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IMPACT OF TAX APPROACHES, STANDARDS, AND RULES ON THE PARAMETERS OF TAX POLICY IN EU MEMBER STATES

IMPACTO DAS ABORDAGENS, PADRÕES E REGRAS TRIBUTÁRIAS SOBRE OS PARÂMETROS DA POLÍTICA TRIBUTÁRIA NOS ESTADOS-MEMBROS DA UE

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ABSTRACT

Objective: This article aims to systematize the experience of forming and implementing tax policy in EU member states and to identify the dominant aspects of this policy.

Methods: The research utilizes a qualitative and quantitative analysis of scientific literature, data from Eurostat, PwC, and the Taxation and Customs Union portal. The study covers tax burden, labor taxes, and GDP growth correlations among 27 EU countries from 2012 to 2022, including an examination of the non-taxable minimum income in several EU nations.

Results: The findings indicate that despite unified tax approaches, standards, and rules across the EU, the parameters of tax policy vary significantly among member states. For the majority of EU countries, labor taxes dominate the tax structure, though the specific approaches to their structure and tax scale differ widely.

Conclusion: The study concludes that while common tax trends exist, such as the minimum rates for excisable goods and corporate tax rate reductions, individual EU countries maintain distinct tax policies adapted to their specific socio-economic contexts.

Keywords: Tax burden; Labor taxes; Tax policy; Tax-free minimum income; Consumption taxes.

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RESUMO

Objetivo: Este artigo visa sistematizar a experiência de formação e implementação da política tributária nos estados-membros da UE e identificar os aspectos dominantes dessa política.

Métodos: A pesquisa utiliza uma análise qualitativa e quantitativa de literatura científica, dados do Eurostat, PwC e do portal da União de Tributação e Alfândega. O estudo abrange a correlação entre a carga tributária, impostos sobre o trabalho e o crescimento do PIB entre 27 países da UE de 2012 a 2022, incluindo um exame da renda mínima não tributável em várias nações da UE.

Resultados: Os resultados indicam que, apesar de abordagens, padrões e regras tributárias unificadas em toda a UE, os parâmetros da política tributária variam significativamente entre os estados-membros. Para a maioria dos países da UE, os impostos sobre o trabalho dominam a estrutura tributária, embora as abordagens específicas para sua estrutura e escala tributária variem amplamente.

Conclusão: O estudo conclui que, enquanto existem tendências tributárias comuns, como as taxas mínimas para produtos sujeitos a impostos especiais de consumo e reduções da taxa de imposto corporativo, os países individuais da UE mantêm políticas fiscais distintas adaptadas aos seus contextos socioeconômicos específicos.

Palavras-chave: Carga tributária; Impostos trabalhistas; Política tributária; Renda mínima isenta de impostos; Impostos sobre o consumo.

1 INTRODUCTION

It is necessary to study trends in the tax burden (tax revenues in GDP), tax structures, fiscal coordination measures, and tax regulation of the economy (Avdeeva, 2023; Bobrova et al., 2023). The tax burden indicator depends on the model of socioeconomic development formed based on public consensus (Celikay, 2020). Changes in the tax burden occur under the influence of globalization, economic challenges, and budgetary needs (Adam & Kammas, 2007). Recent economic challenges include the influx of migrants to the EU (Durdynets et al., 2024); a significant increase in energy costs; economic losses and inflationary surges as a result of sanctions against the Russian Federation (Serbina, 2023; Rybakov et al., 2022; Shugurov & Pechatnova, 2023); the economic consequences of the COVID-19 pandemic (Alé, 2021; Zhakupov et al., 2023), etc.

Tax policy issues should be studied from the standpoint of the tax burden and structure (Gurinovich & Shakhmametiev, 2023, 2024). A significant body of research on the tax structure focuses on the impact of direct and indirect taxes (Sarpong et al., 2024). This concerns scientific works (Martinez-Vazquez et al., 2011; Watrin & Ullmann, 2008) that cover the design of the tax system and the advantages of direct and indirect taxes. Z.U. Rehman, M.A. Khan, and M. Tariq (2020) show that indirect taxes help generate sufficient

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budget revenues and have a positive impact on economic growth as exemplified by Asian countries.

The tax structure should be regarded as the taxation of the main factors of production (labor and capital) and consumption (Agell et al., 2006). Environmental and property taxes are also distinguished (Arnold, 2008). This structure is formed under the influence of many factors, and similar tax structures for different countries can have different consequences for economic development (Stoilova & Patonov, 2023). L. Bernardi (2013) argues that indirect taxes prevail in countries at the initial stage of their development since they are much easier to administer. With the development of institutions and the economy, the tax structure is transformed towards an increase in the share of direct taxes.

D. Stoilova (2017) studies the tax structure in EU member states and concludes that some types of taxes are less harmful to economic growth. Taxes on imports and production have a positive effect on economic growth, property taxes are neutral, and value-added tax (VAT) has a negative effect. Using econometric analysis methods, J. Alves (2019) argues that social contributions have a destructive effect on the economic growth of the OECD countries in both the short and long term; consumption taxes hinder economic growth only in the short term.

M.L.T. Nguyen et al. (2009) show that consumption taxes and personal income taxes have a positive relationship with economic growth, while property taxes do not have a statistically significant impact on economic development. H. Yanikkaya and T. Turan (2020) examine the tax structures of more than 100 countries and determine that the transition from income to consumption and property taxation has a positive effect on economic development, provided that the overall tax burden in the economy is unchanged. Low-income countries should pay more attention to income taxation (Todorov, 2014).

- The article aims to systematize the experience of forming and implementing tax policy in EU member states and identify the dominants of this policy.

2 METHODS

According to the specifics of the study of tax policy in EU member states, we used qualitative and quantitative approaches.

The data were collected between December 25, 2023 and February 25, 2024 through an analysis of the relevant scientific literature, an expert survey by e-mail, and the processing and analysis of the survey results.

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At the first stage of the study, we selected the information sources relevant to the research objective. The data included articles and reviews published in journals indexed by Scopus and Web of Science and information from Eurostat, PwC, and Taxation and Customs Union.

At the second stage, based on the analysis of the source base, we determined the average values of the tax burden (the amount of taxes (including mandatory actual social contributions) in % of the GDP) and GDP growth in 27 EU countries for 2012-2022, the average values of taxes on labor (labor force) in 27 EU countries for the same period, and the values of the non-taxable minimum income of the population in several EU countries.

3 RESULTS

The analysis of Eurostat data allowed us to determine the average values of the tax burden and GDP growth in EU countries for 2012-2022 (Table 1).

Table 1. Average values of the tax burden and GDP growth in 27 EU countries, 2012-2022

	Tax burden level (% of the GDP)	Ranking 2022 (by taxation)	GDP growth, %
27 EU countries	39.9		1.4
Belgium	44.5	2	1.4
Bulgaria	29.4	23	2.2
Czech Republic	35.2	17	1.9
Denmark	46.1	6	1.9
Germany	39.4	9	1.1
Estonia	32.9	21	2.9
Ireland	23.7	27	8.3
Greece	38.7	8	0.0
Spain	34.8	12	1.0
France	45.6	1	1.0
Croatia	37.5	14	2.1
Italy	42.5	5	0.2
Cyprus	33.4	15	2.1
Latvia	30.3	24	4.9
Lithuania	29.5	22	3.3
Luxembourg	37.3	11	2.3
Hungary	37.3	18	3.0
Malta	30.1	25	5.9
Netherlands	38.0	10	1.6
Austria	42.6	3	1.2
Poland	34.0	20	3.6
Portugal	34.4	16	1.1
Romania	26.6	26	3.4
Slovenia	37.7	13	2.4
Slovakia	33.0	19	2.2
Finland	42.9	4	0.8
Sweden	42.8	7	2.1

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Note: compiled according to Eurostat

The analysis of Eurostat data allowed us to determine the average values of labor taxes in EU countries as % of the GDP and as % of the total amount of taxes in EU countries for 2012-2022 (Table 2).

Table 2. Average values of taxes on labor in 27 EU countries, 2012-2022

	Labor taxes, % of total taxation	Ranking 2022	Labor taxes, % of the GDP	Ranking 2022
27 EU countries	51.8		20.7	
Belgium	51.7	7	23.0	6
Bulgaria	34.8	27	10.2	26
Czech Republic	51.9	10	18.3	14
Denmark	51.1	4	23.5	5
Germany	56.4	2	22.2	4
Estonia	51.1	6	16.8	15
Ireland	43.1	22	10.3	27
Greece	41.1	25	15.9	16
Spain	50.1	11	17.4	10
France	51.8	9	23.6	1
Croatia	36.5	26	13.7	23
Italy	50.0	14	21.2	8
Cyprus	36.9	23	12.3	21
Latvia	47.4	16	14.4	19
Lithuania	50.1	12	14.8	17
Luxembourg	47.0	15	17.5	11
Hungary	45.4	21	16.9	20
Malta	36.6	19	11.0	24
Netherlands	52.3	17	19.9	12
Austria	55.9	3	23.8	3
Poland	40.2	24	13.7	22
Portugal	43.2	18	14.9	18
Romania	42.5	20	11.3	25
Slovenia	50.7	8	19.1	9
Slovakia	52.7	5	17.4	13
Finland	50.4	13	21.6	7
Sweden	57.8	1	24.8	2

Note: compiled according to Eurostat

The tax-free minimum wage and its relation to the minimum wage in EU countries according to Eurostat are shown in Table 3.

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Table 3. Tax-free minimum income of the population in EU countries

Country	Tax-free minimum, EUR/year	Tax-free minimum, EUR/month	Minimum wage, EUR/month	Ratio of non-taxable minimum to minimum wage, %
Czech Republic	1,060.0	88.3	717.4	12.31
Hungary	1,074.0	89.5	578.7	15.46
Bulgaria	1,344.0	112.0	398.8	28.08
Romania	2,440.0	203.3	606.1	33.55
Latvia	3,000.0	250.0	620.0	40.32
Croatia	3,981.0	331.8	700.0	47.39
Portugal	4,104.0	342.0	886.7	38.57
Slovakia	4,168.0	347.3	700.0	49.62
Slovenia	5,000.0	416.7	1,203.4	34.63
Spain	5,550.0	462.5	1,166.7	39.64
Greece	5,700.0	475.0	831.8	57.10
Lithuania	6,360.0	530.0	840.0	63.10
Estonia	7,848.0	654.0	725.0	90.21
Malta	9,100.0	758.3	835.2	90.80
Belgium	9,270.0	772.5	1,955.0	39.51
France	10,084.0	840.3	1,709.3	49.16
Germany	10,347.0	862.3	1,987.0	43.39
Luxembourg	11,265.0	938.8	2,387.0	39.33
Netherlands	15,108.0	1,259.0	1,934.4	65.08
Ireland	18,000.0	1,500.0	1,909.7	78.55

Note: compiled according to Eurostat and PwC

4 DISCUSSION

The analysis of average tax burden values (Table 1) showed that the tax burden levels among 27 EU member states varied over 2010-2022. Countries with a high tax burden (over 40% of the GDP) include Denmark, Belgium, France, Sweden, and Finland. Countries with the lowest tax burden (under 30% of the GDP) include Romania, Ireland, Bulgaria, and Lithuania. The ratio of the average tax revenue (including social contributions) to the GDP in 27 EU countries was 39.9% for 2012-2022.

According to Table 1, there is a tendency for an inverse relationship between the tax burden and economic growth. The interrelation between these indicators does not allow us to state this with a high degree of probability since the tax burden is largely determined by the model of socioeconomic development (Stoilova, 2017).

For Eastern European countries, a lower tax burden is an important condition for the competitive struggle for the most mobile factors of production (capital and labor) (Abdullayev et al., 2023). Economic growth is connected not only with the tax burden but also with the tax structure. Countries should create favorable conditions for attracting investment (Nosova et al., 2018), including foreign investment, and maintaining a high level of official employment (Todorov, 2014). Thus, the regulation of tax rates is a measure of fiscal policy.

According to our results, taxes on labor account for the largest share of the tax structure in 27 EU countries (Table 2). For 2012-2022, the share of this category of taxes in the total structure was 51.8%. This indicator was over 50% in 16 countries; its value ranged from 40.0 to 49.9% in eight countries. In 2022, the highest share of taxes on labor was in Sweden, Germany, and Austria; the lowest values were observed in Bulgaria, Croatia, and Greece.

The average ratio of labor taxes to the GDP in 27 EU countries was 20.7% for 2012-2022. In 2022, the highest values of the indicator were found in France, Sweden, Austria, and Germany; the lowest values were found in Ireland, Bulgaria, and Romania.

Labor taxes in EU countries include three main components: personal income tax, social contributions paid by employers, and social contributions paid by employees. However, the rates and approaches to collecting personal income tax differ significantly. First, there are two tax scales (proportional and progressive). The proportional scale is in effect in Bulgaria, Estonia, Romania, Hungary, and the Czech Republic. The progressive scale is used in the other countries. Second, the amount of tax rates. The lowest level of labor taxation is in Bulgaria and Romania (10.0%); the marginal tax rate for personal income tax exceeds 50% in nine EU countries. In 2022, the average marginal tax rate was 38.9% in 27 EU countries. Its amount has decreased by almost 6% over the past two decades.

One of the important elements of the income tax system is the non-taxable minimum (Table 3). Its main advantages include:

a) Reducing the tax burden for the low-income population allows them to have more financial resources to meet their urgent needs. Consuming more goods and services stimulates the economy and provides additional consumption tax revenues to the budget (primarily VAT) (Apps & Rees, 2018);

b) Reducing the poverty level since the use of the non-taxable minimum allows taxpayers with low incomes to pay fewer taxes (Alm & Melnik, 2005);

c) Promoting the principle of social justice. Regulating the non-taxable minimum can ensure social justice in taxation since it reduces the tax burden for the low-income population (McGuinness & Redmond, 2019; Sarpong et al., 2024).

The tax-free minimum income of the population is regularly revised. This indicator is based on the social standard of income, i.e., the subsistence minimum. In EU countries, it is established by government institutions based on studies conducted to assess living expenses, in particular for food, housing, clothing, transportation, health, etc. (Redmond et al., 2021). The basket of goods and services is constantly expanding in accordance with the needs and demands of society. For a long time, when assessing the subsistence minimum, the necessary monthly expenses for mobile communications, the Internet, taxi, car rental, visits to the hairdresser, eating out, and purchasing pet food have been considered (Caminada et al., 2019). In France, the consumer basket includes expenses for purchasing hairspray, shower gel, cosmetics, and flowers (Manning, 2021). In Germany, when calculating the subsistence minimum, ordering pizza, visiting fitness centers or tanning salons, purchasing semi-finished products and baked goods, etc. are considered (McGuinness et al., 2020).

The tax-free minimum varies among EU countries, and in most countries, it is set with due regard to the annual income. At the beginning of 2023, the lowest value of this indicator was recorded in the Czech Republic (1,060 Euros/year), and the highest value was recorded in Ireland (18,000 Euros/year).

Consumption taxes are the second most significant component of tax revenues in EU countries. They primarily include VAT, excise tax, and import duty. For 2012-2022, the average share of this group of taxes in the tax structure was 34.2%. The highest values of this indicator were observed in Bulgaria (49.8%), Croatia (49.3%), and Estonia (40.8%). In Bulgaria and Croatia, consumption taxes prevailed over labor taxes. The lowest values of this indicator were recorded in Belgium (24.2%), France (25.3%), and Luxembourg (25.5%).

The main component of the consumption tax category is VAT. The procedure of collecting this tax includes budgetary reimbursement and differentiated (standard and reduced) tax rates. In 2022, standard VAT rates were 21.52%, i.e., the rate has increased by more than 3% over the past two decades. The European Commission has defined the general principles for collecting VAT. The minimum standard rate should not be lower than 15%, and the reduced rate should be at least 5%. The reduced VAT rate is applied by each country considering the maximum limit. Typical goods and services that provide for its use include food; medicines and medical equipment; publishing of books, newspapers, and magazines; water drainage fees; passenger transportation services; fees for cultural heritage sites; services of restaurants and hotels, etc. (Stoilova & Patonov, 2023).

Considering the problem of potential capital outflow to more attractive jurisdictions with a low tax burden and tax evasion/avoidance, EU member states are working on common rules of interaction in combating tax fraud and evasion. Unified approaches to taxation of transnational corporations are being developed. Ensuring fair taxation and equality of the tax system are among the important guidelines of the EU fiscal policy (Bernardi, 2013). Common rules based on best practices contribute to the transparency of the tax environment and provide economic benefits (Mozer, 2023). EU member states pay special attention to improving the administration of taxes on capital, reducing transaction costs for these purposes.

The tax systems of EU member states are concerned with property taxes, which are the fundamental basis for filling local budgets with their own revenues. The proceeds are stable and predictable. The payment of land and real estate tax ensures the principle of social justice. In most EU countries, the tax base for property is the value of real estate objects. In some countries (primarily Central and Eastern Europe), the tax base for real estate (except for land plots) is its area size.

The features of property tax administration are determined by the income of the population and the administrative structure of the country. In countries with a high level of socioeconomic differentiation property taxes do not have a high level of fiscal significance, different territorial communities have different economic potential, and approaches to administration should be uniform. With a significant concentration of capital and property in the capital city and industrial centers and their low concentration in small territorial communities (under 10,000 people), local government bodies do not have sufficient capacity to regulate tax rates.

5 CONCLUSIONS

Despite the use of unified approaches, standards, and rules of taxation in the EU, the parameters of tax policy differ significantly among the member states. For example, the tax burden in Romania is lower than in Denmark by 20% of the GDP. For most EU countries, taxes on labor dominate the tax structure, except for Croatia and Bulgaria. The consumption taxes have the highest fiscal value. Approaches to the structure of these taxes and the establishment of the tax scale differ. In some countries, social contributions prevail over personal income tax; in others, it is the other way around. In Central and Eastern Europe, a proportional tax scale for personal income tax is widespread. In other EU countries, a progressive scale operates. The EU has standard and reduced VAT rates. In some countries, the use of reduced rates causes a significant tax gap; in others, this gap is minimal. There are common taxation trends, manifested in requirements for minimum rates and tax structures of excisable goods, reduction of corporate tax rate, provisions for taxation of transnational corporations, improvement of tax compliance, etc.

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