

## **aPre-Analysis Plan**

### Impact Evaluation: New Chilean Taxpayer Report

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## **1. Introduction**

### **1.a. New Chilean Taxpayer Report**

The new Taxpayer Report is an initiative of the Chilean Ministry of Finance, together with the Chilean Taxation Office (SII), the Budget Office (DIPRES), and the Government Laboratory. It consists in providing information to taxpayers regarding the amount of VAT and income tax individually paid, together with data on what tax money has been spent on by the government, during the Personal Income Tax filing period. This is the first recommendation of the Public Expenditure Commission<sup>1</sup>, established by the Minister of Finance in January 2020.

The recommendation suggested that the SII should provide information on the percentage that is invested in the functional areas of Public Expenditure to taxpayers during the 2020 tax declaration period. This effort was communicated as a step in a series of coherent measures that will be implemented to improve the use of public resources in the long term.

However, the best strategy to generate greater transparency and trust of the citizens in the State concerning public spending policy is not self-evident in the Chilean context. There are multiple possible report designs that could achieve that goal. Therefore, it has been decided to carry out an experimental design that evaluates the effectiveness of different strategies.

The experimental design considers three different treatment groups, with an additional treatment that half the sample receives, which turns into 6 treatments and one control group. The sample considers a total of 175.579 taxpayers. Transparency and trust outcomes will be measured through an electronic survey, while income tax payment and electoral participation outcomes will be measured through administrative data.

The objective of this document is to present the design of the different proposed interventions and the impact evaluation strategy, to ensure the success of this relevant initiative for citizens and Government.

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<sup>1</sup> More information at <https://comisiongastopublico.cl>

## **1.b Literature Review**

This section reviews literature that provides clues regarding the main channels through which transparency and citizens trust in the State could be affected.

### **i. Transparency is a means to increase people's trust in the State**

We can understand transparency as the act of providing timely and understandable information so that people know how public resources are spent.

Furthermore, it includes granting accountability and citizen monitoring mechanisms that promote better public spending with a focus on people. (Grimmelikhuijsen, 2012; Rawlins, 2009).

Transparency seeks to strengthen people's trust with public institutions (Cook et al., 2010; Blendon et al., 1997; Bok, 1997). However, it is not apparent that transparency itself is enough to improve it. The latest research has shown that trust is also explained by other factors that may be equally or more important than just providing knowledge (Grimmelikhuijsen, 2012).

### **ii. Affection and credibility alter the effectiveness of transparency**

Today we know that trust is the result of cognitive and affective processes. Experiments have shown that existing attitudes (positive or negative) towards the Government are critical predictors of trust, even more so than transparency or knowledge.

When there is a pre-existing mistrust on the messenger, people tend to hold onto their existing beliefs (Gerber & Green, 1999, pp. 189-210). Furthermore, uncertainty and fear, which prevail in crises, such as the ongoing situation in Chile, can exacerbate these trends (Jost et al., 2009, p. 244).

Thus, the effectiveness of transparency depends on affection and credibility, which in turn will determine how transparency will be perceived and will be able to generate trust if conditions favor it, or mistrust, otherwise.

### **iii. Accountability increases trust**

From the above, it is necessary to establish mechanisms that increase credibility. However, displaying specific information with political purposes would be detrimental to enhance the reliability of a governmental source.

In the context of low credibility and affective levels, citizens need to reconsider their prior beliefs about politicians, that they are intrinsically illintended, and they simply maximize power and profit. Authorities should be held accountable, becoming vulnerable to the surveillance of the citizens (Tsai, Morse & Blair, 2020)

Accountability plus good performance reports have the potential to increase confidence in contexts with institutional crises and low confidence.

#### **iv. Different groups of citizens can be persuaded depending on the level of details**

Adapting language and tone to different groups of citizens implies a trade-off between simplicity and detail.

Less knowledgeable citizens process information through heuristic clues. They need simple and understandable information to be persuaded (Petty and Cacioppo, 1986).

Compliers with tax processes have more knowledge and process information better. They need greater detail and precision. Therefore, providing accurate information to them increases the probability that they will be persuaded and modify their negative perceptions towards the State (Grimmelikhuisen & Meijer, 2014).

#### **v. Operational transparency activates reciprocity between the citizen and the State**

When people have the option of giving feedback regarding public decisions, the evidence has shown that being heard by the government can increase citizens' trust (Gigler & Bailur, 2014).

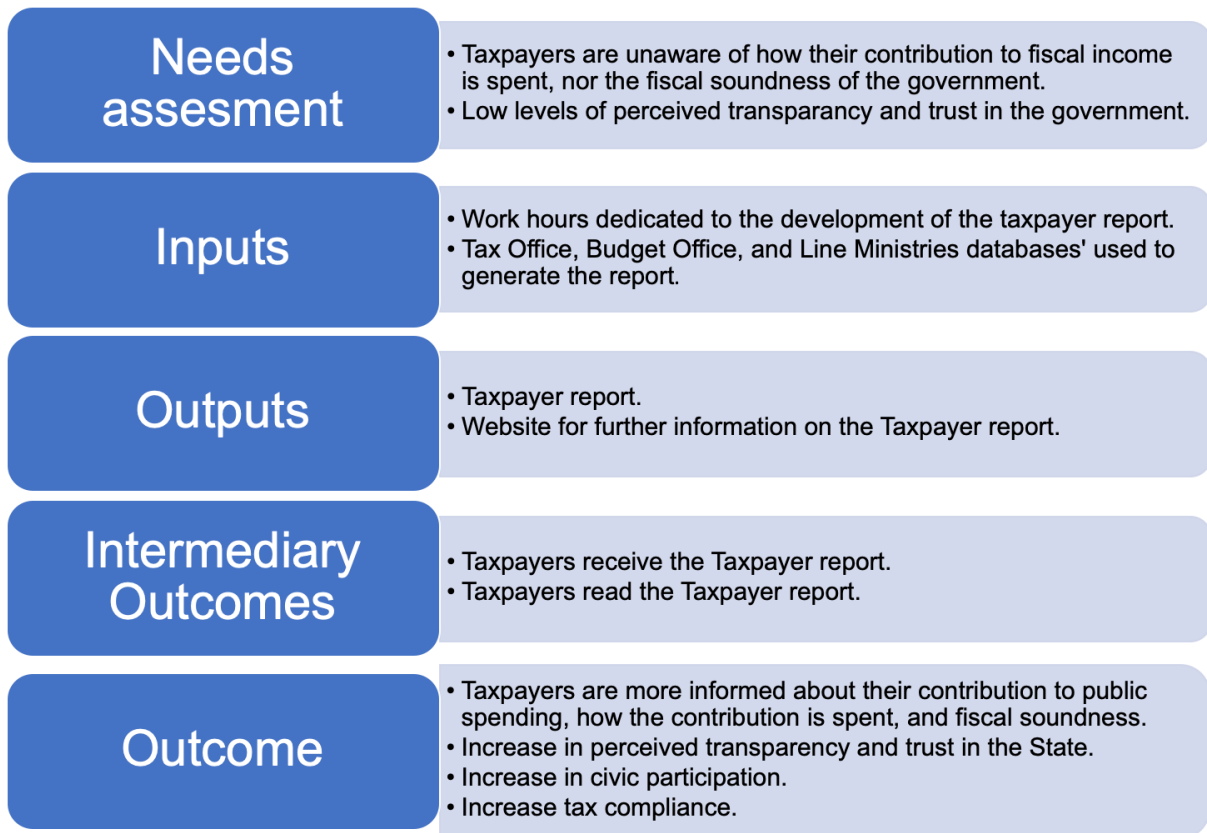
Also, it has been experimentally proven that opening a feedback channel and showing citizens how this feedback is considered, increases trust and commitment to the State (Buell, Porter and Norton, 2018)

This research aims to expand the knowledge about mechanisms to increase citizens' trust in the State through a behavioral approach, facing citizens' prior beliefs and affections, exploring ways to tackle behavioral barriers associated with lack of trust in the State, and studying the effects on citizens' tax payment and civic participation.

### **1.c Theory of Change**

The Theory of Change in Figure 1 describes the causal logic behind the intervention. It explains how the intervention is going to deliver the desired outcomes (Gertler et al., 2016). In this case, the intervention is the reception of the Taxpayer Report. The main inputs in order to generate the report is the tax contribution information, the public spending information, and the fiscal soundness information. We expect the report will increase the perceived transparency and trust in the government of taxpayers.

**Figure 1: Theory of Change**



Based on: J-PAL (2019) "Measurements: Outcomes, Impacts, and Indicator". This case study is made available under a Creative Commons Attribution 4.0 License (international): <https://creativecommons.org/licenses/by/4.0/>

The mechanisms explaining the Outcome is described below.

**i. Credibility and Affection.** The taxpayer report initiative comes in a moment when credibility in the government is low, and preexisting attitudes towards politicians are hostile (CADEM, 2020).

Therefore, we propose the following elements to increase the probability that the report will enact positive attitudes and increase the credibility of the information delivered:

- a) **Use clear language.** Using a style that can be understood by the ordinary citizen is one of the most substantial signs that citizens are being placed at the center of this coordinated effort.
- b) **Deliver local information, appealing to local identity.** The hypothesis is that people care more about local policies than national spending figures, as they are directly affected by them.
- c) **Request feedback and react to feedback received.** Involving citizens in the process and showing an open attitude to receiving feedback is a critical element in the current scenario of low trust in institutions.
- d) **Deliver complete and objective information but in a simple way.** We want to minimize the probability that the report is perceived as propaganda chosen on a discretionary *ad-hoc* basis.

- e) **Use a credible messenger.** The most credible and acceptable institution should be leveraged to deliver the message.

**ii. Transparency.** The central aspect of the report is the provision of information in a simple way, about the amount paid in taxes and the functional spending of those resources. The perceived transparency is, therefore, the direct result of the intervention.

**iii. Trust in the State.** The ultimate goal of this intervention is to increase citizens' trust in the State. Trust, along with reciprocity, are measurable attitudes through actions that citizens may or may not take. Thus, tax payment is a representation that measures the degree of commitment that citizens have with the State, through their willingness to declare amounts consistent with reality. Civic participation is another area in which citizens participate in their involvement with the State (Luttmer & Singhal, 2014; Dwenger, Kleven, Rasul & Rincke, 2016).

#### **1.d. Outcome Variables**

We propose to measure the following outcome variables through a survey<sup>2</sup>:

- Perceived transparency and trust in the State. This outcome would be an standardized index, built as the arithmetic average of each of the following item's result, as they will all have the same grading scale:<sup>3</sup>
  - Transparency of the State.
  - Confidence in the State.
  - Honesty of the State.
  - Competence of the State.
  - Benevolence of the State.

Each one of these variables are rated in the survey through a Likert scale, ranging from 1-5.

Additionally, administrative data will be used to measure impact in other areas related to the intervention. Regarding Taxes, we will measure the amount of tax declared/paid<sup>4</sup>, and date of tax payment (days between the beginning of the tax declaration process (when treatment is applied) and the date of payment for those who pay), through data from the Taxation Office. We will also measure civic participation, through data from the Electoral Service. Namely, participation in all elections in October 2020.

In order to estimate effects on income tax payment and in time of income tax payment we shall use the sub sample of those expected to pay taxes this year by the taxation office. Most of the sample consists of people that are not expected to pay taxes but rather should receive a devolution. Those who are expected to pay taxes are of particular interest for this

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<sup>2</sup> Alessandro, M., Lagomarsino, BC, Scartascini, CG, & Torrealday, J. (2019), Grimmelikhuijsen, S. (2012), Grimmelikhuijsen, S., Porumbescu, G., Hong, B., & Im, T. (2013)

<sup>3</sup> When items are tested through more than one question, the item's score will be the arithmetic average of its questions.

<sup>4</sup> In Chile one cannot pay a smaller or higher amount of taxes than what is declared.

estimation. However, as a secondary analysis we might also look at those who are expected to receive a devolution.

## 2. Intervention

The intervention consists in showing the report to individual taxpayers during the 2020 Individual Income Declaration process. The purpose of the report is to communicate:

- a. How much the citizen paid in Income Tax and VAT during the 2018 period (Section 1).
- b. How those taxes were used in 2019 (Section 2).
- c. The fiscal deficit for the year 2019 (Section 3).

There is no certainty as to the best way to deliver this information to citizens. However, based on academic literature and qualitative fieldwork, some alternatives have been developed that would be desirable to test quantitatively. Therefore, different versions will be sent to a subset of the sample.

### 2.a. Treatments

We propose three different versions of Section 2<sup>5</sup>:

- **Treatment 1:** A bar graph showing proportional spending by area of national spending.
- **Treatment 2:** A summary of the use of resources during the period in each of the categories of public spending, at the country level.
- **Treatment 3:** An outline similar to treatment 2, at the regional level.

### 2.b. Feedback

We propose a cross-cutting treatment (**Treatment 4**) asking citizens to give feedback to the State about public spending.

We will ask taxpayers to give their opinion on the use of taxes. Taxpayers who receive this version of the survey will be prompted to give feedback in addition to the regular questions.

The responses will be analyzed to generate an action plan that considers the citizens' opinions.

Finally, this action plan will be disclosed in a general way by the pertinent authorities, and particularly to the taxpayers who contributed with their responses.

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<sup>5</sup> A sample of the reports is presented in the Annex.

### 3. Evaluation Design

#### 3.a. Sample

The sample universe consists of a random sample of all individual taxpayers of the Chilean Tax Registry that have not made their Personal Income Tax declaration until the 20th of April 2020, but ought to before the 8th of May. The individuals comprising the experimental sample are a mix of self-employed workers, and employees (individuals working for a wage).

From this universe we select 66.101 taxpayers to be part of one of the treatments, and 109.478 taxpayers to be part of the control group.

#### 3.b. Power calculations

Considering the following parameters:  $\beta=0.8$ , maximum attrition=0.93, payment of 0.9, we should be able to identify a minimum detectable effect that fluctuates between 0.02 and 0.11 standard deviations.

	T4=1   Feedback			T4=0   No feedback			Control
	T1	T2	T3	T1	T2	T3	
Number of taxpayers	11.069	11.064	11.072	11.062	11.064	11.043	109.924

#### 3.c. Data sources

Our main data source is the taxpayer database of the Taxation Office, which we have been able to access because this work is being developed in conjunction with them. This database contains individual identification of the taxpayer, historical tax behaviour, and additional variables developed by the Taxation Office based on these records, like risk of payment and payment, among others.

Due to the nature of the main outcomes looking to be measured and the sample size, we propose to measure impact on transparency and trust in the State with an online quantitative survey<sup>6</sup>. The survey will be sent to each individual from the sample immediately after the user finishes its tax declaration by the Taxation Office. Additionally, taxpayers that receive Treatment 4 will have a qualitative feedback question added to the survey.

On the other hand, impact on electoral participation will be measured using the administrative data of the Electoral Service. The dataset contains the voter registry, which in Chile is automatically activated if you are enabled to vote; and the turnout of every individual

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<sup>6</sup> See survey in Annex.

in the registry. We plan to measure the impact on civic participation for the National Referendum of the 25th of October 2020.

### 3.d Empirical Methodology

The impact of the Taxpayer Report on the variables previously defined are estimated through an experimental design. Therefore, we identify the causal effect by comparing treatment and control groups that had the same characteristics on average before the intervention, but differ because one group receives the Tax Report, and the other does not.

As mentioned in section 3.a, we generate a group of 67.000 taxpayers, assigned to treatment 1, 2, and 3; and half of each treatment group receives the feedback treatment (Treatment 4). Thus, resulting in 6 groups of around 11.000 taxpayers in treatment, and approximately 109.000 taxpayers in the control group. In order to generate these groups we stratify for type of taxpayer<sup>7</sup>, payment risk<sup>8</sup>, and income quintile<sup>9</sup>

The impact on the outcome variables will be estimated through a simple linear regression shown in equations (1), (2) and (3).<sup>10</sup>

**Impact of Taxpayer Reports on (i) index of transparency and trust, (ii) amount of income tax paid, (iii) tax payment time, and (iv) electoral participation (for those that were not offered to provide feedback)**

$$Y_i = \beta_0 + \beta_1 T_{1i} + \beta_2 T_{2i} + \beta_3 T_{3i} + I\alpha + P\gamma + R\delta + u_i / T_{4i} = 1 \quad (1)$$

**Impact of Taxpayer Reports on (i) index of transparency and trust, (ii) amount of income tax paid, (iii) tax payment time, and (iv) electoral participation (for those that were not offered to provide feedback)**

$$Y_i = \beta_0 + \beta_1 T_{1i} + \beta_2 T_{2i} + \beta_3 T_{3i} + I\alpha + P\gamma + R\delta + u_i / T_{4i} = 0 \quad (2)$$

**Impact of Feedback Treatment on (i) index of transparency and trust, (ii) amount of income tax paid, (iii) tax payment time, and (iv) electoral participation :**

$$Y_i = \beta_0 + \beta_1 T_{4i} + I\alpha + P\gamma + R\delta + u_i / T_{1i} = 1, T_{2i} = 1, T_{3i} = 1 \quad (3)$$

where  $Y_i$  is the result of the outcome variable for individual  $i$ ;  $T_{1i}$  is a dummy that has the value of 1 if individual  $i$  received Treatment 1, and 0 if not;  $T_{2i}$  is a dummy that has the

<sup>7</sup> Depending on whether after the 2019 declaration the contributor paid more taxes, was refunded or was even.

<sup>8</sup> Payment risk classification given to contributors by the Taxation Office. There are four classifications: low, medium, key, and high.

<sup>9</sup> Quintile of income according to the 2019 income declaration. Quintiles built considering the universe of individual taxpayers of 2019.

<sup>10</sup> Depending on the possibility of being able to use historical administrative data on income tax payment, time of income tax payment and voting we would replace these specifications for panel data fixed effect equations.



value of 1 if individual  $i$  received Treatment 2, and 0 if not;  $T_{3i}$  is a dummy that the value of 1 if individual  $i$  received Treatment 3, and 0 if not; and  $T_{4i}$  is a dummy that is the value of 1 if individual  $i$  received Treatment 4, and 0 if not. The estimated coefficients  $\beta_1, \beta_2$  y  $\beta_3$  will determine the overall impact each of these treatments have for equation (1), and when there is no feedback intervention ( $T_{4i}=0$ ) for equation (2). For equation (3)  $\beta_1$  measures the net impact of receiving the feedback treatment.

$I, P$  and  $R$  are vectors of dummy variables for each income quintile, taxpayer type, and tax payment risk category of individual  $i$ .  $\alpha, \gamma, \delta$  are the vectors of estimated parameters associated to income, taxpayer category and tax payment risk category vectors.

#### 4. Multiple-Hypothesis testing

We intend to estimate 20 parameters as is illustrated in the following matrix.

	Transparency and Trust	Amount of tax paid	Tax payment time	Electoral participation
Treatment 1				
Treatment 2				
Treatment 3				
Treatment 4				
Treatment 1,2 or 3				

This implies the necessity of dealing with multiple hypothesis testing. For this we shall use the method proposed by Anderson (2008).

We also plan to explore some secondary hypotheses measuring possible heterogeneous effects on stratification variables.

#### 6. Non-compliance and Attrition

Non-compliance:

Taxpayers could be assigned to treatment, but if they don't file taxes they won't be able to receive the report in this first round. However, given the design of this experiment if someone does not file taxes he will not be able to be measured either, so this category of people should be considered as attritors.

Another possibility is that taxpayers file taxes but ignore the report. We consider this to be unlikely as it is necessary to open the report before one is able to file taxes.

Attrition:

We expect 7% of the treatment and control groups to answer the survey, based on the historical answer rate of the Taxation Office's surveys. We will need to assess

whether attrition is systematic or could be approximated as a random process, by ensuring balance on covariates across respondents and non-respondents on each of the treatment subgroups. If that is the case, we would proceed as if the sample of respondents were still random.

If we find attrition to be systematic, aware of its limitations, we will try and correct the potential bias with IPW estimates.

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## Annex 1: Sample Reports

### Treatment 1



## ¿Cómo se usaron mis impuestos el año 2019?

Estimado/a [Nombre Apellido],  
El Estado de Chile agradece el aporte que usted realizó al desarrollo y funcionamiento del país mediante el pago de sus impuestos.

A continuación se detalla cuánto pagó usted en impuestos y de qué manera se utilizaron. Además, se informa el total de ingresos y gastos públicos del país durante el año 2019.

**Este documento es un primer paso en el compromiso de aumentar la transparencia sobre el uso de los recursos públicos.**

### ¿Cuánto aporté en impuestos?

# \$437.794

**Total impuestos pagados**  
(Corresponde a los impuestos aportados en el 2018)

*Suma de los impuestos personales que más aportan al país: Impuesto a la Renta e Impuesto al Valor Agregado (IVA).*

**Impuesto a la Renta**

## \$51.494

Monto exacto de su última declaración de renta.

**IVA**

## \$386.300

Monto estimado, según sus ingresos, del 19% sobre el precio de las compras que realiza.

Fuente: Servicio de Impuestos Internos.

### ¿Cómo se usaron los impuestos que aporté durante el año 2019?

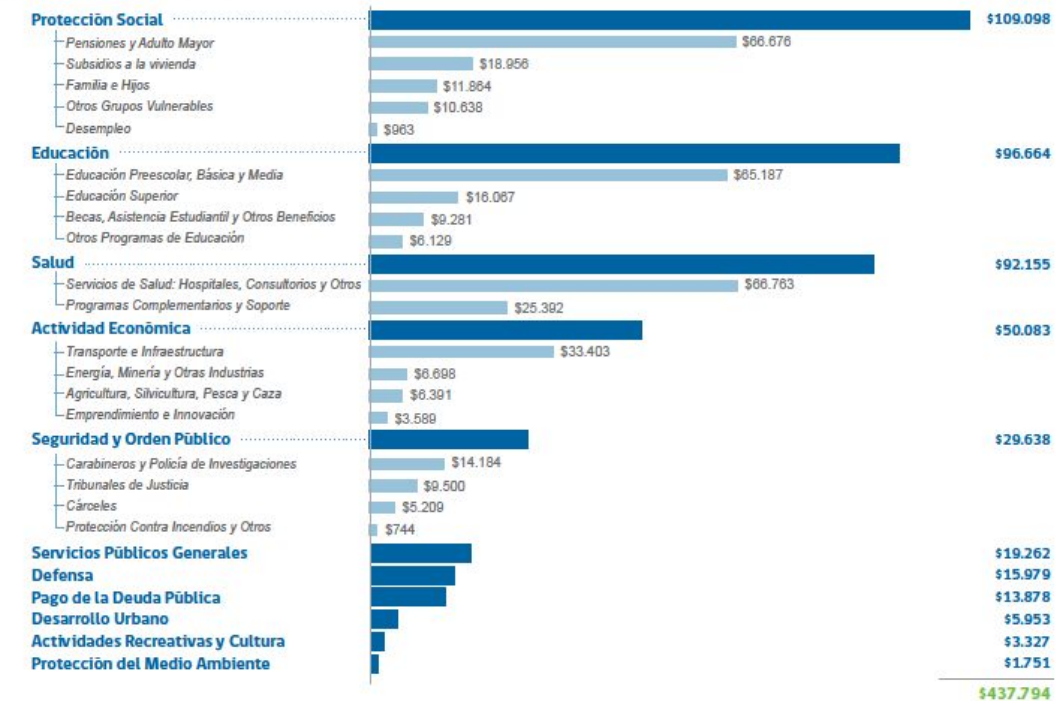
#### Información por Tipo y Área del gasto público

Posibles diferencias en las sumas, se deben a redondeos por aplicación de los prorrateos.

#### Tipo de gasto público



#### Área del gasto público



Fuente: Dirección de Presupuesto (basado en la clasificación económica y funcional del Fondo Monetario Internacional).

<b>Total de Ingresos y gastos públicos del país el año 2019.</b> (1 billón equivale \$50.000 por cada persona en Chile.)	<b>Ingresos</b> (recibido por el Estado) <b>\$42 billones</b>	<b>Gastos</b> (gastado o invertido) <b>\$48 billones</b>	<b>Diferencia</b> (ingresos menos gastos) <b>-\$6 billones</b>	Cuando el Estado gasta más de lo que recibe, debe endeudarse o usar ahorros previos.
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## Treatment 2



# ¿Cómo se usaron mis impuestos el año 2019?

TERRITORIO NACIONAL

Estimado/a [Nombre Apellido],  
El Estado de Chile agradece el aporte que usted realizó al desarrollo y funcionamiento del país mediante el pago de sus impuestos.

A continuación se detalla cuánto pagó usted en impuestos y de qué manera se utilizaron. Además, se informa el total de ingresos y gastos públicos del país durante el año 2019.

**Este documento es un primer paso en el compromiso de aumentar la transparencia sobre el uso de los recursos públicos.**

### ¿Cuánto aporté en impuestos?

**\$3.718.164**

**Total impuestos pagados**

(Corresponde a los impuestos aportados en el 2018)

Suma de los impuestos personales que más aportan al país: Impuesto a la Renta e Impuesto al Valor Agregado (IVA).

**Impuesto a la Renta**

**\$1.483.964**

Monto exacto de su última declaración de renta.

**IVA**

**\$2.234.200**

Monto estimado, según sus ingresos, del 19% sobre el precio de las compras que realiza.

Fuente: Servicio de Impuestos Internos.

### ¿En qué se usaron mis impuestos el año 2019?

La siguiente gráfica presenta servicios y beneficios destacados en las principales áreas del gasto público.



#### Educación

Se financió la educación parvularia y básica de 2.154.036 niños y niñas, y la educación media de 812.449 adolescentes.



#### Pensiones

589.189 personas recibieron la Pensión Básica Solidaria, y 984.357 personas recibieron un complemento a su pensión.



#### Vivienda

Se entregaron 89.009 subsidios para la construcción, adquisición y arriendo, y 67.476 subsidios para mejoramiento de viviendas.



#### Salud

Se construyeron 2 hospitales y 22 centros de salud primaria. Además 35 hospitales y 57 centros de salud primaria se encuentran en proceso de construcción.



#### Infraestructura y conectividad

Se han mejorado o pavimentado 2.472 kilómetros de caminos.

Fuente: Subsecretaría de Hacienda.

**Total de ingresos y gastos públicos del país el año 2019.** (1 billón equivale \$50.000 por cada persona en Chile.)

**Ingresos**  
(recibido por el Estado)  
**\$42 billones**

**Gastos**  
(gastado o invertido)  
**\$48 billones**

**Diferencia**  
(ingresos menos gastos)  
**-\$6 billones**

Cuando el Estado gasta más de lo que recibe, debe endeudarse o usar ahorros previos.

## Treatment 3



# ¿Cómo se usaron mis impuestos el año 2019?

VII REGIÓN DEL BIOBÍO

Estimado/a [Nombre Apellido],  
El Estado de Chile agradece el aporte que usted realizó al desarrollo y funcionamiento del país mediante el pago de sus impuestos.

A continuación se detalla cuánto pagó usted en impuestos y de qué manera se utilizaron. Además, se informa el total de ingresos y gastos públicos del país durante el año 2019.

Este documento es un primer paso en el compromiso de aumentar la transparencia sobre el uso de los recursos públicos.

### ¿Cuánto aporté en impuestos?

**\$1.821.654** Total impuestos pagados  
(Corresponde a los impuestos aportados en el 2018)

Suma de los impuestos personales que más aportan al país: Impuesto a la Renta e Impuesto al Valor Agregado (IVA).

Impuesto a la Renta	IVA
<b>\$224.354</b>	<b>\$1.597.300</b>
<i>Monto exacto de su última declaración de renta.</i>	<i>Monto estimado, según sus ingresos, del 19% sobre el precio de las compras que realiza.</i>

Fuente: Servicio de Impuestos Internos.

### ¿En qué se usaron mis impuestos en la VIII Región del BioBío el año 2019?

La siguiente gráfica presenta servicios y beneficios destacados en las principales áreas del gasto público.



#### Educación

Se financió la educación parvularia y básica de 196.613 niños y niñas, y la educación media de 76.136 adolescentes.



#### Pensiones

63.505 personas recibieron la Pensión Básica Solidaria, y 96.316 personas recibieron un complemento a su pensión.



#### Vivienda

Se entregaron 9.585 subsidios para la construcción, adquisición y arriendo, y 6.885 subsidios para mejoramiento de viviendas.



#### Salud

Se construyó 1 Centro de Salud Primaria. Además 2 hospitales y 7 centros de salud primaria se encuentran en proceso de construcción.



#### Infraestructura y conectividad

Se han mejorado o pavimentado 137 kilómetros de caminos.

Fuente: Subsecretaría de Hacienda.

**Total de ingresos y gastos públicos del país el año 2019.** (1 billón equivale \$50.000 por cada persona en Chile.)

**Ingresos**  
(recibido por el Estado)  
**\$42 billones**

**Gastos**  
(gastado o invertido)  
**\$48 billones**

**Diferencia**  
(ingresos menos gastos)  
**-\$6 billones**

Cuando el Estado gasta más de lo que recibe, debe endeudarse o usar ahorros previos.

## Annex 2: Survey content

### Encuesta Evaluación de Impacto Proyecto Reporte al Contribuyente

Lo invitamos a responder una encuesta (confidencial) que no le tomará más de 7 minutos de su tiempo. ¡Gracias por su participación!

#### 1. Retroalimentación Ciudadana (*Feedback-only if T4=1*)

Al Gobierno le interesa conocer tu opinión ¿Cómo cree que se deberían utilizar los recursos públicos que aportan los chilenos a través de sus impuestos?

(Max: 1000 caracteres)

#### 2. Encuesta de opinión (*whole sample*)

Usando una escala de 1 a 5, donde 1 es muy en desacuerdo y 5 muy de acuerdo, ¿cuán de acuerdo está ud. con que el Estado de Chile:

##### 1. Pone a su disposición información clara sobre el gasto público (*Transparency*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 2. Gasta adecuadamente los recursos públicos disponibles. (*Competence*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 3. Considera el largo plazo al planificar el gasto público (*Competence*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 4. Toma en cuenta el interés de la ciudadanía, al momento de ejecutar el gasto público (*Benevolence*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 5. Hace todo lo posible por ayudar a los más vulnerables (*Benevolence*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 6. Cumple sus promesas (*Honesty*)

| 1 | | 2 | | 3 | | 4 | | 5 |

##### 7. Buscar hacer lo mejor, por quienes residen en el país (*Confidence*)

| 1 | | 2 | | 3 | | 4 | | 5 |

**C. Respecto al reporte que recibió (*Opinion on the report. Only if T1, T2, or T3 =1*)**

8. ¿Sobre qué tema del reporte que recibió, le interesaría obtener más información?

- a. Mis impuestos.
- b. Gasto público.
- c. Total de ingresos y gastos públicos, y su diferencia.
- d. Otro [\_\_\_\_\_]

9. Con una nota del 1 al 7, donde 1 es muy insatisfecho y 7 es muy satisfecho, En términos globales, ¿qué tan satisfecho está con el reporte de gasto público que recibió?

| 1 | | 2 | | 3 | | 4 | | 5 | | 6 | | 7 |

¡Muchas gracias por darnos tu opinión!