

Tax compliance in the wild: Nudging the payment of vehicle taxes in Brazil, lessons and **surprises**

São Paulo State Tax Agency

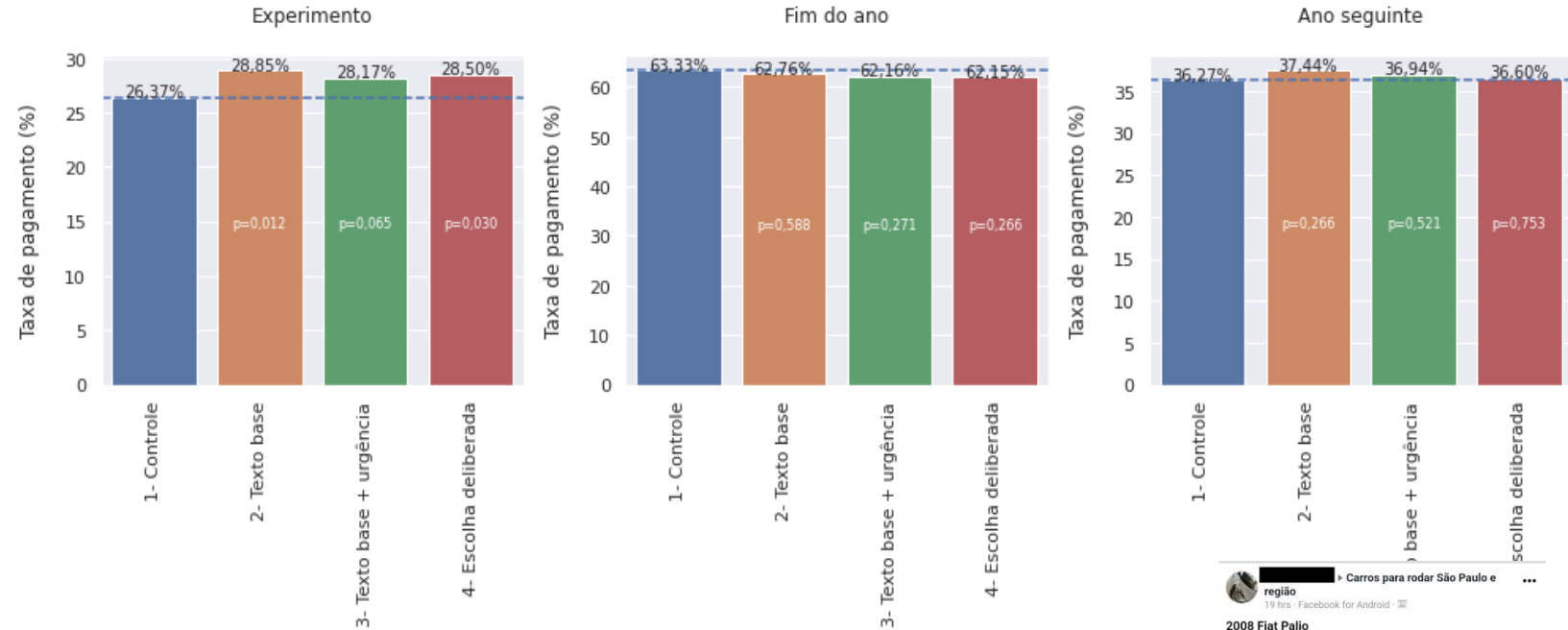


Six rounds of field experiments in 2021 (e-mail and text messages)

Appeals

- Traditional
- Implementation intentions
- Empathy
- Key behaviors
- Identity
- Reciprocity
- Deliberated choice
- Urgency
- Simplified
- **Bureaucratic**

We were happy after 1 week, but...



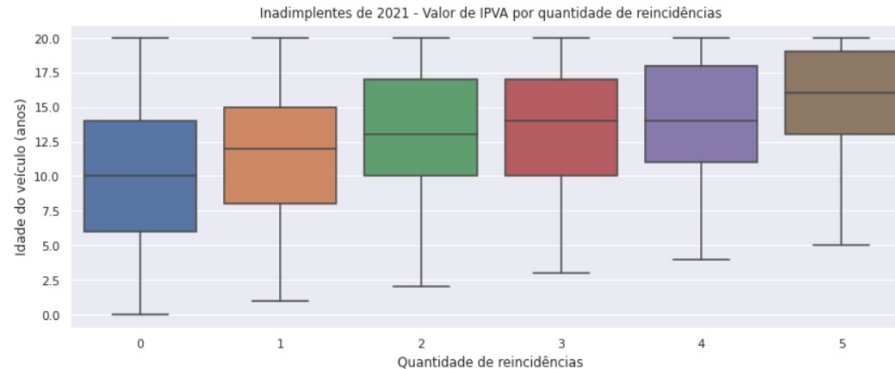
Example

quarta-feira, 8 de junho

Este é um lembrete sobre o vencimento próximo da parcela do **IPVA** com desconto de 5%. Acesse o portal da Secretaria da Fazenda de SP.

18:46

Older cars owe more



“Only for driving” cars



Conclusion: “We are whispering to a refractory audience in a very noisy world”.

Next steps: gather more data and perform a qualitative study (e.g., netnography) to understand the phenomenon of “only for driving” cars and its true extent

Thank you!

Hamilton Carvalho (PhD), Alexandro Afonso (MBA), Flávio Bertaggia
hccarvalho@fazenda.sp.gov.br

