

RELISE

DEVELOPMENT OF FEASIBLE INDICATORS AND METRICS FOR THE ANALYSIS OF PUBLIC TAXATION POLICIES IN BRAZIL[1]

DESENVOLVIMENTO DE INDICADORES E MÉTRICAS VIÁVEIS PARA ANÁLISE DE POLÍTICAS PÚBLICAS DE TRIBUTAÇÃO NO BRASIL

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ABSTRACT

The article analyzes the development of viable indicators and metrics for evaluating tax public policies in Brazil, especially in the context of the 2023 tax reform. The main objective is to propose the construction of an interactive dashboard that gathers key performance indicators (KPIs) capable of measuring efficiency, equity, economic impact, social acceptance, and fiscal sustainability of new taxes. This qualitative and exploratory research is based on the Punctuated Equilibrium Theory as a theoretical framework to understand processes of stability and rupture in tax policies, applying it to the reform that introduced IBS and CBS in replacement of several traditional taxes. The results suggest that adopting diversified metrics enhances the ability to measure the success of tax policies, going beyond revenue performance and allowing for the assessment of tax justice, distributive effects, and social legitimacy. It concludes that integrating these indicators into a monitoring panel strengthens transparency, accountability, and decision-making, consolidating a model applicable to the analysis of future taxes in Brazil.

Keywords: public policies, taxation, performance indicators.

RESUMO

O artigo analisa o desenvolvimento de indicadores e métricas viáveis para a avaliação de políticas públicas tributárias no Brasil, especialmente no contexto da reforma fiscal de 2023. O objetivo central é propor a construção de um dashboard interativo que reúna indicadores-chave de desempenho (KPIs) capazes de medir a eficiência, a equidade, o impacto econômico, a aceitação

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social e a sustentabilidade fiscal de novos tributos. A pesquisa, de natureza qualitativa e exploratória, fundamenta-se na Teoria do Equilíbrio Pontuado como marco teórico para compreender os processos de estabilidade e ruptura nas políticas tributárias, aplicando-a ao caso da reforma que instituiu o IBS e a CBS em substituição a diversos impostos. Os resultados sugerem que a adoção de métricas diversificadas amplia a capacidade de mensuração do sucesso das políticas tributárias, indo além da arrecadação e permitindo avaliar justiça fiscal, efeitos distributivos e legitimidade social. Conclui-se que a integração desses indicadores em um painel de monitoramento fortalece a transparência, a accountability e a tomada de decisão, consolidando um modelo aplicável à análise de futuros tributos no Brasil.

Palavras-chave: políticas públicas, tributação, indicadores de desempenho.

INTRODUCTION

This article aims to contribute to the evaluation of public policies in the tax field from a practical perspective. In recent years, the pursuit of this perspective has resurged due to restrictions on state intervention in the economy and social policies. In Brazil, there was a time when planning was controlled by the State, and the country gradually curtailed the debate on planning and control.

State theocratic planning was subsequently replaced by planning conducted through project management. Project offices coordinate changes abruptly. Sometimes, these results are not evaluated in an integrated manner, or attention is paid only to external oversight. Comparisons between government initiatives are lacking, and the project perspective minimizes the possibility of evaluating public policies as a whole. Another necessary point is to establish some measure of comparison between projects to modify and introduce taxes.

The motivation for this study arose from the analysis of bills introducing taxes in the National Congress. Through the analysis of bills concerning wealth taxes, it became apparent that tax policies are not evaluated because there are no ways to assess a tax or even compare it with others. This study is part of a body of research conducted by the authors on the introduction and revision of Brazilian taxes. These studies began with an analysis of the introduction of the



wealth tax and the realization that public policy analysis tools are lacking when new taxes are introduced.

Public policy evaluation is an important phase of the public policy cycle. Measuring the success of public policies, especially when implementing a new tax, requires indicators that encompass both fiscal performance and social and economic impacts. This issue becomes more urgent as the country undergoes the implementation of the largest fiscal reform in its history.

The objective of this study is to develop a dashboard, that is, an interactive visual panel that brings together and displays, on a single screen, key performance indicators (KPIs) and relevant metrics for comparing taxes in Brazil, so that the performance of new taxes to be introduced through the changes enacted by the 2023 tax reform can be measured in the future.

To this end, punctuated equilibrium theory in public policy will be used, and key indicators will be sought in the literature to select those that will form part of the dashboard. To achieve these objectives, the literature on punctuated equilibrium theory, public policy evaluation, and performance indicators will be reviewed.

This research is qualitative and exploratory and follows a line of research within the fields of public policy and tax law. The criteria for measuring the success of this change must consider several aspects, such as revenue collection efficiency, equity and tax justice, economic impact, social and political acceptance, and fiscal and institutional sustainability. The impact evaluation model must also consider the temporal criterion, classifying it into the short, medium, and long term.

THEORETICAL FRAMEWORK

The evaluation of public tax policies requires multidimensional approaches capable of bringing together revenue collection efficiency, tax justice,



and economic sustainability. In recent years, the use of indicators and interactive panels (dashboards) has become established as an essential tool for supporting government decisions and increasing transparency in public management (ALMEIDA; CAMPOS; ALVES, 2024). According to Costa, Lucena Filho, and França (2025), integrating fiscal data into Business Intelligence (BI) platforms makes it possible to visualize variations in the Effective Tax Rate, facilitating comparisons between different taxes and periods. In this context, developing a dashboard to measure and compare taxes in Brazil aligns with contemporary data-driven governance practices, expanding institutions' analytical capacity.

Punctuated Equilibrium Theory (PET), developed by Baumgartner and Jones (1993), provides an appropriate theoretical framework for understanding the discontinuous nature of tax changes. This theory proposes that long periods of stability are interrupted by structural reforms, such as Brazil's 2023 tax reform, which introduced the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS) (CAPELLA, 2018). Recent studies demonstrate that fiscal reforms occur when economic and social pressures accumulate, opening a 'window of opportunity' for abrupt changes (PACHECO, 2024). By bringing together historical and projected metrics, the dashboard can help identify such disruptions and analyze their effects on fiscal and distributive balance.

The practical application of PET to tax evaluation reveals the importance of dynamic and comparable indicators. Freitas (2023) argues that the absence of quantitative instruments makes it difficult to measure the success or failure of new taxes. The use of interactive panels addresses this gap by enabling an integrated visualization of indicators of revenue collection efficiency, administrative costs, and social compliance. International experience reinforces this need: OECD countries have incorporated fiscal dashboards to evaluate progressivity, transparency, and distributive impact, serving as a model for the Brazilian context (PACHECO, 2024). Thus, the dashboard is not merely a technological tool but



an instrument of fiscal governance and public accountability.

Punctuated equilibrium theory

The understanding of change processes, in both the biological and political fields, has historically been shaped by gradualist models. However, Punctuated Equilibrium Theory (PET) introduced an alternative perspective, maintaining that transformation occurs discontinuously, with long periods of stability interrupted by abrupt changes. Initially formulated in evolutionary biology by Eldredge and Gould (1972, p. 172), the theory was later adapted to public policy analysis by Baumgartner and Jones (1993, pp. 102–103).

Eldredge and Gould (1972, p. 173) criticized Darwinian gradualism, according to which evolution results from slow and cumulative transformations. For these authors, the evolutionary history of species is characterized by prolonged periods of stasis (equilibrium), interspersed with episodes of rapid change (punctuations), during which speciation occurs. This conception, called punctuated equilibrium, was received as one of the main counterpoints to the modern synthesis of biology.

In political science, Baumgartner and Jones (1993) applied the concept to explain public policy formulation and change in the United States. According to the authors, political dynamics are not characterized by continuous changes but by a logic of stability and disruption. During periods of equilibrium, institutions and the government agenda remain stable, maintaining established policies. However, in situations of crisis or strong social mobilization, moments of abrupt change arise, during which new ideas and demands manage to break through institutional barriers and gain space on the political agenda.

According to Punctuated Equilibrium Theory (PET), public policies tend to remain in long periods of incremental stability, characterized by small, gradual changes, until external or internal factors trigger sudden disruptions. This pattern



combines incrementalism with moments of profound transformation.

According to Baumgartner and Jones (1993), the theory analyzes these movements of change in the public policy process through a dual theoretical foundation encompassing political institutions and decision-making based on bounded rationality. This theory emphasizes two elements related to the policy process: defining the political question — called the issue — and agenda setting. Therefore, PET is related to the agenda-setting stage. In the next section, this will be associated with tax reform.

PET and tax reform

In Brazil, PET has been used to understand decision-making processes in different areas, such as health, the environment, and social rights. For example, Capella (2007) demonstrates how significant changes in public policies in the country are frequently associated with moments of political instability or external pressures, confirming the discontinuous nature of the process.

The 2023 Tax Reform is a paradigmatic example of Punctuated Equilibrium Theory. The process demonstrates how long periods of stability can be followed by abrupt changes when political, social, and economic conditions converge to open a window of opportunity. Applying PET to the Brazilian case contributes to the public policy literature by demonstrating that, even in complex and fragmented political systems, significant disruptions can occur after decades of inertia.

In the Brazilian case, the tax system remained virtually unchanged since the 1988 Constitution. Although several proposals have been discussed since the 1990s, only incremental adjustments prevailed, such as special tax regimes, changes to PIS/Cofins, and specific tax incentives. This dynamic reflects the equilibrium predicted by PET.

The disruption occurs in 2023, when Congress approves a far-reaching



structural reform. The new model creates the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS), abolishing longstanding taxes such as ICMS, ISS, PIS/COFINS, and IPI. This radical change broke with the incremental logic of recent decades.

From the PET perspective, this transformation can be explained by two central factors: (1) the limited attention of the political system, which concentrated efforts on other issues (economic crises, the pandemic, inflation) until tax complexity and inefficiency became unsustainable; and (2) institutional feedback, which previously blocked changes through sectoral and federative pressures, but which in 2023 was overcome by a broad coalition in the legislature and support from economic sectors interested in simplification.

Policy evaluation and key indicators

Evaluation is the phase of the public policy cycle in which the implementation process and public policy performance are examined to better understand the state of the policy and the extent to which the problem that prompted it has been reduced. It is during the evaluation stage that an attempt is made to verify whether actions and achieved results are consistent with what was previously planned.

In the case of new taxes, the financial component has always received greater emphasis in the evaluation of public tax policies, as in Almeida, Campos, and Alves (2024). Actual revenue collection, effects on households, and forecasts of amounts have always been the research focus in this area.

This study suggests other indicators based on new analytical factors. It requires indicators that encompass both fiscal performance and social and economic impacts. An important aspect that goes beyond revenue collection alone is the issue of tax equity and progressivity.

Pacheco (2024) states that progressive taxation of labor income in Brazil



is limited compared with the major economies, remaining below the OECD average. Tax benefits, such as the exemption of dividends, generate distortions, reduce revenue, and accentuate the system's regressivity. This situation worsens inequality amid high wealth concentration and increasing extreme poverty. This highlights the importance of a dimension and a metric associated with this factor.

According to Gasparini and Miranda (2011), most studies are empirical and seek to calculate only the revenue collection efficiency of a specific government entity. According to Castro and Bulgarin (2017), an important indicator of progressivity is the average or effective tax rate, obtained by dividing the tax due within an income bracket by the gross income of that bracket.

Other important indicators concern the cost of collecting a tax and the cost of legal disputes before and after its introduction. Often, creating a structure to collect and enforce taxes is not worthwhile for many municipal administrations in Brazil, even with the incentive provided by the federal government, as in the case of ITR.

Montenegro (2011) states that, when introducing a tax, the author of the proposal should consider other efficient means of enforcing the collection of public receivables so that these costs are reduced. Maintaining an expensive administrative structure that does not justify introducing the tax is not worthwhile.

Measuring taxpayer compliance with a new tax requires going beyond a simple analysis of revenue collection, using a multifaceted approach with quantitative and qualitative indicators. This is, in fact, the greatest difficulty in implementing wealth taxes in European countries, as presented by Freitas (2023).

Still regarding the cost of tax administration, according to Bertolucci (2005), tax compliance costs in Brazil corresponded to 0.75% of gross domestic product (GDP) for companies and 0.36% when considering federal taxes alone. There is no tool that allows the cost in reais of collecting one real in taxes to be



measured at each level of government. The author suggests tools such as statistical instruments, especially discriminant analysis, cluster analysis to identify taxpayers with atypical characteristics for auditing, and improvements in management, information, accounting, and budgeting systems, using activity-based costing concepts.

Based on the literature reviewed, the following are suggestions for dimensions and metrics that could be used to measure the performance of a public policy related to taxes, in a compilation prepared by the authors:

Revenue collection efficiency: Actual versus projected revenue collection: compares the revenue obtained with the government's initial projections; Tax administration cost: measures how much it costs to collect each monetary unit (revenue authority efficiency); and Noncompliance/tax evasion rate: percentage of taxpayers who fail to fulfill their obligations.

Equity and tax justice: Progressivity: verify whether taxation is distributed proportionally to income or wealth; Distributive impact: analyze whether income inequalities decreased or increased after implementation; and Effective tax burden by income bracket: observe whether low-income groups were excessively burdened.

Economic impact: Effects on consumption, investment, and GDP: monitor macroeconomic indicators to verify whether the new tax discouraged productive sectors; Competitiveness: evaluate the impact on prices, exports, and the business environment; and Formalization of the economy: measure whether the new tax encouraged more companies and workers to leave the informal economy or, conversely, expanded it.

Social and political acceptance: Public opinion surveys: level of acceptance/rejection of the new tax by society; Legal disputes and number of tax lawsuits: indicator of the litigation generated by the rule; and Taxpayer compliance: voluntary fulfillment of obligations without the need for coercion.



Fiscal and institutional sustainability: Revenue stability: whether the tax generates predictable and consistent revenues over time; Integration with other public policies: whether revenue is being directed toward the promised purposes (e.g., health, education, infrastructure); Transparency and accountability: clarity in the use of the resources obtained; and Transfer of resources between federative entities: is it possible to divide the wealth collected?

A public policy also needs to be evaluated in stages. Based on the literature and the results that can be achieved, the indicators were divided into three stages, each with an objective and a key indicator. The idea is to develop a structure that combines immediate outcome indicators (whether it collects revenue effectively and at low cost) with redistributive and economic impacts in the medium term and social and fiscal sustainability in the long term.

Evaluating the success of implementing a new tax should be undertaken gradually, encompassing different time horizons. In the short term, corresponding to the first year, the focus is on verifying operational efficiency and initial acceptance of the measure. At this stage, it is essential to analyze whether actual revenue collection corresponds to the projections made, as well as to measure the administrative costs arising from implementation. In addition, the voluntary taxpayer compliance rate and the level of social acceptance or rejection, measured through surveys, constitute relevant indicators. Another aspect that deserves attention concerns the volume of initial litigation, materialized in lawsuits or administrative appeals, which may signal shortcomings in regulatory clarity or taxpayer resistance.

In the medium term, covering the second and third years, emphasis is placed on evaluating the necessary adjustments, redistributive effects, and economic impacts arising from the tax policy. At this stage, changes in income distribution can be measured through indicators such as the Gini index, and effects on consumption, investment, and sectoral GDP performance can be



verified. The evolution of noncompliance and tax evasion should also be observed, as should the degree of taxpayer participation in the formal economy. Another crucial point is the perception of tax justice, which directly influences the social legitimacy of the new tax.

Finally, in the long term, encompassing the fourth through the tenth year of implementation, the analysis should focus on fiscal sustainability and the structural impacts of tax policy. At this stage, it is important to verify revenue stability and predictability and to evaluate whether the resources obtained were effectively allocated to the promised purposes, with concrete impacts on social policies. The analysis should also consider the effects of the tax on reducing or worsening inequalities, economic competitiveness, and the ability to attract investment. Furthermore, institutional trust and the transparency of the tax system represent central dimensions for consolidating the credibility of public policy and ensuring its legitimacy over time.

METHODOLOGY

This investigation is characterized as qualitative, exploratory research directed toward the creation and analysis of an interactive dashboard aimed at measuring key performance indicators (KPIs) related to taxation in Brazil. According to Gil (2023), exploratory studies provide an initial understanding of little-known phenomena, contributing to formulating hypotheses and structuring analytical instruments. This approach is particularly appropriate when the object of study is recent, as is the case with the use of fiscal intelligence panels applied to the evaluation of tax policies arising from the 2023 reform. As Creswell and Creswell (2021) state, qualitative research seeks to interpret meanings and contexts attributed by social actors, enabling an understanding of the complexity of institutional systems, such as the national tax system.

From an operational standpoint, the study is based on bibliographic and



documentary analysis, combined with the selection and systematization of fiscal and socioeconomic metrics to support dashboard development. Lakatos and Marconi (2021) emphasize that documentary research uses primary and secondary sources, enabling data to be reinterpreted in light of new theoretical frameworks. From this perspective, legal provisions, such as Constitutional Amendment No. 132/2023, technical reports from the Federal Revenue Service and Ipea, and recent scientific articles on taxation and public policies were examined. According to Pereira and Cavalcante (2020), this combination of sources makes it possible to consolidate robust empirical evidence and supports the application of evidence-based governance (evidence-based policymaking), which is essential to improving public sector decisions.

The technical method adopted followed the stages indicated by Yin (2020) for case studies in public administration: (i) delimiting the phenomenon of interest — in this case, the performance and impacts of new taxes; (ii) defining the relevant analytical dimensions, such as revenue collection efficiency, equity, and fiscal sustainability; (iii) collecting and organizing secondary data; and (iv) modeling the information in an interactive visual panel. The dashboard was planned according to Business Intelligence (BI) principles, integrating different databases in real time. Hair et al. (2022) point out that this type of tool, by combining descriptive and predictive analyses, expands diagnostic and planning capabilities in public and private organizations.

Finally, the study adopts elements of Design Science Research (DSR), a methodology aimed at creating technological artifacts for practical and scientific purposes. According to Dresch, Lacerda, and Antunes (2019), DSR proposes developing innovative solutions through iterative cycles of construction and validation. Thus, the dashboard built in this study is understood as an artifact applied to public management, designed to support the formulation, implementation, and evaluation of tax policies. This methodology brings theory



and practice closer together, ensuring that the model remains evolving and adaptable to the introduction of new taxes and metrics in the context following the 2023 tax reform.

RESULTS

The development of the proposed dashboard resulted in an instrument capable of consolidating, within a single visual interface, fiscal, social, and economic indicators that enable the comparative evaluation of current and future taxes. The panel's structure was designed to present metrics of revenue collection efficiency, tax justice, economic impact, and institutional sustainability in an interactive manner accessible to public managers, researchers, and citizens. As Hair et al. (2022) emphasize, Business Intelligence (BI) tools applied to public management support continuous policy monitoring and the use of real-time data for decision-making, reducing information delays and increasing the transparency of government actions.

The first set of results relates to revenue collection efficiency. The dashboard makes it possible to compare actual and projected revenue collection, enabling deviations to be evaluated and structural causes of underperformance or overperformance to be identified. The simulated data demonstrated that, in tax simplification scenarios such as the one introduced by the 2023 Reform, there is a tendency toward reduced compliance costs and increased revenue predictability, in line with the observations of Almeida, Campos, and Alves (2024) regarding variations in the Effective Tax Rate across different economic segments. Furthermore, the automated visualization of collection costs—measured by the ratio of administrative expenditure to total revenue—reinforces the dashboard's role as an instrument for evaluating fiscal productivity.

Another area of results concerns equity and tax justice. The panel incorporates indicators of progressivity and effective tax burden by income



bracket, enabling the distributive effects of tax reforms to be estimated. According to Pacheco (2024), Brazil's tax structure remains strongly regressive, concentrating the burden on consumption and exempting capital income. The use of data disaggregated by socioeconomic group and region, integrated into the dashboard, makes it possible to evaluate whether new forms of taxation — such as IBS and CBS — contribute to reducing inequalities or maintain structural distortions. This type of analysis provides technical input for improving fiscal policy and legislative debate.

Regarding economic impacts, the results indicate that the panel makes it possible to correlate tax data with macroeconomic indicators, such as consumption, investment, and gross domestic product (GDP). This integration, recommended by Costa, Lucena Filho, and França (2025), expands the ability to understand how fiscal changes affect economic dynamism and the competitiveness of productive sectors. For example, cross-referencing revenue collection and labor formalization data revealed that tax simplification tends to reduce informality and encourage the regularization of small businesses. This finding reinforces the dashboard's potential to support public policies that combine sustainable revenue collection with incentives for economic development.

Social and political acceptance also emerged as a relevant dimension in the results. The dashboard integrates opinion survey and tax litigation data, enabling taxpayer compliance and the institutional stability of the new system to be evaluated. As Freitas (2023) argues, the legitimacy of taxes depends on the clarity of the rules and the perception of justice. Thus, the panel provides a dynamic picture of the social reaction to the implementation of new taxes, allowing managers to anticipate risks of rejection or increased tax litigation. This approach aligns with the concept of interactive accountability, in which citizens cease to be mere observers and become participants in the public policy



evaluation process.

Finally, the results demonstrate that the dashboard is not merely a technological tool but an artifact of public governance. Its practical application enables government agencies, universities, and research centers to evaluate tax performance and the impacts of the 2023 tax reform in a standardized manner. The methodology adopted — based on Design Science Research (DRESCH; LACERDA; ANTUNES, 2019) — proved appropriate for connecting theory and practice, allowing the model to be continuously improved. Thus, the proposed dashboard establishes itself as an innovative contribution to the measurement, transparency, and improvement of Brazilian tax policy.



Table 1 – Main results and contributions of the study

Dimension analyzed	Main results	Contributions of the study
Revenue collection efficiency	The dashboard makes it possible to compare projected and actual revenue collection, measure tax administration costs, and monitor noncompliance and tax evasion.	Contributes to increasing the accuracy of fiscal analysis and reducing compliance costs, strengthening the efficiency of tax management.
Equity and tax justice	Includes indicators of progressivity and effective tax burden by income bracket, identifying distributive distortions.	Provides technical input for improving tax policies that are fairer and aligned with the ability to pay.
Economic impacts	Integrates tax data with macroeconomic variables (GDP, investment, and labor formalization).	Enables the evaluation of the effects of tax reforms on economic development and the competitiveness of productive sectors.
Social and political acceptance	Evaluates the level of taxpayer compliance, litigation, and public perceptions of tax justice.	Supports accountability and social oversight, providing an empirical basis for improving the legitimacy of fiscal policies.
Fiscal and institutional sustainability	Projects revenue stability and verifies the allocation of collected resources in line with social and economic objectives.	Contributes to greater budget predictability and stronger institutional trust, integrating financial and public transparency dimensions.
Methodological and technological innovation	Uses Business Intelligence and Design Science Research principles to integrate data and indicators in real time.	Introduces a replicable interactive panel model applicable to public policy analysis, combining theoretical foundations and practical applicability in tax management.

Source: Authors' own elaboration (2025), based on Almeida et al. (2024), Costa et al. (2025), Freitas (2023), and Hair et al. (2022).

In summary, the results obtained through the development of the dashboard demonstrate its relevance as a strategic tool for managing and evaluating public tax policies. The proposed model integrates theoretical foundations, empirical evidence, and technological innovation, enabling a comprehensive measurement of the efficiency, equity, and sustainability of Brazil's fiscal system. In addition to providing real-time performance indicators,



the panel strengthens transparency, evidence-based governance, and social participation in overseeing the use of public resources. Thus, the dashboard establishes itself not only as a technical product but also as a methodological and institutional contribution to improving tax policy in the context following the 2023 reform.

FINAL CONSIDERATIONS

This study aimed to develop an interactive dashboard to bring together and display, within a single visual interface, key performance indicators (KPIs) related to the comparison and evaluation of taxes in Brazil, particularly as a result of the 2023 tax reform. The proposal was based on the theoretical foundations of Punctuated Equilibrium Theory (PET) and the methodological approach of Design Science Research (DSR), bringing together theory, technology, and empirical analysis to construct an artifact applicable to public management. The study sought to address the need for analytical instruments that enable the performance of new taxes—such as IBS and CBS—to be monitored systematically, transparently, and in line with evidence-based governance principles.

This study demonstrated that evaluating public tax policies requires a broader set of indicators than the mere analysis of revenue collection.

The application of Punctuated Equilibrium Theory to the 2023 Tax Reform demonstrated that structural changes in Brazil's fiscal system occur at moments of disruption, but their effectiveness can only be assessed through consistent measurement instruments.

In this regard, the proposed interactive dashboard model, structured around short-, medium-, and long-term indicators, offers an innovative tool for measuring revenue collection efficiency, tax justice, economic impacts, social acceptance, and institutional sustainability. The results indicate that using



diversified metrics strengthens transparency, expands accountability, and supports more informed decisions, while also demonstrating that the dashboard constitutes an innovative and effective instrument for measuring tax policies by integrating dimensions such as revenue collection efficiency, tax justice, economic impact, social acceptance, and institutional sustainability.

The tool makes it possible to visualize and compare indicators in real time, providing more accurate diagnoses of fiscal system performance. This structure facilitates the identification of bottlenecks, scenario projection, and target monitoring, contributing to stronger transparency and public responsibility (accountability) in tax management.

With these indicators more clearly defined, it will be possible, when introducing a tax, to evaluate it according to how it was conceived, while also facilitating an analysis through comparison with comparative law in other countries. It is therefore concluded that building a tax monitoring panel represents not only a methodological advance but also a strategic resource for consolidating taxation that is fairer, more efficient, and aligned with the constitutional objectives of reducing inequalities and promoting the country’s social and economic development.

However, the study has limitations that should be acknowledged. The first concerns the restriction to the use of secondary data, which, although relevant, may not capture the full complexity of fiscal behavior in real time. Furthermore, the dashboard has not yet undergone empirical testing with managing agencies, which limits the practical validation of its operational potential. Another point is that the indicators used reflect the current stage of tax reform, which is subject to legislative and regulatory changes that may require future adjustments to the proposed model.

Opportunities for future research include constructing indicators based on short-, medium-, and long-term targets and including these indicators in the



feasibility analysis of a new tax within legislative proposals to change or revise the tax reform. Future studies are recommended to advance along three main fronts: (i) empirical validation of the dashboard with public and academic institutions; (ii) expansion of the indicator model, including environmental and regional impact metrics; and (iii) integration with government databases in real time, using interoperability and artificial intelligence technologies. These steps may improve the panel's accuracy and applicability, establishing it as a national reference for monitoring tax policy and contributing to stronger fiscal governance and distributive justice in Brazil.

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