

## Paulo Vitor Antonacci Moura

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## Education

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### Duke University

*Joint Degree: Ph.D in Economics and Ph.D in Public Policy* 2026 (Expected)  
Dissertation Committee: Peter Arcidiacono (Co-Chair), Kate Bundorf (Co-Chair),  
Michael Pollmann, Sebastian James

*M.S. in Computer Science* 2026 (Expected)

### Fundacao Getulio Vargas (FGV-EPGE)

*M.A. Economics* 2018

### UFMG-Universidade Federal de Minas Gerais

*B.A. Economics* 2015

## Research Field

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**Primary:** Public Economics

**Secondary:** Development Economics, Labor Economics, Machine Learning Methods

## Working Papers

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### Who Should the Taxman Visit? Evidence from Door-to-Door Tax Enforcement in Indonesia

*Job Market Paper - Latest Version* 

(with Muhammad Khudadad Chattha)

**Abstract:** The article examines a 2021 natural experiment in Indonesia. Tax officials selectively visited properties to discuss tax obligations, due to COVID restrictions visits ended before reaching all properties creating a natural experiment. The study has two parts: the first part uses a machine learning based - Clustered Causal Forest - to assess the impact of the visits on tax compliance. We find that that visits improved compliance, with effects persisting into the next period. Moreover, visits were especially effective for lower-value properties, while owners' characteristics did not affect outcomes. The second part, uses a policy-learning approach to determine optimal visit targets based on different government goals, such as maximizing compliance rate, maximizing tax revenue, or visiting the households most likely to be non-compliant properties. Each policy policy goal leads to a distinct targeting strategies, highlighting the potential regressive effects of tax algorithm based tax enforcement.

**Key Words:** *Taxation in Developing Countries; Causal Forest; Heterogeneous Treatment Effects*

### Low-Cost Reminders and Property Tax Compliance: Evidence from a Field Experiment

(with Muhammad Khudadad Chattha, Naranggi Pramudya Soko and Prabaning Tyas)

*Latest Version* 

**Abstract:** This study examines the impact of low-cost digital nudges sent via WhatsApp on property tax compliance in Gorontalo, Indonesia. In a randomized controlled trial involving 801 delinquent taxpayers, individuals received either (i) a soft-tone message emphasizing civic duty, (ii) a hard-tone message, or (iii) no message (control). Four key findings emerge. First, despite referencing overdue taxes, the positive message substantially boosted current-year compliance by 9.9 percentage points. Second, the soft-tone message completely eliminated the compliance gap between high- and low-compliance individuals. Third, message framing mattered: the soft-tone message consistently outperformed the penalty message in the long-term. While the hard-tone message led to short-term increases in compliance, the effect dissipated in the long-term due to intertemporal substitution. Finally, the intervention has potential for scalability, we calculate that the marginal cost per additional tax bill paid is USD 0.126. These findings underscore the potential for such behaviorally informed messaging to improve tax collection in low-capacity settings.

**Key Words:** *Taxation in Developing Countries; Field Experiment; Microeconomic Policy*

## Work in Progress

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The Mechanics of Deforestation Electoral Cycles in Brazil

(with Marcelo Goncalves)

*Draft available upon request*

Optimal Stop in Auditing: Estimating a Dynamic Tax Auditing Strategy

*Slides available upon request*

Retirement Security and Reproductive Choices: Causal Evidence from Brazilian Pension Reforms

*Slides available upon request*

## Published Policy Notes

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Bank, World. *COVID 19 in Brazil : Impacts and Policy Responses*. World Bank, 2020. URL: <https://openknowledge.worldbank.org/handle/10986/34223>.

Ortega Nieto, Daniel et al. *Ethics and Corruption in the Federal Public Service : Civil Servants' Perspectives (English)*. 2021-12-09 2021. URL: <https://policycommons.net/artifacts/2004395/ethics-and-corruption-in-the-federal-public-service/>.

## Policy and Research Experience:

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**The World Bank Group, Washington, D.C.**

**Sep 2019 – Jul 2024**

*Public Sector Specialist*

Conducted fiscal diagnostics and policy research across multiple countries, including wage-bill simulations, PFM assessments, and taxation studies using field experiments and machine learning methods; contributed to flagship reports and ministerial policy discussions.

**Harvard Business School, Rio de Janeiro**

**Nov 2018 – Sep 2019**

*Graduate Research Assistant*

Research Assistant to Professors Laura Alfaro, Naercio Menezes, and Andrea Luchesi.

**FGV-IBRE, Rio de Janeiro**

**Jul 2019 – Jun 2021**

*Researcher*

**Caste Away – AIESEC, New Delhi**

**Jul 2013 – Oct 2013**

*Policy Analyst*

**Government of Minas Gerais, Delivery Unit, Belo Horizonte**

**Nov 2012 – Jun 2013**

*Policy Analyst*

## Teaching Experience

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**Duke University**

*Durham, NC*

- *PUBPOL304/ECON338*: Economics of the Public Sector (Undergrad)
- *PUBPOL303*: Microeconomic Policy Tools (Undergrad)
- *PUBPOL811*: Microeconomics: Policy Applications (Graduate)
- *PUBPOL812*: Statistics and Data Analysis for Policy Makers (Graduate)

*Jul 2012 – Jun 2013*

**FGV-RJ**

*Rio de Janeiro*

- *Econometrics I*: (Undergrad)

*Fev 2017 – Jun 2017*

**UFMG**

*Belo Horizonte*

- *Microeconomics I* (Undergrad)

*Fev 2014 – Dez 2015*

## Skills

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**Programming Languages:** Excel-VBA, STATA, MATLAB, R,  $\text{\LaTeX}$ , Python ( PyTorch, TensorFlow Pytorch Lightning ), SQL

**Languages:** Portuguese (Native); English(Fluent); German(Fluent, but basic writing level)

## References

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