

Government incentives facing COVID-19: A comparative study between Brazil and Chile in light of communication theory

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The COVID-19 pandemic forced different countries to implement new strategies to reduce its spread and mitigate its economic and social effects. Given this scenario, this study aims to compare government incentives granted by Brazil and Chile, in response to the economic effects of COVID-19. This qualitative and exploratory research uses indirect (bibliographic) and secondary documentation with data collected from the websites of the state governments in each country, between 2020 and 2021. The Iramuteq 2.0 software for data analysis. Based on Factorial Correspondence Analysis using a dendrogram, the study analyzes the incentives launched by: laws, decrees, contingency policies, guidelines in booklets, applications, and combating fake news, classified into 4 (four) categories: (i) tax and labor, (ii) actions on social networks, (iii) benefits programs and (iv) legalization. The results show that Chile offered more incentives than Brazil, highlighting the helping program from large companies to small ones, On the other hand, Brazil conducted more campaigns to combat fake news. In the light of the communication theory (CT), the findings highlighted the advances of governments in the expansion of digital channels (social networks, web pages and applications) to inform citizens and companies. During this period State Governments learned new insights to outline new strategies to stimulate the economy, to promote learning and increase the capacity to lead in contexts of crises and pandemic.

Keywords: government incentives, COVID-19, Brazil and Chile, state governments, communication theory



Incentivos gubernamentales frente al COVID-19: un estudio comparativo entre Brasil y Chile a la luz de la teoría de la comunicación

La pandemia del covid-19 obligó a diferentes países a implementar nuevas estrategias para reducir el contagio, y mitigar los efectos económicos y sociales. Ante este escenario, este estudio tiene como objetivo comparar los incentivos gubernamentales otorgados por Brasil y Chile en respuesta a los efectos económicos del covid-19. La investigación cualitativa exploratoria utiliza documentación indirecta (bibliográfica) y secundaria, con datos de los sitios web de los gobiernos estatales de cada país correspondientes al periodo entre 2020 y 2021. Para el procesamiento de los datos, se utiliza el *software* Iramuteq 2.0 sobre la base del análisis factorial de correspondencia por By mediante un dendrograma. Además, se analizan los incentivos aprobados a través de leyes, decretos, políticas de contingencia, lineamientos en cuadernillos, aplicaciones y lucha contra las *fake news*. Esta información se clasifica en cuatro categorías: (i) fiscal y laboral, (ii) acciones en redes sociales, (iii) programas de beneficios, y (iv) legalización. Los resultados muestran que Chile ofreció más incentivos que Brasil: Chile hizo mayor énfasis en el programa para ayudar a las grandes y pequeñas empresas, mientras que Brasil apostó más por las campañas de combate a las *fake news*. Con el aporte de la teoría de la comunicación, se destacan los avances de los gobiernos en la expansión de los canales digitales (redes sociales, páginas web y aplicaciones) para informar a ciudadanos y empresas sobre los incentivos aprobados. El estudio permite generar *insights* para delinear nuevas estrategias de implementación y mantenimiento de empresas, así como de aprendizaje y economía, ya que constituyen una línea base para comprender la efectividad de estas estrategias ante los efectos negativos de la pandemia.

Palabras clave: incentivos gubernamentales, covid-19, Brasil y Chile, gobiernos estatales, teoría de la comunicación

Incentivos governamentais frente à COVID-19: um estudo comparativo entre Brasil e Chile à luz da teoria da comunicação

A pandemia da covid-19 obrigou diferentes países a implementar novas estratégias para reduzir o contágio e mitigar seus efeitos econômicos e sociais. Diante deste cenário, este estudo objetiva comparar os incentivos governamentais concedidos pelo Brasil e Chile, em resposta aos efeitos econômicos da covid-19. A pesquisa qualitativa exploratória utiliza documentação indireta (bibliográfica) e secundária, com dados nos sites dos governos estaduais de cada país, entre 2020 e 2021. Utiliza-se o *software* Iramuteq 2.0, para o tratamento dos dados com base na Análise Fatorial de Correspondência por meio de dendrograma analisam-se os incentivos aprovados através de: leis, decretos, políticas de contingência, orientações em cartilhas, aplicativos e combate às *fake news*, tendo estes sido classificados em 4 (quatro) categorias: (i) fiscal e trabalhista, (ii) ações nas redes sociais, (iii) programas de benefícios e (iv) legalização. Os resultados mostram que o Chile ofereceu mais incentivos que o Brasil, com destaque para o programa de ajuda de

grandes empresas a pequenas, enquanto o Brasil apostou mais nas campanhas de combate às fake news. Com o aporte da teoria da comunicação destacam-se os avanços dos governos na ampliação dos canais digitais (redes sociais, páginas web e aplicativos) para informar para os cidadãos e as empresas sobre os incentivos aprovados. Permitindo gerar *insights* para traçar novas estratégias para implementação e manutenção empresas, aprendizado e economia, como constituem uma linha de base para entender a eficácia dessas estratégias diante dos efeitos negativos da pandemia.

Palavras-chave: incentivos governamentais, covid-19, Brasil e Chile, governos estaduais, teoria da comunicação

1. INTRODUCTION

March 2020 has become a milestone for humanity. The context of the emergence and rapid spread of the new Coronavirus Severe Acute Respiratory Syndrome 2 (SARS-CoV-2), known as COVID-19, impacted the world population, demanding a response to this problem. The term “pandemic” was associated with historical and non-contemporary terms based on contamination in a wide geographic extension and with high rates of proliferation (Morens et al., 2009), in this study, it refers to COVID-19.

The main problems faced by governments were the lack of service capacity in the public health network, the economic slowdown, and the need to close establishments that sell non-essential products (Ministério da Saúde, 2020). The social isolation imposed on society, to inhibit the expansion of the pandemic resulted in drastic measures, which negatively affected micro and small enterprises (MSEs) (World Health Organization [WHO], 2020). In the particular contexts of Brazil and Chile, the majority of enterprises are small entrepreneurs who carry out businesses not associated with essential activities which aggravated the economic effects in these contexts (Fairlie, 2020; Ministerio de Salud de Chile, 2020a, 2020b; Serviço Brasileiro de Apoio às Micro e Pequenas Empresas [Sebrae], 2021).

The financial and non-financial measures adopted by the countries' governments are the measurements of success and future challenges to be faced (Eigenstuhler et al., 2021; Rastev et al., 2020; Souza, 2020). Other studies reinforce this idea, stating that a detailed assessment of companies is necessary, not only as a way of making future projections, but also to create incentive mechanisms on the part of local governments. Which in turn, supports MSEs in the scope of investments and allow them to creative vision, not just to face adversities, but to meet the demands that society is currently

generating (Fairlie, 2020; Kijkasiwat et al., 2021; Yan et al., 2021). In addition, according to Vivas and Villar (2020) the guidelines and incentives provided by the local governments of each country allow these companies to compose a future plan for making strategic decisions. In this sense, this study analyzes Brazil and Chile, given their economic relevance among South American countries.

This study emphasizes MSEs, highlighted by: their family composition, notorious for supporting the economic formation of the countries and for being included in the macro-prudential and labor market measures of pillars one and two of the UN to combat COVID-19 (United Nations Organization [UN], 2021; Vivas & Villar, 2020). The incentives scenario is analyzed considering the growing representation of MSEs and their effects on job creation, production, and marketing of goods and services, which contribute to the development and dynamics of the economy (Demartini & Beretta, 2020).

On the one hand, if incentives were not implemented by local governments, many companies would shut down and unemployment would rise rapidly. Informal and low-income workers would be without financial reserves and income. Culturally it is realized that both in the case of Brazil and Chile, they went through great difficulties to survive the pandemic and had to rely on government assistance (Bittencourt, 2020; Vivas & Villar, 2020).

On the other hand, there is an improvement in the means created by governments to transmit their messages to citizens, guarantee the maintenance of public services and promote initiatives as immediate responses to the problems brought on by the pandemic. The message sent about these incentives is discussed by the light of the communication theory (CT), in the relations between society and governments and supports the debate on the informational capacity of organizations (Dias Filho, 2013).

It should be noted that during the pandemic period, emerging technologies arose, based on the expansion and greater functionality of web pages, online services, and even the creation of applications (apps) by governments as a strategy to reach their recipients (citizens) (Araujo et al., 2018; Fairlie, 2020). This modernization was marked by a rapid disruption of the migration from traditional (in-person) service to digital. Government information (message) has been adapted to achieve its informational purpose. Although Brazil and Chile have granted the population financial benefits of direct aid to mitigate the effects of the pandemic, the public authorities defined the discussion on the granting of these incentives on an equal basis and their access to people in situations of greater vulnerability (Batista & Cruz, 2019; Mackay-Castro et al., 2020).

This paper aims to compare government incentives granted by Brazil and Chile to MSEs, in response to the economic effects of COVID-19. Based on some studies that analyzed government initiatives in health, economic and social (Eigenstuhler et al., 2021; Laing, 2020; Rastev, et al. 2020), this research focused on economic initiatives, classified into four categories: (i) tax and labor, (ii) actions on social networks, (iii) benefits programs and (iv) legalization.

Considering the context presented, the research's guiding question is: "How did the state governments of Brazil and Chile support MSEs in response to the economic effects of COVID-19?" To achieve the objective of comparing the government incentives granted, exploratory qualitative research was developed. The data was collected based on open data web pages in Brazil and Chile and compared with official information published by governmental and non-governmental organizations, which are references in the countries in support of MSEs. The data was analyzed and compared using the Interface R by Analyses Multidimensionally de Texts et de Questionnaires software 2.0. (Iramuteq 2.0.) The study contributes to the qualitative research of Government responses and initiatives to fight COVID-19 based on the experiences of Brazil and Chile. It also addresses the CT contributions during the period of crisis, evaluating the code (content) used in the messages (initiatives) to assess the profound change in the informational process of governments.

The article is organized into 5 sections. After the introduction, the theoretical framework is described in section 2, in light of the initiatives of the Brazilian and Chilean Governments to combat the crisis, and in section 3 the contributions of the TC. The article continues with the description of the methodology in section 4, addressing the research method used and in section 5, it develops the analysis and discussion of the research results. Finally, conclusions, limitations and future research.

2. BACKGROUND

2.1. Micro and small businesses and initiatives to fight COVID-19

The pandemic required quick and direct responses, reaching societies and governments that instituted a set of strategic measures to address the financial and economic effects over time (Batista & Cruz, 2019; Pan American Health Organization [PAHO], 2020).

Since the MSEs are composed of informal and low-income workers, another problem out was the cultural lack of financial reserves. Several studies have revealed the dramatic short-term scenario reflected in employment in Brazil, Chile, and other countries. Morens et al. (2009) argue that in a pandemic scenario, there are many challenges

faced by countries, highlighting four political-administrative responses to the crisis: dealing with uncertainty, providing emergency capacity, organizing a response and communicating with the public. Yan et al. (2021) emphasize the role of cultural and institutional forces to justify the different responses given by each country in fighting the crisis. Their findings reinforced that “a one-size-fits-all COVID-19 first-response policy does not exist decision-makers should adopt a holistic approach to formulating response policies to tackle future public health challenges, taking into account different configurations of cultural, institutional, as well as pandemic contingencies.

Kijkasiwat et al. (2021) assigns political decisions around MSEs capable of providing a socioeconomic structure to achieve balance in a challenging scenario between risk management and activities that involve maintaining employment, income and community. Not far from that, the International Labor Organization (ILO, 2020) and the PAHO (2020) assign guidelines through pillars as a way to reduce the direct impact of COVID-19 on the increase in unemployment globally. In addition to looking at how these MSEs had to innovate and adopt resilience mechanisms to face the accelerated drop in revenues, promoting actions to contain high expenses, interest and fines (Sebrae, 2021). These studies also warn about how MSEs were the most affected by the pandemic.

These aspects reinforced the transformative characteristic of these organizations. Although there is consensus on the changes as a response to the pandemic, according to Baker and Judge (2020), COVID-19 covered up a huge economic crisis, which the state governments of Brazil and Chile had been facing. Therefore, a detailed assessment with future projections is necessary, creating incentive mechanisms, in the scope of investments, allowing a creative look, both to face adversity and to meet society's demands (Fairlie, 2020; Kijkasiwat et al., 2021).

In this sense, the study of government responses is urgent (Gomes, 2021; Sodré, 2020). Discussions about the pandemic and incentive initiatives place government measures at the center of the debates, as they present themselves as an important impetus for economic recovery, based on policies to encourage the creation and maintenance of entrepreneurship.

In Brazil, 22,5% of the GDP consists of MSEs. This percentage is close to the average business which represents 24,5%. They are the main wealth generators of the commerce GDP, where they participate with 53,4% (2016, 2021). For the services sector, more than a third of the national GDP (36,3%) comes from MSEs (Sebrae, 2021). This information confirms the studies by Araújo and Cruz (2020), who identify a direct positive relationship between the increase in GDP percentages and the evolution of MSEs.

In Chile, MSEs are companies formed by a family structure, which can be owned by one or more natural residents, to conduct professional work in commerce, industry, crafts, or any other activity; with the provision of services or the production of goods, excluding those that are dangerous, polluting or inconvenient (Ministerio de Economía, Fomento y Turismo, 2021).

In this context, both Brazil and Chile estimated a recession provoked by the high representativeness of small entrepreneurs in the economic market which were the most affected by the covid, due to their elevated level of informality (Maranhão & Senhoras, 2020). As in Brazil, the pandemic reached shopping centers that, with the partial resumption of activities, tried to put into practice promotions and other actions that would give them immediate liquidity (Mackay-Castro et al., 2020).

In Chile, incentives are being conducted on four bases: tax and job maintenance; investments; support to MSEs; rationalization, and simplification of licenses. These incentives were used to allow time for a restructuring of organizations in the matter of financing and investments (Formigoni et al., 2019). Brazil has been presenting several incentives in the quest to boost economic activities, given the market downturns that have occurred (Araújo et al., 2021; Formigoni et al., 2019; Tazhitdinova, 2020).

The emphasizes the importance of financing for MSEs and its fundamental role in the economic structure (Dabić et al., 2019). Incentives are oriented towards specialization and knowledge that ensure survival in the market and the capacity to develop new technologies, products, services, and production processes, with absorption and organizational structures (Dabić et al., 2018; Fakhar et al., 2020). Therefore, the development of intellectual skills, with training for their managers or workers, can be converted into new products, services or processes, required by the market (Demartini & Beretta, 2020).

These capacities to adapt and receive support often referred to as innovability (Favarin et al., 2020) are strategic resources that link the incorporated innovation potential of organizations with the results of the process of innovation, which must be considered as intangible resources, residing in the knowledge of organizational human resources. Thus, workforce and innovation are considered starting points for maintenance, especially in challenging times, where the emotional shock and hope are deposited in government entities (Hayashi et al., 2016).

In this process, the CT contributes to the discussion of the efforts of governments in disseminating the process of training, innovation, incentives and providing information for citizens and MSEs as a strategic response to the fight against COVID-19.

Discussing in this process the communicative action that brings with it a social transformation around the communicative channels, which provide opportunities for social participation in public spheres (Deslandes & Coutinho, 2020; Gurgel et al., 2021).

Finally, it is highlighted that, to reverse uncertainties, joint efforts and support from local governments are necessary, not only for the creation of a future image but for a shared vision of measures, training, and support for MSEs (Cogliser & Brigham, 2004). Thus, showing and comparing experiences is vital to grow and learn about possible incentives to face in future crises. Treading paths before the aspects of the CT (sender, message and receiver), allowing the information to reach its users (citizens).

3. COMMUNICATION THEORY (CT)

The CT used in this study refers to the mathematical theory of communication, guided by the work of Shannon (1948), which is constituted by the following elements: message, sender, channel, receiver, and recipient. This approach is used to explain language from the perspective of accounting information (Dias Filho, 2013) and in this work, it is directly related to communication between government and society.

Along the same lines, CT has been used in public policy studies in the discussion of support mechanisms for government officials, related to communication in argumentative exchange, which assumes a critical and interpretive perspective (Habermas, 1984). From this approach, the space of communication is used as an instrument of visibility, means of arguing measures, which can be evidenced in of COVID-19, through the efforts of governments (issuers) to communicate their codes (messages) using clear and simplified language; adjustments and expanded communication channels (social networks, web pages and applications) to send messages about emergency programs and incentives to citizens (Araújo et al., 2021; Cezar, 2014; Deslandes & Coutinho, 2020).

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In this way, the research problem aims to compare the incentives of the governments of Brazil and Chile, in response to the economic effects of COVID-19, accentuating the presence of communication based on data published on the observed web pages, in the face of daily updated information and greater support in the face of

the intense pressure caused by the pandemic. In the same sense, as emphasized by Saldanha (2006), there was a reduction in barriers between rulers and ruled, in order to disseminate the information contained and recommended by law.

Reflections on communication in public policy studies generate contributions in identifying the evolution of communication and governmental communication models, such as the case of the study by Galerani (2006) who proposed a communication evaluation model against 54 (fifty-four) current models found in organizational literature. However, the use of a communication model led to the creation of its own methods based on field literature (Henriques, 2002).

In this discussion, Cezar's study model (2014) is highlighted, bringing into focus the consideration of the elements of publicity, formalization and operationalization as an object of analysis of this communicational bias. This fact reinforces inclusion, the use of information, communication technologies (ICT) and social networks by the government, allowing greater interaction between the state and society (Medeiros & Guimarães, 2006). In this context, it is common to find various forms of communication with the administration, ranging from availability over the internet to the use of social networks such as Facebook, Twitter, Instagram, and others (Araujo et al., 2018; Maaloul et al., 2018). All these elements aim to improve communication and bring public administration users closer, guaranteeing the rights, information, and services to all citizens (Cardoso et al., 2009).

Even though several factors make communications difficult, the communication process must be seen as a dynamic process, in which new actors, new media, technologies, and new definitions are inserted to ensure that the receiver has the information from the sender (Gomes, 1998).

Another point that should be highlighted in the communication process and its connotations, in theory, is the perceptual process that allows the understanding of communications, which are subject to many factors, such as their interpretive form, for example, how two people perceive, receive and build the same person or an image. At this point, individual values and interests are considered in the perceptive process and create basic conditions capable of building first impressions, distinguishing these actions by situations that favor or hinder communication (Henriques, 2002).

Even so, so that communication can happen adequately, Habermas (1984) reinforces that the language must be used clearly, to guarantee understanding. For that, it must be to use precaution and communicative reason, as a way of valuing the interaction between individuals (Gomes, 1998). Thus, allowing the citizen to understand the

true meaning of the citizen, in the field of dialogue in the public sphere, in the face of conversation and argumentative exchange, in search of propositions that guarantee a healthy debate (Batista & Cruz, 2019).

Electronic government has been discussed in several countries as a way for the public sphere to be present in digital channels and through the available tools to facilitate communication between the public authorities and its various stakeholders, such as other public entities and society (Viana, 2021).

On one hand, CT permeates other theories, but its discussion takes a path to reveal the socially constructed reality in organizations (Cardoso et al., 2009). On the other hand, the theory allows making judgments and allowing understanding the influence of organizational reality, and how it can be socially constructed through communication (Putnam, 1992), that is, reality creating a corpus being created and maintained through the interaction between individuals (Daniels et al., 1997). Consequently, it reinforces the concept of protection and access to useful information, reinforcing the satisfaction of the needs of group's needs with greater influence on the recipient (Cardoso et al., 2009).

In general, countries have changed their communication actions during the period of COVID-19, using a traditional model of informational characteristics, transference, and governmental resilience. In all cases, responding to shocks that affect countries' finances over time, involves a dynamic combination of financial issues, vulnerability, and the capacity to face crises (Batista & Cruz, 2019). As a reflection, the little power of communication usability is pointed out as a strategic tool to expand discussions on the topic in the area and as an instrument to (re)position communication in the space of organizations, which during the pandemic has been an informational tool (Viana, 2021).

4. METHODOLOGY

This qualitative and exploratory empirical research uses indirect (bibliographic) and secondary forms, with official data provided from the websites of the state governments of each country, between 2020 and 2021. The analysis considers the 26 states and 1 federal district for Brazil and the 16 regions for Chile, for the study, regions were considered, for comparison purposes, as states, because they have a government official, appointed by the President of the Republic. In total 318 documents were analyzed (220 from Brazil and 98 from Chile) referring to information on incentives launched by laws, decrees, contingency policies, guidelines in booklets, applications and the fight against fake news. Table 1 presents the list of entities consulted and cataloged in the period from 04/29/2020 to 04/30/2021 by each pillar that features the government responses.

Table 1. Entities consulted by each category, Brazil and Chile

Categories	Brazil	Chile
Tax and labor incentives	National Confederation of Micro and Small Businesses and Individual Entrepreneurs, CONAMPE	Government of Chile Chileatiende
	City Halls of the capitals	Gob digital
	Special Secretariat of Brazil's Federal Revenue	InovGov
	State Treasury Department	Chilean Ministry of Finance
	Regional Labor Court	Social Security Institute (IPS)
Action information on social media	Brazilian Micro and Small Business Support Service Sebrae	Pyme
	Municipal Actions to Support Micro and Small Companies (APRECE)	Government of Chile
	Institute for Applied Economic Research (IPEA)	Ministry of Economy, Development, and Tourism
	ILO	National Institute of Statistics (Instituto Nacional de Estadística [INE]) National Economic Prosecutor's Office (FNE)
Benefit Programs	Support program for micro and small businesses (PRONAMPE)	Small Entrepreneur Guarantee Fund (Fogape)
	Supplier Development Program (PDF)	InterPyme Program (PROCHILE)
	National Bank for Economic and Social Development (Banco Nacional de Desenvolvimento Econômico e Social [BNDES])	Development projects (PROFO)
	Entrepreneur's Bank (Develops São Paulo)	Supplier Development Program (PDP) Technical Assistance Fund (FAT)
Legalization Incentives	Boards of Trade of Brazil	Internal Tax Service (also known by its acronym SII)
	Department of Business Registration and Integration (Departamento de Registro Empresarial e Integração [DREI])	Tributary and Customs Courts (TTA)

Based on this information show in table 1, the documents were related to the four pillars created in line with the Organization for Economic Cooperation and Development (OECD), the World Bank, the UN, the PAHO and the ILO, table 2 highlights the four pillars as a form of priority guidelines for countries in combating the effects of COVID-19.

Table 2. *The four pillars for combating COVID-19*

Pillars	Guidelines
Pillar I - Stimulate the economy and employment	Tax policy actions
	Accommodative monetary policy (with low interest rates)
	Financial support and loans to essential and specific sectors
Pillar II - Support for companies, employment and income	Social and vulnerable protection
	Promotion of tax relief (taxes, fees, improvement contributions, and special contributions) for companies
	Job protection measures and formation of new enterprises
Pillar III - Protect workers in the workplace	Health and safety measures
	Organizational arrangement in the work process and in the guarantee of teaching (telework and distance learning)
	Expansion of paid leave
Pillar IV- Betting on social dialogue for solutions	Strengthening the capacity of local governments to combat COVID-19
	Structuring of social and collective dialogue and work processes
	Strengthen resilience among employees and employers

Note. From *A policy framework to address the economic and social impact of the COVID-19 crisis*, de International Labour Organization (ILO), 2020, pp.5-18 (https://www.ilo.org/wcmsp5/groups/public/---europe/---ro-geneva/---ilo-lisbon/documents/publication/wcms_766107.pdf).

Of the 318 documents analyzed related to the pillars show in table 2, 156 referring to repeated documents placed on different governmental websites. Documents with the same content and information were excluded. After this procedure, 162 documents were analyzed (128 from Brazil and 34 from Chile), being classified into 4 (four) categories, constructed according to the category of incentives carried out: (i) tax and labor, (ii) actions in social networks, (iii) benefits programs and (iv) legalization of companies. After the categories definition, the data will be analyzed with the support of the software Iramuteq, used in this research for allowing the performance of textual data analysis or lexical analysis, from the transcripts off the texts from the constituted categories, in different documents (Camargo & Justo, 2013). This method allowing to

quantify the data and produce statistical calculations on essentially qualitative variables in the texts, thus generating greater rigor and reliability to research carried out in the area of Social Sciences through the use of the software (Ang et al., 2016).

The Iramuteq software has five forms of analysis (lexicographic analysis, factor correspondence analysis, classification - Reinert's method, similarity analysis and word clouds), of which three of these will be used for this research: factor correspondence analysis (CFA), presentation of the dendrogram, by Reinert's method and word cloud. The presentation of the CFA allows for an analysis of the textual association, considering the chi-square correlation of each word and frequency of incidences and classes, being graphically represented by a Cartesian plane. The dendrogram deals with the graphical and stratified representation of the partition of the text and the indication of the size of each class in relation to the text. The word cloud presents the most frequent words in the text, allowing a different view from the graph (Camargo & Justo, 2013; Salviati, 2017).

These chosen forms allow the analyzes to proceed from the perspective of the functional grammar of Halliday and Matthiessen (2004), who evaluates by grammatical metafunctions of lexicon or words, which are no longer just words of a vocabulary and gain functions within the language and within the language itself. In addition, this form of analysis is based on the mathematical theory of communication, which is composed of the following elements: message, sender, channel, recipient and recipient. Even in a simplified model, they manage to compose the essential pillars for the characterization of the communication process: message, sender, and recipient (Shannon, 1948).

In this way, all information on incentives instituted and disseminated (laws, decrees, contingency policies, guidelines in booklets, applications and the fight against fake news) displayed on official and unofficial pages, allowed the categories created to be discussed by the authors and ratified by official bodies. This allowed the study to adapt to the analysis of transcribed verbal material resulting from texts produced in different situations (Camargo & Justo, 2013).

All results obtained in the figures and research findings were discussed between the authors, respecting the analysis of verbal material, which allowed the identification of limitations regarding economic issues and for not presenting lessons or results of initiatives, considering that the pandemic was ongoing during the year 2021. In light of the results and discussions to be presented, this paper brings a fundamental contribution to CT, which is to prove that there is a limit for the transmission of signals in a communication channel and that this limit can be calculated and exploited.

5. RESULTS AND DISCUSSIONS

5.1. Comparison of responses by each category

The year 2020 with the onset of the COVID-19 pandemic was a suitable time to discover new opportunities, especially with regard to the liability issues that were raised (Cohen et al., 2020; Gomes, 2021). The governments of Brazil and Chile had to adopt quick and flexible measures to their realities, not just cultural ones. Table 3 presents the incentives adopted in Brazil and Chile for MSEs in a comparative way.

Table 3. Comparison findings of the categories analyzed in Brazil and Chile

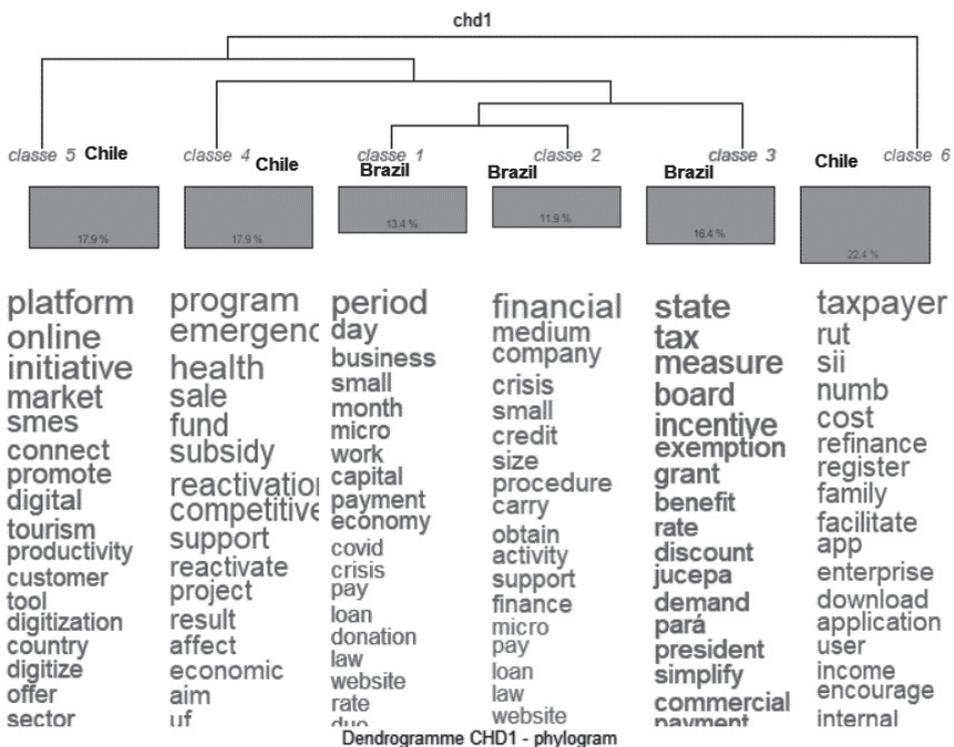
Incentives	Brazil	Chile
Tax and labor	Extensions and installments on state and federal taxes Emergency aid payment measures	Tax Modernization Law, inserted to encourage entrepreneurship and the integration of the tax system
Action information on social networks	Use of social networks as an information channel and public services for online services	Social networks were used for information channels on assistance and services to citizens
Benefit programs	Benefits programs for MPE and the existence of a credit line. Some states (São Paulo and Rio de Janeiro) were included with their lines of credit linked to the entrepreneur's banks	Booklets with action programs for companies and measures to combat COVID-19 in the population The "Training Fines" program replaces fines with training programs The "Company Desk" platform centralizes all procedures with local and national institutions
Legalization	Exemption from business opening fees (Pará and Amapá) Encourage the sale of products via digital	Programs such as "Emprende Chile" were designed to coordinate the activities of the different ministries concerning MSEs, which deal with courses and training. More resources were allocated to SUBDERE for coordination at the municipal and regional levels. The creation of the MSE statute in 2010, recognizes the need to treat MSEs differently and involve them in the regulatory process. "Your company in one day" allows for the formal registration of a company in one day

Table 3 shows that both countries included actions to resume and maintain economic activity. In addition, measures were included to maintain and adapt MSEs to a productive transaction designed by digital platforms, which are not available to everyone, were included.

It is worth mentioning that in some cases, such as beauty professionals, beverage and/or medicine producers, home office activities do not serve everyone, thus delimiting the work activity. At this stage, the results that refer to the lessons that can be learned by countries in relation to government support were highlighted.

Both in Brazil and Chile, the legalization processes and other public services, such as issuing documents for payment and certificates, had benefits, with, for example, the use of technological resources and the space for monitoring information online, were included as the main change actions (figure 1).

Figure 1. Dendrogram of words responses to COVID-19, a study compared with Brazil and Chile



Note. Data from Iramuteq 2.0.

Figure 1 was obtained based on the textual corpus, consisting of two units of the initial text, divided into 78 (seventy-eight) text segments (STs). Of these 78 STs were cataloged, it has 2870 occurrences, average of forms per segment of 37.441558, with active forms of frequency $\geq 3:150$, with 6 clusters, presenting 88,90%, using the significance unit.

The evaluation of the categories of incentives by country is possible by grouping the keywords in the dendrogram, highlighting: (i) tax and labor, present Brazil: class 2 covering 11,94% (8 of 67th) formed by words with radicals and intervals between $X^2 = 3,81$ (websites) and $X^2 = 10,51$ (financial) and in Chile, class 4 covering 17,91% (12 of 67th) formed by words with radicals and intervals between $X^2 = 6,17$ (Aim) and $X^2 = 16,05$ (economic); (ii) actions on social networks: Chile, class 5 covering 17,91% (12 out of 67th), consisting of words with stems and intervals between $X^2 = 6,17$ (sector) and $X^2 = 16,05$ (platform), and Brazil class 1 covering 13,94% (9 of 67th), consisting of words with radicals and intervals between $X^2 = 4,32$ (rate) and $X^2 = 12,82$ (period); (iii) benefit programs: Chile, class 6 covering 22,39% (15 of 67th), formed by words with radicals and intervals between $X^2 = 7,05$ (internal) and $X^2 = 20,95$ (tax payer); (iv) legalization of companies: Brazil, class 3 covering 16,42% (11 out of 67th), formed by words with radicals and intervals between $X^2 = 5,03$ (payment) and $X^2 = 14,98$ (state).The use of the dendrogram allows the evaluation of word formations with radicals and intervals within classes, characterized by textual corpus, and which reflect antecedents, and independent and dependent variables based on the result of statistical tests (Ha et al., 2020).

These results demonstrate the level of distance between classes (clusters) formed from information from Brazil and Chile, allowing us to assess that in this process Chile had a shorter response time to face COVID-19 than Brazil, in addition to presenting more measures support for MSEs. In this way, the words that have more evidence and meaning (chi-square greater than 3.80). In this classification, it was observed that the words were used to guarantee resources such as payment, taxes (ICMS, IPVA, among others), and credit financing, for Brazil. In Chile, it was observed that the measures adopted by the government were aimed at promoting a program of assistance to vulnerable people and encouraging large companies to help smaller ones to remain upright in this time of pandemic and to maintain consumption.

Another point in question, in Brazil, there were many installments to extend the term of all taxes. It is worth noting that the states of Rondônia, Tocantins, the Federal District and Rio Grande do Sul maintained concessions with longer terms, extending them to settle the debt for ninety days. These measures can be analyzed both by state,

federal and municipal governments, which adopt measures to avoid default and higher costs for the State to manage this unpaid credit and allow the financial reorganization of taxpayers financially affected by the effects of the pandemic (Eigenstuhler, et al., 2021).

Likewise, there were incentives in Brazil to avoid the mass dismissal of formal workers, consisting of Provisional Measure 936/2020, (Tribunal Regional do Trabalho [TRT], 2020). However, Araújo and Donegá (2020) point out that this is just a postponement of layoffs. In addition, this provisional measure has loopholes, considered illegal, such as the release of trade union presence in negotiations.

The Chilean government adopted equal measures for all provinces, with the installation of the tax modernization law, which was introduced to encourage entrepreneurship and the integration of the corporate tax system, marking: simplified accounting options, optional tax transparency system, profit reinvestment benefits and tax return proposals. In addition, the Small and Medium Entrepreneur Guarantee Fund (Fogape) incorporated a new COVID-19 Credit Line, with the aim of helping smaller companies to overcome the economic impact of the pandemic (Ley 21.225, 2020).

One of these measures adopted by Chile was the creation of Law 21.166/2020, which smaller companies can take action when demonstrably and in law, they are harmed by the act of unfair competition (Ley 21.166/2020, 2020). This law is intended to allow Members of the European Parliament to defend themselves against abuse and to properly punish unfair competition. Another measure highlighted by Chile was the 30-day payment law, which dealt with a 30-day advance for large companies to pay bills of small and medium-sized companies (Boletín 13.045-03, 2020) In addition, the country promoted a campaign to reinforce assistance in the recovery of working capital for MSEs (Ley 21.229, 2020).

These reinforce the findings present in class 2 and class 4 in the dendrogram. Likewise, these allow us to identify which portals classified in both countries were evaluated and presented news about tax incentives for MSEs. However, it is worth mentioning that in Chile the information is concentrated on the website of the Ministry of Economy, Development and Tourism, it is stratified in a planning manual that contains all the information on support for MSEs, in the same way, on the website of the Government of Chile, there is a link that directs to the information about the deputies (Ministerio de Economía, Fomento y Turismo, 2020).

Having as one of the findings in Chile that only the Government of Chile website has information about fake news on digital platforms. In Brazil, information is contained

on websites, but dispersed, making it necessary for you to know tax and labor information, and to which sphere you belong, in order not to access more than one website (Ley 21.227, 2020). The other items contained links directed to the legislation. About fake news on all visited sites there are campaigns against fake news.

These findings confirm the results present in class 5 and class 1 dendrograms, since good crisis communication practices are informed not only about prevention, but about everything that applies or not to that governmental body, and that is easily accessible (Veil & Husted, 2012), in order to facilitate understanding by users (Maaloul et al., 2018; Viana, 2021). In this sense, the sites in Brazil have more information, they are listed and take time for the user to find the information they need, while in Chile, although all the information is not included in other sites, they are centralized and interconnected to the Government of Chile sites, facilitated consultation. All classified portals in both countries were evaluated and presented news about tax incentives for MSEs (Ley 21.227, 2020).

When comparing the two countries with each other, it is observed that Brazil presented measures aimed at companies and less focused on serving the vulnerable through assistance programs that were instituted according to the needs and the increase in cases of COVID-19. In Chile, it developed an action plan for programs that were adopted according to the need to implement the programs. It is noteworthy that the number of cases in Chile was a key factor in structuring Chile's plan of action, but the country introduced rapid preventive measures.

5.2. The correspondence factor analysis

It is noteworthy that figure 1 shows that both local governments in the studied countries have systems that need improvement, including improvements in accounting systems. The dispositions of the accounting system provide useful information on the long-term effects of decisions in terms of public finances and, more importantly, inter-generational. Subsequently, an evaluation was carried out by combinatorial factor analysis (Szüster et al., 2005) (figure 2).

The CFA shown in figure 2, is represented in a Cartesian plane, analyzed by quadrant, to group the words and coincidental terms that could confirm the dichotomous analysis performed. Allowing to identify the specificity of the data, which are exposed in groups of selected variables (Camargo & Justo, 2013). Thus, in the analysis of the text, the quadrants presented in the CFA follow this composition: quadrant 1 deals with tax and labor incentives, quadrant 2 actions in social networks, and quadrant 3, which groups the words “application”, - Internal Tax Services and “contributor”, do not coincide in both countries - revealing the non-use of applications by the Chilean government and no program to support the legalization of new companies. Thus, conceiving negative values. quadrant 4 deals with the legalization of MSEs. Note that quadrant 4 is extremely far from other support stocks and quadrant 5 public assistance benefit programs. The quadrants 5 to 8 represent the position of countries with the number of measures and programs assigned to the study floors. Note that quadrant 6 deals with Chile and demonstrates that, in the lexical study of the adopted measures, they evoked more positive words in the Cartesian plane and with greater meaning. In the quadrant, 8 (eight) words are more positive in the Cartesian plane and with less sign.

The arrangement of words in the quadrant demonstrates that both in Brazil and in Chile, computerization and the use of new digital tools, especially social networks, were not just a prerogative of large organizations, but of public administration as a new channel of communication and measure of the quality of the provision of Services. This communication channel was important for companies to obtain timely information on measures that would allow them to adapt to a new standard by following the process of communication and information disclosure (Shannon, 1948). On all official country pages, some icons point to YouTube, Facebook, Tumblr and Instagram.

In Chile, social networks have been informative and reference channels for collecting information on assistance and services to citizens (Ministerio de Economía, Fomento y Turismo, 2020). It should be noted that the measures adopted were indicative, to the point that the population not only used the social networks but as well as using them as disseminators of knowledge since there was a lot of training for entrepreneurs shared by social networks.

The information evaluated on social networks was whether governments used social networks and presented posts about deputies, news, legislation, guidelines, applications and fake news. The portals analyzed in both countries presented news about social networks that support MSEs. Many of these novelties defined formations that would be applied to society. However, it is worth mentioning that in Chile several actions were offered, including training for online sales, recognizing that MSEs need to

innovate and seek new sales mechanisms to mitigate the effects of the health emergency and, for this, it is essential to start strengthening the channels.

In Brazil, Sebrae deserves to be highlighted with the most research and support for MSes, seek to stimulate growth. For Cesaroni et al. (2017), the important factor of social media and the ability of MSEs in developing countries to use social media to create new businesses and networks much more effectively, especially since in many developing countries cultural factors can hinder entrepreneurship, marginalization and lack of inclusion.

Regarding support programs for MSEs. In Brazil, one of the most sought-after credit programs according to Sebrae (2021) was the Federal Government Credit Program (PRONAME), established by Law 13.999, of May 18th, 2020, regulated by the Special Secretariat for Productivity, Employment, and Competitiveness of the Ministry of Economy and Competitiveness (SEPEC), aimed at the development and strengthening of small businesses opting or not for Simples Nacional (Sebrae, 2021).

In Chile, several programs were installed to support MSEs, including Reactivate with Sercotec, Reactivate tourism, reactivate trade associations, FOGAIN Guarantees: Corfo MIPYME Credit, Fondo CRECE, Guarantees Corfo Comercio Exterior (COBEX): and others. It is worth mentioning that all programs seek to develop learning practices for entrepreneurs as ways of business sustainability. These programs were chosen for discussion because they have: similar actions, develop learning policies and deal with plans for obtaining financial resources.

Another point under discussion, in Chile, general and specialized training was adopted to provide guidance, support and free advice to entrepreneurs and MSEs. In addition, offering free courses on the web aims to increase skills to start a business and improve its management to achieve great results. In Brazil, all support for MSEs was provided by Sebrae and educational institutions such as universities, which created programs and even apps as a way to help small entrepreneurs. It was common to find measures between states on social networks, and campaigns that aimed to encourage the purchase of products from small entrepreneurs.

In this sense, education and learning availability factors are associated with entrepreneurial capacity and, consequently, with education and professional experience (Minniti & Naudé, 2010). According to Minniti and Naudé (2010), in developing countries, the experience can compensate for education, but in innovative activities, experience without education and a specific knowledge base may not be adequate. Chile stands out, which adopted general and specialized training to provide guidance, support and

updated, which makes it tedious and demotivating for entrepreneurs, with numerous norms, regulations and procedures associated with it, which is in line with the structure reported in studies by Suhail, (2014), who identified that the bureaucratic process of setting up companies is present in several countries, including Palestine.

For MSEs, the bureaucratic formalization process is similar to large companies, with incentives, however, when considering regulatory obligations, MSEs are smaller, and full of details for compliance (Araujo et al., 2018). These minutiae present in laws and regulations act as a strong demotivator for new commercial establishments in Brazil (Formigoni et al., 2019) and Chile (Colichi et al., 2020). These are considered one of the main barriers that entrepreneurs face. Thus, according to Noah et al. (2020), the activities and growth of new companies were accompanied by difficulties in access, bureaucratic registration, innovative technologies and markets.

5.3. Discussions

Studies by Gomes (2021) confirm this idea, given that the public administration had to create an immediate response mechanism in a time of crisis and, consequently, had to improve its systemic processes, and disorganize the processes, in order to be able to meet the public to serve users appropriately. This point reflects the immediate action in all countries, noting that the issue of adaptation to technologies was essential, not only to obtain assistance, but to have sufficient information and support from local governments.

It should be noted that in this period new companies were created to respond to new demands, for example, home care services (gym equipment rental, manicures, hairdressers), disinfection companies, products for condominiums (used to disinfect parcels and others. In a global trend, an increase in the unemployment rate levels in the labor market was expected in both Brazil and Chile (Instituto Brasileiro de Geografia e Estatística [IBGE], 2020; INE, 2020) a change in preference for entrepreneurship among countries, society and government, as a potential solution to solve some economic problems (Favarin et al., 2020).

Although the business process in Chile is characterized by bureaucratic complications that include paying taxes (direct and indirect) and licensing fees, this unsupported scenario made many entrepreneurs choose to remain in the informal sector. similar at the beginning of the pandemic, in March 2020, however, at the beginning of the second half of August, governments began to develop actions that would also guarantee the regulation of new ventures and try to create paths for economic recovery (Sebrae, 2021).

Thus, in the first place, it provided for a rate reduction of up to 50% in the company's statutes, which did not have a great effect. Subsequently, at the end of September 2020, decrees were issued by Brazilian states, such as the state of Pará, which granted exemption from the fee for incorporating and changing the registration of companies for two months, this measure was more adhered to by new entrepreneurs (Agência Pará, 2020; Departamento de Registro Empresarial e Integração [DREI], 2021). According to a study by Favarin et al. (2020), a large number of informal entrepreneurs felt that there is no incentive to formalize, while 26% are not familiar with the benefits of formalization.

In Chile, as a result of the pandemic, most MSEs needed to innovate and look for new sales mechanisms to mitigate the effects of the health emergency and, for that, it was essential to start strengthening digital channels such as buy pyme, with the creation of a virtual storefront; *atrevetédigital*, promotes digital culture; pyme platform in the neighborhood, creates a virtual assistant for business presentations and others (Ministerio de Economía, Fomento y Turismo, 2021). In general, it seems that factors such as the number of fatalities, level of contamination, and autonomy of governments to make decisions influenced the support measures adopted in the countries, but it is worth noting that Chile showed greater planning.

Considering that these two countries represent important economies in South America and that they coincide at a global level, it was observed that when comparing the incentives granted by local governments (states and municipalities) to MSEs, its actions were directed to health and sequentially to the maintenance of the country's economy. Bearing in mind that laws created in Chile and Brazil, in the atypical period of the pandemic, came as innovative practical actions for organizations, which allowed them to achieve resilience in the form of work, in addition to regaining economic and financial resources, it becomes visible the reduction of uncertainties.

6. CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

The objective of this work was to compare the government incentives launched by Brazil and Chile to MSEs, in response to the economic effects of COVID-19 in the light of the CT. The findings highlight that Brazil and Chile, two economic powers in the South American, have adopted measures to support MSEs but in a different way. Although Chile has stood out more than Brazil, presenting in all the factors analyzed: programs, laws, decrees, news bulletins, information on contingency plans, guidelines in booklets, and others.

Chile presented more robust support strategies, with the creation of 11 (eleven) support programs, launched by-laws, which worked with the support of large companies to help small businesses. On the other hand, in Brazil support programs were concentrated in non-governmental institutions such as Sebrae, educational institutions, and local governments, which created applications and included daily information on social networks.

In both countries, orientation for the future was observed, which was strongly supported by development programs, which is a factor to be considered in the analyses, as it contributes to the maintenance of MSEs. In practice, there was a trend towards online training, digital inclusion, and online sales provided by the government and other entities, in support of MSEs.

It is concluded that while the works that used CT analyzed the level of understanding of the information and its usefulness, this research shows how the pressure caused by the pandemic caused governments to inform immediate measures and their actions reached the greatest number of people, provided a break in the channels used. Government web pages were updated with updates and usefulness to ensure the ability to communicate with citizens.

The countries followed the guidelines defined by the UN's pillars which were aimed at facing financial difficulties, resulting from social distancing and the slowdown in economic activities. At this point, our findings allowed us to understand certain research gaps in the area of social sciences, going beyond numbers, and involving content analysis. The CT supports the discussion during the content analysis, formation of the analysis categories, identifying the transmission of signals in the communication process, evidenced by the use of the channels used by the countries so that the information reached the citizens properly, during COVID-19.

The work was limited to economic issues and not present lessons or results of the initiatives, considering that the pandemic was underway during the year 2021, in the opportunity to conduct this research. For future work, it is suggested the analysis of other perspectives that can model the reaction of governments and organizations in response to the pandemic crisis. As well as evaluating how the incentive measures of the state governments are being received (messages) by the citizen, mainly to devise new strategies to implement a new path for maintaining companies, learning and the economy itself. This research is also capable to promote the development of new research incorporating other countries in the American Latin or developing countries contributing to understand the lessons learned by specific contexts for to apply in future crisis.

Contribución de autores:

Oliveira, J.C.: Conceptualización, Metodología, *Software*, Validación, Análisis formal, Investigación, Curación de datos, Escritura – borrador original, Visualización, Administración del proyecto. **Gentil, F.:** Metodología, *Software*, Validación, Análisis formal, Investigación, Curación de datos, Escritura – borrador original, Visualización, Supervisión, Administración del proyecto. **Da Silva, A.P.:** Validación, Análisis formal, Investigación, Escritura, revisión y edición, Visualización, Supervisión, Administración del proyecto.

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Declaración de conflicto de Intereses

El (los) autor(es) declara(n) que, durante el proceso de investigación, no ha existido ningún tipo de interés personal, profesional o económico que haya podido influenciar el juicio y/o accionar de los investigadores al momento de elaborar y publicar el presente artículo.

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