Revista ARACÊ
ISSN: 2358-2472

RESEARCH ON SOCIAL BENEFITS AND TAX INCENTIVES AND CORRELATIONS WITH TAX COLLECTION: AN APPROACH USING DATA SCIENCE

https://doi.org/10.56238/arev7n1-062

Submitted on: 12/06/2024 **Publication date:** 01/06/2025

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ABSTRACT

This paper presents a methodology to explore the relationship between tax benefits, social benefits, public and private companies, as well as tax collection from the analysis of open data provided by the federal and state governments. Using data science techniques, the study seeks to investigate whether there is a direct correlation between the granting of tax and social benefits and the development of public and private companies, as well as their revenues. In addition, this model seeks to assess whether this business development is related to the increase in the state's tax collection, thus establishing a virtuous cycle in which benefits, economic growth and tax collection feed each other. This study has the potential to provide valuable insights for the formulation of public policies and economic strategies that promote the sustainable development and financial growth of the State.

Keywords: Public Policies. Social Benefits Tax Incentives. Tax Collection. Data Science.

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ISSN: 2358-2472

INTRODUCTION

Tax and social benefits policy plays a vital role in the economic and social structure of a country (BRESSER-PEREIRA, 2021). Tax collection is the main source of funding for the government and, consequently, for the provision of public services, such as health, education, social security and infrastructure (BARRETO and COELHO, 2005). On the other hand, tax and social benefits have the potential to significantly affect the well-being of citizens, the competitiveness of companies, and the business environment. Therefore, the justification for carrying out this study lies in the need to understand in depth the intricate relationships between fiscal policy, social benefits, business development and tax collection.

One of the main reasons for this study is the existence of substantial gaps in current knowledge about how tax and social benefit policies influence business performance and tax collection (CARDOSO, 2016). Although there are economic theories that argue that the granting of tax benefits can stimulate investment and business growth, and that social benefits can improve the well-being of citizens, there is a pressing need for empirical evidence to validate these theories (BRESSER-PEREIRA, 2009). Therefore, this project is justified by adopting a data-driven approach, using data science techniques, to analyze real information and provide evidence-based insights.

The practical implications of this study are significant. The results obtained can have a direct impact on public policy decisions related to tax benefits, social policies, and tax collection strategies. Understanding how these policies interact can help policymakers design more effective strategies that promote sustainable development, economic growth, and the well-being of citizens. In addition, the project can assist in optimizing the use of public resources, ensuring that fiscal and social policies are targeted effectively and efficiently.

ECONOMIC THEORY AND PUBLIC POLICIES AND THE RELATIONSHIP BETWEEN COLLECTION, SOCIAL BENEFITS AND TAX INCENTIVES

Economic theory and fiscal policy are fundamental in the analysis of the relationship between tax collection, social benefits and tax incentives. Economic theory provides us with the foundations to understand how fiscal policies affect the economy as a whole (PAIVA, 2011). On the one hand, we have the theory of tax incidence, which explores who, ultimately, bears the burden of taxes, be it the consumer, the producer or both. This theory

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is essential to understand how fiscal policies affect the prices of products and, consequently, the purchasing power of households.

In addition, the theory of budget balance and fiscal multiplier plays a significant role in economic policymaking. Budget balance refers to the equality between government revenues and expenditures, and fiscal policies can be used to achieve this balance (ROCHA, 2012). In the context of this project, understanding this theory is essential to assess the impact of fiscal policies on tax collection and the financing of social benefits.

Fiscal policies, including tax incentives, are an important tool in the hands of governments to achieve a range of objectives, such as stimulating investment, encouraging job creation, and promoting economic growth (SILVA, 2019). Economic theory teaches us the importance of assessing the impact of these policies on all sectors of the economy, from private to public companies.

PUBLIC POLICIES

Public policies in Brazil cover a wide range of sectors, being developed at federal, state, and municipal levels. Each sector is managed by ministries, secretariats and specific government agencies, addressing issues ranging from health and education to public safety and the environment. The development of these policies often involves the active participation of civil society, with non-governmental organizations, social movements and citizens contributing to ensuring that policies meet the real needs of the population (PIRES, 2009).

Many public policies in Brazil are based on specific legislation, which establishes guidelines, objectives, and resources for their implementation. Regulations and decrees complement these laws, detailing how policies should be executed (RUA, 2015). Public funding is an essential part of implementing these policies, and the government budget allocates resources to meet the needs of each sector.

The effectiveness of public policies is regularly evaluated, with results and impacts closely monitored (ABRUCIO, 2007). Evaluation is key to ensuring that policies achieve their objectives and can lead to adjustments based on the conclusions obtained. In addition, Brazil faces significant challenges, including economic inequalities, unequal access to essential services, and public safety issues. Many policies are aimed at reducing these disparities and promoting social inclusion (BARRETO and COELHO, 2005).

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Social programs, such as Bolsa Família, have a significant impact on reducing poverty and improving the living conditions of millions of Brazilians. Due to the country's geographic size and the diversity of its population, the implementation of public policies can be challenging in terms of logistics and infrastructure (COHN, 2003). To deal with this diversity, Brazil adapts its policies according to the needs and characteristics of different regions, involving the federal, state and municipal governments.

Public policies in Brazil evolve over time, reflecting the transformations in society and the priorities of governments. These changes can be influenced by elections, economic and social pressures, and new discoveries in research and development. At the heart of all these policies is the objective of improving the well-being of the population and promoting a more inclusive and egalitarian Brazil

In parallel with public policies that cover a wide range of sectors, there are specific policies aimed at social benefits in Brazil (FIGUEIREDO, 2002). These policies have as their main objective to promote social inclusion, reduce poverty and improve the living conditions of the most vulnerable population. They are a fundamental part of the country's public policy system and often work in conjunction with other policies to address social inequalities (GERRING, 2012).

A notable example of these policies is the Bolsa Família program, which offers financial assistance to families in poverty. This program has a significant impact on reducing poverty and ensuring that families have access to essential services, such as health and education. Bolsa Família is an example of how social benefit policies can address economic inequalities and improve the well-being of the neediest families (RUA, 2015).

In addition, Brazil has policies focused on education, with the aim of improving the quality of education and ensuring equal access to education. The Bolsa Escola Program, for example, provides financial assistance to low-income families, ensuring that their children can attend school and receive a quality education.

Other social policies include housing programs, medical and food assistance, labor protection, and social security. These policies play an important role in reducing social inequalities and promoting the well-being of the population (SCOTT and HAAG, 2018).

However, the relationship between public policies and social benefits can also be challenging (BOVAIRD and LÖFFLER, 2012). Resource allocation, effective implementation, and regular evaluation are crucial to ensure that these policies reach their

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ISSN: 2358-2472

target audience and produce the expected results. Regional inequality and socioeconomic differences across the country can create challenges in the equal distribution of social benefits.

Decision-making in relation to public policies aimed at social benefits requires in-depth analysis, constant monitoring and involvement of civil society. It is essential that policies are adapted to the specific needs of each community, considering regional disparities and local contexts. Thus, an important point to be addressed is the development of new public policies based on government statistical and quantitative information. It is an evidence-based practice, as it focuses on the collection, analysis and use of data and information to guide political decisions (BRESSER-PEREIRA, 2009). The analysis of government information provides policymakers with a more accurate view of the challenges facing society, allowing for more informed decision-making.

One of the fundamental advantages of this approach is the ability to identify the needs of the population more precisely (BOVAIRD and LÖFFLER, 2012). By analyzing government data, it is possible to direct public policies to areas that most need intervention, addressing social, economic, and health issues in a more targeted way. Continuous analysis of this data also plays a crucial role in evaluating the results of implemented policies.

The evidence base not only enhances decision-making, but also stimulates innovation and continuous improvement of policies. As new data and evidence emerge, policies can be adapted and improved. This dynamic approach allows the government to respond effectively to changing societal needs. Also, the government can benefit from cooperation between different sectors and collaborate with civil society organizations and research institutions to obtain relevant information. This collaborative approach helps to gain a more comprehensive understanding of the challenges faced and to identify innovative solutions.

SOCIAL BENEFITS AND SOCIAL WELFARE

Social benefits play a foundation in social welfare theory. Understanding how these benefits affect the economic well-being of populations is essential for evaluating social and fiscal policies. Social welfare theory seeks to determine how policies, including the provision of social benefits, impact people's overall well-being (ARRETCHE, 2003).

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Within the context of this project, it is important to examine how social benefits, such as health care, education, unemployment insurance, and others, influence the behavior of families and individuals (COHN, 2003). Economic theories related to marginal utility and revealed preferences are relevant to understanding how households respond to the availability of social benefits and how this, in turn, can affect tax collection (FIGUEIREDO, 2002).

Also, social welfare theory helps us assess whether the implementation of social policies is effective in reducing inequality and promoting general well-being (RUA, 2015). This is particularly relevant in the context of fiscal policies and tax incentives, as these policies often seek to achieve social equity goals while also stimulating economic growth.

TAX INCENTIVES

Tax incentives are critical factors in economic development policies and investment attraction. The theory of tax incentives is multifaceted and involves understanding how companies, both public and private, respond to these tax stimuli (SILVA, 2019).

Economic theories related to tax incentives emphasize the importance of encouraging investment, innovation, and economic growth. For example, investment theory highlights how tax incentives can influence companies' investment decisions (ROCHA, 2012). This is particularly relevant for private companies, which may be incentivized to expand their operations and create jobs in response to specific tax benefits (CARDOSO, 2016).

In addition, theories of the impact of tax incentives on the behavior of firms explore how firms can adjust their strategies in response to incentives, seeking to optimize their financial results. This involves issues of resource allocation, location of operations, and cost structure.

DATA SCIENCE AND MODELING FOR THE PREDICTABILITY OF NEWSROOM BASED ON TAX INCENTIVES AND SOCIAL BENEFITS

Data science is a systematic process that involves collecting, processing, and analyzing data to gain insights, make predictions, and make informed decisions (MACHADO, 2019). It is an interdisciplinary discipline that combines knowledge of statistics, programming, subject matter mastery, and data visualization skills. The data science process can be divided into several distinct stages (CAO and YU and ZHANG,

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2015). The first step involves defining the problem, where the problem to be solved is understood, clear objectives are defined, and specific questions are formulated that the data must answer.

Data collection is the next phase, where relevant data is collected from various sources, such as databases, sensors, and social networks. It is crucial to ensure the quality of the data, as well as to ensure that it is clean and structured. After collection, the data cleaning and preparation step follows. Raw data, which is often disorganized and buggy, is treated, formatted, and transformed into a format suitable for analysis. In exploratory data analysis, graphs and descriptive statistics are created to understand the characteristics of the data, identifying patterns, trends, and possible relationships between variables.

Data modeling is the next phase, where statistical models or machine learning algorithms are developed for advanced analytics, such as regression, classification, or prediction models, depending on the problem (HAIR et al., 2018). After modeling, it is important to evaluate the performance of the built model, testing its accuracy and effectiveness. Data visualization plays a crucial role in data science, helping to communicate results effectively through graphs and visual representations (HASTIE et al., 2009).

The interpretation of the results occurs after data analysis, relating the results to the initial questions and objectives of the project, which helps to draw conclusions and make recommendations. Finally, the results are communicated in a clear and accessible way to stakeholders, often in reports or presentations, and decisions are made based on the insights gained, addressing the initial problem or implementing strategies based on the results of data analysis (McKinney, 2017).

STATISTICAL, PROBABILISTIC ANALYSIS AND HYPOTHESIS TESTING

Statistical analysis with its tools allows the obtaining of mathematically proven and practically irrefutable results (MONTGOMERY and RUNGER, 2006). Thus, a brief description of the statistical methods that are applied in this study and how these methods will be used to evaluate correlations and relationships between variables is presented.

Regression analysis is a valuable statistical tool to explore the relationship between dependent and independent variables (MACHADO, 2019). In this project, regression will be employed to understand how the granting of tax and social benefits impacts tax collection. It will be possible to model this relationship quantitatively, identifying the degree of

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influence of fiscal policies and social benefits on tax collection. In addition, regression allows you to control for confounding variables that may affect outcomes, such as the size of the economy or macroeconomic changes (McKinney, 2018).

Hypothesis tests will be applied to determine the statistical significance of the identified relationships. They will help answer questions such as "Do tax policies have a statistically significant impact on tax collection?" or "Is the granting of social benefits significantly related to the development of companies?". Hypothesis testing will establish whether the observed correlations are not due to chance, providing statistical validity to the research conclusions.

Time series analysis is relevant to understand how relationships between variables evolve over time. In this project, it will be possible to investigate the historical trends and patterns related to tax collection, tax benefits and social benefits. This will make it possible to identify changes over time, as well as to assess the response of variables to changes in policies over the years.

Statistical analysis, when combined with the collected data and economic and fiscal theories, will provide an in-depth insight into the relationships between the factors under study. It will not only quantify these relationships, but also help you understand their nature. For example, regression analysis can indicate whether the increase in social benefits has a linear impact on tax collection or whether there are critical inflection points.

These statistical methods will allow the project not only to identify correlations, but also to assess the strength and direction of these relationships, as well as their statistical significance. The combination of data analysis and statistical methods provides a solid basis for the conclusions and recommendations, which can be valuable for the formulation of public policies and economic strategies aimed at the sustainable development and financial growth of the State.

MODELING AND FORECASTING

Modeling and forecasting is a preponderant factor within the aspects addressed in this study, because it involves the application of models to predict trends and evaluate the potential impact of different fiscal policies and social benefits. Within this perspective, economic modeling involves the creation of mathematical models that represent the functioning of the economy (MONTGOMERY and RUNGER, 2006). These models can be used to predict how different economic variables, such as GDP, unemployment, or inflation,

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will be affected by changes in fiscal and social benefit policies. In the context of the project, economic models can be used to assess the impact of specific policies on tax collection and business development.

Another aspect is financial forecasting, which focuses on predicting the finances of an organization, business, or government based on different scenarios and decisions. In the project, financial models can be applied to estimate how the granting of tax and social benefits will affect government revenue and the finances of public and private companies. These models consider variables such as revenue, expenses, investments, and tax rates (MACHADO, 2019).

Sensitivity analysis is a key part of modeling and forecasting. It allows us to assess how sensitive forecasts are to different variables and assumptions (McKinney, 2018). In the context of the project, sensitivity analysis can be used to understand which factors have the greatest impact on projections and how different policy scenarios may affect outcomes.

Economic and financial forecasting models often explore alternative scenarios. This means that the project can assess what would happen under different conditions, such as the implementation of different fiscal policies or social benefits. These scenarios can vary in terms of the magnitude and timing of policy changes. Because it is being dealt with computational models based on statistics and artificial intelligence, alternative scenarios can be simulated by adjusting the hyperparameters of the created models.

The results of modeling and forecasting have a practical purpose in decision-making. They provide valuable information that can help policymakers and decision-makers choose the best tax and social benefit policies based on sound quantitative analysis. Modeling and forecasting empower informed decision-making.

LINEAR REGRESSION MODEL

Linear regression models are a class of statistical techniques that aim to understand and model the relationship between a dependent variable (the variable we want to predict) and one or more independent variables (the variables we use to make the prediction). Specifically, linear regression seeks to establish a linear relationship between these variables, represented by a mathematical equation.

The simplest form of linear regression is simple linear regression, where there is only one independent variable. The basic equation for this model is expressed as:

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$$Y = \beta_0 + \beta_1 X + \varepsilon$$

where

Y is the dependent variable,

X is the independent variable,

β0 is the intercept (point where the regression line crosses the vertical axis when X is zero),

β1 is the slope coefficient (represents the average change in Y for one unit of change in X),

ε is the error term, which captures the variation not explained by the model.

This model is widely used in scientific and academic research to understand and quantify relationships between variables, make predictions, and test hypotheses. Statistical analysis of these models provides information on the statistical significance of the relationships and the overall quality of the model's fit to the observed data.

METHODOLOGY AND PREDICTIVE MODEL

The statistical-comparative method plays a fundamental role in studies that seek to analyze relationships and correlations between different variables, as in the case of this work focused on the study of impacts and correlations between tax collection and social benefits and tax incentives, using, for this purpose, approaches within the various spectrums of data science (PRZEWORKSI and TEUNE, 1980). This method is particularly relevant, as it allows the comparison of different groups of data and the evaluation of statistically significant differences between them (LIMA, 2013). Thus, it is understood that in this project this methodology is conducive to the investigation of several aspects:

- Comparison of Benefited and Non-Benefited Companies: A key aspect of the study involves comparing companies that benefit from tax and social benefit policies with those that do not. The statistical-comparative method can be used to identify significant differences in performance, revenues, and tax collection between these groups.
- Evaluation of the Impact of Policies on Time: As the project investigates the evolution of policies and their impacts over time, the statistical-comparative method is useful to assess statistically significant changes and differences in the variables of interest over different periods.

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- Comparison of Different Types of Benefits: The project can analyze the effectiveness of different types of tax and social benefits. The statistical-comparative method allows you to compare groups of companies that receive different types of benefits and identify which policies have the greatest impact.
- Evaluation of Correlations: The statistical-comparative method is essential to evaluate the correlations between variables, such as the relationship between business development and increased tax collection. It is possible to determine whether these correlations are statistically significant.
- Comparison of Geographic Regions or Economic Sectors: The project may include comparisons between different geographic regions or economic sectors. The statistical-comparative method helps to identify regional or sectoral variations in the relationships between policies and results.

It is important to highlight that the statistical-comparative method requires the application of appropriate statistical techniques, such as hypothesis testing, analysis of variance (ANOVA), regression, and other statistical tools to identify differences and relationships, allowing reliable and statistically robust insights to be obtained on the relationships between tax benefits, social benefits, business development, and tax collection (JAMES et al., 2013). This, in turn, will contribute to the formulation of more effective and informed public policies and economic strategies.

Considering what has been explained about Modeling and Forecasting using a Linear Regression Model, it is intended to create a prediction model that can predict the possible collection of taxes in a city, region or state, based on data related to the amounts of tax incentives and tax benefits spent in that same scope of study, that is, city, region or state. Thus, in the context of the study of the independent variables 'social benefits' and 'tax incentives' and their correlation with 'tax collection', linear regression can be used to understand how these variables are related and whether there is a significant association between them.

FORMULATION OF THE MODEL

The following simple linear regression model can be considered to illustrate the relationship between 'social benefits' (denoted by X1), 'tax incentives' (denoted by X2) and 'tax collection' (denoted by Y):

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$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

where

Y is the tax collection (dependent variable), being the variable whose value is intended to be predicted based on the values of the other variables, said to be independent.

X1 is the variable 'social benefits',

X2 is the variable 'tax incentives',

β0 is the intercept of the line,

β1 and β_2 are the coefficients associated with X1 and X2, respectively,

ε is the error term, which captures the variation not explained by the model.

From this initial model, an interpretation of the mathematical formula can be created to better understand how changes in the independent variables possibly influence changes in the values of the dependent variable, so that:

- β0 represents tax collection when all independent variables are zero.
- β1 indicates how tax collection changes for each unit of increase in 'social benefits', keeping the others constant.
- β2 indicates how tax collection changes for each unit of increase in 'tax incentives', keeping the others constant.

MODEL INDUCTION AND EVALUATION

The model presented here is a simplification because tax incentives and social benefits, as well as tax collection, are each collections of variables, which provides a much more complex model so that the β coefficients can only be estimated through linear regression algorithms that induce these coefficients based on the information present in real data collections available on official websites of municipal government agencies, state, federal and research institutions, such as the IBGE.

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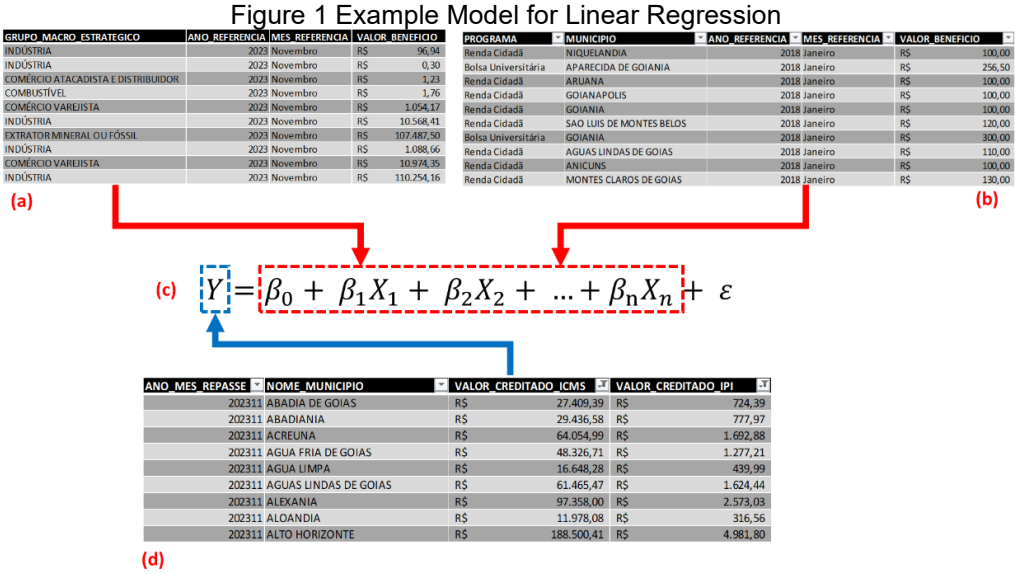
Figure 1 Example Model for Linear Regression



GRUPO_MACRO_ESTRATEGICO	ANO_REFERENCIA	MES_REFERENCIA	VALOR_BENEFICIO
INDÚSTRIA	2023	Novembro	R$ 96,94
INDÚSTRIA	2023	Novembro	R$ 0,30
COMÉRCIO ATACADISTA E DISTRIBUIDOR	2023	Novembro	R$ 1,23
COMBUSTÍVEL	2023	Novembro	R$ 1,76
COMÉRCIO VAREJISTA	2023	Novembro	R$ 1.054,17
INDÚSTRIA	2023	Novembro	R$ 10.568,41
EXTRATOR MINERAL OU FÓSSIL	2023	Novembro	R$ 107.487,50
INDÚSTRIA	2023	Novembro	R$ 1.088,66
COMÉRCIO VAREJISTA	2023	Novembro	R$ 10.974,35
INDÚSTRIA	2023	Novembro	R$ 110.254,16

PROGRAMA	MUNICIPIO	ANO_REFERENCIA	MES_REFERENCIA	VALOR_BENEFICIO
Renda Cidadã	NIQUELANDIA	2018	Janeiro	R$ 100,00
Bolsa Universitária	APARECIDA DE GOIANIA	2018	Janeiro	R$ 256,50
Renda Cidadã	ARUANA	2018	Janeiro	R$ 100,00
Renda Cidadã	GOIANAPOLIS	2018	Janeiro	R$ 100,00
Renda Cidadã	GOIANIA	2018	Janeiro	R$ 100,00
Renda Cidadã	SAO LUIS DE MONTES BELOS	2018	Janeiro	R$ 120,00
Bolsa Universitária	GOIANIA	2018	Janeiro	R$ 300,00
Renda Cidadã	AGUAS LINDAS DE GOIAS	2018	Janeiro	R$ 110,00
Renda Cidadã	ANICUNS	2018	Janeiro	R$ 100,00
Renda Cidadã	MONTES CLAROS DE GOIAS	2018	Janeiro	R$ 130,00

ANO_MES_REPASSE	NOME_MUNICIPIO	VALOR_CREDITADO_ICMS	VALOR_CREDITADO_IPI
202311	ABADIA DE GOIAS	R$ 27.409,39	R$ 724,39
202311	ABADIANIA	R$ 29.436,58	R$ 777,97
202311	ACREUNA	R$ 64.054,99	R$ 1.692,88
202311	AGUA FRIA DE GOIAS	R$ 48.326,71	R$ 1.277,21
202311	AGUA LIMPA	R$ 16.648,28	R$ 439,99
202311	AGUAS LINDAS DE GOIAS	R$ 61.465,47	R$ 1.624,44
202311	ALEXANIA	R$ 97.358,00	R$ 2.573,03
202311	ALOANDIA	R$ 11.978,08	R$ 316,56
202311	ALTO HORIZONTE	R$ 188.500,41	R$ 4.981,80

Figure 1 shows a scheme from which it is intended to understand the potential of the results of this study. There are 3 data sets obtained from the Open Data website of the Government of the State of Goiás[2]. Figure 1 (a) shows a small sample of the data related to tax incentives provided to companies and various productive sectors, commerce and services, with information on various months, years, values and their typology. Figure 1 (b) shows a breakdown of the social benefits provided to residents of various municipalities, type of benefit, values, separated by month and year.

Also, in the same Figure 1, in (d) there is the data related to tax collection separated by municipality, in different months and years. In this study, one of the proposals for a study involving Data Science is the construction of a predictive model using linear regression, as shown in Figure 1 (c) so that it is possible to determine a model, with some degree of confidence and associated with an expected margin of error, that establishes this cause-effect relationship. Thus, based on the investments resulting from fiscal and social policies, determine whether there is a return impact on local development through business taxes collected in the same locality, since the more taxes, the greater the degree of production of wealth generated through the productive, commercial and service sectors.

RESULTS

The investigation of social benefits and tax incentives and their correlations with tax collection is a topic of growing academic and political interest, especially in a context of

[2] https://dadosabertos.go.gov.br/

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search for greater tax efficiency and social justice. The literature review reveals that these policies are intrinsically linked to economic performance and the ability of governments to mobilize fiscal resources while promoting social welfare.

One of the vectors under analysis regarding the increase in revenue resulting from the increase in economic activity caused by government intervention is related to social benefits and income redistribution. Social benefits, understood as cash transfers or public services offered by the State, have been widely studied in relation to their redistributive impact and the reduction of inequalities. Amartya Sen (1999) argues that well-designed social policies expand individual freedoms and contribute to human development. In the Brazilian context, Soares et al. (2010) analyze programs such as Bolsa Família, pointing out that conditional transfers not only reduce poverty, but also generate positive externalities, such as increased schooling and health of the beneficiary populations.

Similarly, Stiglitz (2012) points out that social benefits are essential for the creation of equal opportunities in societies marked by deep income disparities. In Brazil, Campello and Neri (2014) highlight that the expansion of social policies in the last decade has resulted in a significant reduction in income inequality, contributing to the strengthening of the domestic market.

Another vector related to the possible increase in revenue resulting from economic activity is related to tax incentives and the balance between attracting investments and loss of revenue. At this point there are many debates and tax incentives have been the target of criticism and praise in the literature. Tiebout's economic theory (1956) proposes that tax incentives can attract companies and foster local development, especially in less industrialized regions. However, authors such as Zucman (2019) warn that such policies, when uncontrolled, create harmful tax competitions between jurisdictions and significantly reduce tax revenues.

In Brazil, Carvalho and Lazzarini (2015) studied the impact of tax incentives granted within the scope of regional policies, such as those practiced in the Manaus Free Trade Zone. The results indicated that, although there is local job creation, the effectiveness in terms of national collection is questionable, especially due to significant tax waivers. Similarly, Araújo and Santos (2018) investigated the effects of tax incentives on the industrial sector in the Northeast and found evidence that, without clear counterparts, such policies can promote regional inequalities instead of reducing them.

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Let us now look at the issue related to the correlation between incentives, social benefits and tax collection, being considered a complete field of study that integrates theoretical approaches and advanced empirical methodologies. According to Keen and Konrad (2013), there is a relationship of mutual dependence between fiscal and social policies: tax incentives can reduce the tax base available to finance social benefits, while the latter, if well implemented, can increase consumption and, consequently, indirect revenue.

Studies in the Brazilian context, such as that of Almeida and Afonso (2017), point out that the complexity of the national tax system makes it difficult to accurately assess these interactions. The work of Rezende (2019) highlights that the increase in social transfers in the 2000s contributed to an expansion of the consumption base, generating a positive impact on the collection of indirect taxes, such as ICMS.

Immersing yourself in this field of study and considering data science as a tool to establish these possible correlations is something that has been gaining prominence. According to Provost and Fawcett (2013), predictive analytics and machine learning techniques are particularly useful for identifying complex patterns between fiscal and social variables. In Brazil, Costa and Lima (2020) used machine learning to model the impacts of changes in the tax burden on state revenue, finding high sensitivity in sectors such as commerce and services. These results are important because they signal that there is possibly a correlation between the tax burden and state revenue, increasing the chances of a correlation within a larger spectrum of study that is the objective of this work.

In addition, authors such as Galindo and Tamayo (2020) have demonstrated that data mining and time series analysis make it possible to predict the impact of changes in fiscal policies on revenue in different economic scenarios. Additionally, Oliveira et al. (2021) highlighted the potential of intelligent systems to optimize public policies in Brazil, suggesting that the integration of fiscal and social data can improve resource allocation.

So far, within the literature studied and briefly reported and exemplified in this report, it reveals a complex relationship between social benefits, tax incentives and tax collection, influenced by economic, political and technological factors, whose empirical evidence shows that well-implemented social programs can stimulate economic growth and strengthen public revenues. However, tax incentives require greater care in their application to avoid economic distortions and loss of essential resources.

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PUBLIC DATA COLLECTION

The use of open data has become a fundamental practice for carrying out analyses in several areas, including public revenue, tax incentives, and social benefits. These data are essential for researchers, analysts, and policymakers seeking to understand fiscal dynamics and social policies in Brazil and, more specifically, in the state of Goiás. Below, we present some sources, which have sought to obtain data in these areas, focusing on both the federal and state levels.

The Transparency Portal (https://www.portaltransparencia.gov.br) is the main platform for accessing information on budget execution, tax collection, financial transfers to municipalities and federal government spending. This portal provides data on tax collection, containing detailed information on the collection of federal taxes, such as Income Tax, IPI, ICMS, among others; social benefits, providing data on programs such as Bolsa Família, Emergency Aid, and other income transfer programs; tax incentives, offering reports and data on tax incentives granted by the federal government to companies and states.

Another very important portal is that of the Brazilian Institute of Geography and Statistics (IBGE), being one of the main sources of statistical data in Brazil. Although its emphasis is on population and socioeconomic information, it also offers relevant data on tax collection and the impact of public policies. The portal provides demographic censuses with information on the distribution of the population and its social indicators, which can be correlated with the implementation of social benefits; regional accounts, providing economic data on the revenues and expenditures of state and municipal governments, including data on collection and intergovernmental transfers; survey of family budgets, the so-called POF, with data that help to understand how social benefits impact Brazilian families.

At the state level, more specifically related to the state of Goiás, there is the Open Data Portal of the Government of Goiás (https://dados.go.gov.br) that offers a wide range of public information accessible for analysis. Among the available data, the state tax collection stands out, with data on the collection of state taxes, such as ICMS, IPVA and ITCMD; state social benefits, with information on social programs implemented by the government of Goiás, such as social assistance and inclusion programs; tax incentives and development programs, with information on state programs that grant tax incentives to companies and rural producers.

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Another important state portal is that of the Goiás Treasury Department (SEFAZ-GO) (https://www.sef.go.gov.br) which provides open data on the collection of state taxes, tax incentives and social benefit policies implemented by the state government. The SEFAZ-GO portal offers data on the collection of state taxes, detailing information on the collection of taxes such as ICMS, IPVA and ITCMD; tax incentives, with information on state tax incentive programs, such as the Goiás Economic Development Incentive Law (Law No. 18,077/2013), which grants tax benefits to companies that invest in the state; and, tax reports on the state's tax enforcement and the application of resources.

There are several other portals that claim to provide information in an open, transparent and reliable way, such as SIOPS (https://www.siope.gov.br) which is a federal system that gathers information on health-related public budgets. Although its main focus is on healthcare, it also offers data on the allocation of public resources that can be correlated with social benefits and revenue. Also, the portals of the Federal Court of Accounts (TCU) and the Court of Accounts of the State of Goiás (TCE-GO) that provide data from audits and inspection of public resources, including the analysis of how tax incentives are used and the impacts on public finances. The Central Bank of Brazil (https://www.bcb.gov.br) portal offers data on the Brazilian economy, including information on resource transfers, federal tax collection, and its correlations with social benefit programs.

CREATION OF A DATABASE WITH THE COLLECTED DATA

Obtaining data in tabular format, subject to statistical analysis, is a common challenge faced by researchers and data analysts in various areas. Unlike information presented in written or narrative report formats, data structured in tables provides a solid foundation for performing quantitative analysis, such as statistical modeling, machine learning, and other approaches that require numerical or categorical data organized in columns and rows. However, the difficulty in accessing tabular data is far from trivial and involves technical, organizational, and political issues.

By collecting data related to tax incentives, social benefits and state revenue, more than 1,400 files in tabular format in the Microsoft Excel standard have been collected so far, totaling more than 1.7 Gbytes of information. However, there is a lack of standardization between the data available in different periods in order to build a robust analysis considering a minimum analysis period of 5 years. Some of the challenges encountered in order to build a consolidated data repository from the data collected:

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- Available data have different variables recorded over the months and years.
- Even though the variables exist over the periods, there is a lack of information over consecutive months.
- Lack of information about the scales and measures adopted, which makes it difficult to interpret whether the amounts of tax collection, as well as social benefits and tax incentives are expressed in reais, thousands of reais or millions of reais.
- Files with different representation formats, even though they are tabular, some are still texts within tabular files, which requires a pre-interpretation of the formats represented there.
- Difficulties in consolidating information in a standardized format since information diverges when it comes to aligning it on the same timeline.
- Lack of regular updating of information, creating true dark valleys with the absence of data for long periods.
- Difficulty in finding information within the portals.
- Lack of detail in the published information, which makes the understanding of the available data unintelligible.

Considering the above, there is already an initial organization in order to build a consistent data repository. As reported, more than 1,400 files in tabular format in the Microsoft Excel standard have been collected so far, totaling more than 1.7 Gbytes of information, which are preliminarily organized as follows:

- Goiás State Collection for the period from 2003 to 2022, content 241 files, with a description of the amounts collected related to ICMS, IPVA, ITCD, OTHER REVENUES, OTHER TAXES and TRANSFER FROM THE UNION.
- Beneficiaries of Payments for the period from 2003 to 2022, containing 238 files, with the description of the YEAR/MONTH OF THE BENEFICIARY OF THE PAYMENT, CNPJ OF THE CREDITOR, NAME OF THE CREDITOR, BODY, ENDOWMENT, COMMITMENT, PAYMENT NUMBER, DATE OF PAYMENT, CODE OF THE AGENCY, AMOUNT PAID and CPF OF THE CREDITOR.
- Economic Benefits for the period from 2000 to 2018, containing 252 files, with the description of the CNAE CLASS, CNAE SUBCLASS, CREDIT PORTFOLIO, CONTRACT CODE, CLIENT SIZE, TYPE OF COMPANY, TYPE OF TAXATION, TYPE OF CONTRACT, CONTRACT DATE, EXPIRATION DATE, MUNICIPALITY,

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CREDIT PRODUCT, CONTRACTED VALUE, YEAR AND MONTH OF THE CONTRACT and RELEASED AMOUNT.

- Tax Benefits for the period from 2009 to 2022, containing 165 files, with the description of the BENEFIT, CNAE CLASS, CNAE SUBCLASS, MACRO STRATEGIC GROUP, REFERENCE YEAR, REFERENCE MONTH and BENEFIT AMOUNT.
- Social Benefits for the period from 2008 to 2020, containing 137 files, with the description of the PROGRAM, MUNICIPALITY, NAME OF THE BENEFICIARY, REFERENCE YEAR, REFERENCE MONTH, RESPONSIBLE BODY, YEAR/MONTH OF REFERENCE OF THE ACQUISITION OF THE BENEFIT and VALUE OF THE BENEFIT.
- Detailed Revenues for the period from 2006 to 2022, containing 205 files, with the description of the SUBPARAGRAPH, ECONOMIC CATEGORY, SUBPARAGRAPH CODE, ECONOMIC CATEGORY CODE, SPECIES CODE, NATURE CODE, ORIGIN CODE, ITEM CODE, SPECIES, ORIGIN, ITEM, SUBLINE, AGENCY CODE, AGENCY NAME, EXPECTED LOA REVENUE, YEAR/MONTH and REALIZED REVENUE.
- State Revenues for the period from 2009 to 2015, containing 85 files, with the description of the YEAR/MONTH, FISCAL YEAR, MONTH, NAME OF THE AGENCY, TYPE OF ADMINISTRATION, TYPE OF POWER, UPDATED EXPECTED REVENUE, NATURE OF REVENUE, REALIZED REVENUE and CNPJ OF THE AGENCY.
- Tax Transfers to Municipalities in the period from 2014 to 2022, containing 104 files, with the description of the NAME OF THE MUNICIPALITY, ICMS-FUNDEB, ICMS GROSS VALUE, ICMS CREDITED VALUE, IPI-FUNDEB, IPI GROSS VALUE, IPI CREDITED VALUE, IPVA-FUNDEB, IPVA GROSS VALUE, IPVA CREDITED VALUE.
- Other files containing Economic Benefits and Social Benefits, but which still need interpretation given the complexity with which the information was made available without any type of clarification.

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FINAL CONSIDERATIONS

This study contributes to the analysis of the relationship between social benefits, tax incentives and tax collection by proposing a predictive model based on data science and anchored in a vast scientific literature. The results obtained highlight the complexity of the interactions between fiscal and social policies and their impact on the economic and financial performance of companies and governments.

The literature analysis revealed evidence that well-implemented social benefits can promote income redistribution, reduce inequalities and, simultaneously, stimulate aggregate demand, which, in turn, results in a positive impact on tax collection, especially on indirect taxes. Programs such as Bolsa Família are concrete examples of how social policies can generate significant economic externalities, expanding consumption and access to essential goods and services.

On the other hand, the application of tax incentives presents an important duality: while such incentives can stimulate investments and strengthen productive sectors in less developed regions, the study reinforces the need to establish strict monitoring criteria and clear counterparts. The literature analyzed indicates that, in cases of uncontrolled fiscal policies, incentives can generate significant revenue losses and regional imbalances.

From the proposed modeling, which uses linear regression as a methodological basis, it was possible to identify the potentialities and limitations in the use of open government data for predictive analysis. The collection and organization of more than 1,400 tabular files allowed the development of a robust repository, although a number of challenges related to lack of standardization, time gaps, and inconsistencies in the data were observed. These obstacles highlight the need for public policies aimed at improving the transparency and quality of the data made available.

The results obtained by the proposed linear regression model suggest that there is a significant correlation between the amounts of social benefits and tax incentives and tax collection at the state level. However, it is noteworthy that the variables analyzed have complex interactions, which require complementary approaches, such as sensitivity analyses and alternative scenarios, for a better understanding of their impacts.

The research conducted points to a potential virtuous cycle: the strategic use of social benefits and tax incentives can not only boost economic growth, but also strengthen tax collection, guaranteeing resources for the expansion of social programs and the financial sustainability of the state.

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Therefore, still considering the above and the partial results presented, it is believed that the study has relevant practical implications for the formulation of public policies. Governments can benefit from the integration of data science with public management to support decisions with quantitative evidence, promoting a balance between fiscal stimulus, social inclusion, and sustainable revenue. The results achieved in this work open the way for future investigations, especially in the development of more sophisticated models that incorporate qualitative variables and more detailed regional dynamics.

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