

**ACTION PLAN**  
**FISCAL**  
**CITIZENSHIP**

2022/2023



# University Extension

**Curriculum of the extension course- Fiscal Citizenship**

# SUMMARY

## WHAT

Fiscal Citizenship from an Extension Course – 362K students in Accounting



## WHY

MEC RESOLUTION No. 07, OF DECEMBER 18, 2018



rede **ONAF**  
EXTENSÃO  
UNIVERSITÁRIA

## WHAT FOR

Opportunity to encourage Fiscal Citizenship actions through partnerships



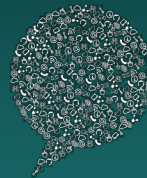
## HOW

Structure the NAF as an Extension course



## WHEN

Mandatory from 2023



## ***WHAT***

# **Investment in multipliers of Fiscal Citizenship activities with extension course students**

122 RFB Fiscal  
Citizenship  
Representatives

362.000 students  
enrolled in  
Accounting  
courses

# HOW

3.000 hours

- Number of hours of the Accounting Sciences Course

10% of the workload

- Art. 4 of MEC Resolution 07/2018

300h x 362 thousand students

- Potential for Fiscal Citizenship activities in the Accounting course

2.608 universities

2.306 Private

302 Public

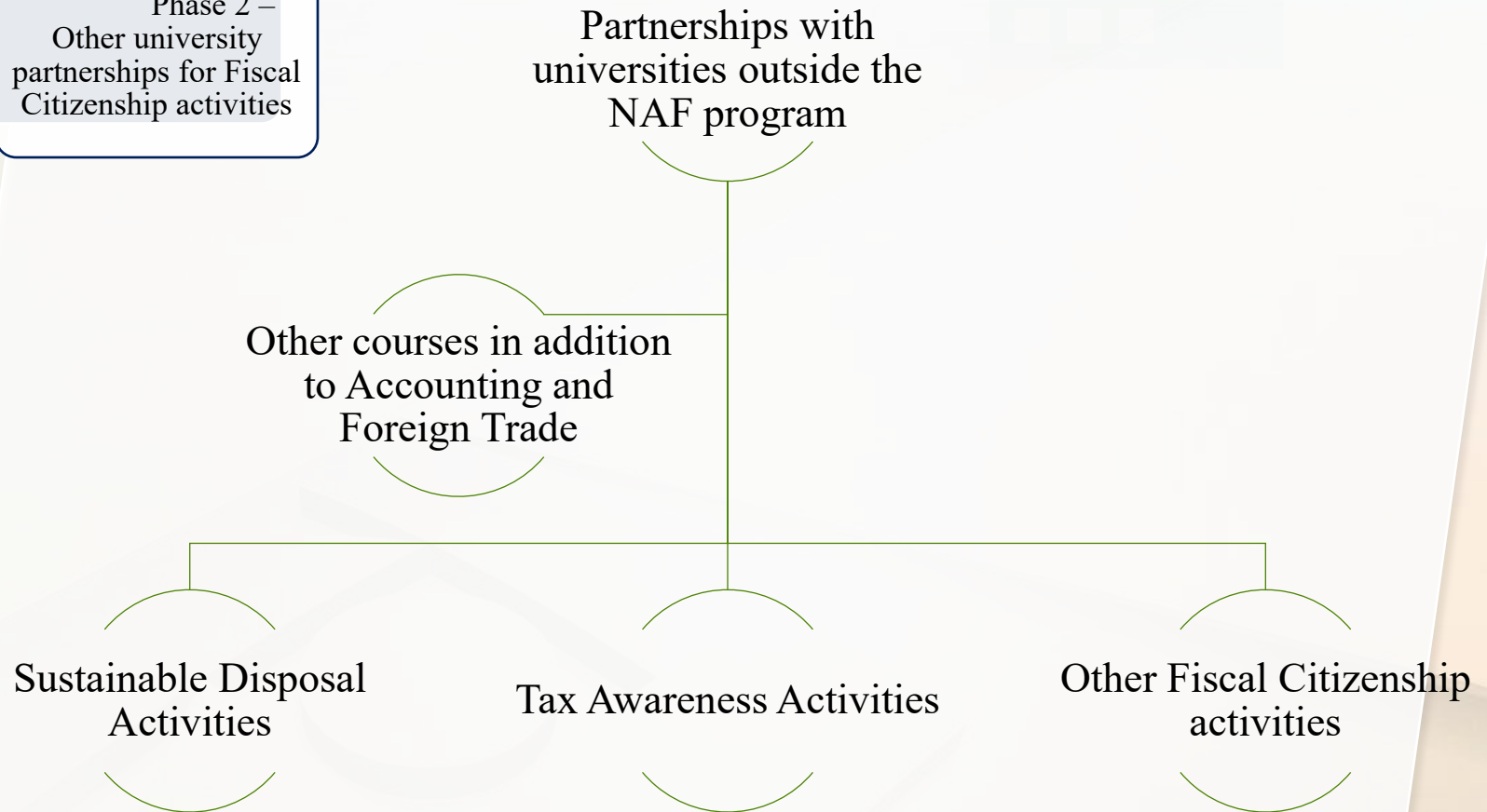
# WHAT

## Phase 1 - NAF Partnerships

- Insertion of NAF as an extension course in the curriculum of Accounting and Foreign Trade courses;
- NAF with extended workload in compliance with the rules of Resolution MEC nº07/2018;
- Expansion of NAF partnerships;
- Diversification of Fiscal Citizenship activities in NAF;
- Inclusion of new courses in NAF activities due to the interdisciplinarity established by MEC Resolution No. 07/2018.

# WHAT

Phase 2 –  
Other university  
partnerships for Fiscal  
Citizenship activities




# WHY

MEC RESOLUTION No. 07,  
OF DECEMBER 18, 2018

CNE/CES RESOLUTION No.  
1, OF DECEMBER 29, 2020

- Art. 4<sup>th</sup>: Extension activities must make up at least 10% (ten percent) of the total student curricular workload of undergraduate courses, which must be part of the curricular matrix of the courses

Art. 1st 1 (one) year is added to the implementation period of the new National Curriculum Guidelines

 Higher education institutions (HEIs) have until December 2022 to curricularize extension in all their undergraduate courses.

# WHY

Art. 5th  
They  
structure  
the  
conception  
and  
practice of  
the  
Extension  
Guidelines  
in Higher  
Education:

I - **the dialogical interaction of the academic community with society** through the exchange of knowledge, participation and contact with contemporary complex issues present in the social context

II - **the citizenship training of students**, marked and constituted by the experience of their knowledge, which, in an interprofessional and interdisciplinary way, is valued and integrated into the curriculum matrix

III - the production of changes in the higher institution itself and in other sectors of society, based on the construction and application of knowledge, as well as through other academic and social activities;

IV - the articulation between teaching/extension/research, anchored in a single pedagogical process, interdisciplinary, political, educational, cultural, scientific and technological.



## Fiscal Citizenship based on the NAF structure



Tax  
Awareness  
Partnerships

Destination  
Campaign

Civil Society  
Organization

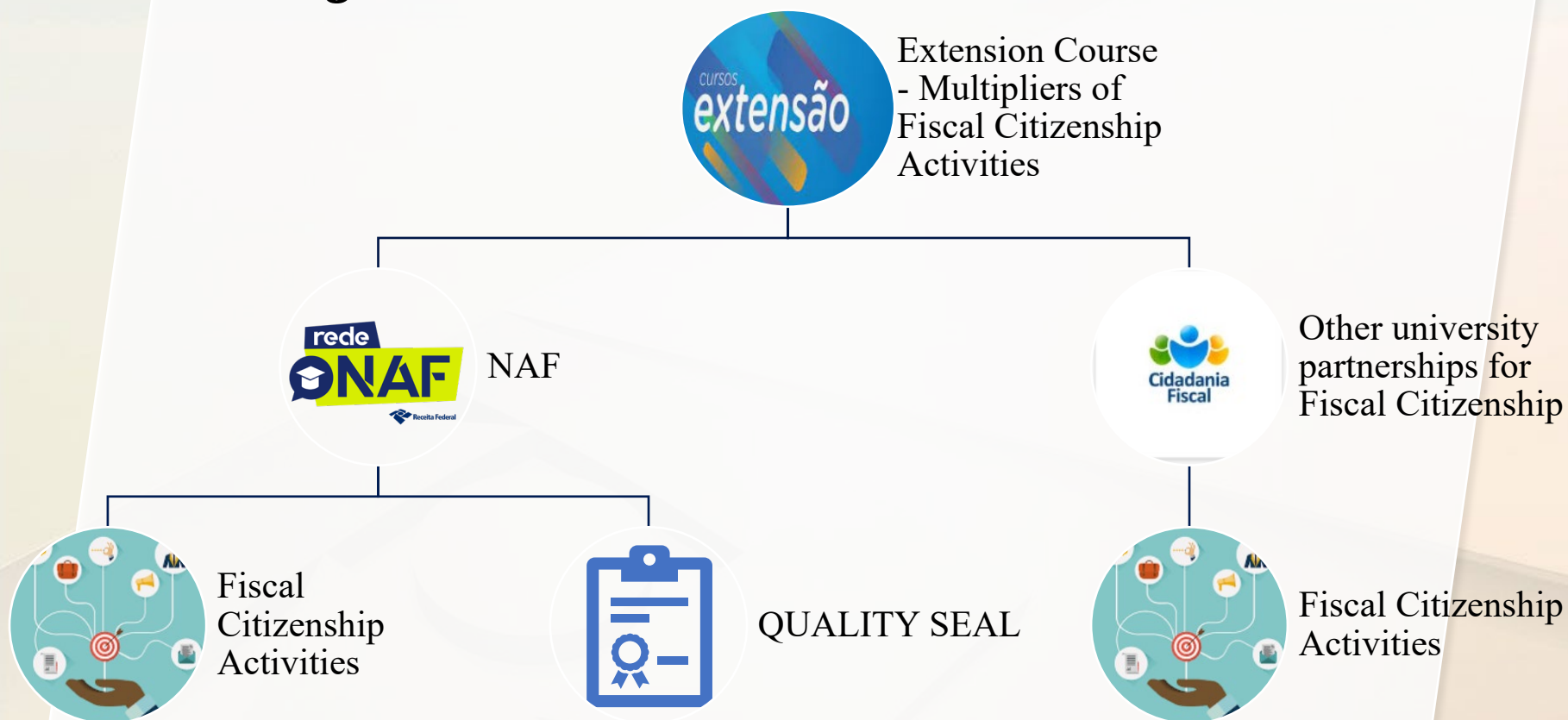
Train Young

Solidarity  
Campaigns

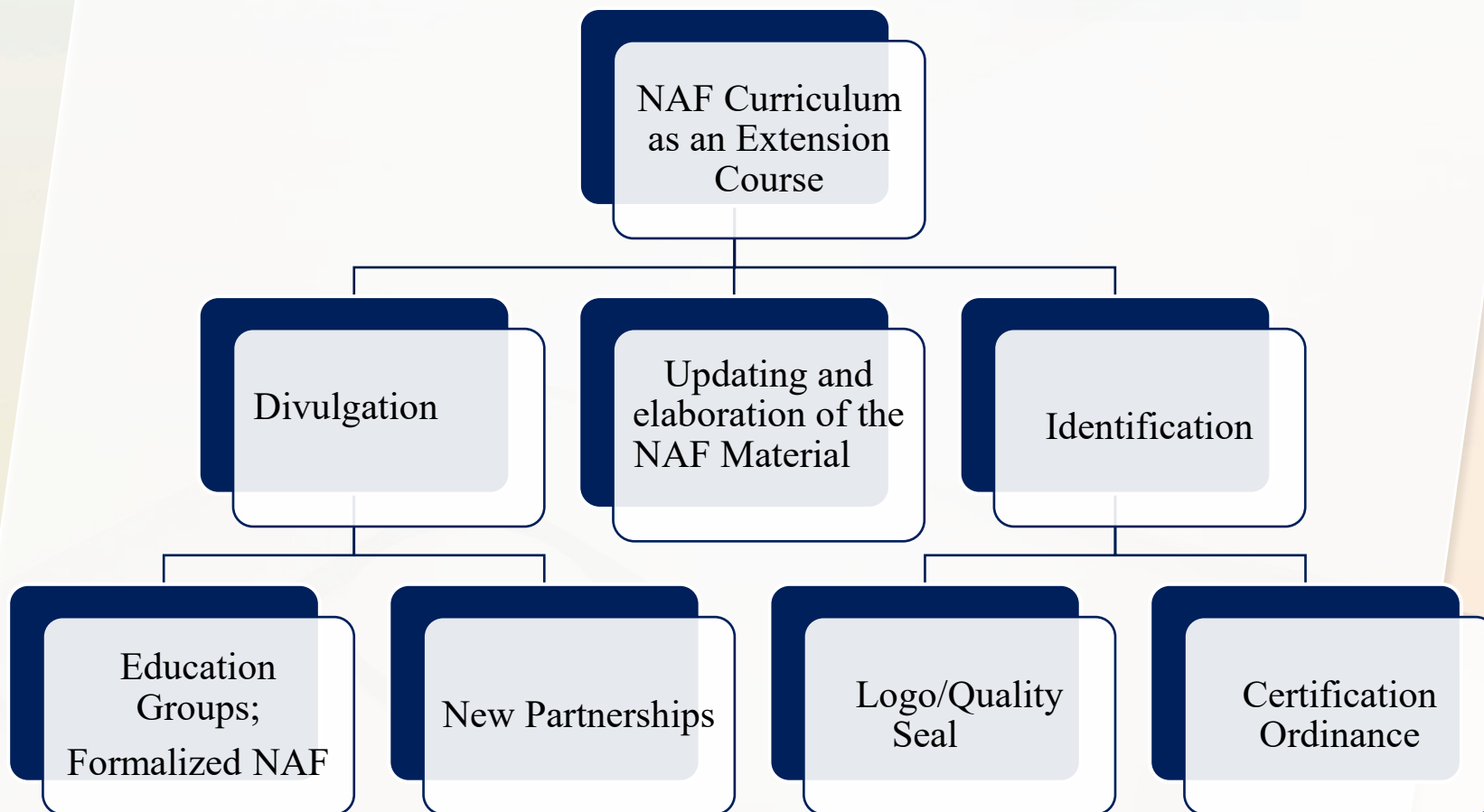
## Other Extension Course possibilities for Fiscal Citizenship actions

- Formalization of municipal and state funds and allocation of income tax;
- Training in Financial and Tax Education;
- Civil Society Organization;
- Disposal of goods seized by the RFB in a sustainable manner;
- Other actions

# Proposição do Projeto



## Project Products - PHASE 1



## Deployment Step by Step

- Project formalization;
- Formalization of the project's working group;
- Creation of promotional material for the project;
- Updating the documents necessary for the dissemination of the project;
- Disclose schedule;
- Creation and publication of the Seal Concession Ordinance related to the project.

## Team proposal for the project

**Ana Paula Sacchi Kuhar**

**Eduardo Augusto Caimbro**

**Marirone Carvalho Ferreira de Lima**


**Sérgio Mascarenhas Santos**

**Vicente Bruno Cavalcanti de Oliveira**

## **WHEN**

**2022 to structure  
2023 to deploy**

Art. 1st 1 (one) year is added to the implementation period of the new National Curriculum Guidelines

 Higher education institutions (HEIs) have until December 2022 to curricularize extension in all their undergraduate courses.

## ***WHAT FOR***

# Fiscal Citizenship Activities

## RFB

- Managers: promote tax morale and tax citizenship in events/interviews, etc.
- Team: promote fiscal citizenship actions and manage partnerships with educational institutions
- Promote training courses for NAF students and support content for extension courses.

## Universities

- Promote Fiscal Citizenship activities through students enrolled in extension courses



## ***WHAT FOR***

# **Expected Benefits for Society**

Development of tax morale for various sectors of society;

Greater reach of the public to the accessibility of information on morals and tax services;

Strengthening the image of the institution and the other partners involved in the initiative;

Greater dissemination of the various video, writing and poetry contests held by various institutions in the country;

Encourage students to carry out academic research on the subject of Fiscal Citizenship;

Increase spontaneous compliance with tax obligations

## ***WHAT FOR***

# **Expected Benefits for Society**

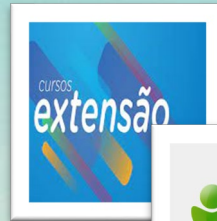
Multipliers for Fiscal Citizenship activities in a sustainable way

Raise the quality of services provided at NAF with the motivation that will happen to obtain the RFB Fiscal Citizenship quality seal

Alignment with main approaches of the OECD report: dissemination of tax awareness content, outreach campaigns and support for tax compliance.

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