

FRAMEWORK TO SUPPORT DECISION-MAKING IN THE GRANTING OF REFIS TAX BENEFIT BY BRAZILIAN MUNICIPALITIES

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ABSTRACT

This research aimed to propose a framework to support decision-making in granting Refis tax benefit by Brazilian municipalities. With a qualitative, descriptive, and exploratory research methodology, analytical and prescriptive emphasis, and use of *Design Science Research* as a method, it has a vision of intersubjective, interactionist, co-constructed reality, epistemology, and constructivist paradigm. Data collection and analysis were based on documents, official data, theoretical references, observation, interviews, and questionnaires, with content analysis and triangulation. Experts validated the instrument, and applications were made via simulation in Brazilian municipalities. Consequently, the framework composed of 7 dimensions and 19 categories was generated, one of them being unprecedented in theoretical studies and categorization. Through the research and its theoretical and practical advances, it is possible to conclude the potential of the framework as an instrument to support municipal public managers in the decision-making of the granting of Refis tax benefit, whose collaborations have an impact on the Academia, society, and Public Administration, weaving their reflections and elaborating their final product with various worldviews aiming at the satisfaction of the collective good.

Keywords: Tax benefit. Refis. Framework. Decision-making support. Brazilian municipalities.

1 INTRODUCTION

Among the forms of existing tax benefits, one of them, which began by the Federal Government in 2000, was called Refis — Tax Recovery Program at the time, intended to promote the regularization of credits (Law No. 9964, 2000). The program provided for installments of debts with the Federal Revenue, the subjection of interest, and reductions of fines, justified in the regularization of these pending issues — and the Union and the states, Federal District, and municipalities widely adapted it. Despite the subject's great importance, there is a gap in studies

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on the phenomenon (Almeida & Santos, 2019). The theme of tax benefit, originating in Surrey (1976), which coined the term “tax expenditures” referring to tax expenditures in the United States, has gradually been explored in Brazil (Almeida & Santos, 2019).

No studies were identified that aimed to guide the public managers of the municipalities in the decision-making process for granting the Refis tax benefit. Once this reality is recognized, the intention to help quality public action with tools that help to see the challenges and problems, how to reach them, and the elements that involve their processes are manifest intentions of this research, which finds in theory and practice support for political and technical action. With the justification of the importance of the theme, the possibilities of theoretically advancing the phenomenon, and the absence of tools for this purpose, this research aimed to propose a framework to support the decision-making in the granting of the Refis tax benefit by the Brazilian municipalities.

Walking together with theoretical advances and delivering a practical support instrument to managers is the guiding element of this work. Enabling the exploration of the theoretical field with the provision of a structure that allows managers to see the “bigger picture” that involves the policy as an alternative to the eventual replication of neighboring models or grants without proper planning is the justification for this research. It is how one can act positively, raise necessary critical reflections, and provide practical subsidies to managers so that they can better manage us socially.

The guidance of public managers has already been necessary, even in scientific support and availability of tools, so that the decision-making processes happen more satisfactorily (Freitas & Kladis, 1995). Adopting mechanisms assisting managers in decision-making has already been recognized as capable of reducing the difficulty in an environment of uncertainties and complexities (Perdigão et al., 2012). The still recurring lack of compliance with legal precepts in the use of instruments that imply tax expenditure is a Brazilian reality (Tribunal de Contas da União, 2018), which may also be related to the difficulty of technical approach to the subject and ignorance of the field, even by public managers.

2 THEORETICAL BACKGROUND

Traditionally focused on revenue collection to finance public expenditures, tax policy has been making room for the active exercise of its “side” effects, intervening in the economic domain and the social order beyond collection (Alexandre, 2015). Taxation, therefore, can instrumentalize the implementation of public policies by guaranteeing a flow of financial resources for their financing and encouraging or discouraging certain practices. This is the field of *extrafiscalidade* — using tax instruments with non-collection objectives but economic, political, and social objectives with repercussions on the State, society, and political relations (Almeida, 2010) — which is seen by many authors as an integral part of taxes as much as taxation (Bordin, 2003; Schoueri, 2005).

In this context, the tax benefit is mitigating tax burdens or inducing certain behaviors via the tax system (Bordin, 2003). It is a tax benefit category (active in revenue or expense) that sees exonerative competence aptitude as potent as tax competence (Schoueri, 2005). It is another possibility of seeking the common good available to public management, a vector and instrument from which we understand tax expenditure as its quantitative effect (Tronquini & Limberger, 2017).

The theme is complicated to homogenize, given the particularities of the tax system of each country (Oecd, 2010) as well as distinctions in nomenclature and classification — such as the case of Correia Neto (2012), who understands as synonyms tax “incentives,” “benefits,” “favors,” “reliefs,” “stimuli,” “exemptions,” and “exonerations,” indicating positive aspects of the use of the tax instrument, as opposed to “tax expenditures,” “tax expense,” and “fiscal expense” as negative aspects, granting costs. The understanding of operating from the perspective of revenue (Fmi, 2007; Correia Neto, 2012) or expenditure (Pureza, 2006; Somavilla & Lobato, 2009; Rosa, 2013) also raises different positions, with impacts on accounting and public budget (Bomfim, 2015). The

theme is also in a “formative period” (Surrey & Hellmuth, 1969) and “conceptual fragility” (Pureza, 2006), terms manifested by their authors for decades and still current.

Characteristics commonly associated with tax benefits are the need to align with the nation’s objectives (Rodrigues & Cruz, 2018), the availability only for taxpayers, and the achievement generally associated with progressiveness (Surrey & Mcdaniel, 1976), the defense of the character of exceptionality (Almeida, 2010; Bórneo, 2017), the possible lack of transparency due to its relationship with the public budget (Surrey & Mcdaniel, 1976), the possible increase in tax complexity (Hauer, 2018), the possibility of free-riding effects (Bordin, 2003), the possibility of maintenance for an indefinite time (Pellegrini, 2016), the maintenance by popularity and the possibility of maintaining established power structures (Chinarro & Velasco, 2016), and the potential for granting odious privileges when not well conducted (Torres, 2009). There is still a common discussion about using it to reduce the total tax burden (Pellegrini, 2016). However, the possible effects of changes in rate and behavior have also been raised (Feld, 1975).

When well used, tax benefits can attract new enterprises, work in employment, income, and development of a region — attracting enterprises and acting positively in the collection (Somavilla & Lobato, 2009). The marking with administrative collection costs (Law No. 101, 2000), the possibility of venting administrative agencies and recovering credits that are difficult to recover (Rosa, 2013), the non-interference in private values when not necessary (Thuronyi, 1988), the ease of disposing of the value to taxpayers (Shoup, 1975), the greater economic freedom of individual choices (Tanzi, 2018), the potential positive externalities (Seixas, 2017) and the increase in future collection (Lima, 2017), the potential to implement priority government policies (Ansu & Laursen, 2004; Seixas, 2017), the exercise of a competence (Correia Neto, 2012) and the autonomy of management of the entity (Chinarro & Velasco, 2016) are other perspectives. Sensitivity to the moment is characteristic of this type of policy (Seixas, 2017).

The granting of tax benefits by Brazilian entities has already been recognized in the literature for both positive and negative impacts (Oliveira et al., 2014), having in some of its examples the deduction of medical and educational expenses in the IRPF (Tax Income Statement) and the exemption from Additional Freight for the Merchant Navy of the Central Amazon (Ministério da Economia, 2019).

On the taxpayers’ side, there is the argument that the benefit serves only a portion of the taxpayers (Pellegrini, 2016), which, with due respect, we consider an inherent characteristic of various types of public policies, as in Wilson’s typology (Secchi, Coelho & Pires, 2019). In any case, it is true, even redundant, that this characteristic is typical of general benefits when looking at the direct beneficiaries. Still, Steinmo (1986) states that this does not mean its impacts do not help promote general welfare. Bornéo (2017) states that externalities will benefit the whole society in a well-made and well-implemented policy design.

Still, in this line, if taxing and pleasing is not given to men, creating tax benefits pleases some men, and it is given. It can be done if in the interest of the nation (Boruch, 1998) — which does not mean that it cannot generate a customer base and move more organized interest groups (Streams & Gavilo-Lane, 2016). It can also be an instrument for granting private privileges and corruption, if not well conducted and controlled (Rodrigues & Cruz, 2018), as well as maintaining established power structures (Chinarro & Velasco, 2016).

From the government’s perspective, the granting of tax benefits today, in general, and including taxes, has already been seen as a way to mitigate the historical effects of the increase in the tax burden (Somavilla & Lobato, 2009). Also, reducing the need for direct action and government supervision is one of the aspects that gains emphasis in granting tax benefits (Buissa et al., 2017).

The potential use considering the administrative costs of collection is such that it was disregarded in the Fiscal Responsibility Law (LRF) as a form of tax expenditure the collection costs that exceed the amounts waived (Law No. 101, 2000). The possibility of relieving administrative bodies with alternative forms of action and seeking the recovery of their difficult-

to-recover active debt balances is a characteristic positively related to using these instruments (Somavilla & Lobato, 2009; Rosa, 2013). Many of these credits were already “dormant,” and the possibility of receiving them based on legislation that forces the taxpayer to pay them on time gives the institute economic relevance — “a project to boost the economy” (Schmitt, 2000, p. 124).

When possible, the non-use of direct spending to address programs that are conducted for the tax benefit can be politically attractive, even to achieve demands that do not find space in the common budget in sensitive resource allocation decisions (Seixas, 2017). At the same time, it should not be considered under a “concealed” aspect of the tax system, making it seem that the State while being smaller, offers more benefits (Bordin, 2003; Swift et al., 2004; Burman & Phaup, 2012) — as in the case cited by Poterba (2011), who states that tax deduction is a policy that reflects a lower tax/GDP ratio. Therefore, it must be approached transparently so that the possibilities of the fiscal and tax system are publicly known (Roin, 2002).

Refis appears as a tax benefit generally associated with the recovery of credits and regularization of situations, coordination between public and private interests, and regularization and collection (Alexandria, 2019). Its origin in Brazil dates from the 2000s, by the Federal Government, with later copies, for example, in 2003, 2006, and 2009, as well as special sectorial installments, special tax regularization programs, and others (Muzzi Filho et al., 2018), also expanded its use to states, DF, and municipalities.

Commonly associated with interest relief and fines and the possibility of incentives, they can be related to both the tax incentive and the tax relief (Martins, 2013). Also, they usually operate through installments, amnesties, and moratoriums, jointly or separately, with installment being the possibility of a payment condition more favorable to the taxpayer (Almeida, 2013), and amnesty is the forgiveness of infractions related to late payment, which may include default interest and a fine (Ibam, 2005).

It is explained what causes them: Refis programs only exist because there was no previous payment (Araújo, 2009). It is the default of the taxpayer that generates the movement by the State. This default cannot be confused with unethical behavior since there are several reasons and taxpayers’ profiles (Silva, 2019).

The objectives of the Refis policy can be diverse and multiple and guided by constitutional delimitations (Constituição Federal, 1988). Creating or maintaining jobs or income, helping to reduce adverse external effects that impact economic activity, and encouraging private initiative when uncertainties are inhibiting investment are some ideas envisioned by Almeida (2010) and Bornéo (2017) that can be associated with Refis. Others can be mentioned: reduction of tax liabilities (Cnm, 2018), urgency in the recovery of credits (Araújo, 2009), crises, and exceptional situations (Cnm, 2018).

Refis can operate on amounts due and already overdue, in current debt, or registered in active debt, tax, or non-tax (Alexandre, 2015). This activity is usually accompanied by suggestions to improve the entity’s collection capacities (Ribeiro, 2011) and criticisms related to a possible culture of default (Paes, 2012), abuse of frequency, and lack of planning (Borneo, 2017) and use of the program by some taxpayers to obtain certificates, abandoning it after satisfying this objective (Silva, 2019). Analysis of resources and costs (Nascimento, 2010), purpose of the policy (Couto, 2015), effort in the search for causes and planning (Peixoto et al., 2012), government priorities (Brixi, 2004), profile of the decision maker (Driver et al., 1998), local culture, history of action via programs, and management autonomy (Hauer, 2018) are some other points that appear associated with Refis. Impacts versus time make the analysis difficult (Peixoto et al., 2012), including the difficulty of isolating causes and effects (Secchi et al., 2019).

As for the constitutional aspects related to Refis programs in Brazil, it can be seen that, in the Constitution, the subject is addressed in general in article 43 (when dealing with incentives for regions), in 70 (which provides for the inspection of tax expenditures by the National Congress, through external control, with the help of the Court of Auditors, and by the internal control system

of each power), 170 et seq. (on the economic and financial order), 195 et seq. (on social security), and on topics related to taxation, state objectives, and government action. Article 150, paragraph 6, article 165, paragraph 6, and article 151 also bring related provisions, as well as in ADCT article 13. In the infra-constitutional plan, the LRF brings, in article 14, provisions to the subject, and budget documents can also relate to it. In the CTN, articles 175 and 180 et seq., 151 et seq., and 155-A, paragraph 1, deserve attention.

Given these elements, the construction, formulation, and articulation of the policy, which are important in any public policy (Marples, 2015), are also essential. The problem and the objectives of the policy should guide the choice of instruments for fiscal or extra-fiscal purposes for public policies. The quantitative use of benefits is much more related to the objective of the system and the need of the place than to an analysis of right and wrong (Oecd, 2010), understanding the opportunities to meet the needs of citizens through the use of the tax system in all its potentialities (Maria & Luchiezi Jr., 2010).

3 RESEARCH METHODOLOGY

With a qualitative, descriptive, and exploratory research methodology, the study has an analytical and prescriptive emphasis to formulate the proposed framework. We sought to broaden the understanding and assist in the construction of the model, to denude any new categories, and to align theory and practice, a characteristic intertwined with *Design Science Research* (DSR). Multiple applications allowed the generalization and expansion of contexts (Simon, 1996). The collections used documents, official data, theoretical references, observation, questionnaires, and interviews, as well as assistants and key informants in the application stage. The analyses were documentary, of the content of the interviews, and questionnaires of the empirical sphere and of the returns of the validations (Bardin, 1977), of field and observation diary, and by triangulation (Triviños, 1987).

The DSR, as a method (Simon, 1996), understands the current world as a largely artificial world created by man and sees in the construction of a tool an “interface,” linking an internal environment to an external one via the substance and organization of the tool itself. Thus, seeking a satisfactory solution, the framework emerged as a satisfactory response to the achievement of the objectives (Jabareen, 2008), thus aligning method and basic theory with a perspective of intersubjective, interactionist, and co-constructed reality in a transactional and consensual character of access to knowledge (Saccol, 2009), characterizing epistemology and constructivist paradigm (Lincoln & Guba, 2006).

The DSR has, in its essence, the focus on solving a specific issue, with the capacity to expand use through generalization to a class of problems (Simon, 1971), which demonstrated consistency with the restlessness resulting from this research — the particular experience arising from a specific situation and the recognition that it occurs in a generalized way in Brazilian municipalities, which could also benefit from this approach. Simon understands that different approaches lead to different economic and political consequences and that different organizations relate to different solutions. Still, it urges to provide a representation of the problem that makes it easier to address and that does not paralyze activity in the face of a problem: “The design problem is not an easy one, but if a solution is found, even a partial one, it will at least tend to alleviate the real problem instead of aggravating it.” (Simon, 1996, p. 143-144).

It also understands that it must project into a reality situated for future flexibility, seeking improvements in a state of affairs pursued in an evolving system (Simon, 1996). Hence, the knowledge developed is prescriptive and focuses on problems. The search is for satisfactory decisions in the real world, in which the science of design seeks, through the proposition of instruments, to achieve its objectives (March & Smith, 1995).

The phases of the method involve: identifying a problem, generating alternatives, choosing alternatives, and creating an instrument that makes it possible to reach the desired state of affairs from an initial state (Simon, 1996). Simulation is one of the ways that Simon points out as possible

to identify the usefulness of the instrument, being able to “take the form of a thought experiment, never actually implemented dynamically” (Simon, 1996, p. 14). Simon himself demonstrates the potential for use in areas of Administration concerned with the design process (Simon, 1996). For all these characteristics, it is believed that the use of DSR in this work supports the creation of the framework as a tool, linking the external and internal environment.

A framework, in the sense assumed by this research, can be understood as an artifact that allows a flexible, integrated, and dynamic view of a target situation, built via mapping of data sources, extensive reading, naming of concepts, deconstruction, and categorization of concepts, integration of similar concepts, synthesis, and construction of meanings with a theoretical framework, and their validation and reassessment (Jabareen, 2008). It is a tool that presents assumptions, concepts, values, practices, and implementation guidelines (Tomhave, 2005). Since no study approached the subject through this perspective, the great gap that guides the research arises.

Given the choice of DSR as a method and the construction of a framework, separating collection from analysis is a challenging and perhaps not indicated activity. Besides the Simon model of the DSR and the Jabareen steps to conduct the framework, support for both the construction of the artifact and to guide collection and analysis since they are interrelated, incorporating an operational model to guide the creation steps was considered appropriate. The model chosen was that of Dresch et al. (2020), who systematized the steps of the method based on a systematic review conducted in DSR.

Studies related to using a framework were identified when understanding the intended product with a framework model that guides the achievement of objectives, identifying which elements would be determinant and structuring, and implying a broader structure script that explores critical factors and practical elements. Omar (2019) proposed a management model oriented to research knowledge. With an interpretative paradigm, a qualitative approach, and an exploratory descriptive approach, the DSR, a systematic review, documentary and bibliographic data, and interviews were used. The work of Rizzatti (2020), with the proposal of a governance framework for organizational learning, had experts validate a conceptual model prepared in theoretical studies. In the research delimitation, the author specified that it is not the intention of the framework to define monitoring and control indicators, opening space for future research and positioning more assertively due to the qualitative character of the product. Furthermore, the study “Conceptual framework of the potential for co-production of innovation in innovation ecosystems” by Marques (2020) used the DSR method to create a framework in qualitative research, with the evaluation of experts in refining the produced tool.

These three mentioned studies focused on the design of frameworks through a qualitative research perspective in the search for more in-depth understandings of the situations studied, in a more direct relationship of field work and intention to interpret phenomena, showing space for the model beyond quantitative research. This possibility is related to those mentioned by Jabareen (2008), who addresses philosophies, definitions, and procedures for using frameworks via qualitative methods.

The path the research took was theoretical initially, and the first categorization effort on the phenomenon was unprecedented in the literature. This was done with research in theoretical databases such as EBSCO, BDTD, Scopus, WebOfScience, and Spell, as well as in free search engines and university library databases, guided by terms related to the theme and by indications in research consulted, in snowball method.

This first stage, with a conceptual framework with categories and dimensions raised, was taken to the empirical area for potential refining when associated with the practical view, in a stage that had the participation of 14 respondents in the Municipality of Paranaguá (PR), identifying the existence of a Refis grant in practically every year from 2013 to 2022 — except for 2015 (Câmara Municipal de Paranaguá, 2022). Four exploratory interviews were conducted in person (two with

the same interviewee), which allowed for the planning of the collection and a pre-test of the guiding instrument used in the following collections: 8 in-person interviews (one with two participants) and 2 questionnaires answered by email. This step caused adjustments in the previous step.

This second stage was presented to 26 specialists, professionals working or with experience in Academia, in the private market, in the third sector, and the public area with at least 10 years of experience in the area or in a related area, who had knowledge on the subject and who represented different sectors of the economy, expanding reflections on the topic and refining the instrument again, generating the final version of the framework. Their collaborations were conducted through various contact forms (messaging apps, social networks, email, in-person, telephone, and video calls).

The final stage was applying, via simulation, in Brazilian municipalities with a history of granting small, medium, and large Refis, with the participation of 8 public managers, mayors or deputy mayors of the municipalities of Antônio Carlos (SC), Matinhos (PR), and Paraíso (SC) of small size, Biguaçu (SC) of medium size, and Florianópolis (SC), Brusque (SC), Criciúma (SC), and Palhoça (SC) of large size, according to IBGE (2022). This stage involved direct contact with some public managers and using key informants, presenting them with the framework to verify its potential usability and whether it could actually communicate and assist decision-making, which all respondents validated.

4 RESULTS ANALYSIS AND DISCUSSION

The first moment allowed us to identify elements of the theory that were categorized and taken to the empirical research, a stage, as already mentioned, that had the participation of respondents in the Municipality of Paranaguá (PR). The main results were related to the strengthening of theoretical findings and the responses and relationships between the elements that triggered new reflections and a return to theory and allowed the refining of dimensions and categories, with changes, emptying, and integrations of concepts. Also, identifying the category of popular participation emerged from the empirical area, with the recognition of desk employees as spokespersons for taxpayer feedback on the programs, passing on these demands to decision-makers.

The reasons presented for the granting of Refis revolved around the need for cash to pay obligations and guidelines from the Audit Courts to collect amounts in line with what was exposed by the CNM (2018), as well as the possibility of regularization of taxpayers with the offer of more favorable conditions for payment of taxes, the avoidance of judicialization of issues, and the greater possibility of providing quality public activity, findings already found in theory (Almeida, 2013). The choice of Refis to achieve the stated objectives and combat the problem comes from the public entity's historical experience that the program is capable of providing a rapid increase in collection, which reduces the pressure and the large volume of work caused by the considerable increase in debts and the difficulties of recovering values ordinarily.

History and social and economic context appeared in these issues, as well as in the attentive look at the reality and needs of the present. The "Property Tax Awarded" program (Prefeitura De Paranaguá, 2022) was a complementary initiative to mitigate the problems encountered and create a payment culture.

The manager's profile was perceived as aligned with these tools. Legal and constitutional aspects were recognized in the process, and the participation of the City Council as a formal, material, and social act — representative of popular desires. The budget issue was related to the look of tax expenditure given its accounting method; also, more than the value, the potential for pursuing these values was mentioned ordinarily.

Costs and administrative, physical, and technological elements were raised. Transparency was seen as part of the legal and constitutional dimension, as well as support and legitimacy. Popular participation via representation of desk employees opens a possible way for closer contact

with the public entity beyond legislative representation in an environment where all citizens have speech power and can impact the program and its potential, strengthening citizenship.

At this stage, verifying relationships between the categories and dimensions was also possible. It was reinforced with a return to the theoretical area and taken, together with the refined framework with the mentioned changes, to validation with specialists.

Experts from various areas of activity and knowledge related to the subject have the most diverse degrees. The most diverse professional experiences were also found in the 26 specialists consulted. From there, new reflections emerged, reaffirming the circular aspect of the study, the collection-analysis interaction, and the triangulation of sources and analyses. The resulting changes were the explanation of the public interest in the concept of the category of creation and analysis of the solution, the addition of references, the explanation of relationships of the theory that had not been worked on, and new relationships presented in the return to the theoretical area. With the validation of all experts, added to the mentioned changes, the final version of the framework was generated, which was presented to the following public managers: deputy mayor of Antônio Carlos (SC), deputy mayor of Biguaçu (SC), mayor of Florianópolis (SC), mayor of Matinhos (PR), mayor of Brusque (SC), deputy mayor of Paraíso (SC), mayor of Criciúma (SC), and mayor of Palhoça (SC).

Contacts with these managers were made directly or facilitated by an assistant, with in-person collections, via a messaging and email application, and answered directly or via a key informant (who intermediated collection). Some of the returns received from managers were in the sense of an enlightening instrument that is easy to understand and use, of management, vision, and public planning, of a relationship with integrated, inclusive, sensitive, and innovative management, with management that respects, communicates, and represents social aspirations. The framework was understood as a support to decision making, helping to see and not leave any vital point out, and as an aid to good management, which sees the taxpayers and allows the reinvestment of these amounts collected in infrastructure, education, and health.

At the end of this stage, the proposed framework, composed of 7 dimensions and 19 categories, was validated, reiterating the category of social participation as emerging from the empirical area, unprecedented in theoretical studies, as seen:

Table 1
Final framework design

Dimension	Category	Description	Theoretical/empirical support
Strategic aspects: analysis of the problem, possible alternatives to achieve the problem, and available parallel courses of action, and the creation and analysis of the chosen solution.	Problem Analysis	Aspects related to the causes and identification and analysis of the problem.	Simon (1996); Araújo (2009); IPEA (2018); Secchi et al. (2019).
	Analysis of alternatives/concomitant actions	Aspects related to the identification of alternatives, parallel courses of action, and choice of alternative.	Bucci (2002); Maciel (2009); Peixoto et al. (2012); Marples (2015); Seixas (2017); CNM (2018); IPEA (2018); Galdino (2019); Secchi et al. (2019), Santos (2021).
	Solution creation and analysis	Aspects related to the construction and analysis of the solution involve planning, defining objectives, goals, participants, and characteristics, and focusing on the public interest.	Alm et al. (1990); Bucci (2002); Nóbrega (2002); Roin (2002); Santos (2010); Correia Neto (2012); Peixoto et al. (2012); Marples (2015); Seixas (2017); CNM (2018); IPEA (2018); Pimentel (2019); Secchi et al. (2019).
Situated and historical aspects: components of analysis of alternatives	Social and economic context	Situated characteristics of the current social and economic context. Local sensitivity.	Couto (2015); Seixas (2017); Avrma (2018).

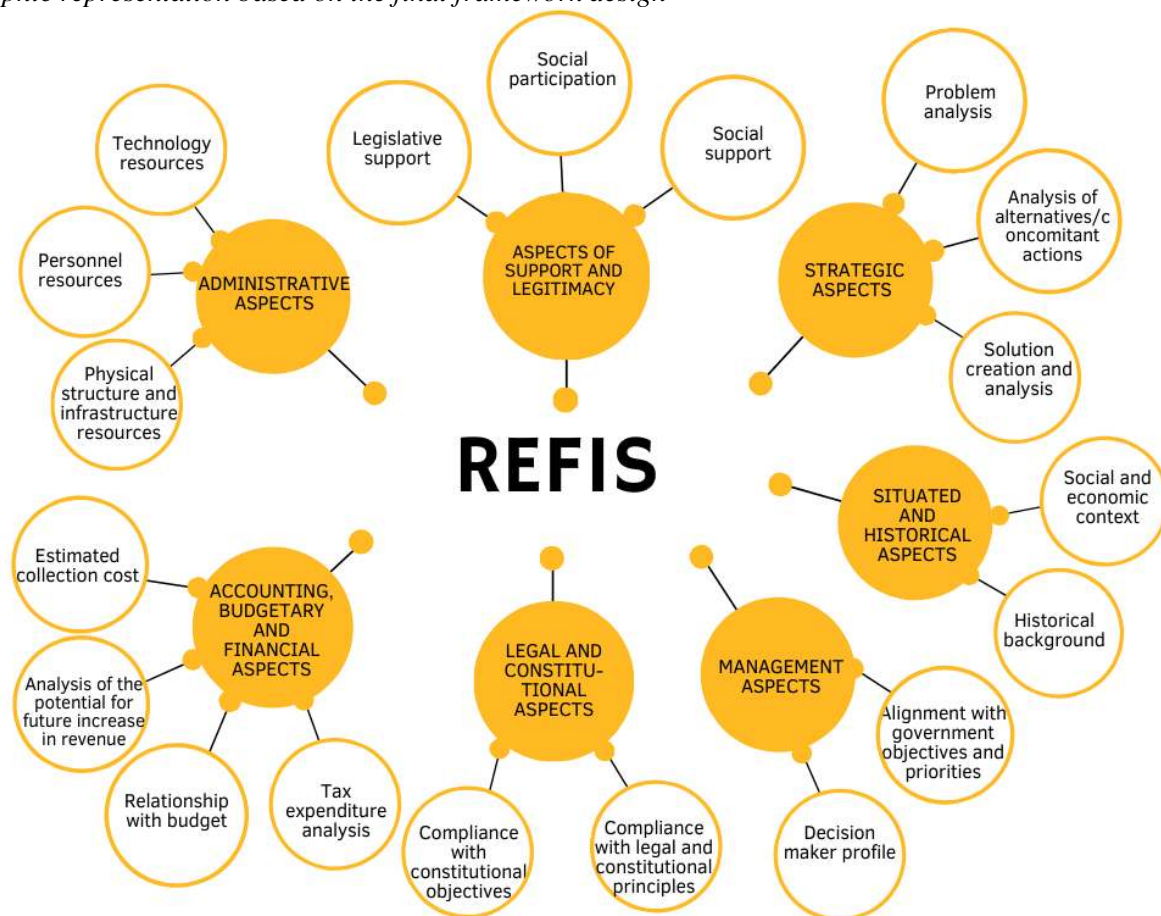
already used to achieve similar problems, as well as local and situated characteristics.	Historical background	Analysis of historical and cultural elements and their association with the phenomenon. Learnings from previous experiences.	Couto (2015); Hauer (2018).
Management aspects: aspects related to management and the particularities of the manager, their objectives, and priorities defined and executed in government programs, as well as profile of action and choice of means to achieve the ends.	Alignment with government objectives and priorities	Relationship between government objectives and priorities and alignment with policy.	Bastos (2001); Nóbrega (2002); Roin (2002); Ansu and Laursen (2004); Brixí (2004); Somavilla and Lobato (2009); Almeida (2010); Seixas (2017); Pimentel (2019); Secchi et al. (2019).
	Decision maker profile	Relationship between the profile of the decision maker and the definition of policies and preference for alternatives.	Driver et al. (1998); Almeida (2010); Santos (2010); Moraes (2011); Bomfim (2015); Rushton (2018).
Legal and constitutional aspects: compliance with formal and material aspects of the legal and constitutional provisions related to the matter.	Compliance with legal and constitutional principles	Compliance with the legal and constitutional conditions referred to in the diplomas related to granting tax benefits. Formalism of acts.	Constituição Federal (1988); Bucci (2002); Azevedo and Cabello (2020).
	Compliance with constitutional objectives	Compliance with the material content of the constitutionally arranged objectives.	Brasil (1998); Hauer (2018) Rodrigues and Cruz (2018).
Accounting, budgetary, and financial aspects: aspects related to the accounting, budgetary, and financial aspects of the phenomenon.	Tax expenditure analysis	Related to the quantitative aspect of the expenditure and analysis of what is considered an expenditure or not.	Bomfim (2015); Pellegrini (2016); Seixas (2017).
	Relationship with budget	Related to the form of accounting for the benefit and its relationship or not with the budget.	Governo do Estado de Santa Catarina (2018); Azevedo and Cabello (2020).
	Analysis of the potential for future increase in revenue	Related to the analysis of the potential for future increase in revenue with the granting of the benefit.	Somavilla and Lobato (2009); Lima (2017); Seixas (2017).
	Estimated collection cost	Analysis of costs related to collection, including overhead expenses.	Cossio (2001); Somavilla and Lobato (2009); Rosa (2013).
Administrative aspects: available physical structure and infrastructure resources, personnel, and technology. Ability to organize and manage these resources.	Physical structure and infrastructure resources	Basic resources and physical-material structure.	Nascimento (2010); Carneiro et al. (2020).
	Personnel resources	Physical resources of personnel and availability, as well as skills and knowledge.	Nascimento (2010); Carneiro et al. (2020).
	Technology resources	Tools for transformation, knowledge transmission, accessibility, and agility of processes and products. Potential to generate future information and analysis, auxiliary to the implementation, improvement, control, and evaluation.	March and Smith (1995); Nascimento (2010); Moreira (2014); Alexandria (2019); Carneiro et al. (2020).
Aspects of support and legitimacy: related to social and legislative support, the legitimacy of state action, and social participation.	Legislative support	Related to materiality and representativeness through the social, political, and technical look.	Pureza (2006); Marples (2015).
	Social participation	Related to social participation, bringing perceptions, needs, and feedback.	Category emerged from the empirical area. Extensive interpretation of the Federal Constitution (Constituição Federal, 1988).

	Social support	It aims to effectively communicate state action aimed at participation and a good state-community relationship.	Roin (2002); Mettler (2011); Diniz and Afonso (2014); IPEA (2018); Stanley and Hartman (2018); Faricy and Ellis (2019).
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Source: Research data (2023).

In order to offer a graphical version of the framework to facilitate the understanding of its categories and dimensions, we present the graphical representation based on the final design of the framework:

Figure 1
Graphic representation based on the final framework design



Source: prepared by the authors (2023).

As it turns out, some dimensions and categories are malleable and fluid and were thus arranged only by way of classification. This is seen in the relationships verified between its elements, in the aspects in which they meet and touch each other, confirmed throughout the theoretical and practical research — as typical of a framework (Jabareen, 2008). In their final version, the clarifications of the relationships between dimensions and categories are exposed below.

The definition of priorities, the analysis of the problem, the alternatives envisioned, and the solution created are related in their strategic dimension to the management dimension and the way this problem is faced by the manager (Perdigão et al., 2012; Chinarro & Velasco, 2016). Recognizing the social and historical context impacts the analysis of the problem, the alternatives found, and the creation of the solution, impacting the entire strategic dimension (Hauer, 2018).

The analysis of acting and the best time to do so, a situated aspect, maintains a relationship with the strategic dimension in creating the solution, providing current elements for analyzing the problem, alternatives, and solution (Couto, 2015).

Relationships can also be seen between situated aspects and the manager's profile, their interpretation of how to deal with problems in this context, and even their participation in this context (Driver, Brousseau & Hunsaker, 1998; Hauer, 2018). These aspects, in turn, can also interfere with management aspects, such as how resources are organized and directed (Oliveira, 1999), showing relationships between dimensions in both directions. The historical, social, and economic context can also impact support and legitimacy through the culture created around the granting of programs and the sensitivity of support to the present moment and conditions (Hauer, 2018).

The category of alignment with government objectives and priorities, associated with the dimension of management aspects, is very much related to the dimension of legality and constitutionality. Fiscal responsibility, the linkage of many of the activities associated with the public sphere, and the obligation to comply with certain principles often cause the State's objectives and priorities to be confused with those of the government, which are what direct them (Constituição Federal, 1988; Lei n.º 101, 2000; Mendonça & Holanda, 2016). In any case, there remains a portion of the discretion as to the government program presented and executed and the profile of the decision maker in choosing the means to achieve the ends (Gruppenmacher, 2001).

Alignment with government objectives and priorities is closely related to the social and economic context since it is the demands that guide in a certain way the government proposals that will be guidelines for management (Abreu, 2008; Peixoto et al., 2012; Couto, 2015).

The participation of the Legislative branch in the process finds relationships both by the legal validation of the law that regulates Refis and by the representativeness of the House in front of the population, hence its relationship with the dimension of legal and constitutional aspects (Pellegrini, 2016). This participation is necessary to comply with the legal and constitutional aspects (Constituição Federal, 1988). Along the same lines, social support and participation are materially linked to the legal and constitutional dimension (Constituição Federal, 1988), showing a relationship between the entire legal and constitutional dimension and the dimension of support and legitimacy.

In this area, aspects related to social support, such as dissemination and communication of the program and results, can be seen by the dimension of support and legitimacy and by its aspect related to formally required transparency and objectives of constitutional justice and equal treatment (Mettler, 2011; Tronquini & Limberger, 2017), demonstrating a relationship between this category and the legal and constitutional dimension.

The material content of the laws and Constitution impacts the formal aspects of these instruments (Constituição Federal, 1988). Legal and constitutional aspects directly affect strategic aspects (Constituição Federal, 1988; Lei n.º 101, 2000). Also, in order to be respected, they must have sufficient resources to meet all legal and constitutional requirements (Bucci, 2002; Carneiro et al., 2020) under penalty of the grant being impaired, given the indispensability of the legality and constitutionality of the grant, showing how much both impact and are impacted by each other.

Legal and constitutional aspects impact the accounting, budgetary, and financial dimensions, as it must be conducted within the possibilities of the legal system (Bornéo, 2017). Tax expenditure and its analysis are strong examples of this relationship, as shown by the legal provisions related to it (Tronquini & Limberger, 2017).

The analysis of tax expenditure is also impacted by administrative aspects, weighing administrative costs of ordinary collection (disregarded by the LRF as tax expenditure) (Lei n.º 101, 2000). Both the analysis can expand to a contrast to program costs, and program costs must consider costs related to collection and waived amounts (Lei n.º 101, 2000).

The costs, in turn, are also related to the Legislative branch's performance since the legislative action demands operational costs to be considered (Cossio, 2001). Although they

belong to the other sphere of the division of Powers, the budget available to the municipality is one — which means that they must be considered by the Executive branch (Constituição Federal, 1988). Disclosure, information, and communication costs must be considered concerning social support, such as the billboards mentioned in the empirical collection, but not restricted to them (Cossio, 2001; Ipea, 2018), and social participation costs, with any debates promoted, for example, make it possible to see the entire dimension of support and legitimacy impacting the program costs. Meanwhile, the costs impact the approval or not of the program by society, impacting preferences and perceptions (Clarke & Fox, 2015) and making the arrows go two ways.

Another look at costs allows them to relate to administrative aspects, personnel, structure, and technology (Cossio, 2001; Ipea, 2018). The entire financial dimension must be considered when considering strategic aspects, from analyzing the problem through the alternatives to the solution (Benker, 1986).

The dimension of support and legitimacy finds a social and political relationship with the management dimension in the mediation and integration of management, objectives, justifications, and methods with the population's needs and social, technical, and political validation of these elements. Thus, management interferes with support and legitimacy (Feld, 1975; Nóbrega, 2002; Bordin, 2003), and this support and legitimacy can also impact management (Seixas, 2017).

Social participation, in turn, a great discovery of the empirical research that generated a new category in the second framework design, is related to legislative support in its material aspect — the portion of the representativeness of the popular will lent to councilors to enforce social desires (Constituição Federal, 1988). Social support impacts in the same sense, with the Legislative branch representing the social sphere before the State (Constituição Federal, 1988).

Social support also impacts participation since knowledge gives voice power, educates for citizenship, and allows participation (Benevides, 2016).

The entire dimension of support and legitimacy feeds back the strategic aspects since it guides how state action can approach the reality in which it seeks to act (Santos, 2006; Machado, 2009) and is impacted by it in the perception and manifestation of society and the Legislative on the conduct of public management and the way of relating to the social (Moledo, 2004).

5 FINAL REMARKS

In robust research, motivated by the intention to unite theory and practice to aid public management and to expand knowledge of finance and public management, seeking to assist decision-making in the granting of Refis tax benefit by Brazilian municipalities, a theoretical framework was offered and co-created by multiple perspectives, using 48 direct participants.

In the possibilities of public action to seek collective satisfaction, taxation, and non-taxation were seen as possible paths, and extrafiscality carved out its space in its potential and challenges. As a possible tax benefit that usually includes amnesty, moratorium, and installment payment, Refis appears as one of these alternatives, in which aspects of autonomy, proximity to reality, effective action, resistance, culture, difficulties in ordinary collection, (no) default, parsimony, and so many other attributes raised in theory appear and develop in practice. Using Refis must always be in tune with the situated needs and focus on a policy aimed at the entire population, whose elements raised in the dimensions and categories give support and lead the way.

The government action prioritizing specific actions, keeping them on the agenda, or undervaluing them increases or reduces the perception of certain categories and subjects as having their “place in the world.” If it is in the city that life happens, given the proximity and greater connection with the local scope and daily demand, it is in the city that social demands must be heard and that the public space can be an extension of private life, dignifying and allowing a social space for citizens — which does not decrease the potential of using the tool, with the necessary adaptations, to the states and the Union, as well as the themes related to finance and public management.

The objective of this research was accomplished with the proposition of the framework in reference frame and graphical representation, as well as with the clarifications and graphical representations of the relationships between dimensions and categories of the framework. Other significant results can be pointed out by the gains of the method, which allowed the polishing of the final product through multiple perspectives, seeking to inform, guide, and raise awareness with the necessary robustness. This opens a field for scientific research that seeks to expand knowledge in public finance combined with quality practical work.

Offering as a co-created product a framework that would enable knowledge, publicity, guidance, stimulate reflection, debate, and awareness, and guide the State in acting in public life was one of the satisfying ways to try to interfere positively in the reality of public entities, uniting theory and practice with the strengthening of management theories, giving voice to society and space to public action with transformative potential.

The public space has in itself the capacity to represent a place of affection and care, development, grouping, participation, and belonging, and this is how it must be affirmed and reaffirmed daily. The contributions of the work, therefore, are seen in the approximation with the social and expansion of social participation, in organizational learning, systematization of data and processes, information on Refis conducted and creation of a database, categorization of elements associated with the phenomenon, creation of a vocabulary to talk about Refis, popularization of methods and tools to expand the potential of public management and help to face public challenges. Guiding recommendations of the Courts of Auditors and instigating public debate, advancing in theoretical and practical contribution with the delivery of a situated and generalizable, robust, co-created, and operable instrument are other contributions of the research.

Through the research and its theoretical and practical advances, we can conclude the potential of the framework as an instrument to support municipal public managers in the decision-making for the granting of Refis tax benefit, with an impact on Academia and society, weaving their reflections and elaborating their final product with various worldviews. This is one of the possible ways to act positively in the social area, raising necessary critical reflections and providing practical subsidies to managers so that they can better manage us socially.

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AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author
Conceptualization	◆	◆
Data curation	◆	
Formal analysis	◆	◆
Funding acquisition	Does not have	
Investigation	◆	
Methodology	◆	◆
Project administration	◆	
Resources	◆	
Software	◆	

Supervision	◆	◆
Validation	◆	◆
Visualization	◆	◆
Writing – original draft	◆	
Writing – review & editing	◆	◆

CONFLICT OF INTEREST

The authors assert that there is no conflict of interest related to this submitted work.