



Year V, v.1 2025 | Submission: 07/02/2025 | Accepted: 09/02/2025 | Publication: 11/02/2025

## Practices in Fiscal Education and Tax Compliance: Lessons from Brazil Applicable to the United States

*Practices in Fiscal Education and Tax Compliance: Lessons from Brazil Applicable to the United States*

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### Summary

This article compares the Brazilian and North American models of fiscal education and tax compliance, examining how each country articulates citizenship, service provision, and the protection of rights. Brazil has consolidated a civic-pedagogical framework through the National Fiscal Education Program (PNEF), emphasizing transparency, participation, and social control of the budget.

Although robust in its normative framework, this model still faces challenges in cognitive mediation: much of the public information lacks clear standards of proof, making it difficult for citizens to understand how the evidence supports tax decisions. In the United States, a taxpayer-centered approach predominates, operationalized by the IRS/VITA/TCE/TAS ecosystem, which seeks to reduce compliance costs, resolve problems on first contact, and ensure remediation when failures occur. However, the technical communication of these agencies is often directed to a specialized audience, limiting cognitive transparency for the general public. The comparison reveals that both countries converge on the need for verifiable information, accessible resolution routes, and institutional learning mechanisms. In short, the study argues that the integration between critical education, service design, and proof discipline—

with participation that has an effect — it strengthens legitimacy and increases tax compliance.

**Keywords:** Tax Education; Tax Citizenship; Tax Compliance; PNEF; IRS; VITA/TAS.

### Abstract

This article offers a comparative analysis of Fiscal Education and tax compliance models in Brazil and the United States, examining how each country mobilizes citizenship, service delivery, and rights protection to strengthen institutional legitimacy. In Brazil, the National Fiscal Education Program (PNEF) promotes a civic-oriented approach that links taxation to social control, transparency, and public participation. Despite its normative robustness, the Brazilian model still faces cognitive barriers, as public materials often lack explicit standards of proof, making it difficult for citizens to understand how evidence supports fiscal decisions. In the United States, by contrast, the dominant model prioritizes usability and taxpayer assistance. Through the integrated ecosystem of IRS, VITA/TCE, and TAS, the system seeks to reduce compliance costs, provide first-contact resolution, and ensure institutional mediation when failures occur. However, the technical nature of these communications tends to target an elite audience rather than the public. The comparative analysis shows that both systems converge on the need for verifiable information, accessible mechanisms of redress, and structured feedback loops that support institutional learning. Ultimately, the study argues that integrating critical education, service design, and disciplined proof — combined with participation that generates observable effects — enhances legitimacy and promotes more stable and voluntary tax compliance.

**Keywords:** Tax Education; Tax Citizenship; Tax Compliance; PNEF; IRS; VITA/TAS.

### 1. Introduction

Brazil and the United States have followed distinct paths in the field of fiscal education and...

Tax compliance : In Brazil, civic education and spaces for tax compliance prevail.

social control mechanisms implemented by the National Fiscal Education Program (PNEF); in the US, it is observed-



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with a historical emphasis on services, compliance assistance, and protection of rights through structures such as the Internal Revenue Service (IRS), the Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) and the Taxpayer Advocate Service (TAS). Despite the differences, Both face the same challenge: translating institutional discourse into verifiable results.

It is, in terms of understandable services and accessible repair mechanisms.

The study begins with a theoretical-empirical diagnosis: the public acceptance of policies.

Tax reform depends less on episodic campaigns and more on the State's ability to present...

Auditable justifications, in clear language and with effective participation. Based on this,

We organized the analysis into five axes: (i) pragmatic, moral, and cognitive legitimacy; (ii) theory of argumentation; (iii) frameworks of rights, duties and public value; (iv) critical analysis of discourse; and (v) evidence of tax morale *and* behavioral economics that

They connect trust, facilitation, and *enforcement* (coercion).

The research addresses two central questions. First, identifying which

Combinations of fiscal education, service provision, and guarantees of rights enhance understanding.

Institutional trust and tax compliance. Secondly, indicate how to convert these.

Elements in verifiable evidence — open data with dictionary, evidence tables, and indicators.

operational (e.g., comprehension, effort/time of service, spontaneous correction,

(trust and procedural litigation) — to guide continuous improvement. In this context, the article starts from hypothesis that the articulation between critical education, clear services and guarantees of rights, when

Structured by a public standard of proof and accompanied by transparent metrics, it tends to reduce

Rework, litigation, and enforcement costs.

As a contribution, this work presents, from a comparative perspective, a roadmap.

implementation that integrates institutional design, communication and evaluation: (a) frameworks

(a) cooperatives based on rights, duties and public value; (b) services with traceable methodology

in the notifications (data, calculations, justifications and *links* for contesting); (c) indicators that

They communicate social participation, highlighting what has actually changed; and (d) indicators of

public value, synthetic and replicable (understanding, effective participation, trust and reduction of

(friction). The goal is to produce pragmatic, moral, and cognitive legitimacy without increasing the costs of oversight.

Regarding the object of analysis, specialized literature and documents were selected.

published up to 2023 (international organizations, tax administrations, regulations and guides of service), prioritizing public and reproducible sources.

In summary, it is argued that fiscal citizenship is strengthened when open data and services are available.

Accessible and operational guarantees of rights converge in a public standard of proof and in

Effective forms of participation, in line with international recommendations and best practices.



recent public administration events.

## 2. Theoretical contribution

The analysis developed in this article articulates five main theoretical contributions: (i) the new Perelman and Olbrechts-Tyteca's rhetoric; (ii) Toulmin's argumentative model; (iii) the Analysis Discourse Criticism (DC), particularly in Fairclough; (iv) the concept of *framing* in Entman; and (v) the psychological literature on *tax morale*, especially the *slippery slope* framework developed by Kirchler. Next, we describe each of these contributions, explaining their central concepts. and its relevance to the study.

### 2.1. Perelman and Olbrechts-Tyteca: Argumentation Theory and Types of Audience

In *The New Rhetoric* (1958/2005), Perelman and Olbrechts-Tyteca propose that all The argument is directed at an audience, that is, the group of people whose support is sought. An audience is not a given; it is constructed by the speaker. In this respect, the work distinguishes three categories. fundamental. The first of these is the universal auditorium, which is an ideal construction, representing "All reasonable people." When the speaker appeals to this audience, he is seeking a foundation. considered valid regardless of personal preferences or particular contexts. The A universal audience functions as a criterion of rational legitimacy, bringing an argument closer to... which would be objectively acceptable. The second category is the private audience, defined as the group The specific target audience for the argument—citizens, public servants, experts, politicians, etc. Here, persuasion depends on shared values, beliefs, and assumptions. Finally, we have also the elite auditorium, which is a highly qualified subset of the auditorium particular, composed of specialists capable of understanding complex reasoning, language Technical expertise, detailed evidence, and specialized inferences. In the context of this article, reports such as the *The Annual Report to Congress* of TAS is directed to this type of audience. For the present study, the The distinction between these audiences reveals why tax education materials can fail: when the The state assumes it is speaking to a universal audience, but in practice it formulates its documents for a... elite audience. This creates cognitive asymmetry and prevents effective engagement.

### 2.2 Stephen Toulmin: Structure of Proof and Justification Standards

In *The Uses of Argument* (1958/2003), Toulmin criticizes abstract formal logic and proposes a model applied to real argumentation. Its standard structure contains six elements: (1) *claim* (*conclusion*) – the point you wish to establish; (2) *data* – the evidence presented; (3) *warrant* – the principle that connects the data to the conclusion; (4) *backing* – additional justifications supporting the guarantee; (5) *qualifier* – degree of strength or

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confidence in the conclusion (e.g., “probably”, “almost always”); (6) *rebuttal* (condition of refutation)

– exceptions or situations where the conclusion does not apply. In the case under study, the explicit absence

The lack of guarantees, endorsements, and qualifiers in public materials creates opacity and prevents citizens from accessing them.

Understand how administrative conclusions are derived from evidence. Therefore, we will see that inserting

This standard promotes transparency, traceability, and trust.

### 2.3. Norman Fairclough: Critical Discourse Analysis (CDA) and Power Asymmetry

Fairclough (1992; 2003) conceives of discourse as a social practice, analyzed at three levels:(1)

text - lexical choices, metaphors, modalizations, voices; (2) discursive practice – production,

circulation and consumption of texts; (3) Social practice – power relations, institutions and structures that

They shape the discourse.

A central element in ACD is the asymmetry of power: institutions hold resources

discursive, linguistic, and material aspects that are not available to the average citizen. This affects those who

defines the problem, who has the authority to name phenomena, who controls the genres.

discursive, and who can impose meaning. In this article, we will see that, even when the State publishes

Even with data and reports, discursive asymmetry persists if the discourse is technical, opaque, or inaccessible.

reproducing institutional distance, which is a serious obstacle to the discourse of Education.

Fiscal policy connects with proposed social practices. ACD (Analysis of Corporate Governance) allows for the identification of these gaps and the proposal of alternatives.

Practices that reduce communication inequality.

### 2.4. Robert Entman: Framing and Structures of Meaning

In his classic article (1993), Entman defines *framing* as the process of selecting

aspects of reality and make them more salient in a text, in order to promote interpretations.

specifics. He teaches us that the *frame* fulfills four functions: diagnosing a problem; evaluating

causes and agents; prescribe solutions; present prognoses or consequences. For our study,

We will point out that Brazil and the US construct distinct frameworks regarding Fiscal Education. Brazil uses the

The US uses a *framework* of citizenship and public value, whereas the US uses a *framework* of service and protection.

*Tax frameworks* shape expectations, perceptions of fairness, and willingness to comply with tax regulations.

### 2.5. Erich Kirchler: Tax Morale and the Slippery Slope Framework

Kirchler (2007; 2008) proposes that tax compliance depends on two axes: trust

within the authorities and supervisory/coercive power of the State. The combination of these axes generates four

possible regimes with the following effects: (1) low trust with low power generates anomie; (2)

high trust, but low power causes voluntary cooperation; (3) low trust, but high

power results in enforced obedience; (4) high trust with high power leads to conformity

sustainable. This model is called a *slippery slope* because taxpayers slide between these regimes.



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as they perceive changes in the relationship between the State and society. For the purposes of this article, this concept helps us. to understand that both Brazil and the US seek to avoid regimes of pure coercion, creating different “psychological drivers” for tax compliance. Brazil operates by trying to increase Trust through citizenship and participation; the U.S. increases trust by providing... Services and protection of rights, as we will detail below.

The connection between Perelman, Toulmin, Fairclough, Entman, and Kirchler is not merely Illustrative: it provides tools to observe how the State speaks, to whom it speaks, and how it... This explains how they justify their decisions, how they frame their problems, and how they generate trust or resistance. Reference points allow us to reveal blind spots, map communication asymmetries, and propose solutions. that connect critical education, service design, and the discipline of proof.

### 3. Methodology

The central methodological option is a narrative review of analytical scope, suitable for interdisciplinary objects in which scientific literature and institutional documents intertwine and in The goal is not to estimate average effects, but to explain transferable mechanisms. It starts from... understanding that Fiscal Education (FE) is, at the same time, a public policy and a practice communicational and informational governance arrangements. Therefore, the design integrates theory of Legitimacy, argumentation, *framing*, Critical Discourse Analysis (CDA), and the moral agenda. Tax *morale*. To reduce common biases in narrative reviews, we followed the recommendations. from the *Scale for the Assessment of Narrative Review Articles* (SANRA) — explicit question, strategy search, selection criteria, coherent synthesis and conclusions anchored in evidence — and we adopted Triangulation in the classical sense of Denzin (multiple sources, theoretical lenses, and procedures). This arrangement engages with the tradition of *critical interpretive synthesis*, acknowledging the interaction between concept and evidence without compromising traceability and public inclusion/exclusion criteria.

The search included publications up to 2023, in Portuguese and English. Initially, in the plan Internationally, priority was given to peer-reviewed articles and academic books (Suchman; Toulmin; Perelman; Fairclough; Kirchler; Luttmmer & Singhal), in addition to highly authoritative technical reports. from organizations such as the Organisation for Economic Co-operation and Development (OECD/OCDE) and the Inter-American Center of Tax Administrations (CIAT / *Inter-American Center of Tax Administrations*). In the United States axis, official publications were examined from *Internal Revenue Service* (IRS), including series on tax administration and *fact sheets* . (informative), the *Annual Reports* of the *Taxpayer Advocate Service* (TAS) and the documentation on the *Volunteer Income Tax Assistance* (VITA)/*Tax Counseling for the Elderly* (TCE) programs . AND, Following this, within the Brazil axis, the guidelines and notebooks of the PNEF (National Program for Fiscal Education) and transparency materials were mapped. budgetary funds maintained by the National School of Public Administration (ENAP), by the School of



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The search was conducted by the Tax Administration (ESAF) and by tax secretariats. The search was recorded in a spreadsheet. tracking (title, authorship, year, publication/publisher, justification of eligibility and connection with the research questions), allowing for reconstruction of the route.

Inclusion and exclusion criteria. Included were: (i) peer-reviewed theoretical and empirical studies (i) pairwise analysis across the five analytical lenses; (ii) technical reports with explicit methodology and comparability (international organizations); (iii) official documents from PNEF, IRS, TAS and VITA/TCE that define Institutional architecture and practices. The process followed a classic sequence — identification, Screening by title and abstract, full reading, and inclusion decision.

During the document review, a unified analytical protocol was applied to avoid Asymmetrical treatment between academic literature and institutional documents. In each piece, The following were identified: problem, theoretical framework, design/methodology, main findings, limitations. declared and implications for EF. In parallel, for the study of institutional source documents. An analysis matrix with six dimensions was used:

- (a)** Verifiable institutional ethos — sufficient historical series, described methods, links to audits, and notes on “how to read this chart”;
- (b)** Toulmin-style proof standards — data, guarantees, backings, qualifiers and conditions for refutation;
- (c)** *Framing* — diagnosis, assessment, prescription and prognosis; articulation of rights, duties and public value;
- (d)** CDA at the textual and discursive level — lexical choices, metaphors, modalizations and voices of discourse;
- (e)** ACD in the realm of practices — genres, circulation routines, validation rituals and social effects;
- (f)** Information governance — data openness/quality (metadata, dictionaries), reproducibility and the existence of effective channels for contestation and participation.

This protocol was applied to brochures, portals, and reports issued by institutional bodies. allowing comparability and making explicit where the Public Administration narrative aligns (or no) to the demands of pragmatic, moral, and cognitive legitimacy.

Therefore, instead of simply gathering evidence, the aim was to infer mechanisms: such as and under what conditions do discursive and service arrangements produce understanding, trust and cooperation, thus contributing to tax compliance. However, the present study carries limitations. Firstly, we are dealing with two different realities, Brazil and the USA, which... This leads to working with documentary heterogeneity. Furthermore, there is no meta-analysis (*corpus*) . predominantly non-experimental). And the five study tools (*framing*, ACD, theory of argumentation, literature on legitimacy, and *tax morale*) have complex meanings and, despite They share an interdisciplinary characteristic – which makes it easier for them to be worked on together – no. It will be possible to delve deeper into the use of these tools given the limitations of this article.





#### 4. Comparative analysis Brazil–USA

##### 4.1 Brazil — critical thinking and social control

In Brazil, Fiscal Education has become established as a civic-pedagogical project anchored in... National Program for Fiscal Education (PNEF). Its core aim is to bring the social function of taxes closer to the people. of daily life, articulating content related to public budgeting, social control, and participation in different levels of education and in government schools. Understood through the lens of legitimacy, this Architecture prioritizes moral and cognitive dimensions: by emphasizing procedural justice, Transparency and participatory routines seek to stabilize expectations about how decisions are made. decisions and where citizens can take action, so that the tax system is perceived as adequate. and predictable. In this context, the didactic narrative that links the duty to contribute to the right to Participating and overseeing operates as a cooperative *framing*, shifting the focus away from rhetoric. sanctions for the co-production of public value, especially when the collection-decision cycle- The execution-result process is explained clearly and based on verifiable documentation.

However, when examined through the lens of argumentation theory, this tradition still lacks a Language that is more appropriate for the audience in order to allow for engagement. The reality of society in relation to the EF proposal. Regarding this, it was identified that in many primers and portals, Although the numbers and statements are substantively correct, the connection between The evidence and conclusion remain implicit, making verification by third parties difficult. In this scenario, The study of the audience suggested by Perelman can shed some light on this: it is the group to which the message is directed. The thesis aims to convince, being a construction of the speaker (Perelman, 2005). Therefore, the content These documents appear to consider as their audience a reader who is highly specialized in accounting. public and does not seem to engage in dialogue with the citizen who understands little about this subject. Therefore, the The drafting of any public document related to EF must take into account the construction from an audience composed of citizens without knowledge of specialized literature, but who wish To participate in and understand public policies, budgetary choices, and the dilemmas related to them. All of this must be made explicit and not merely tacitly deduced, which would make communication impossible. Furthermore, leaving the connection between evidence and conclusion up to the reader weakens the institutional *ethos*. because once a citizen cannot engage with what they do not understand, the cooperative *frame* What is intended to be transmitted by EF becomes unfeasible.

Furthermore, another way to overcome this deficiency is through systematic adoption. Toulmin's proof standard — making data, guarantees, backings, qualifiers and visible conditions for refutation. Through this, it becomes possible to convert statistics – which, normally, Few understand – in legible evidence, with gains in credibility and public learning. In In parallel, Critical Discourse Analysis (CDA) shows that transparency without cognitive mediation... It tends to produce asymmetries, as if the State were on Mars and the citizen on Jupiter. Therefore,



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publish bulky *PDF (Portable Document Format)* files without data dictionaries,

Metadata and notes such as "how to read this chart" do not constitute effective openness, maintaining the distance between Public administration and society.

Therefore, an update to the PNEF towards open data is explained in Clear language and the creation of boxes with the theme "How do we know?" attached to each claim. The recurring approach aligns form and content, rather than simply assuming that the citizen can understand. What lies between the lines. This evolution in the clarity of documents forms the basis for driving forward the Social engagement and tax compliance are the goals of EF. Furthermore, in terms of Regarding tax morality, the Brazilian repertoire has the potential to reinforce confidence in a stable way, since that there is effective participation and that budget prioritization criteria indicate procedural fairness and proportionality, i.e., the State must offer robust behavioral drivers of cooperation, combining facilitation and proportional *enforcement*.

However, in this scenario, known challenges such as capillarity still persist. Territorial and institutional aspects, educational impact assessment, and continuity in government transitions. Furthermore, there is still a lack of comparable measurement routines — for example, understanding the cycle of cost, time to resolve requests, voluntary participation, and post-service trust—what This does not allow the pedagogical merit of the PNEF to be truly demonstrable, hindering its integration with the tax services.

#### **4.2 United States — compliance service and assistance**

In the United States, the emphasis is on service design and the active protection of rights. throughout the taxpayer's journey. The ecosystem formed by the *Internal Revenue Service* (IRS), by *Volunteer Income Tax Assistance* (VITA)/*Tax Counseling for the Elderly* (TCE) and *Taxpayer Advocate Service* (TAS) operates under the logic of reducing compliance costs and resolving problems. in the initial contact and mediate conflicts when the process fails, paying special attention to audiences. vulnerable.

Let's now look in more detail at how these work. First, the IRS (equivalent (at the Brazilian Federal Revenue Service), is responsible for resolving problems on the first contact. Their The operation involves a broad service network: specialized telephone lines, centers in-person (Taxpayer Assistance Centers), digital portals, and internal units that handle related topics. routine tasks such as identity verification, income discrepancies, billing and processing of statements. These are problems with simple solutions (*first-contact resolution*) and, whenever possible, The taxpayer should obtain an immediate solution, including payment agreements or clarifications. of notifications. The IRS therefore plays the central operational role, ensuring that the machine The tax system should function with predictability and most problems should be dealt with without... escalation.





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Additionally, the VITA/TCE programs operate at the preventative level. These programs  
They are made up of trained volunteers funded by the IRS, and are able to offer free support.  
in preparing tax returns for low-income taxpayers, the elderly, and people in vulnerable situations.  
vulnerability. Its focus is on reducing access barriers, minimizing filling errors, and disseminating  
Tax education. It functions, in its proper proportions, as a tax consultancy for the  
low-income public. This is a primary prevention strategy that mitigates risks and reduces  
The incidence of future conflicts with the IRS. By empowering the taxpayer before contacting the...  
The VITA/TCE system reduces complexity and strengthens voluntary compliance.

However, sometimes routine service fails or there is a risk of harm.  
Significant economic impact. At this point, the Taxpayer Advocate Service (TAS) comes into play, a  
An independent body within the IRS that acts as an advocate for taxpayers. Its work includes  
two fronts. The first is *Case Advocacy*, focused on individual mediation: an *advocate* (an  
A defender (but not a lawyer who represents the person in court) takes on the case, engages in dialogue.  
Working with internal IRS units, requests revisions, negotiates deadlines, and monitors each step of the process.  
The process leads to a solution. The second is *Systemic Advocacy*, which identifies structural flaws in the system.  
tax-related and proposes improvements through reports, data analysis, and formal recommendations.  
especially in the *Annual Report to Congress*. Although it has no coercive power, the TAS maintains the  
IRS under public and institutional scrutiny, turning conflicts into opportunities of  
Regulatory improvement. In summary, the IRS, VITA/TCE, and TAS operate in an integrated manner.  
composing a model that seeks to balance administrative efficiency, protection of rights and  
Accessibility for taxpayers of different profiles.

When we study this framework through the typology of legitimacy, this architecture reinforces the  
Delivery of tangible utility (free assistance, simplification, resolution on the first contact) and  
It institutionalizes an *ombudsman* with technical independence and a duty of public response, which  
Communicating responsiveness means providing a service where the citizen receives, at least in theory, guidance.  
Clear, impartial, and predictable—conditions that broaden consent.  
without necessarily increasing the degree of coercion. In terms of *framing*, the narrative of  
Service and protection: the taxpayer is treated as a user of a system that must be understandable.  
accessible and repairable, and not as a passive object of unilateral messages, such as 'collection only'.  
'The tax amount X, because that's what the law says.'

In the American context, it should be noted that the strength of this arrangement depends on discipline.  
A communication strategy that makes any adjustments in the tax field accessible to the citizen.  
In that sense, the IRS and TAS reports, despite demonstrating elements of proof — series  
temporal, operational indicators, systemic recommendations —, still lacks explicit adoption  
of Toulmin-style standards in technical notes and public statements so that it can be transmitted



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The technical content of the documents is presented in language accessible to the citizen, explicitly stating guarantees and... support, as well as recognizing qualifiers and limits.

And when we compare this communication from the perspective of the concept of an audience, such as understood by Perelman and Olbrechts-Tyteca (2005), unlike what happens with In Brazil, the documents published by TAS are part of a dialogue between institutions. governmental. These are recommendations sent to the IRS, which, in turn, issues the feedback. All of this occurs with the science of society, but the audience in question is not the The population, but public bodies. In this context, the technical rigor of the documents is consistent with The proposal from organizational management, since accounting or auditing specialists... The tax authorities of both agencies that analyze this documentation are part of what Perelman... Olbrechts-Tyteca calls it an elite audience: a highly qualified audience that demands a in-depth, precise, and technical argumentation.

And what about the population? As we can see, in the American model, the TAS incorporates the The voice of the people within the bureaucratic structure, translating into technical and sophisticated language for the world. Accounting and tax matters address the sensitive demands of the population that generate administrative disputes. In this sense, the Public Administration is subject to being shaped to regulate the tax system of a method that generates greater tax compliance.

From the perspective of ACD, the discourse adopted by the State in its approach to the taxpayer It follows a two-way street. On one side, the services provided by the VITA/TCE programs and TAS. They place the taxpayer in the position of a citizen-client and, in defending their interests before the IRS, it It even seeks changes in regulations to facilitate tax compliance. In other cases In other words, through TAS there is a clientelistic relationship, in which it proposes changes in own institutional machinery in order to better serve its clients. On the other hand, the relationship with The IRS is typically asymmetrical: the state drafts the regulations and dictates the rules, and society... obeys. So, on one hand, the Public Administration imposes the obligation and collects the amounts due to it. are due, and, on the other hand, through VITA/TCE and TAS, it is allowed to be shaped to align with To meet public demands and improve a tax compliance environment.

Another point that greatly helps with social engagement, helping to reinforce the image of Citizen-clientelism is present in the budget planning of some state governments and, above all, Municipalities, which have adopted experiences of citizen participation in the management of public resources. These initiatives, known as *participatory budgeting* (PB), are inspired by models international — especially the case of Porto Alegre — but adapted to the northern context. American, focusing on small amounts and local infrastructure projects. In this sense, the level Municipalities concentrate the most established practices. For example, the city of New York operates the The country's largest participatory budgeting program, allowing residents — including immigrants — to participate.



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without citizenship — propose, debate and vote on projects for schools, parks, road safety or community facilities. However, at the state level, with a few exceptions, the Participation is usually more consultative than deliberative, through public hearings or consultations. electronic resources on strategic investments. Together, these experiences reinforce the search for Transparency, community engagement, and greater legitimacy in the allocation of local resources.

Therefore, in the American reality, the discourse of fiscal education reveals itself within an ecosystem of various public bodies, some focused on serving the public in the capacity of citizen-customer. helping them with tax compliance and even lobbying for changes to the system together, another primarily focused on tax inspection and revenue collection activities, which places the public in the The status of a citizen-taxpayer, and, especially at the municipal level, an invitation with openness. Effective for popular participation in budget composition – now the public is only the citizen.

Moving on to the literature on *tax morale*, the behavioral plan, the conceptual framework. *slippery slope*, which explains compliance with tax rules based on the combination of the confidence axis. in the authorities and the power of the State, helps us understand that, in the American reality, the a combination of an approach that treats the public as a citizen-customer, helping them along the routes of self-regulation, while also practicing predictable and proportionate oversight, offering Furthermore, as a counterpart, there is room for a budget based on popular participation, hence the regularization. It ceases to be experienced as punishment and begins to be interpreted as a corrective path. In other words, The population is increasingly seeking tax compliance because it is dealing with a A political ecosystem that has earned your trust and serves your interests.

#### **4.3 Transferable convergences, divergences and complementarities**

Compared side by side, the two ecosystems reveal substantial convergences and Differences in emphasis that complement each other. They converge on the intuition that trust depends on Quality service, verifiable information, and effective repair channels. Furthermore, both They are betting, to some extent, on popular participation in the construction of the budget, increasing the... perception that the funds raised are used for the public interest, thus encouraging tax compliance.

From now on we will point out the differences. Firstly, Brazil invested political capital in civic education and social control, proposing that public acceptance is built when society Learn to understand the spending cycle and participate in its decisions. For this, the discourse of fiscal education is essential. It is aimed at convincing the population (universal audience) to embrace the binomial of citizenship and Tax compliance. On the other hand, the United States prioritized usability, assistance, and defense of rights, based on the premise that trust is born when the system works for the The user can correct their own errors transparently. In this sense, the US makes available institutions, such as the TAS and the TCE, that convey, in technical language, the demands of the population or,



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More specifically, critical points that hinder tax compliance, and the discussion of

Changes occur between public administration bodies – which produce documents aimed at a

elite audience. Taxpayer guidance and protection exists within a context of demand, when

He needs a service; he just needs to contact the agency to get a solution. Furthermore, tax education...

It doesn't make it a national educational program, especially since in the US the right to education is...

legislative competence of each state of the federation.

In terms of *framing*, this divergence translates into narratives of "citizenship and value."

"Public" versus "service and protection." This means that, in the Brazilian context, EF emphasizes the

exercising citizenship through engagement in the public budget, monitoring of accounts,

Fiscal transparency and, ultimately, judgment at the ballot box. Therefore, given this participation of

If society is structured in this way, the proposal is that this will generate greater interest in the *res publica*, and, therefore

Consequently, tax compliance. On the other hand, in the US – although there is room for everyone

This popular participation – EF does not emphatically explore any of these points. It operates through

Through quality service: all guidance, protection, and complaints from taxpayers are sought to be addressed.

In the best way possible. The State is seen as someone who cares for and protects its people, attending to their needs.

needs. In other words, both have different approaches to achieving tax compliance:

Brazil believes in transforming taxpayers into citizens, and the US trusts in building...

Image of a satisfied customer.

In terms of *tax morale*, Brazil and the US are on different paths to reducing the psychological cost.

of fulfilling tax obligations and anchoring cooperation in stable expectations. In

In Brazil, trust in authorities is developed by the EF (presumably referring to a specific organization or entity) by creating the ethos of a State that seeks...

the engagement of society, which has nothing to hide because the accounts are transparent, and the

A citizen can even, with restrictions, govern alongside the authorities. In the US, EF works

Trust in the authorities builds the image of a State that primarily aims to serve and

to protect citizens. In this way, both seek to break free from the punitive concept and aim to

To show that society, by opting for tax compliance, contributes to its progress.

From the ACD we also observe that there is a divergence in the way the discourse of EF is presented.

This shows the power imbalance between the State and society. In the Brazilian reality, the taxpayer is...

converted to the *status* of citizen and, in that sense, control of the machinery of the State becomes, therefore

That is to say, part of it as well, whether by participating in the budget, evaluating public accounts, or by

through voting. This sense of belonging is catalyzed for tax compliance, that is,

'Pay the tax because you yourself have control over how that money is used.' In the case of the US, the

The taxpayer is treated as a valued customer who, in principle, has all their demands met.

fulfilled, thus conveying the idea that obeying tax legislation guarantees the maintenance and

improving these services. And so, both work, from different emphases, on the premise that



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Society must act in accordance with tax regulations because it itself will be the beneficiary.

The central comparative lesson is that it is not a matter of choosing between critical education (Brazil) and service design (USA), but to stitch them together in a coherent sequence in which each claim  
The institutional plan must be accompanied by legible proof and a course of action for the citizen.  
In this sense, Brazil stands to gain by updating PNEF materials with open data and standards of proof.  
reusable, bringing civic discourse closer to service design and measuring, in a comparable way,  
Understanding, trust, and signs of cooperation over time. On the other hand, the United States  
They reap the benefits by connecting, in the communication between the IRS and the TAS, the service to public value —  
explaining, with supporting tables, how budgetary and administrative decisions impact deliverables.  
tangibles and why certain trade-offs were chosen.

In short, the Brazilian and North American paths are less antagonistic than  
They seem to operate in a virtuous circle in which critical education improves public reading.  
Of the fiscal choices, service design reduces friction and compliance costs, disciplined proof sustains credibility, and  
participation effectively closes the institutional learning loop. It is the  
visible coherence between narrative, evidence, and governance — more than the isolated rhetoric of any one party.  
one of these elements — which makes public acceptance less dependent on fear and more grounded  
in informed, replicable, and auditable decisions.

## **5. Discussion — Comparative synthesis and propositions**

A comparison between Brazil and the United States indicates that the effectiveness of policies of  
Fiscal education does not reside in the isolated adoption of instruments, but in the coherence between three dimensions.  
which reinforce each other: fiscal literacy (ability to understand the cycle of collecting—deciding—executing—measuring),  
Designing services that reduce compliance costs and offer predictable resolution paths, and  
Active protection of rights with accessible institutional mediation. When these components are  
articulated, effects emerge on three levels of legitimacy: pragmatic (perceived concrete utility).  
in service and assistance), moral (procedural justice and impartial treatment) and cognitive.  
(Transparency, feedback, and predictability become basic routines, not just things that are expected.)  
(exceptions).

Let's first look at the case of Brazil. The National Program for Fiscal Education (PNEF)  
structured a valuable civic repertoire by positioning taxes as an instrument for building  
rights and by promoting social control of spending. The emphasis on participation and transparency brings closer the  
Fiscal policy is a daily practice and develops critical skills in budget interpretation. This, however,  
It is still not enough. One suggestion for improvement would be the development of more comprehensive training materials.  
persuasive arguments that explicitly state the inference supporting each claim, following proof standards.  
(data, guarantees, backings, qualifiers and exceptional conditions), and when they offer dictionaries

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of data and notes such as "how to read this graph" to reduce information asymmetry. Furthermore, by  
Through the lens of Critical Discourse Analysis (CDA), transparency of public accounts, but in a language...  
where the citizen doesn't understand, or even popular participation in the budget, but without a return.  
Clearly stating which demands were actually met, the discourse fails to materialize in reality.  
social practice and, in this way, the taxpayer will not have the perception of being a citizen and, consequently,  
EF will not have difficulty producing tax compliance.

Similarly, through the lens of *framing*, narratives that connect the duty to contribute,  
The right to participate and measurable public value transform numbers into shared meaning, since  
that explicitly state trade-offs and missed opportunities in language that is, however technical,  
Understandable. In short, the advancement of Physical Education in the Brazilian context lies less in multiplying educational materials.  
and more in transforming the mechanisms of citizenship (budget, transparency of accounts, etc.) into  
evidence pieces that are legible to the general public, and anchoring the discourse of the EF (presumably a political ideology or organization) in an exercise of citizenship.  
perceptible in a way that is linked to decisions that the public can, in fact, influence. From  
On the contrary, the invitation to the citizen taxpayer becomes nothing more than empty rhetoric.

On the other hand, in the case of the United States, one suggestion for progress is to make the test...  
visible in the daily routine of the service. Let us remember that the strength of the American system lies in its service.  
which shortens the taxpayer's path and in the institutional defense of rights that produces corrections  
systemic (IRS/VITA/TCE/TAS ecosystem). The message is educational: the system "works".  
when the first interaction resolves the issue, when the language is clear, and when there is public feedback.  
changes resulting from complaint patterns – when, for example, the IRS meets the  
recommendations from the TAS related to topics that, if changed, could generate less litigation, thus generating,  
Therefore, compliance. Consequently, these advances may be worth more if the discipline of proof,  
In other words, the mechanisms used to verify that the system actually works are explicitly stated in the *facts*.  
*Sheets* (information sheets) and in reports: guarantees, limits and uncertainties in sight, connecting to  
individual protection of rights to debate public values and budgetary choices — so that the  
The service should not appear disconnected from public finances. From the perspective of ACD (Auditing, Direct Credits), traceable feedback is essential.  
recommendations from the TAS that generate regulatory adjustments consolidate cognitive legitimacy to  
institutionalize learning. In other words, if the Tax Administration produces reports  
in accessible language regarding technical decisions that serve the interests of the population in conjunction with the TAS,  
This tends to generate a more widespread understanding that the demands of the taxpayer-client  
These needs are met, reinforcing the idea that the State is present to provide the best service.

Finally, let's look at some limits and conditions. The first factor is heterogeneity.  
federative, which poses capacity challenges, especially in data standardization and in  
Maintaining comparable series – just as there are different Brazils within Brazil, in the US...  
The culture differs between states. This means that the construction of an auditorium





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Universality, in such heterogeneous realities, makes the work difficult, pointing to the need for Adaptation to each context. Another point lies in measuring educational impact, which, in terms of EF is still in its early stages in both countries and requires instruments that capture understanding, trust, and Signs of cooperation, and not just revenue metrics. Furthermore, as already discussed, EF carries the risk of performative transparency without feedback (since only experts understand the (language of documents), ritualized participation without decision-making effect (the population gives its opinion, but the that she decides is not visible in public policies) and unauditable promises (e.g., *slogans* without which so that it can be clearly identified and its compliance can be assessed).

## 6. Final considerations

A comparative analysis between Brazil and the United States demonstrates the effectiveness of Fiscal education and tax compliance depend not only on isolated instruments, but on... Coherence between discourse, institutional practice, and verifiable accountability mechanisms. In In both countries, trust, participation, and predictability arise when information is... presented in a legible manner, when services reduce barriers and when the protection of rights is perceived as routine, not as an exception.

The Brazilian case reveals a significant civic heritage, built upon the PNEF, of Fiscal transparency and an emphasis on social participation. However, this repertoire still lacks... Cognitive mediation capable of converting statistics, budgets, and regulations into public evidence. Understandable to the average citizen. Moving towards standards of proof, open data. structured and educational materials that engage with a non-specialized audience can transforming the discourse of citizenship into concrete practice, reducing informational asymmetries and strengthening the cognitive and moral legitimacy of fiscal policies.

In the North American model, the strength of the system lies in its service design and protection. institutionalized rights, exemplified by the IRS/VITA/TCE/TAS ecosystem. However, the Gains in responsiveness and efficiency can be amplified if the technical justifications—which today circulate predominantly among specialists — if they are translated into public language, Connecting administrative decisions to the broader debate about public value and choices. Budgetary and regulatory trade-offs. Making the evidence explicit in communications and feedback. It increases predictability, stabilizes expectations, and reinforces systemic confidence.

From a comparative perspective, the two countries offer mutual lessons. Brazil can incorporate... a more tangible service logic, bringing civic discourse closer to concrete experience. taxpayer. The United States can strengthen the public dimension of the value generated by services. tax matters, articulating the protection of rights and budgetary decisions in understandable narratives and auditable to the lay public. In both cases, the structuring axis is the discipline of proof: each



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Institutional affirmation must be accompanied by verifiable evidence and a clear course of action.

for the citizen.

Thus, the desirable convergence is not about choosing between critical education or service design, but  
Combining them into a continuous cycle of institutional learning: accessible understanding, service.  
Predictable, protected rights, effective participation, and legible evidence. This cycle strengthens the...  
The pragmatic, moral, and cognitive legitimacy of the tax system reduces cooperation costs and expands...  
Public acceptance of tax obligations. Ultimately, tax education — whether through  
The path to citizenship or service reveals its full potential when it transforms the relationship.  
between the State and society in a bond based on trust, transparency and shared responsibility.

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