

TAX LITERACY, STATE CAPACITY AND DEVELOPMENT: EDUCATION AS INSTITUTIONAL MEDIATION IN BRAZIL

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ABSTRACT: This article examines how tax and social security literacy can operate as an educational mediation mechanism to strengthen state capacity and institutional development. While the literature on state capacity emphasizes administrative, fiscal, and legal dimensions, it has largely overlooked the cognitive conditions that sustain legitimacy, compliance, and cooperation. Addressing this gap, the study adopts a qualitative theoretical approach, combining a structured narrative review with integrative conceptual reconstruction across four domains: state capacity theory, institutional economics, legitimacy theory, and literacy studies. The article advances the concept of **institutional intelligibility**, defined as the socially distributed capacity to understand and evaluate institutional arrangements, particularly those related to taxation and social protection. Building on this concept, it proposes a cumulative analytical framework linking education, intelligibility, legitimacy, cooperation, state capacity, and development. The analysis argues that cognitive conditions are not merely complementary, but constitutive of sustainable institutional performance. The Brazilian case is used as an illustrative context, characterized by a relatively high tax burden, strong reliance on indirect taxation, regulatory complexity, and persistent informality. These features generate epistemic asymmetries that weaken fiscal legitimacy and institutional trust, highlighting the relevance of literacy as a policy instrument. The study contributes to the literature by expanding the concept of state capacity to include a cognitive dimension and by repositioning education as a form of institutional infrastructure. It also opens avenues for empirical and comparative research on the relationship between institutional intelligibility, compliance, and development outcomes.

Keywords: State capacity. Institutional development. Tax literacy. Institutional intelligibility. Public policy. Development.

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RESUMO: Este artigo examina de que modo o letramento tributário e previdenciário pode operar como mecanismo de mediação educacional para o fortalecimento da capacidade estatal e do desenvolvimento institucional. Embora a literatura sobre capacidade estatal enfatize dimensões administrativas, fiscais e legais, tem conferido atenção limitada às condições cognitivas que sustentam legitimidade, conformidade e cooperação. Com o objetivo de enfrentar essa lacuna, o estudo adota uma abordagem teórica qualitativa, combinando revisão narrativa estruturada e reconstrução conceitual integrativa, articulando quatro campos analíticos: teoria da capacidade estatal, economia institucional do desenvolvimento, teoria da legitimidade e estudos de letramento. O artigo propõe o conceito de **inteligibilidade institucional**, definido como a capacidade socialmente distribuída de compreender e avaliar arranjos institucionais, especialmente aqueles relacionados à tributação e à proteção social. A partir desse conceito, desenvolve-se um framework analítico cumulativo que conecta educação, inteligibilidade, legitimidade, cooperação, capacidade estatal e desenvolvimento. Argumenta-se que as condições cognitivas não são apenas complementares, mas constitutivas do desempenho institucional sustentável. O caso brasileiro é mobilizado como contexto ilustrativo, caracterizado por elevada carga tributária, predominância de tributação indireta, complexidade normativa e persistente informalidade. Esses elementos produzem assimetrias epistêmicas que fragilizam a legitimidade fiscal e a confiança institucional, evidenciando a relevância do letramento como instrumento de política pública. O estudo contribui ao ampliar o conceito de capacidade estatal, incorporando sua dimensão cognitiva, e ao reposicionar a educação como infraestrutura institucional. Ademais, abre agenda para investigações empíricas e comparativas sobre a relação entre inteligibilidade institucional, conformidade e desenvolvimento.

Palavras-chave: Capacidade estatal. Desenvolvimento institucional. Letramento tributário. Inteligibilidade institucional. Políticas públicas. Desenvolvimento.

RESUMEN: Este artículo examina de qué manera el alfabetismo tributario y previsional puede operar como un mecanismo de mediación educativa para fortalecer la capacidad estatal y el desarrollo institucional. Si bien la literatura sobre capacidad estatal ha enfatizado dimensiones administrativas, fiscales y legales, ha prestado escasa atención a las condiciones cognitivas que sustentan la legitimidad, el cumplimiento y la cooperación. Para abordar esta brecha, el estudio adopta un enfoque teórico cualitativo, combinando una revisión narrativa estructurada con una reconstrucción conceptual integradora, articulando cuatro campos analíticos: teoría de la capacidad estatal, economía institucional del desarrollo, teoría de la legitimidad y estudios de

alfabetismo. El artículo propone el concepto de **inteligibilidad institucional**, definido como la capacidad socialmente distribuida de comprender y evaluar los arreglos institucionales, especialmente aquellos relacionados con la tributación y la protección social. A partir de este concepto, se desarrolla un marco analítico acumulativo que conecta educación, inteligibilidad, legitimidad, cooperación, capacidad estatal y desarrollo. Se sostiene que las condiciones cognitivas no son meramente complementarias, sino constitutivas del desempeño institucional sostenible. El caso brasileño se presenta como contexto ilustrativo, caracterizado por una elevada carga tributaria, predominio de la tributación indirecta, complejidad normativa y persistente informalidad. Estos factores generan asimetrías epistémicas que debilitan la legitimidad fiscal y la confianza institucional, destacando la relevancia del alfabetismo como instrumento de política pública. El estudio contribuye a ampliar el concepto de capacidad estatal al incorporar su dimensión cognitiva, y a reposicionar la educación como infraestructura institucional. Asimismo, abre una agenda para investigaciones empíricas y comparativas sobre la relación entre inteligibilidad institucional, cumplimiento y desarrollo.

Palabras clave: Capacidad estatal. Desarrollo institucional. Alfabetismo tributario. Inteligibilidad institucional. Políticas públicas. Desarrollo.

I INTRODUCTION

The role of institutions in shaping economic development has progressively moved from a secondary analytical concern to a central pillar in contemporary political economy and development theory. Rather than being understood as a mere function of capital accumulation or factor endowments, development is increasingly conceptualized as a cumulative institutional process, deeply embedded in governance structures, regulatory frameworks, and socially constructed expectations (NORTH, 1990; ACEMOGLU; ROBINSON, 2012; RODRIK, 2007).

In this context, the concept of state capacity has emerged as a key explanatory variable. The ability of states to raise revenue, enforce rules, coordinate actors, and sustain policy continuity is now widely recognized as a determinant of long-term development trajectories (SKOCPOL, 1985; EVANS, 1995; BESLEY; PERSSON, 2011; FUKUYAMA, 2013). However, the literature has predominantly emphasized administrative, fiscal, and legal dimensions, often overlooking the underlying social conditions that sustain these capacities over time.

Parallel to this debate, development theory has undergone a significant normative and analytical expansion. Amartya Sen (2010) redefined development as the expansion of

substantive freedoms, highlighting the centrality of capabilities, public reasoning, and informed agency. This perspective shifts attention toward the conditions under which individuals are able not only to participate in economic life, but also to understand, evaluate, and influence institutional arrangements. Similarly, Hirschman (1958) and Chang (2002) emphasize that development is a historically contingent and institutionally mediated process, in which learning, adaptation, and political contestation play decisive roles.

Despite these advances, a structural gap persists in the literature: while legitimacy, trust, and cooperation are recognized as fundamental to sustainable state capacity, the cognitive foundations of these phenomena remain insufficiently explored. In other words, the literature frequently assumes that citizens will comply, cooperate, or trust institutions, but rarely investigates the conditions under which such dispositions become socially viable.

This gap becomes particularly relevant when revisiting classical political economy. In, Marx demonstrates that the opacity of economic relations – especially under commodity fetishism – conceals the underlying structures of value production, generating forms of alienation that limit systemic understanding. Engels (2008), in his analysis of the working class in industrial England, shows that material deprivation is accompanied by restricted access to interpretative frameworks, reinforcing both economic and cognitive exclusion. Tocqueville, in his reflections on poverty, highlights a paradox of modern societies: the coexistence of material progress and persistent dependency, often accompanied by limited awareness of the structural dynamics producing inequality .

Taken together, these contributions suggest that institutional functioning is not sustained solely by coercion or formal design, but also by the degree to which individuals can interpret, internalize, and legitimize institutional arrangements. This insight opens space for a conceptual shift: state capacity should not be understood exclusively as an organizational attribute, but also as a phenomenon conditioned by socially distributed cognitive resources.

This article builds on this premise by proposing the concept of institutional intelligibility as a cognitive dimension of state capacity. It argues that the ability of individuals to understand taxation and social protection systems plays a central role in shaping fiscal legitimacy, public trust, and cooperation. In contexts marked by high regulatory complexity, indirect taxation, and structural informality (as in Brazil) this dimension becomes particularly critical.

Empirically, Brazil presents a paradoxical configuration. On the one hand, it exhibits a tax burden comparable to that of developed economies (around 32% of GDP) (BRASIL, 2024;

2025; OECD, 2024). On the other hand, it is characterized by high informality, complex tax structures, and recurrent perceptions of fiscal injustice (IBGE, 2026). This combination suggests that the challenge is not merely one of resource extraction, but of institutional mediation and social comprehension.

From this perspective, tax and social security literacy emerge not as peripheral educational concerns, but as strategic instruments for institutional development. They operate at the intersection between education, governance, and political economy, contributing to the reduction of epistemic asymmetries and to the stabilization of expectations surrounding fiscal and redistributive policies.

The central research question guiding this article is therefore: How can tax and social security literacy operate as an educational mediation mechanism to strengthen state capacity and institutional development in Brazil?

2 METHODS

This study adopts a qualitative theoretical approach, structured as an analytical-normative essay grounded in a structured narrative review and integrative conceptual reconstruction. Rather than aiming at empirical generalization, the objective is to advance theory by articulating distinct analytical traditions and proposing a novel interpretative framework.

The choice of an essay-based methodology is deliberate and epistemologically grounded. As argued in the literature on theoretical research, essays are particularly appropriate when the goal is to explore conceptual gaps, reorganize fragmented knowledge, and generate new analytical syntheses (MENEGETTI, 2011). In this sense, the present study does not seek exhaustiveness in the systematic review sense, but rather analytical coherence and theoretical contribution.

The methodological strategy combines two complementary movements.

First, a structured narrative review is conducted to map and articulate four major theoretical domains:

1. State capacity theory, focusing on fiscal, administrative, and relational dimensions (SKOCPOL, 1985; EVANS, 1995; BESLEY; PERSSON, 2011; FUKUYAMA, 2013);
2. Institutional economics of development, emphasizing the role of rules, incentives, and beliefs in shaping economic performance (NORTH, 1990; ACEMOGLU; ROBINSON, 2012; RODRIK, 2007);

3. Theories of legitimacy and reciprocity, which explain compliance and cooperation as socially embedded phenomena (LEVI, 1988);
4. Literacy studies, particularly the conception of literacy as a social and power-mediated practice (STREET, 2014), alongside emerging literature on tax literacy (DE CLERCQ; APREA, 2023).

Second, the study advances an integrative conceptual reconstruction, through which these domains are not merely juxtaposed, but analytically combined. This reconstruction is guided by the identification of a theoretical gap: the absence of a systematic treatment of cognitive conditions within the literature on state capacity.

To address this gap, the concept of institutional intelligibility is developed as an analytical category. This concept emerges from the intersection of:

- the institutionalist emphasis on beliefs and expectations (NORTH, 1990);
- the legitimacy-based understanding of compliance (LEVI, 1988);
- the literacy perspective that knowledge is socially distributed and unequally accessible (STREET, 2014);
- and classical political economy insights on opacity and alienation (MARX, 2013; ENGELS, 2008).

Importantly, this reconstruction does not assume linear causality, but rather a cumulative and recursive institutional dynamic, in which cognitive conditions both shape and are shaped by institutional arrangements.

The analytical procedure unfolds in four sequential steps. First, the concept of state capacity is revisited, highlighting its multidimensional nature and its dependence on cooperation and legitimacy. Second, the analysis introduces institutional economics and legitimacy theory to demonstrate that sustainable fiscal capacity depends on trust, reciprocity, and shared expectations. Third, the discussion incorporates literacy studies and classical political economy to conceptualize the cognitive dimension of institutions, leading to the formulation of institutional intelligibility. Fourth, this theoretical synthesis is applied to the Brazilian context, drawing on structural indicators – such as tax burden, informality, and regulatory complexity – to illustrate how cognitive asymmetries affect institutional performance (BRASIL, 2024; 2025; IBGE, 2026; OECD, 2024).

This methodological approach allows for a shift in analytical focus: from state capacity as an organizational attribute to state capacity as an institutional arrangement sustained by socially distributed cognitive resources.

In doing so, the study contributes not only by proposing a new concept, but also by offering a framework capable of connecting education, governance, and development within a unified analytical perspective.

3 RESULTS

The analytical reconstruction developed in this study produces three interrelated theoretical contributions that expand the literature on state capacity and development.

3.1 Institutional Intelligibility as a Cognitive Dimension of State Capacity

The first contribution consists in the introduction and formalization of institutional intelligibility as a constitutive dimension of state capacity.

Institutional intelligibility is defined as the socially distributed capacity to understand, interpret, and evaluate the functioning of institutional arrangements, particularly those related to taxation and social protection systems. It encompasses not only access to information, but also the ability to process, contextualize, and critically assess institutional mechanisms.

This definition builds upon multiple theoretical traditions. From an institutionalist perspective, North (1990) emphasizes that beliefs and shared mental models shape institutional performance. Levi (1988), in turn, demonstrates that compliance with taxation depends on perceived fairness and reciprocity, rather than coercion alone. Literacy studies, particularly Street (2014), highlight that knowledge is socially constructed and unequally distributed, reflecting power relations.

At a deeper level, this concept resonates with classical political economy. Marx's analysis of commodity fetishism reveals how economic relations become opaque, obscuring the underlying structures of value production and limiting systemic understanding (MARX, 2013). Engels (2008) reinforces this perspective by demonstrating how material conditions restrict access to interpretative resources. Tocqueville's reflections on poverty further indicate that modern societies may produce structural inequalities that remain partially unintelligible to those affected.

Taken together, these perspectives suggest that state capacity cannot be fully understood without considering the cognitive conditions that sustain legitimacy and cooperation. Institutional intelligibility thus emerges as a missing analytical dimension, bridging the gap between institutional design and social compliance.

3.2 A Cumulative Framework Linking Education, Legitimacy and State Capacity

The second contribution is the formulation of a cumulative analytical framework that connects education, cognition, legitimacy, and institutional development.

The proposed framework can be represented as follows: education → institutional intelligibility → legitimacy → cooperation → state capacity → development

This sequence should not be interpreted as a linear causal chain, but as a cumulative and recursive process, in which each dimension reinforces and conditions the others.

Education, in this framework, plays a dual role. Following Sen (2010), it expands individual capabilities and enhances agency. Simultaneously, it operates as a form of institutional mediation, enabling individuals to interpret complex systems such as taxation and social protection.

Institutional intelligibility, in turn, reduces epistemic asymmetries and allows individuals to establish connections between contribution and entitlement. This is particularly relevant in fiscal systems characterized by indirect taxation, where the link between payment and public service provision is often obscured.

Legitimacy emerges as a function of intelligibility and perceived reciprocity (LEVI, 1988). When individuals understand how systems operate and perceive fairness in their outcomes, they are more likely to accept institutional rules.

Cooperation follows as a behavioral outcome of legitimacy. Rather than being enforced exclusively through sanctions, it becomes endogenously sustained by shared expectations and trust.

State capacity, therefore, is not only the ability to enforce compliance, but also the ability to generate voluntary adherence to institutional arrangements. This perspective aligns with Besley and Persson (2011), who argue that fiscal capacity is historically cumulative and dependent on prior investments in institutional trust.

Finally, development is understood as the long-term outcome of this cumulative process, consistent with both institutionalist and capability-based approaches (NORTH, 1990; SEN, 2010; RODRIK, 2007).

3.3 The Brazilian Case: Cognitive Constraints and Institutional Performance

The third contribution lies in applying this framework to the Brazilian context, illustrating how cognitive constraints affect state capacity and development.

Brazil presents a paradox that is particularly revealing from an institutional perspective. Despite maintaining a tax burden comparable to that of developed economies (approximately 32% of GDP) (BRASIL, 2024; OECD, 2024), the country exhibits persistent challenges related to informality, fiscal legitimacy, and institutional trust (IBGE, 2026).

This configuration is marked by three structural features. First, the predominance of indirect taxation weakens the perceived link between contribution and entitlement, reducing transparency in fiscal relations. Second, high regulatory complexity increases informational barriers, making it difficult for individuals and firms to understand their obligations and rights. Third, structural informality reflects both economic constraints and institutional disconnection, reinforcing cycles of low compliance and weak legitimacy.

From the perspective developed in this article, these features can be interpreted as manifestations of low institutional intelligibility. Individuals participate in fiscal and social systems without fully understanding their logic, reinforcing what Marx described as structural opacity and what Engels identified as limitations in interpretative capacity (MARX, 2013; ENGELS, 2008).

At the same time, Tocqueville's insight into the coexistence of development and dependency helps explain why such systems may persist without generating widespread institutional awareness.

In this context, tax and social security literacy emerge as mechanisms capable of altering the cognitive conditions underlying state capacity. By improving institutional intelligibility, they contribute to strengthening legitimacy, increasing cooperation, and stabilizing fiscal and social policies.

4 DISCUSSION

The framework developed in this article offers a reinterpretation of state capacity by introducing a cognitive dimension – institutional intelligibility – as a central, yet previously underexplored, determinant of institutional performance. This perspective generates implications across three interconnected domains: theory, development policy, and institutional design.

4.1 Rethinking State Capacity: From Enforcement to Cognition

The literature on state capacity has traditionally emphasized coercive, administrative, and fiscal dimensions. While these elements remain essential, the present analysis suggests that they are insufficient to explain sustained compliance and cooperation.

By incorporating institutional intelligibility, the article advances the argument that state capacity is not only a function of the state's ability to enforce rules, but also of its ability to be understood by society.

This shift aligns with and extends North's (1990) argument that institutions are sustained by shared beliefs and mental models. However, while North acknowledges the role of cognition, the present framework explicitly theorizes its distribution and operational consequences. Similarly, Levi's (1988) concept of quasi-voluntary compliance highlights the importance of trust and fairness, but does not fully address the conditions under which individuals are able to perceive these attributes.

The concept of institutional intelligibility bridges this gap by demonstrating that perception itself is structured by access to knowledge and interpretative capacity.

This insight also reconnects contemporary institutional analysis with classical political economy. Marx's notion of alienation suggests that systemic opacity limits the ability of individuals to recognize the underlying logic of economic relations (MARX, 2013). Engels (2008) complements this by showing that inequality operates not only through material deprivation, but also through restricted access to interpretative frameworks. Tocqueville's observations further indicate that modern societies may normalize structural inequalities precisely because they are not fully intelligible to the population.

Taken together, these perspectives suggest that enforcement-based models of state capacity are inherently incomplete, as they neglect the cognitive infrastructure that sustains legitimacy and cooperation.

4.2 Development as Institutional and Cognitive Process

The integration of institutional intelligibility into the analysis of development reinforces the idea that development is not merely an economic or institutional process, but also a cognitive and interpretative one.

Amartya Sen's (2010) capability approach provides a critical foundation for this argument. By defining development as the expansion of substantive freedoms, Sen places

emphasis on the ability of individuals to participate in social and political processes. However, participation presupposes intelligibility: individuals must be able to understand institutional arrangements in order to evaluate and influence them.

In this sense, institutional intelligibility can be interpreted as a collective capability, extending Sen's framework beyond the individual level and into the domain of institutional functioning.

Similarly, Rodrik (2007) emphasizes that development depends on context-specific institutional arrangements and policy experimentation. The present analysis adds that such experimentation is constrained not only by political economy factors, but also by the population's ability to comprehend and legitimize institutional changes.

Hirschman's (1958) emphasis on learning and adaptive processes further supports this interpretation. Development, in this view, emerges from iterative processes of problem-solving and institutional adjustment. However, such processes require a minimum level of shared understanding, without which feedback mechanisms become distorted or ineffective.

Thus, development can be reinterpreted as a cumulative process involving institutions, policies, and cognitive conditions, rather than a purely structural transformation.

4.3 Policy Implications: Literacy as Institutional Infrastructure

The recognition of institutional intelligibility as a component of state capacity has direct implications for public policy. First, it suggests that tax and social security literacy should be treated as strategic policy domains, rather than as peripheral educational initiatives. In contexts of high complexity and informality, such as Brazil, the absence of intelligibility undermines the effectiveness of fiscal and social policies.

Second, it implies a reconfiguration of transparency policies. The mere availability of information is insufficient if it is not translated into accessible and meaningful knowledge. Transparency, therefore, must be complemented by interpretability. Third, it reinforces the importance of integrating education and governance. Literacy policies should not be limited to basic skills, but should include institutional content, enabling individuals to understand taxation, public expenditure, and social protection mechanisms.

This perspective is consistent with Fukuyama's (2013) emphasis on governance quality, but extends it by incorporating the role of society as an active component in institutional performance.

4.4 The Brazilian Case in Comparative Perspective

The Brazilian case illustrates the relevance of these arguments in a particularly clear way. The combination of a relatively high tax burden, reliance on indirect taxation, regulatory complexity, and structural informality creates a scenario in which institutional arrangements are both economically significant and cognitively opaque.

This opacity weakens the perceived link between contribution and entitlement, undermining fiscal legitimacy and complicating reform processes. In such contexts, traditional policy approaches focused on enforcement or administrative simplification may prove insufficient.

From a comparative perspective, this suggests that middle-income countries with complex fiscal systems may face similar challenges. The contribution of this article, therefore, extends beyond Brazil, offering a framework that can be applied to other contexts characterized by institutional complexity and legitimacy deficits.

FINAL CONSIDERATIONS

This article set out to examine how tax and social security literacy can operate as an educational mediation mechanism to strengthen state capacity and institutional development. In doing so, it addressed a persistent gap in the literature: the limited attention given to the cognitive conditions that sustain legitimacy, cooperation, and institutional stability.

The central contribution of the study lies in the formulation of institutional intelligibility as a cognitive dimension of state capacity. By integrating insights from state capacity theory (SKOCPOL, 1985; EVANS, 1995; BESLEY; PERSSON, 2011; FUKUYAMA, 2013), institutional economics (NORTH, 1990; ACEMOGLU; ROBINSON, 2012), legitimacy theory (LEVI, 1988), development theory (SEN, 2010; RODRIK, 2007), and literacy studies (STREET, 2014), the article demonstrated that the ability of individuals to understand institutional arrangements plays a fundamental role in shaping compliance, trust, and policy stability.

This perspective allows for a conceptual shift. State capacity should not be understood solely as an attribute of the state apparatus, but as an emergent property of the interaction between institutional design and socially distributed cognitive resources. In this sense, enforcement, administration, and fiscal extraction remain necessary, but insufficient, conditions for sustainable institutional performance.

The proposed analytical framework – linking education, institutional intelligibility, legitimacy, cooperation, and Development – offers a way to connect domains that are often treated separately in the literature. It suggests that education is not only a driver of human capital or economic productivity, but also a form of institutional infrastructure, essential for the functioning of complex governance systems.

The Brazilian case illustrates the empirical relevance of this argument. The coexistence of a relatively high tax burden, indirect taxation, regulatory complexity, and structural informality creates conditions in which institutional arrangements are both central and insufficiently understood. This disconnect contributes to weak fiscal legitimacy, limited trust, and instability in reform processes.

From a policy perspective, the findings indicate that tax and social security literacy should be incorporated into broader strategies of institutional development. This involves not only educational reform, but also the redesign of transparency mechanisms and the strengthening of communication between the state and society. In this context, intelligibility becomes a public good, with implications for governance quality and democratic stability.

At a theoretical level, the article opens several avenues for future research. Empirical studies could investigate the relationship between tax literacy and compliance across different institutional contexts, exploring both micro-level behavioral effects and macro-level institutional outcomes. Comparative analyses could examine how variations in institutional intelligibility affect state capacity in different countries. Additionally, interdisciplinary approaches combining political economy, education, and cognitive sciences could further refine the concept proposed here.

Finally, the argument advanced in this article suggests that sustainable development requires not only effective institutions, but also societies capable of understanding and legitimizing them. In increasingly complex economies, the distance between institutional design and social comprehension becomes a critical variable. Bridging this gap is not merely an educational challenge, but a fundamental condition for strengthening state capacity and ensuring long-term institutional stability.

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