



Some Considerations on Writing Individualized Educational Objectives

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Abstract

The consolidation of individualized educational planning within the context of Brazilian inclusive education has occurred progressively, marked by regulatory advances as well as by conceptual and operational gaps. This article analyzes the trajectory of the individualization of instruction in Brazilian legislation, situating it in dialogue with the U.S. experience of the Individualized Education Program (IEP) and highlighting Decreto nº 12.686/2025 as a regulatory milestone in that it explicitly recognizes the Individualized Education Plan (PEI) and the Specialized Educational Support Plan (PAEE) as central pedagogical instruments. Next, the conceptual definitions of the PEI and the PAEE found in the national literature are discussed, revealing convergences, terminological ambiguities, and distinctions regarding scope and professional responsibilities. The article also examines benefits and barriers in the implementation of these instruments, with emphasis on the articulation between the regular classroom and the AEE (Atendimento Educacional Especializado — Specialized Educational Support) and on the role of collaborative work among teachers. Finally, practical guidelines are presented for developing the PEI/PAEE, with emphasis on systematic observation of the student, the recording of observable behaviors, and the writing of clear, measurable, and relevant educational objectives, drawing on frameworks such as the SMART model. It is argued that improving the writing of objectives strengthens the pedagogical character of individualized planning and contributes to more coherent and intentional educational practices.

Keywords:

Specialized Educational Support; Individualized Education Plan; Special Education Policies.

INTRODUCTION

The organization of instruction around the specific needs of students has established itself as a central principle of educational policies aimed at school inclusion. However, transforming this principle into effective pedagogical practices involves challenges that go beyond curricular adaptation or the expansion of specialized services. The consolidation of instruments for individualized educational planning is directly associated with political, legal, and social disputes over the right to education, especially in the U.S. context, where individualized planning came to be recognized as a legal guarantee of access to a free and appropriate public education. Understanding the historical trajectory that led to the institutionalization of the Individualized Education Plan (PEI) therefore helps to situate the contemporary debate on the writing of educational objectives and its implications for the effectiveness of inclusive education policies.

The trajectory of special education in the United States was not marked by linear or consensual advances, but by intense judicial and political disputes over the right to schooling. The idea that public institutions should fully respond to the educational needs of children with medical or educational diagnoses is, from a historical standpoint, relatively recent. Until the 1970s, millions of children and adolescents with disabilities faced formal barriers to enrolling in regular schools or received forms of provision that were clearly insufficient to ensure their participation and learning.

At the time, education was understood as a strictly state and local responsibility, which allowed different states to justify school exclusion on the basis of classifications such as “ineducable.” Even in cases where some type of special education was offered, the reach of these services was extremely limited. Between 1971 and 1972, although every school district maintained at least one special education program, national coverage was concerning: seven states served fewer than 20% of children with disabilities, and another 19 did not even reach one third of this population. Only 17 states had reached the 50% mark. The scale of this scenario became evident in 1975, when hearings in the U.S. Congress revealed that about 3.5 million children with disabilities were not receiving education appropriate to their needs, while nearly one million remained entirely outside the school system (Martin, Martin, & Terman, 1996).

U.S. federal legislation on special education began in 1975, with the enactment of the Education for All Handicapped Children Act (P.L. 94-142), which ensured, for the first time at the national level, the right of students with disabilities to a free and appropriate public education, introducing the Individualized Education Program (IEP), the principle of the Least Restrictive Environment (LRE), and federal funding mechanisms. In 1986, an amendment extended these rights to early childhood, establishing early intervention programs for children aged 0 to 3 and expanding educational services to preschool education. In 1990, the legislation was renamed the Individuals with Disabilities Education Act (IDEA), incorporating new diagnostic categories, such as Autism and Traumatic Brain Injury, and making transition planning mandatory for students aged 16 and older, with a focus on academic and professional life.

The 1997 revisions reinforced the centrality of academic performance by requiring these students to participate in state assessments, with appropriate accommodations, expanding the participation of regular education teachers in developing the IEP, and establishing mediation mechanisms for resolving conflicts between families and schools. Finally, in 2004 IDEA underwent an update that sought to align the legislation with national educational reforms through three pillars: (1) the requirement for highly qualified teachers with specific certifications; (2) the introduction of Response to Intervention (RTI),

a method that identifies learning difficulties early in order to intervene before school failure; and (3) the revision of the disciplinary system, ensuring that a student's conduct is evaluated to determine whether it is a manifestation of their disability before severe penalties are applied (Yell, Rogers, & Rogers, 1998).

Data from the National Center for Education Statistics (NCES, 2024) indicate consistent advances in the educational provision for students with disabilities in the United States following the implementation of IDEA. Currently, about 7.5 million students, aged 3 to 21, receive specialized educational services, representing approximately 15% of public-school enrollment. In terms of schooling, at the end of the 1980s fewer than 30% of these students spent most of their time in regular classrooms; in recent years about 67% attend regular education for 80% or more of the school day.

Retention indicators have also improved. The graduation rate of students with disabilities rose from approximately 47% in 2006 to more than 71% in 2021, while dropout was reduced from rates above 40% in the 1980s and 1990s to about 11% (NCES, 2024). Beyond the school trajectory, transition planning, mandatory since 1990, has contributed to more stable pathways into adult life, with about 60% of graduates entering higher education or technical courses within eight years of completing high school. In the area of early intervention, more than 400,000 infants and children aged 0 to 3 are served annually by services provided under Part C of IDEA, and evidence indicates that this early support reduces the need for intensive educational services in the later years of schooling (Hebbeler et al., 2007; Guralnick, 2017; Majnemer, 1998).

The Concept of Individualized Instruction in Brazilian Legislation

The PEI is not explicitly mentioned by name in Brazilian educational legislation but has been progressively established through legal provisions that recognize the need for differentiated pedagogical responses for students who are the target audience of special education. An initial milestone in this trajectory is the Lei de Diretrizes e Bases da Educação Nacional (LDBEN – Lei nº 9.394/1996), which, although it does not mention the PEI, establishes in its Article 59 the obligation to provide curricula, methods, techniques, educational resources, and specific forms of organization to meet the needs of students with disabilities (Brasil, 1996). By recognizing that effective inclusion requires pedagogical and organizational adaptations, the LDBEN breaks with a homogeneous conception of instruction and creates the legal basis for the individualization of educational planning.

This understanding is aligned with resolução CNE/CEB nº 2/2001, which provides guidance on curricular flexibilization and the adoption of pedagogical strategies adjusted to students' characteristics, thereby approaching the notion of individualized planning as a pedagogical instrument aimed at promoting learning and participation (Conselho Nacional de Educação, 2001). Subsequently, the Política Nacional de Educação Especial na Perspectiva da Educação Inclusiva (2008) consolidated this movement by establishing that special education must identify, develop, and organize pedagogical and accessibility resources capable of eliminating barriers to participation and learning, taking into account students' specific needs (Brasil, 2008b).

Within the same regulatory framework, the Política Nacional de Educação Especial na Perspectiva da Educação Inclusiva (2008) introduces the Atendimento Educacional Especializado (AEE — Specialized Educational Support) as a structuring pedagogical principle of inclusive education, defining it as a service that complements or supplements schooling and is articulated with regular instruction. The policy thus establishes the purpose of the AEE by assigning it the function of identifying

and organizing pedagogical and accessibility resources aimed at eliminating barriers to participation and learning, without detailing the procedures or instruments necessary for its implementation (Brasil, 2008b). This guideline is operationalized through Decreto nº 6.571/2008 and Decreto nº 7.611/2011, which regulate the provision of the AEE by defining its spaces, modes of operation, and the responsibilities of the education systems, in addition to reinforcing the need for coordinated planning between the regular classroom and specialized services (Brasil, 2008a; Brasil, 2011).

Although, at the federal level, the principle of the individualization of instruction was present in educational guidelines, it had not been formalized as a single, clearly defined pedagogical instrument, which may have contributed to differing interpretations among the federative entities. In this context, Duarte and Borges (2024) conducted an analysis of the official regulations of the Brazilian states and the Federal District regarding the use of the PEI or equivalent instruments. The results indicate that only 11 Brazilian states and the Federal District explicitly mention, in their regulations, the PEI, the Plano de Desenvolvimento Individual (PDI — Individual Development Plan), or individualized instruction plans. Even in these cases, considerable variation is observed regarding the nomenclature adopted, the scope of the document, and the responsibilities assigned to its development and implementation. In contrast, 16 federative units do not regulate the use of the PEI, limiting themselves to generic guidelines on curricular accessibility, which may result in fragmented practices that depend on the individual initiative of schools or teachers.

Another relevant finding of the study conducted by Duarte and Borges (2024) concerns the conceptual confusion between the PEI and plans restricted to the AEE. In states such as Acre, Bahia, Piauí, and Espírito Santo, the regulations use individualized plans as a synonym for the Plano de Atendimento Educacional Especializado (PAEE — Specialized Educational Support Plan), confining the individualization of instruction to the space of the Sala de Recursos Multifuncional (SRM — Multifunctional Resource Room) and to the work of the AEE teacher. This understanding reduces the reach of pedagogical individualization and may reinforce a logic of outsourcing educational responsibility, shifting to the AEE responsibilities that should be shared with the regular classroom (Duarte & Borges, 2024).

In 2025, Decreto nº 12.686/2025 was published, constituting a milestone in the advancement of inclusive education in Brazil by, among other things, formalizing for the first time in a federal decree the explicit articulation between the PAEE and the PEI as central pedagogical instruments of inclusive special education. This advance is expressed directly in the provision that “the result of the case study shall provide the basis for the Plano de Atendimento Educacional Especializado – PAEE and the Plano Educacional Individualizado – PEI” (Brasil, 2025, § 2). By naming these instruments and linking them to a systematic case-study process, the decree reduces interpretive gaps present in earlier regulations and strengthens the coherence between legal guidelines and pedagogical practices, recognizing individualized educational planning as a structuring element for ensuring access, continued enrollment, participation, and learning of students who are the target audience of special education.

However, the regulatory recognition of the PEI and the PAEE does not, by itself, ensure their implementation. A first set of implementation challenges stems from the federative heterogeneity evidenced by Duarte and Borges (2024): since most federative units still do not regulate the use of individualized plans, incorporating the requirements of the Decree will depend on local regulations, on the revision of existing state and municipal regulations, and on harmonizing instruments with different names and scopes (PDI, PDEI, individualized instruction plans) with the parameters of the PAEE. A

second set of challenges is operational in nature: conducting the case study and continuously updating the plans presuppose paid time for collaborative planning, sufficient staff, well-structured resource rooms, and communication flows among the regular classroom, the AEE, and the intersectoral network — conditions that the literature indicates are scarce in a significant portion of Brazilian schools (Barbosa, 2018; Casal & Fragoso, 2019).

There are also direct implications for teacher education. Developing plans grounded in case studies requires competencies that are not always part of preservice teacher education, such as systematic observation and recording of student behavior, writing clear and measurable objectives, monitoring progress, and collaborative work among professionals. Without investment in preservice and continuing education and in technical support for the school systems, the Decree runs the risk of reproducing the historical mismatch between policy and practice, turning the PEI and the PAEE into documents filled out bureaucratically rather than instruments of pedagogical organization. In this sense, monitoring the implementation of the Decree by the education systems, accompanied by empirical research on its effects, constitutes an urgent agenda for the field.

Despite the advances observed over recent decades, Brazilian educational legislation does not describe procedurally how the PEI and the PAEE should be developed. In this regard, da Silva and Camargo (2021) conducted an integrative review with the aim of analyzing the national scientific production on the PEI. After reviewing 30 articles published between 2012 and 2020, the authors found that, although the national literature presents conceptual definitions of the PEI, none of the studies operationalizes the development of this plan. These findings reinforce the need for proposals that move from conceptualization to the operationalization of the PEI.

Such a gap may result in heterogeneous interpretations and practical difficulties for the implementation of these instruments in everyday school life. In view of this scenario, the present article aims to offer some guidelines that may be useful in developing the PEI and the PAEE — more specifically, a structured observation guide and, derived from it, guidelines for writing objectives.

Regarding its methodological nature, this work is characterized as a theoretical essay of an analytical-reflective character, and not as a systematic or integrative literature review. The sources were selected in an intentional and non-exhaustive manner, encompassing three sets of materials: (a) Brazilian regulatory documents relating to special education from the inclusive perspective (LDBEN, resolutions of the Conselho Nacional de Educação, federal decrees, and the Política Nacional de Educação Especial na Perspectiva da Educação Inclusiva); (b) national studies on the PEI and the PAEE, prioritizing reviews of the scientific production and works of recognized circulation in the field; and (c) literature on individualized educational planning and the writing of objectives, including classic works of applied behavior analysis in education. The criteria that guided the inclusion of the works were direct relevance to the topic, regulatory relevance, and recurrence in the national literature. The tables presented in the following sections were developed by the authors on the basis of this literature and their theoretical experience, constituting guiding proposals rather than empirically validated instruments.

What Is an Individualized Education Plan (PEI) and the Specialized Educational Support Plan (PAEE)

Understanding the relationships between the Individualized Education Plan (PEI) and the Specialized Educational Support Plan (PAEE) requires considering both the national literature and recent

regulatory changes. Although this article does not aim to establish a taxonomy of the definitions of these instruments, delimiting their meanings is necessary in order to discuss Decreto nº 12.686/2025 and the implications of writing individualized educational objectives in the school context.

From a regulatory standpoint, Decreto nº 12.686/2025 assigns centrality to the PAEE by defining it as a mandatory, individualized, and continuously updated document, developed on the basis of the case study. The result of this study must support the identification of barriers, support needs, and accessibility resources necessary for the student's participation and learning. With respect to the PEI, the Decree does not provide a detailed conceptual definition, but establishes that, when adopted by the education system or replaced by an instrument with an analogous purpose, its development and implementation must observe the provisions established for the PAEE. Thus, the PAEE becomes a regulatory reference for organizing individualized plans, articulating the Atendimento Educacional Especializado, the regular classroom, collaborative work, and intersectoral actions.

The national literature, however, still presents important variations in the definition and use of these terms. Tannús-Valadão and Mendes (2018), for example, describe the PEI in terms of multiple dimensions. In a legal-bureaucratic dimension, the plan is understood as a document that formalizes a student's educational program, making explicit objectives, strategies, and responsibilities shared among the school, professionals, and family. From this perspective, the PEI also takes on an accountability function by making educational decisions transparent and fostering the co-responsibility of those involved.

In its pedagogical-curricular dimension, the PEI is presented as an instrument that records the individualized differentiations necessary to support the student's access to learning expectations. The plan does not replace the common curriculum, but organizes adaptations, supports, and adjustments that allow the student to participate in it meaningfully. In addition, the PEI can guide pedagogical decision-making by indicating which goals should be maintained, adjusted, or redefined, taking into account the student's current repertoire and the demands of the school context (Tannús-Valadão & Mendes, 2018).

The authors also highlight the evaluative-processual and ethical-political aspects of the PEI. As an evaluative instrument, the plan makes it possible to identify the student's performance level, monitor their progress toward the established goals, and revise strategies that are not producing the expected results. In its ethical-political dimension, the PEI should be person-centered, value the participation of the family and of the student themselves, integrate information from formal and informal assessments, and provide for the creation or modification of supports when necessary for participation and learning (Tannús-Valadão & Mendes, 2018).

Despite this relative convergence, terminological problems persist in national scholarship. Da Silva and Camargo (2021) identified the use of different names for individualized planning instruments, such as Plano de Desenvolvimento Individual, Plano de Desenvolvimento Educacional Individualizado, and Plano de Ensino Individualizado. In many cases, these terms are used to designate documents with functions similar to those attributed to the PEI, which can hinder communication among professionals and education systems.

The acronym PAEE is also a source of ambiguity. In Tannús-Valadão and Mendes (2018), it is used to designate the target audience of special education (público-alvo da educação especial); in later works and in regulatory documents, the same acronym came to refer to the Plano de Atendimento Educacional Especializado. Da Silva and Camargo (2021), in turn, use PAEE to refer to the plan developed within the scope of the AEE, even though they draw on Tannús-Valadão and Mendes (2018) as one of

their conceptual references. This change of referent is not always made explicit and may generate confusion between the group of students who are the target audience of special education and the planning document developed in the specialized service.

In operational terms, the Diretrizes Operacionais para o Atendimento Educacional Especializado describe the PAEE as a document developed by the AEE teacher to organize the pedagogical resources, strategies, adaptations, and activities carried out in specialized support, in a complementary or supplementary manner to the student's schooling (Brasil, 2009). Silva et al. (2022) also characterize the PAEE as a more focused plan, aimed at organizing the work of the AEE. However, in light of Decreto nº 12.686/2025, this document should not be understood as dissociated from the regular classroom, since the case study that grounds it must support the articulation among the AEE, regular instruction, the school team, and the intersectoral network.

The PEI, on the other hand, is presented by Silva et al. (2022) as an educational plan of broader and more collaborative scope. Its development involves regular classroom teachers, the AEE teacher, the management team, other professionals, the family and, when possible, the student themselves. The PEI should bring together information on the current performance level, educational goals, teaching strategies, resources, accommodations, modifications, and monitoring criteria, guiding the schooling process across the different contexts in which the student participates.

Therefore, the PEI and the PAEE should not be treated as synonyms. The PEI tends to organize the student's broader educational planning, while the PAEE focuses on the actions and resources linked to the Atendimento Educacional Especializado. Even so, both should be constructed in a coordinated manner, avoiding a situation in which individualized planning becomes fragmented or the responsibility for inclusion is shifted exclusively onto the AEE teacher. Table 1 presents a summary of the distinctions and complementarities between these instruments, developed on the basis of the literature and the regulations in force.

Table 1
Comparative summary of the PEI and the PAEE

Aspect	PEI	PAEE
Nature	Global, collaborative educational planning that guides the student's schooling process as a whole.	A plan specific to the Atendimento Educacional Especializado service, operational and focused in character.
Regulatory basis	Recognized by name in Decreto nº 12.686/2025 when adopted by the education system or when there is an instrument with an analogous purpose.	A mandatory, individualized, and continuously updated document, provided for in the Diretrizes Operacionais do AEE (Brasil, 2009) and in Decreto nº

Parties responsible for development	A multidisciplinary team: regular classroom teachers, the AEE teacher, the management team, other professionals and, whenever possible, the family and the student.	The AEE teacher, based on the case study.
Scope	All school contexts in which the student moves, throughout the school year.	Sessions carried out in the SRM, in a complementary or supplementary manner to schooling.
Typical content	Current performance level, general educational objectives and goals, strategies, resources, accommodations, modifications, and assessment criteria.	Student data, objectives worked on in the AEE, activities planned for each session, and a schedule of interventions.
Relationship between the	Ocupa lugar hierarquicamente mais amplo e orienta os demais planos, inclusive o PAEE.	Occupies a hierarchically broader place and guides the other plans, including the PAEE.

Source: developed by the authors based on Brasil (2009, 2025), da Silva and Camargo (2021), and Silva et al. (2022).

In summary, the analysis of the definitions of the PEI found in the national literature shows that, although there is a relatively convergent conceptual core regarding its pedagogical, evaluative, and ethical-political functions, important weaknesses persist in the field, especially with respect to terminological standardization and the conceptual delimitation among different planning instruments, particularly with respect to the PAEE (Brasil, 2008b; Costa & Schmidt, 2019; da Silva & Camargo, 2021; Glat, Vianna, & Redig, 2012; Mascaro, 2020; Pletsch & Glat, 2012; Poker et al., 2013; Tannús-Valadão & Mendes, 2018). These terminological overlaps do not constitute merely a semantic problem, but have direct implications for the organization of educational practices, the definition of professional responsibilities, and the interpretation of regulatory provisions. Thus, the findings of this section reinforce the need for greater conceptual rigor in the use of the nomenclature, as well as for a clear specification of the scope and functions of each instrument, especially in light of the recent regulations that formally recognize the PEI and the PAEE within the Brazilian educational framework.

Benefits and Barriers in the Implementation of the PEI/PAEE

The study conducted by Pereira and Nunes (2018) aimed to analyze the effects of implementing a PEI on the schooling process of a student with Autism Spectrum Disorder (ASD) enrolled in a regular school, as well as to propose guidelines for developing the PEI as an instrument of curricular organization and academic assessment. It was a quasi-experimental (A–B) study involving a student with ASD in early

childhood education, his parents, and a school team composed of a lead teacher, an assistant teacher, and a pedagogical support teacher. The PEI was established as the independent variable of the study, while the dependent variables included qualitative indicators (the quality of the student's participation in writing activities and in the snack routine) and quantitative indicators (the amount of time the student remained in these activities). Data were collected through observational records, field diaries, analysis of academic work, video recordings, and interviews over eight months of monitoring. As main results, the authors observed that, in the academic domain, there was an increase in the student's engagement time in writing activities, greater participation in the class's curricular proposals, and progress in written work, approaching the standards expected for the educational level. In the domain of functional skills, progress was identified in communication, with the introduction of Augmentative and Alternative Communication (AAC) resources, greater autonomy in the snack routine, and expanded interactions with peers (Pereira & Nunes, 2018).

In addition to the effects on the student's performance, the study revealed changes in teaching practice, highlighting the PEI as an instrument that guides pedagogical planning. The teachers reported greater clarity about teaching objectives, greater intentionality in choosing strategies, and expanded use of collaborative practices, mediated by systematic moments of reflection on practice. Social validation revealed that the PEI was perceived by the teachers as a resource that supports pedagogical decision-making and the organization of instruction, aligning family expectations, curricular demands, and the student's real possibilities for participation.

One of the main challenges in implementing the PEI was identified by Barbosa (2018) and concerns the weaknesses in the articulation between the regular classroom and the AEE. Although the school formally investigated had the AEE service, the study showed that the work of this service occurred in parallel to the practices of the regular classroom, without integrated pedagogical planning. The interactions between the regular classroom teacher and the AEE teacher were described as occasional and informal, not constituting systematic collaborative work. As a result, information about the student was not translated into shared pedagogical decisions, which limited the construction of coordinated strategies and compromised the effectiveness of individualized educational planning.

This weakness in the articulation among professionals is related to the teachers' professional insecurity in the face of the educational demands of the student with ASD. Barbosa (2018) identified, based on the teachers' accounts, that although they held favorable attitudes toward inclusion and general knowledge about the disorder, there were significant difficulties in transforming this theoretical repertoire into concrete pedagogical practices. The teachers expressed recurring doubts about how to adapt activities, define teaching strategies, and assess the student's academic progress, associating this insecurity with the absence of specific training and ongoing pedagogical support. This feeling of unpreparedness contributed to a more cautious and reactive stance in the face of the student's demands, to the detriment of intentional planning of instruction.

The weaknesses in professional articulation and teacher insecurity converged, in the study, into direct impacts on the writing and implementation of the PEI. Barbosa (2018) showed that the absence of collaborative planning and the difficulty in defining clear pedagogical objectives resulted in the lack of a systematized PEI to guide pedagogical practice. The actions carried out with the student tended to concentrate on strategies of welcoming and behavior management, with less emphasis on organizing academic objectives and on the student's effective participation in curricular activities. In this way, the PEI was not consolidated as an instrument for organizing instruction, but remained absent or barely

functional, draining its pedagogical potential in the context of school inclusion.

Developing a high-quality PEI/PAEE presupposes a collaborative process between regular education and AEE teachers, in which different forms of knowledge come together to ensure real conditions for learning and participation for the student in the school context. The regular education teacher occupies a central place in this process, since it is this teacher who follows the student in natural teaching contexts, observes their performance in the face of curricular demands, identifies barriers to learning, and recognizes strategies that already produce positive effects in the classroom. Their observations are fundamental for describing current levels of academic and functional performance, as well as for defining goals that make sense in everyday school life. In turn, the AEE teacher contributes specific knowledge about adaptations, accommodations, individualized teaching strategies, and progress monitoring. Their role is not to replace the regular classroom teacher, but to mediate the construction of the plan, organize information, translate data into clear objectives, and support the implementation of the strategies provided for in the PAEE (Casal & Fragoso, 2019; Lesh, 2020).

Effective collaboration is achieved when both professionals share responsibilities, and this implies frequent dialogue, systematic exchange of information, clarity about the necessary accommodations, and continuous monitoring of the student's progress. In this regard, Casal and Fragoso (2019) sought to understand how special education and regular education teachers cooperate with one another in the school context. Initially, the authors invited 40 teachers, 20 from special education and 20 from regular education. The response rate was 50%, resulting in 20 participants (10 from each group). The main results indicate that both groups recognize the importance and usefulness of cooperation, especially with respect to student assessment, the definition of pedagogical strategies, and the improvement of teaching and learning outcomes. Special education teachers tend to value cooperation as a means of enhancing educational intervention and individualized programming, while regular education teachers perceive collaboration mainly as a way of obtaining technical support and strategies for working with students with specific educational needs (Casal & Fragoso, 2019).

Despite this recognition, the study shows that collaborative practices are still limited. The main difficulties identified are related to the organizational structure of the school, especially the lack of time for systematic meetings, the shortage of human resources, and communication failures among professionals. Also noteworthy is the existence of asymmetrical perceptions between the groups, with regular education teachers demonstrating less appreciation of the role of the special education teacher in everyday work (Casal & Fragoso, 2019).

In conclusion, the authors point out that, although there is a willingness to cooperate, this does not occur spontaneously, and it is necessary to create institutional conditions that foster spaces for dialogue, joint planning, and shared reflection. Despite the multiple challenges identified in collaborative work and in the very process of developing the PEI/PAEE, it is essential that the parties involved demonstrate a willingness to overcome these barriers, taking into account the conditions and limits of their institutional realities, always with a focus on the best interest of the student (Casal & Fragoso, 2019; Lesh, 2020).

Guidelines for Developing the PEI/PAEE

Decreto nº 12.686/2025 provides guidance on identifying the student's individual demands, their potential, and the barriers that affect their participation and learning in the school context. This guideline shifts the focus from a reading centered exclusively on diagnosis to a broader educational analysis that

considers the student's functioning in interaction with the environment, the pedagogical proposals, and the teaching conditions offered. In this sense, identifying potential and barriers is not an intuitive exercise or one based on general impressions, but a process that requires systematic assessment (dos Santos & Yildirim, 2025).

From this perspective, the analytical structures and recording devices presented below constitute a methodological proposal applicable to the development of individualized educational planning documents in a broad sense, including both the PAEE and the PEI, when adopted by the education system. It should be emphasized, however, that the tables presented here constitute proposals derived from the literature consulted and from the authors' theoretical reflection, and not empirically validated instruments. Their use should therefore be understood as heuristic guidance, subject to adaptation, evaluation, and refinement in different school contexts.

Educational assessment can be conducted by different means. In some cases, this process may involve the use of structured protocols, which help to identify already-acquired repertoires, learning gaps, and possible intervention priorities. In others, it may occur through direct observation of the student in their learning contexts, allowing analysis of whether the student responds to the real demands of the classroom, to social interactions, and to school routines. Regardless of the instrument used, the central aim of assessment is the same: to produce information that supports pedagogical decisions that are better adjusted, consistent with the student's needs, and aligned with the legal guidelines for developing the PEI and the PAEE (da Silva & Camargo, 2021; Lima et al., 2023; dos Santos & Yildirim, 2025).

Systematic observation of the student in the regular classroom, during interactions with peers, in carrying out academic activities, and in school routines constitutes a central component of the assessment process (Fagundes, 1999). For example, observation can reveal how the student responds to collective instructions, whether they can sustain attention in group activities, how they request help, how they interact with classmates during collaborative work, or which steps of an academic task they carry out independently. Situations such as transitions between activities, shared reading moments, or the solving of mathematical problems can also reveal barriers related to the organization of the environment, the format of instructions, or the level of task demand (Vargas, 2020).

It is through this contextualized observation, as exemplified in Table 2, that the teacher can identify already-acquired repertoires, analyze environmental variables that facilitate or hinder learning — such as the presence of visual cues, the clarity of instructions, or the predictability of the routine — and recognize pedagogical barriers as guided by the legislation itself. Thus, the integration of evidence-based instruments and direct observation of the student strengthens the understanding of their educational functioning and enhances decision-making in individualized educational planning (Vargas, 1974). In this way, Table 1 and the other tables should not be read as instruments exclusive to a single document, but as supports for the collection and systematization of data that ground the writing of the PEI/PAEE.

Table 2*Guide for structured teacher observation*

Observed context	Guiding question for the teacher
Entering the classroom	How does the student enter the classroom, organize their materials, and begin the daily routine?
High-preference activities	During high-preference activities, how does the student demonstrate engagement, attention, and persistence in the
Low-preference activities	In low-preference activities, which behaviors are observed and which supports help the student stay engaged in the activity?
Physical activities	In physical activities, does the student understand and follow instructions, coordinate movements, and interact with
Manual or artistic activities	During manual or artistic activities, how does the student handle materials, follow steps, and complete the activity?
Activities from different knowledge areas	In subjects such as mathematics, Portuguese language, or science, in which content does the student show greater ease or difficulty?
Transitions between activities	How does the student react to transitions between activities and to changing demands throughout the school routine?
Snack time	During snack time, does the student communicate needs, respect turns, and use social skills appropriate to the context?
Play with classmates	During play with peers, does the student initiate interactions, respond to classmates, and sustain shared activities?
Difficult situations	Quando encontra When encountering a difficulty, how does the student react and which strategies do they use to solve the problem or request help?

If the questions direct the teacher's attention during observation, the way these observations are recorded is equally important. For the information collected to be useful in educational planning, it is essential that the teacher describe what the student does, at what moment, and in what context, avoiding personal interpretations of the behavior (Fagundes, 1999). Table 3 presents examples and non-examples of this type of record, illustrating the difference between descriptions based on observable events and interpretive or labeling records.

For example, at the end of recess, a student may run around the courtyard, lie down on the floor, and avoid entering the classroom when called. This type of record clearly describes what happened and allows reflection on possible factors involved, such as difficulty with the transition between activities, the predictability of the routine, or the way the instruction was presented. On the other hand, recording that the student “is throwing a tantrum” or “is being contrary” does not inform what actually occurred, hinders the identification of pedagogical strategies that might help the student, and may even result in blaming the student for the behavior by ignoring the environmental variables that influence their participation in the school context.

Table 3

Comparison between observable descriptions and inferences

Interpretation or label	Description of what is observable
The student was unmotivated and uninterested in the activity.	During the writing activity, the student kept their head resting on the desk for approximately 5 minutes without starting the task.
The student threw a tantrum because they did not want to	When called to line up after recess, the student ran around the courtyard and lay down on the floor for about 2 minutes.
The student only learns when the teacher insists.	During group reading, the student got up from their chair three times and walked around the room without permission.
The student is restless and cannot control themselves.	Durante a leitura em grupo, o aluno levantou-se da cadeira três vezes e caminhou pela sala sem autorização.
The student becomes aggressive when contradicted.	Upon receiving an activity with more than five questions, the student tore up the sheet and threw the materials on the floor.

Within the reality of each educational institution, regular education and AEE teachers can organize and share these observations in a complementary way, ensuring that both have access to the relevant information and can use it in a coordinated manner in planning instruction for that student. This practice fosters shared responsibility, enhances the analysis of educational demands, and strengthens the joint construction of the teaching plan. This practice can help toward a better understanding of the student’s functioning in the school context, as it helps teachers identify patterns, conditions that facilitate or hinder learning, and possible pedagogical barriers (Lima et al., 2023).

Based on the observation records, as well as on the meeting between regular education and AEE teachers, the process of writing objectives begins. For this process to be functional in the context of the PEI/PAEE, it is essential that it describe what the student will do, under which conditions, and with what performance criterion. In this sense, the choice of verbs takes on a central role. Abstract verbs, such as “to learn” or “to understand,” refer to internal processes and do not specify observable actions. In contrast, verbs such as “write,” “point,” “name,” “read aloud,” “solve,” “classify,” or “respond” describe behaviors that can be directly observed and recorded, allowing different professionals to reach similar conclusions.

ons when assessing the student's progress (Cooper et al., 2020).

This logic dialogues with the SMART model, frequently used to improve the writing of objectives in educational and intervention contexts. According to this formulation, effective objectives should be specific (Specific), measurable (Measurable), achievable (Achievable), relevant (Relevant), and time-bound (Time-bound) (Doran, 1981). Thus, the objective should clearly describe the expected behavior, allow progress to be monitored, be compatible with the student's current repertoire and with the available teaching conditions, respond to relevant demands of the school context, and establish a period for its evaluation. In developing the PEI/PAEE, these criteria can help define clearer, more realistic, and more socially meaningful goals, in addition to facilitating the revision of the plan when necessary (Bahry et al., 2022).

It is worth, however, situating the origin and limits of this model. The acronym SMART was proposed by Doran (1981), in the field of management, as a mnemonic device for writing managerial goals. In its original formulation, the terms corresponded to Specific, Measurable, Assignable, Realistic and Time-related, with Assignable referring to the definition of a person responsible for the goal. The author himself emphasized that the criteria should not be treated as a rigid checklist. Over time, the model underwent variations, including the replacement of Assignable with Achievable and of Realistic with Relevant, the version adopted in this article and later transposed to educational and clinical contexts. In these contexts, SMART should be understood as a heuristic resource for improving the writing of objectives, and not as an empirically validated teaching technology. Its contribution to the PEI/PAEE lies in fostering the explicit statement of the expected behavior, the conditions of performance, and the performance criteria, always articulated with pedagogical judgments about the relevance of the selected goals (Bahry et al., 2022).

The operationalization of these criteria in the writing of educational objectives can be better understood through practical examples. Table 4 presents a comparison between objectives formulated vaguely and objectives developed according to the principles of the SMART model, showing how making explicit the expected behavior, the performance criteria, and the conditions of assessment helps make goals clearer, more observable, and more amenable to monitoring in the school context.

Table 4

Examples of observable objectives

Vague objectives	SMART objectives
The student will learn to read.	The student will read aloud 10 two-syllable words in 4 out of 5 opportunities.
The student will demonstrate reading comprehension.	After reading a short 2-line text, the student will orally answer two literal questions about the content.
The student will improve their writing.	The student will write their full name legibly, without a model, in classroom activities.

The student will develop mathematical skills.

Given simple addition problems up to 10, the student will correctly solve at least 4 out of 5 presented items.

The student will participate more in group activities.

During group activities, the student will raise their hand and wait their turn to speak in at least 3 opportunities per class.

In writing objectives for the PEI/PAEE, it is common for teachers to resort to broad or interpretive expressions to describe what they expect the student to achieve, such as “paying more attention,” “not throwing tantrums,” or “being motivated.” Although these expressions are frequent in everyday school life, they do not clearly describe what the student should actually do, nor do they allow progress to be monitored over time. To assist in this process, there is a simple and practical example known as the Dead Man Test.

According to this test, an objective describes a behavior only when it refers to an action that the student performs, since a dead man would be incapable of acting but could, for example, “not get distracted,” “not get up from the chair,” or “stay calm.” By applying this logic to the writing of the PEI/PAEE, the teacher is invited to replace descriptions based on the absence of behavior or on subjective interpretations with statements that indicate observable actions situated in a specific context (Lindsley, 1964).

For example, instead of defining as an objective that the student “does not run around the room,” it is more appropriate to establish that they remain seated at their desk during activities, getting up only when authorized by the teacher. Similarly, instead of recording that the student “does not throw a tantrum at the end of recess,” the objective can be described as lining up and walking to the classroom when called. Likewise, replacing goals such as “not getting distracted” with objectives that describe observable behaviors — such as keeping their gaze directed at the material or at the teacher during the explanation for a set period — contributes to greater clarity and objectivity in educational planning.

This shift of focus from judging the student to describing what they do and the conditions under which it occurs favors a more precise understanding of the student’s functioning in the school routine. In addition, objectives formulated on the basis of observable behaviors make it easier to define monitoring criteria, choose pedagogical strategies, and revise the plan when necessary. As discussed by Critchfield and Shue (2018), although the Dead Man Test is conceptual in nature, its use helps keep professional practice anchored in clear and measurable descriptions, strengthening the quality of individualized educational planning.

Defining educational objectives requires a deliberate process of prioritization, in which the teacher must decide not only how to teach but, above all, what to teach. As discussed by Bahry et al. (2022), the choice of teaching targets is a central ethical and pedagogical decision, since teaching skills of little relevance produces limited impact on development. In this sense, the development of the PEI/PAEE should start from an intentional analysis of the observed repertoires, the demands of the school context, and the skills that promote participation, autonomy, and meaningful learning in the present and in future contexts.

In the Brazilian educational context, this prioritization process requires balancing multiple references. On one hand, there are the curricular expectations expressed by the Base Nacional Comum

Curricular (BNCC — National Common Curricular Base), which guide learning rights by stage and area of knowledge. On the other hand, there are direct observations of the student in real learning situations, such as academic activities in different areas, interactions with peers, routine transitions, play moments, and self-care activities in the school environment. In addition, it is essential to consider what is expected for the student's chronological age group, avoiding both the underestimation of their abilities and the definition of objectives disconnected from their current repertoire and from their conditions of access to the curriculum.

In this way, the PEI/PAEE ceases to be a document centered solely on the formal fulfillment of the curriculum and comes to function as an instrument of intentional pedagogical organization, in which objectives are selected from the articulation among curricular norms, observational evidence, and criteria of educational relevance. This approach is aligned with the position that inclusive education should promote learning that makes a real difference in the student's school life, favoring their active participation, their academic progress, and their meaningful permanence in the context of the regular school (Bahry et al., 2022).

Limitations and Research Perspectives

This work has limitations that should be considered when reading its contributions. Because it is a theoretical essay, the selection of the literature was intentional and non-exhaustive, so that the analyses developed here do not claim to represent the entirety of the production on the topic. In addition, the observation guide, the recording examples, and the guidelines for writing objectives presented here constitute proposals derived from the literature and from the authors' theoretical experience. Their usefulness, feasibility, acceptability, and social validity still need to be investigated in different school contexts, stages of education, and student profiles.

The conditions necessary for implementing these guidelines in the education systems were also not examined empirically. Aspects such as time allocated to collaborative planning, the availability of AEE professionals, teacher education, accessibility resources, and differences among state and municipal regulations may importantly influence the development and use of the PEI and the PAEE. Thus, similar proposals may require adaptations according to the institutional, territorial, and organizational characteristics of each school or system.

Added to this is the recency of Decreto nº 12.686/2025, whose effects on the education systems, teacher education, and planning practices cannot yet be evaluated. A research agenda is therefore outlined that includes studies on the implementation of the Decree in the education systems; qualitative investigations into the experience of teachers, administrators, families, and students; studies of the feasibility, acceptability, and social validity of the proposed guidelines; and experimental or quasi-experimental research on the effects of PEIs/PAEEs developed from systematic observation and the writing of measurable educational objectives.

CONCLUSION

Although Brazilian legislation already provided for principles such as the individualization of instruction and collaborative work, Decreto nº 12.686/2025 represents an advance by explicitly recognizing the PEI and the PAEE at the federal level (Costa & Schmidt, 2019; Bassi, Brito, & Neres, 2020). However, the regulatory recognition of these instruments does not eliminate the conceptual and operational ambiguities that still characterize their use in the education systems.

The literature tends to distinguish the PEI as a broader educational plan, aimed at the schooling process as a whole, and the PAEE as a document directed at organizing the supports and strategies of the Atendimento Educacional Especializado (da Silva & Camargo, 2021; Silva et al., 2022). This distinction can be useful for delimiting responsibilities and organizing pedagogical work. However, its operationalization must avoid the fragmentation of information, the overlapping of goals, and the shifting of responsibility for inclusion exclusively onto the AEE teacher. Individualized planning needs to articulate the different contexts in which the student participates, including the regular classroom, the AEE, and the other accessibility actions provided by the school.

Challenges related to the diversity of nomenclature used in the literature and in the education systems also persist. Terms such as PEI, Individualized Educational Planning, Individualized Instruction Plan, PDI, and PDEI are frequently used to designate documents with similar functions, which can hinder communication among professionals and generate ambiguous interpretations of educational responsibilities (da Silva & Camargo, 2021). Greater terminological consistency can contribute to more integrated practices and to the understanding that planning should respond to the needs of a single student, even if it involves different professionals and contexts.

In this sense, the guidelines presented in this article seek to contribute to ensuring that the PEI and the PAEE are not reduced to bureaucratic documents. Systematic observation of the student, the recording of observable behaviors, and the formulation of clear, measurable, and socially relevant objectives can enhance pedagogical decision-making and strengthen shared responsibility between regular classroom and AEE teachers. More than fulfilling a formal requirement, individualized educational planning should guide actions capable of expanding the student's participation, learning, and development throughout their school trajectory.

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