,856.0	6,732.2	11,458.1
$(P^* \times n_i \times \gamma_i^G)$ (R\$ million)	5,303.1	9,598.8	17,054.4
<b>Total economic loss (R\$ million)</b>	<b>9,159.4</b>	<b>16,331.0</b>	<b>28,512.9</b>

## ECONOMIC LOSSES: AGGREGATE ROBUSTNESS AND GENDER COMPOSITION

Using identical labor-market gaps and income parameters, total economic losses differ modestly across scenarios due solely to population composition. Table A.13 presents annual economic losses by gender under both prevalence assumptions.

**Table A.13** | *Economic Losses by Gender (R\$ billions per year)*

SCENARIO	MEN	WOMEN	TOTAL
Uniform prevalence (9.3%)	53.7	40.9	94.6
Gallup-based prevalence	42.1	46.5	88.6

Source: Authors' calculations.

To isolate distributional effects independently of scale, Table A.14 normalizes the Gallup-based scenario to the same aggregate total as the uniform-prevalence scenario.

**Table A.14** | *Economic Losses by Gender, Normalized (Total Fixed at R\$ 94.6 bn)*

SCENARIO	MEN	WOMEN	TOTAL
Uniform prevalence (9.3%)	53.7	40.9	94.6
Gallup pattern (normalized)	44.9	49.7	94.6

This normalization shows that heterogeneous prevalence shifts a substantial share of total losses toward women, even when total losses are held constant.

## FISCAL IMPACTS BY GENDER

Fiscal impacts are computed using the same effective revenue rate (11.4 percent of lost labor income) and the same aggregate additional expenditure envelope as in the main analysis. Table A.15 reports fiscal impacts by gender under both scenarios.

**Table A.15** | Fiscal Impacts by Gender (R\$ millions per year)

SCENARIO	GENDER	REVENUE LOSSES	ADDITIONAL EXPENDITURE	TOTAL FISCAL IMPACT
Uniform (9.3%)	Men	6,213.9	2,172.6	8,386.4
	Women	4,570.5	1,598.0	6,168.6
	<b>Total</b>	<b>10,784.4</b>	<b>3,770.6</b>	<b>14,555.0</b>
Gallup pattern	Men	4,628.0	1,618.1	6,246.1
	Women	6,156.4	2,152.5	8,308.9
	<b>Total</b>	<b>10,784.4</b>	<b>3,770.6</b>	<b>14,555.0</b>

Source: Authors' calculations.

**Table A.16** | Indicators and Gaps by Sex and Race (9.3% prevalence)

GROUP	UNEMPLOYMENT RATE (%) - GENERAL POPULATION	UNEMPLOYMENT RATE (%) - LGBTI+ POPULATION	GAP UNEMPLOYMENT RATE	INACTIVITY RATE (%) - GENERAL POPULATION	INACTIVITY RATE (%) - LGBTI+ POPULATION	GAP INACTIVITY RATE	SELF-EMPLOYMENT (%) - GENERAL POPULATION	SELF-EMPLOYMENT (%) - LGBTI+ POPULATION	WAGE GAP RESIDUAL (LGBTI+ VS GENERAL POPULATION)
White men	5.5%	10.5%	5	22%	24%	2	3	4	-6%
White Women	7.5%	14.5%	7	38%	42%	4	4	5	-8%
Pardo Men	7.0%	14.5%	7.5	28%	32%	4	5	7	-9%
Pardo Women	9.5%	19.5%	10	48%	54%	6	6	8	-11%
Black Man	8.5%	17.5%	9	30%	35%	5	6	8	-10%
Black Women	11.0%	22.0%	11	50%	57%	7	7	9	-13%

Source: Authors' calculations.

Building on the reweighted estimates described above, Table A.16 presents labor market indicators and corresponding gaps between LGBTI+ individuals and the general population, disaggregated by race and gender. By aligning the LGBTI+ sample to the demographic structure of PNAD Contínua, these comparisons aim to isolate differences that are not driven by compositional factors such as age, sex assigned at birth, race/color, or territory. Across all groups, LGBTI+ individuals exhibit systematically worse outcomes in unemployment, inactivity, informality, and job quality relative to their non-LGBTI+ counterparts. These disparities are not uniform: they are consistently larger among Black and Pardo populations and are further amplified among women. In particular, Black and Pardo LGBTI+ women experience the highest penalties across most indicators, including unemployment and inactivity gaps, as well as higher prevalence of informal or precarious employment. Wage gaps follow a similar pattern, with larger negative differentials observed among racially marginalized groups. Overall, the table illustrates how labor market exclusion operates through intersecting axes of inequality, reinforcing cumulative disadvantages across gender and race within the LGBTI+ population.

Although Indigenous and Asian respondents are included in the dataset, their sample sizes are insufficient to support statistically robust subgroup analysis within this reweighted framework. As a result, any estimates for these groups would be highly unstable and sensitive to small variations in the data, potentially leading to misleading interpretations. For this reason, they are not included in the comparative results presented in this table. This exclusion should not be interpreted as an absence of these populations in the study, but rather as a limitation of statistical power. Their inclusion in the survey remains substantively important, and future research should prioritize targeted data collection strategies to ensure adequate representation and enable reliable disaggregated analysis.

## **INTERPRETATION AND IMPLICATIONS FOR THE WEIGHTING STRATEGY**

This robustness exercise yields two clear conclusions. First, aggregate economic and fiscal loss estimates are stable across alternative prevalence assumptions, confirming that the main results are not driven by strong assumptions about uniform LGBTI+ prevalence. Second, the distribution of losses—particularly by gender—is sensitive to realistic demographic heterogeneity.

These findings reinforce the choice of PNAD Contínua as the primary reference population and validate the weighting strategy applied to the ECoE survey. Gallup-based prevalence patterns do not undermine the core results but instead provide complementary evidence that subgroup interpretations should account for demographic composition effects.

# Annex 3.

## Questionnaire

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>Age</b>	How old are you?	numeric: integer	
<b>StateResidence</b>	In which state do you currently live?	11	Rondônia
		12	Acre
		13	Amazonas
		14	Roraima
		15	Pará
		16	Amapá
		17	Tocantins
		21	Maranhão
		22	Piauí
		23	Ceará
		24	Rio Grande do Norte
		25	Paraíba
		26	Pernambuco
27	Alagoas		
28	Sergipe		
29	Bahia		

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>StateResidence</b>	In which state do you currently live?	31	Minas Gerais
		32	Espírito Santo
		33	Rio de Janeiro
		35	São Paulo
		41	Paraná
		42	Santa Catarina
		43	Rio Grande do Sul
		50	Mato Grosso do Sul
		51	Mato Grosso
		52	Goiás
		53	Distrito Federal
99	I live abroad		
<b>DescriptionPlaceResidence</b>	How would you describe the place where you live?	1	Urban area or city
		2	Rural area, smallholding or farm
<b>PartPeoples</b>	Do you consider yourself part of any of these traditional peoples or communities?	1	Indigenous peoples
		2	Quilombola communities
		3	Riverside dwellers
		4	Artisanal fishers
		5	Afro-Brazilian religious communities
		6	Others
		7	No

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>LocationResidence</b>	Is your house/apartment located in any of these areas?	1	In a community, favela or informal settlement
		2	In a peripheral area far from the center
		3	In a planned neighborhood or with full infrastructure NEAR the center
		4	In a planned neighborhood or with complete infrastructure FAR from the center
		5	Not applicable / None of these options
<b>NumResidents</b>	Including yourself, how many people currently live in your house/ apartment?	numeric: integer	
<b>Residents</b>	Who are these people?	1	Father / Stepfather
		2	Mother / Stepmother
		3	Brother(s) / Sister(s)
		4	Other relatives
		5	Partner
		6	Children/stepchildren under 14
		7	Children/stepchildren aged 14 or older
		8	Friends / Other household members
		9	Roommates/boarding house mates
		10	Coworkers
<b>NumResidentsSiblings</b>	How many brothers and/ or sisters live with you?	numeric: integer	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>NumResidentsRelatives</b>	How many relatives live with you?	numeric: integer	
<b>NumResidentsChildrenUnder14</b>	How many children/stepchildren under 14 live with you?	numeric: integer	
<b>NumResidentsChildrenAbove14</b>	How many children/stepchildren aged 14 or older live with you?	numeric: integer	
<b>NumResidentsFriends</b>	How many friends/other household members live with you?	numeric: integer	
<b>NumResidentsSharedHouse</b>	How many roommates/boarding house mates live with you?	numeric: integer	
<b>NumResidentCoWork</b>	How many co-workers live with you?	numeric: integer	
<b>RaceColor</b>	What is your race/color?	1	White
		2	Black
		3	Yellow/Asiatic
		4	Parida
		5	Indigenous
<b>SexBirth</b>	What sex was assigned to you at birth?	1	Male
		2	Female
		3	Ignored
<b>SexoVariation</b>	Were you born with variations of sex characteristics?	1	Yes
		2	No
		3	Do not know / Prefer not to answer

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>Gender</b>	What is your gender identity?	1	Cis Woman
		2	Trans Woman
		3	Travesti
		4	Cis Man
		5	Trans Man
		6	Transmaculine
		7	Non-binary
		8	Other
		9	Do not know / Prefer not to answer
<b>GenderTxt</b>	What other gender identity?	text	
<b>TransPeople</b>	Are you a trans person?	1	Yes
		2	No
<b>SexualOrientation</b>	Considering your sexual orientation, you define yourself as:	1	Gay
		2	Lesbian
		3	Bisexual
		4	Pansexual
		5	Heterossexual
		6	Other
		7	Do not know / Prefer not to answer
<b>SexualOrientationTxt</b>	What other sexual orientation?	text	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>Pwd</b>	Do you have any permanent difficulty in...	1	Seeing: permanent vision difficulty, even when using glasses or contact lenses
		2	Hearing: permanent hearing difficulty, even when using hearing aids
		3	Lower-limb mobility: permanent difficulty walking or climbing/descending steps, even when using a prosthesis, cane, or assistive device
		4	Fine motor coordination: permanent difficulty picking up small objects or opening/closing bottle caps, even when using assistive devices
		5	Fine motor coordination: permanent difficulty picking up small objects or opening/closing bottle caps, even when using assistive devices
		6	I do not have any permanent difficulty
<b>PwdLevelVision</b>	How difficult is it for you to see?	1	Cannot do at all
		2	A lot of difficulty
		3	Some difficulty
		4	No difficulty
<b>PwdLevelHear</b>	How difficult is it for you to listen?	1	Cannot do at all
		2	A lot of difficulty
		3	Some difficulty
		4	No difficulty

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>PwdLevMobMemInf</b>	What is your level of difficulty with lower limb mobility?	1	Cannot do at all
		2	A lot of difficulty
		3	Some difficulty
		4	No difficulty
<b>PwdLevelMotionCoord</b>	What is your degree of difficulty with fine motor coordination?	1	Cannot do at all
		2	A lot of difficulty
		3	Some difficulty
		4	No difficulty
<b>PwdLevelCogFunc</b>	What is your degree of difficulty with mental functions?	1	Cannot do at all
		2	A lot of difficulty
		3	Some difficulty
		4	No difficulty
<b>Education</b>	Are you currently attending any school or educational institution?	1	Yes
		2	No
<b>CurrentEducation</b>	What level of education are you currently attending?	1	Early childhood education (daycare or preschool)
		2	Primary education
		3	Upper secondary (high school)
		4	Youth and adult education (EJA)
		5	Upper-secondary technical/ vocational course
		6	Undergraduate degree (higher education)
		7	Postgraduate (specialization, master's, doctorate)
		8	Other

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Sociodemographic</b>			
<b>CurrentEducationTxt</b>	Which other?	text	
<b>EducationInterrupt</b>	What was the last school year or grade you completed (passed)?	1	Never studied
		2	Up to 4th grade / 5th year of elementary school
		3	Up to 8th grade / 9th year of elementary school
		4	Completed high school
		5	Completed technical course
		6	Completed higher education
		7	Completed postgraduate degree
		8	Other
<b>EducationInterruptTxt</b>	Which other?	text	
<b>Economic activity</b>			
<b>PaidActivity</b>	Last week, did you work or do an internship for at least one hour in any paid activity?	1	Yes
		2	No
		3	I am/was temporarily away from work
<b>PaidHow</b>	How were you paid for this work?	1	Exclusively in cash
		2	Exclusively in kind: goods, housing or food
		3	Partly in cash and partly in kind: goods, housing or food
<b>Occupation</b>	In the past week, what was your main occupation?	text	
<b>StartedLGBTAffirmVac</b>	Did you start this job through affirmative action positions for LGBTI people?	1	Yes
		2	No

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Economic activity</b>			
<b>UnpaidHelp</b>	In the past week, did you help, without pay, in any business, rural property, agricultural, livestock or fishing establishment of someone who lives in your household?	1	Yes
		2	No
<b>PaidActivityPay</b>	During the past week, did you do any occasional, informal or gig work (for which you received some income from another person who lives with you)?	1	Yes
		2	No
<b>ReasonNotWorking</b>	What is the main reason why you did not work in the previous week?	1	Vacation, leave, or variable work schedule
		2	Professional training
		3	Redistribution of working hours/compensation for overtime, up to 3 months
		4	Medical leave
		5	Illness/accident
		6	Maternity/paternity leave
		7	Strike or work stoppage
		8	Leave from own business/ company due to pregnancy, illness, accident, etc., without being paid by social security
		9	Occasional factors (bad weather, suspension of transport services, etc.)
		10	Lack of work (seasonal activity)
		11	Other
<b>ReasonNotWorkingTxt</b>	What other reason?	text	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Economic activity</b>			
<b>RecPayDuringAbsence</b>	During this absence, do you receive any pay from the job you are absent from?	1	Yes
		2	No
<b>PerformActivityAbsent</b>	Do you perform work-related tasks and activities even when you are absent?	1	Yes
		2	No
<b>TimeAbsentWork</b>	How much time in total do you expect to be away from work?	text	
<b>Employability</b>			
<b>JobSearch</b>	In the last 30 days (up to last Sunday), did you look for a job or take any steps to start your own business?	1	Yes
		2	No
<b>FoundJob</b>	Did you find any work in that period?	1	Yes, but I have not started working yet
		2	Yes, I started working between last Sunday and today
		3	No
<b>JobExpecNear3m</b>	Do you expect to start working in the next 3 months?	1	Yes
		2	No
<b>WillingWork</b>	Even if you did not look for it, would you like to work, even if only for a few hours?	1	Yes
		2	No

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employability</b>			
<b>ReasonNotWillingWork</b>	What is the main reason you did not look for work in the last 4 weeks?	1	There was no work available in my area
		2	I was studying or in a training course
		3	Health problems or disability
		4	Needed to take care of children or relatives
		5	Other family reasons
		6	Personal reasons (e.g., discouragement, not feeling capable)
		7	Was waiting for a company's response
		8	Discrimination/Exclusion
		9	Other (specify):
<b>ReasonNorWillingWorkTxt</b>	What other reason?	text	
<b>ReasonNotWantingWork</b>	What is the main reason you do not want to work at this time?	1	I am studying or in training
		2	Health problems or disability
		3	I take care of children or relatives
		4	Other family reasons
		5	Physical or mental disability, or permanent illness
		6	Too young to work
		7	Discrimination/Exclusion
		8	Retirement/Pension
		9	Did not wish to work
		10	Others

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employability</b>			
<b>WorkStartNextWeek</b>	If you found a job today, would you be able to start by the end of next week?	1	Yes
		2	No
<b>ReasonPreventingStart</b>	What is the main reason that would prevent you from starting work within 7 days?	1	I am studying or in training
		2	Health problems or disability
		3	I take care of children or relatives
		4	Others
<b>ReasonPreventingStartTxt</b>	What other reason?	text	
<b>ReasonCaringSomeone</b>	What is the main reason why you personally care for children, adults with disabilities, or elderly relatives?	1	Suitable services are not available (too far, no slots, not eligible, etc.)
		2	I cannot afford to pay for the available services
		3	I prefer to care for these people myself
		4	Others
<b>MainSourceIncome</b>	What is your main source of income at present?	1	Income/pensions of spouse/parents/other family members
		2	Help from relatives or friends
		3	Own pension
		4	Unemployment insurance
		5	Scholarship/student loan
		6	Occasional jobs/small-scale farming
		7	Social benefit (e.g., Bolsa Família, BPC, etc.)
		8	Alimony/Child support

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>MainSourceIncome</b>	What is your main source of income at present?	9	Rental income, interest or dividends
		10	Own savings
		11	Loans or bank credit
		12	Assistance from humanitarian or religious organizations
		13	Others
<b>SocialBenefit</b>	Which social benefit do you receive?	1	Bolsa Família
		2	Continuous Cash Benefit (BPC/LOAS)
		3	Child Labor Eradication Program - PETI
		4	Unemployment insurance
		5	Pé-de-Meia Licenciaturas
		6	Others
<b>SocialBenefitAmount</b>	What is the monthly amount of your benefit?	numeric: integer	
<b>LenghtSocialBenefit</b>	How long have you been receiving this benefit?	text	
<b>QtdWorkLately</b>	How many jobs did you have in the last 30 days (up to last Sunday)?	1	One
		2	Two
		3	Three or more

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employability</b>			
<b>StatusProfessionalWork</b>	Which of the options below best describes your situation in your main work last week?	1	Public servant
		2	Employee with a formal contract
		3	Employee without a formal contract
		4	Domestic worker with a formal contract
		5	Domestic worker without a formal contract
		6	Research grant holder
		7	Formal self-employed worker (with business registration or MEI)
		8	Informal self-employed worker (without business registration, odd jobs, verbal contract)
		9	Business owner/employer with business registration
		10	Business owner/employer without business registration
		11	Contributing family worker (unpaid)
		12	In-person sex work (e.g., escorting, companionship, brothels, street or specific venues)
		13	Digital sex work (e.g., adult content on platforms like OnlyFans, Privacy, webcam, "cam girls", sale of nudes, etc.)
		14	Others
<b>StatusProfessionalWorkTxt</b>	Which other?	text	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employability</b>			
<b>PlaceWork</b>	Where do you do this work?	1	Private company
		2	Public agency (government, autonomous agencies, universities, etc.)
		3	Civil society organization (NGO, association, etc.)
		4	Outsourced company that provides services to another private company
		5	Outsourced company that provides services to a public agency
		6	Self-employed work (including sole proprietors, MEI, freelancers)
		7	Cooperative
		8	Other (includes international organizations or other forms)
		9	Houses, street, specific venue or online platforms
<b>PlaceWorkTxt</b>	Which other?	text	
<b>ContributionSocialSecurity</b>	In your main activity last week, was a retirement contribution paid to INSS or another pension scheme?	1	Yes, only my employer contributed to my retirement
		2	Yes, only I contributed on my own (as self-employed, MEI, etc.)
		3	Yes, both my employer and I contributed to my retirement
		4	Neither I nor my employer contributed
		5	I don't know

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employability</b>			
<b>TypeWorkContract</b>	What type of contract or arrangement do you have in your main activity?	1	Formal contract with no end date (permanent position, formal employment)
		2	Formal contract with an end date (temporary, internship, trainee/apprentice)
		3	No contract, but I work continuously or regularly
		4	No contract, I only work when called or when work is available (on-demand, occasional)
		5	I am self-employed or work on my own, without a company or employer
		6	Another type of arrangement
		7	I don't know how to say / I'm not sure
<b>TypeWorkContractTxt</b>	What other type?	text	
<b>WorkingHours</b>	What are your working hours in your main activity?	1	Part-time (less than a full workday)
		2	Full-time (standard workday, usually 8 hours per day)
		3	Special shifts (on-call or 12x36 schedule)
		4	Extended hours (more than 44 hours per week or more than 8 hours per day)
		5	No fixed schedule
		6	Prefer not to answer

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employment income</b>			
<b>Employee</b>			
<b>WageIncome</b>	In the last 12 months, did you receive any income as a salaried (employee) worker, even if it was in temporary, seasonal or contractless work?	1	Yes
		2	No
<b>TypeContracts</b>	What types of contracts did you have in that period?	1	Employment contract with a fixed or open term, including CLT
		2	Temporary employment contract
		3	Service provision contract (legal entity)
		4	Authorship contract
		5	No contract (verbal agreement)
		6	Other
<b>ContractLargeIncome</b>	What type of contract provided most of your income?	1	Employment contract with a fixed or open term, including CLT
		2	Temporary employment contract
		3	Service provision contract (legal entity)
		4	Authorship contract
		5	No contract (verbal agreement)
		6	Other
<b>AverageMonthAmount</b>	Considering all your work activities (formal or informal), what was the average monthly amount received in the last 12 months, after deductions (what actually went into your pocket)?	numeric: integer	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employment income</b>			
<b>Employee</b>			
<b>MonthsIncome</b>	Number of months with this income	numeric: integer	
<b>MonthlyIncomeRange</b>	Approximately which of the ranges below does your usual income as a wage employee fall into in the last 12 months, considering all work activities?	1	Up to 1 minimum wage (up to R\$ 1,518)
		2	From 1 to 2 minimum wages (R\$ 1,519 to R\$ 3,036)
		3	From 2 to 3 minimum wages (R\$ 3,037 to R\$ 4,554)
		4	From 3 to 5 minimum wages (R\$ 4,555 to R\$ 7,590)
		5	From 5 to 10 minimum wages (R\$ 7,591 to R\$ 15,180)
		6	Above 10 minimum wages (more than R\$ 15,180)
		7	Do not know / Prefer not to answer
<b>Self-employed</b>			
<b>SelfEmployIncome</b>	In the last 12 months, did you have any income from self-employment, such as as a sole proprietor, MEI or freelancer?	1	Yes
		2	No
<b>AverageMonthSelfEmployIncome</b>	What was the usual net monthly amount (what you actually received) as a self-employed worker in the last 12 months?	numeric: integer	
<b>MonthsSelEmploymentIncome</b>	Number of months with this usual income:	numeric: integer	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employment income</b>			
<b>Self-employed</b>			
<b>MonthSelEmployIncomeRange</b>	Approximately which of the ranges below does your usual income as a wage employee fall into in the last 12 months, considering all work activities?	1	Up to 1 minimum wage (up to R\$ 1,518)
		2	From 1 to 2 minimum wages (R\$ 1,519 to R\$ 3,036)
		3	From 2 to 3 minimum wages (R\$ 3,037 to R\$ 4,554)
		4	From 3 to 5 minimum wages (R\$ 4,555 to R\$ 7,590)
		5	From 5 to 10 minimum wages (R\$ 7,591 to R\$ 15,180)
		6	Above 10 minimum wages (more than R\$ 15,180)
		7	Do not know / Prefer not to answer
<b>SelfEmployProfitLoss</b>	Did you have any other benefit or loss as a self-employed worker, including withdrawals from the business or losses?	1	Yes
		2	No
<b>AmountSelEmployProfitLoss</b>	What was the total net amount of profit or loss from your self-employed activity in the last 12 months?	numeric: integer	
<b>Profit</b>	Profit (net benefit)	numeric: integer	
<b>Loss</b>	Loss (net loss)	numeric: integer	
<b>Social Benefits</b>			
<b>UnemploymentInsurance</b>	Have you received unemployment insurance in the last 12 months?	1	Yes
		2	No

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Employment income</b>			
<b>Social Benefits</b>			
<b>AverageMonthUnemployInsAmount</b>	What was the average monthly amount received as unemployment insurance in the last 12 months?	numeric: integer	
<b>NumMonthReceivingUnemployIns</b>	Number of months with this income:	numeric: integer	
<b>Discrimination at work</b>			
<b>FreqBeingOpenLGBTI</b>	Have you been openly LGBTI+ at work (about your sexual orientation, gender identity or expression, or intersex)	1	Never
		2	Almost never
		3	Almost always
		4	Always
		5	Not applicable
<b>FreqHidingSexOrient</b>	Concealed your sexual orientation, gender identity or expression, or sex characteristics in the workplace	1	Never
		2	Almost never
		3	Almost always
		4	Always
		5	Not applicable
<b>FreqBeingTargetComments</b>	Have you been the target of negative comments or attitudes at work due to sexual orientation, gender identity or expression, or being intersex?	1	Never
		2	Almost never
		3	Almost always
		4	Always
		5	Not applicable

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Discrimination at work</b>			
<b>FreqHearNegComments</b>	Have you heard or seen negative comments or attitudes at work directed at colleagues perceived as LGBTI+?	1	Never
		2	Almost never
		3	Almost always
		4	Always
		5	Not applicable
<b>OpenColleaSexOrient</b>	To how many of your current co-workers are you open or out about your sexual orientation?	1	None
		2	Some
		3	Most
		4	All
		5	Does not apply to me / I don't know
<b>ExpDiscBasedSexOrient</b>	In the last 5 years, have you personally experienced in your main job any of these forms of discrimination related to your sexual orientation? In which of the following situations did this happen?	1	When I was hired
		2	When I was fired
		3	Professional advancement/ promotion
		4	When the salary amount was determined
		5	The type of tasks assigned to me
		6	Another work-related situation
		7	It never happened
		8	I have not been employed in the last 5 years (did not look for a job)
		9	I don't know
<b>ExpDiscBasedSexOrientTxt</b>	What other work-related situation?	text	

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Discrimination at work</b>			
<b>DiscSexOrientLast12m</b>	Have any of these forms of discrimination associated with sexual orientation occurred in the last 12 months?	1	Yes
		2	No
<b>ExpDiscGender</b>	In the last 5 years, have you personally experienced in your main job any of these forms of discrimination related to your gender identity or gender expression? In which of the following situations did this happen?	1	When I was hired
		2	When I was fired
		3	Professional advancement/promotion
		4	When the salary amount was determined
		5	The type of tasks assigned to me
		6	Another work-related situation
		7	It never happened
		8	I have not been employed in the last 5 years (did not look for a job)
		9	I don't know
<b>ExpDiscGenderTxt</b>	What other work-related situation?	text	
<b>DiscGenderLast12m</b>	Have any of these forms of discrimination associated with your gender identity or gender expression occurred in the last 12 months?	1	Yes
		2	No

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Discrimination at work</b>			
<b>ExpDiscBasedSexCharac</b>	In the last 5 years, have you personally experienced in your main job any of these forms of discrimination related to your sex characteristics (being intersex)? In which of the following situations did this happen?	1	When I was hired
		2	When I was fired
		3	Professional advancement/ promotion
		4	When the salary amount was determined
		5	The type of tasks assigned to me
		6	Another work-related situation
		7	It never happened
		8	I have not been employed in the last 5 years (did not look for a job)
		9	I don't know
<b>ExpDiscBasedSexCharacTxt</b>	What other work-related situation?	text	
<b>DiscSexCharacLast12m</b>	Have any of these forms of discrimination associated with your sex characteristics occurred in the last 12 months?	1	Yes
		2	No
<b>DismissGenSexOrienSexCharac</b>	Have you ever been fired due to your gender identity, sexual orientation, gender expression, or sex characteristics?	1	Yes
		2	No
<b>ResigExpDisc</b>	Have you resigned from a paid job in the last five years due to your sexual orientation, gender identity or expression, or for being intersex?	1	Yes, once
		2	Yes, more than once
		3	No
		4	I have never been employed

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>Discrimination at work</b>			
<b>AbsenceExpeDisc</b>	Have you ever had to take temporary leave from work (paid or unpaid) due to your sexual orientation, gender identity or expression, or for being intersex?	1	Yes, once
		2	Yes, more than once
		3	No
		4	I have never been employed
<b>FeelsSafReportDiscWork</b>	Do you feel safe to report cases of discrimination that occur in your main workplace?	1	Yes
		2	No
<b>WorkPlaceRepChannel</b>	Does your main workplace have internal channels for reporting discrimination or harassment?	1	Yes
		2	No
		3	I don't know
<b>How did I find out about the research?</b>			
<b>HowLearnSurvey</b>	How did you hear about this survey?	1	Someone told me
		2	I saw it on Facebook/ Instagram or another social network
		3	I saw it on a dating app or website (Grindr, Planet Romeo, Hornet, Scruff, Hers, chat rooms, etc.)
		4	Through messaging apps (such as WhatsApp/Telegram, etc.)
		5	I saw it on an LGBTI organization's website
		6	I saw it on some other website (including online newspapers)
		7	I received an email from an LGBTI person/organization/ online network

QUESTIONNAIRE ECOE_ENG			
VARIABLE CODE	QUESTION/ITEM	CATEGORIES	
	DESCRIPTION	TYPE	DESCRIPTION
<b>How did I find out about the research?</b>			
<b>HowLearnSurvey</b>	How did you hear about this survey?	8	I received an email from another CSO/online network
		9	I read about it in a newspaper
		10	I saw it on a flyer/poster (LGBTI center, bar/club)
		11	From another source, which?
<b>HowLearnSurveyTxt</b>	What other source?	text	

# Annex 4.

## Varying the Assumed Size of the LGBTI+ Population

This annex presents the estimates of economic and fiscal losses under different scenarios of LGBTI+ population prevalence, given that this parameter is a key determinant of the magnitude of costs. In the absence of fully consolidated national estimates, the baseline scenario adopts a prevalence of 9.3%, based on international evidence.

As alternatives, two additional scenarios are considered based on more conservative sources:

1. Brazil's National Health Survey (PNS), which includes a measure of sexual orientation in a representative population sample and indicates a prevalence of 1.8%, albeit with limited scope in terms of the dimensions captured; and
2. Chile's Casen survey, a widely used household survey for socioeconomic characterization in Latin America, which estimates a prevalence of 3.7%.

These scenarios reflect important methodological differences in measurement, including conceptual coverage and sampling design, and allow for an assessment of the sensitivity of the estimates, while holding labor market differentials constant. Thus, even if assumptions were made that the LGBTI+ population were a smaller percentage of the Brazilian population, annual losses cost Brazil billions.

**Table B | Annual Economic Losses by Scenario (R\$ billions per year)**

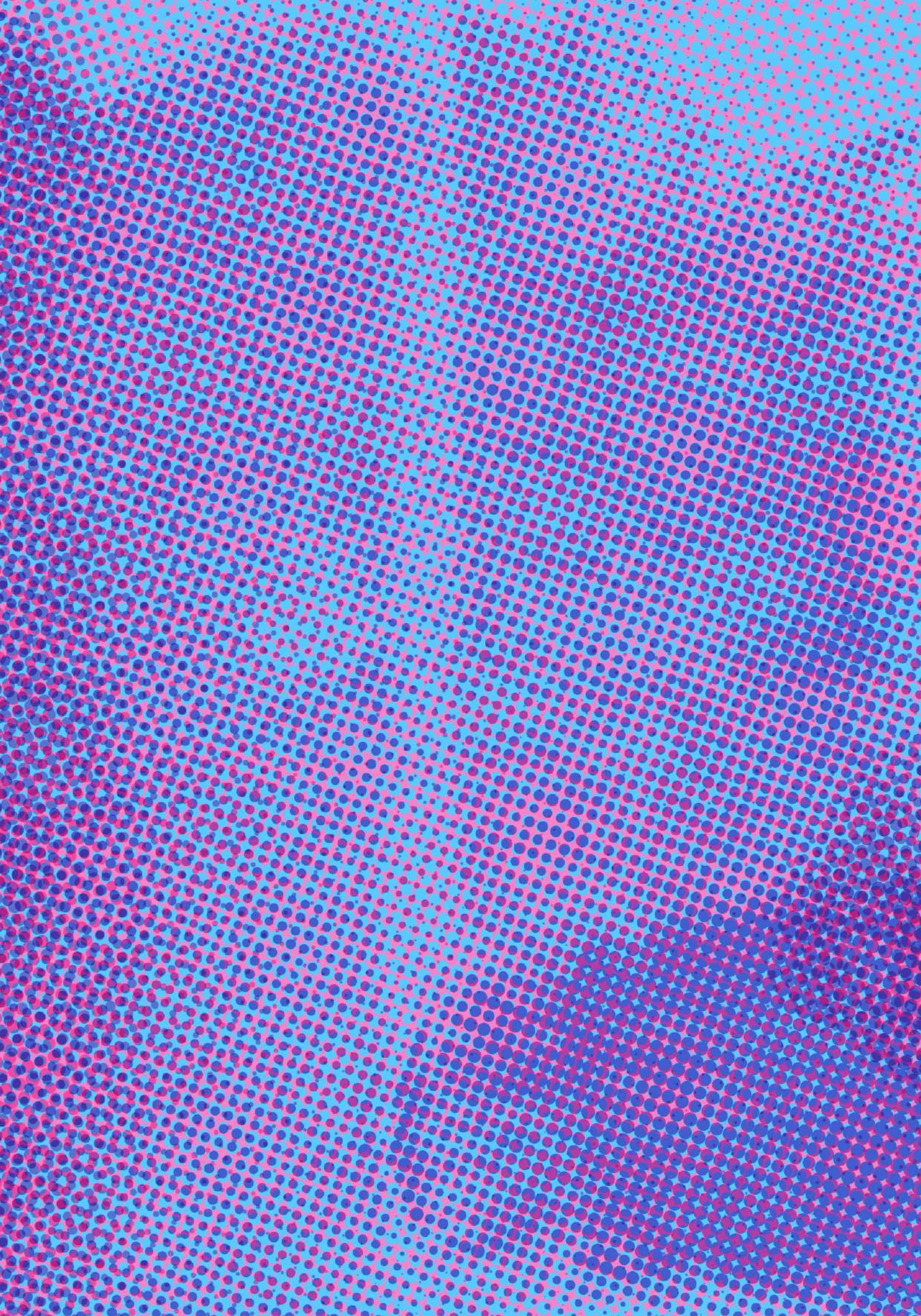
COMPONENT	PERCENT OF THE LGBTI+ POPULATION		
	Low (1.8%)	Central (3.7%)	High (9.3%)
Excess unemployment	8.6	17.7	44.8
Excess inactivity	4.6	9.5	24.1

COMPONENT	PERCENT OF THE LGBTI+ POPULATION		
	Low (1.8%)	Central (3.7%)	High (9.3%)
Informality / occupational mix	0.9	1.9	4.8
Residual wage gap	4.0	8.2	20.7
Total economic loss	18.1	37.3	94.4

**Table C | Fiscal Losses by Scenario (R\$ billions per year)**

COMPONENT	PERCENT OF THE LGBTI+ POPULATION		
	Low (1.8%)	Central (3.7%)	High (9.3%)
Lost revenues	≈2.0	≈4.3	≈10.6
Additional unemployment expenditures	0.61	1.25	3.1
Additional inactivity expenditures	0.12	0.24	0.6
Total additional expenditures	0.73	1.49	3.7
Total fiscal impact	2.7–2.8	5.8	14.6







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