

**Committee:** Economic and Social Council (ECOSOC)

**Topic:** Reforming taxation policies as a method to bridge social inequality

**Student Officer:** Eva Lolou

**Position:** Deputy President

---

Dear Delegates,

My name is Eva Lolou, and I am an upcoming 10th grader attending Costeas-Geitonas School (CGS). In this year's Campion School MUN, I will have the utmost honour of serving as a Deputy President in the Economic and Social Council. Regarding my MUN experience, I first started with MUN when I was attending the 8th grade, and since then I have participated in numerous conferences where I thoroughly enjoyed the experience and developed my MUN skills. This MUN will be my 10th conference and third time chairing.

In this committee, you will discuss topics that are closely related to this year's conference theme, "Free Will in the Age of Artificial Intelligence". With the help of this study guide, you will specifically be familiarised with the third agenda topic, namely "Reforming taxation policies as a method to bridge social inequality."

It would benefit you if you also conducted your own research on the topic and studied your country's policy on the issue. If you have any questions regarding the study guide or the topic as a whole, do not hesitate to contact me via my personal email: [evalolou20@gmail.com](mailto:evalolou20@gmail.com). For any other questions, please contact the ECOSOC President, Petros Kossonakos, at [prkosson@gmail.com](mailto:prkosson@gmail.com).

I am looking forward to getting to know you all and to having a fruitful debate!



## Topic Introduction

Taxation is a vital tool by which governments support public goods and redistribute wealth in society. The shape and fairness of tax systems, however, are radically different around the world and often tend to disproportionately favour the wealthy whilst burdening the lower classes.<sup>1</sup> In the majority of nations, and especially Western European countries, regressive patterns of taxation or flat tax policies burden the poor, whereas business individuals and wealthier citizens benefit from loopholes and tax havens, thriving.

As inequality in incomes and wealth rises across the globe, we come to realise that the elite are the ones in control of wealth.<sup>2</sup> More specifically, solely in the US, “the top 1% of households control 35% of wealth, 22% of income, and 18% of earnings.”<sup>3</sup> This is for a fact not only an enormous inequality gap, but at the same time a means of social, economic and even cultural stratification between the upper and the lower class.

And it is for that reason that it is imperative for action to be taken to bridge this social stratification and inequality through an innovative and innovative approach towards taxation. It is an indispensable need to reform taxation policies to achieve a fair and efficient progressive tax system, opting to promote equal opportunity through education, health care, and social protection.

---

<sup>1</sup> Enache, Cristina. “The High Cost of Wealth Taxes.” *Tax Foundation*, Tax Foundation, 26 June 2024, [taxfoundation.org/research/all/eu/wealth-tax-impact/](https://taxfoundation.org/research/all/eu/wealth-tax-impact/). Accessed 11 Aug. 2025.

<sup>2</sup> “The European Economy since the Start of the Millennium - Household Income Recovering.” *The European Economy since the Start of the Millennium*, [ec.europa.eu/eurostat/cache/digpub/european\\_economy/bloc-2a.html](https://ec.europa.eu/eurostat/cache/digpub/european_economy/bloc-2a.html). Accessed 16 July 2025.

<sup>3</sup> “US Wealth Inequality in 2022: A Modest Reversal at the Top, Persistent Challenges Below.” *CEPR*, 23 June 2025, [cepr.org/voxeu/columns/us-wealth-inequality-2022-modest-reversal-top-persistent-challenges-below](https://cepr.org/voxeu/columns/us-wealth-inequality-2022-modest-reversal-top-persistent-challenges-below). Accessed 15 July 2025.



## Definition of key concepts

### Value Added Tax (VAT)

“It is a consumption tax assessed on the value added in each production stage of a good or service.”<sup>4</sup>  
It is one of the main revenues of most taxation policies and also one of the main disparities that burdens the lower class economically.

### Fiscal Policy

“It is the use of government spending and taxation to influence the economy.”<sup>5</sup>

### Flat Tax

“The system in which all taxable income is subject to the same tax rate, regardless of income level or assets.”<sup>6</sup>

### Regressive Taxation

“A regressive tax creates a larger burden on lower-income taxpayers rather than on middle- or higher-income taxpayers.”<sup>7</sup>

### Progressive Taxation

“A progressive tax is one where the average tax burden increases with income. High-income families pay a disproportionate share of the tax burden, while low- and middle-income taxpayers shoulder a relatively small tax burden.”<sup>8</sup>

---

<sup>4</sup> “What Is a Value-Added Tax (VAT)?” *Tax Foundation*, 31 Mar. 2023, [taxfoundation.org/taxedu/glossary/value-added-tax-vat/](https://taxfoundation.org/taxedu/glossary/value-added-tax-vat/).

<sup>5</sup> Horton, Mark, and Asmaa El-Ganainy. “Fiscal Policy: Taking and Giving Away.” *International Monetary Fund*, 2025, [www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Fiscal-Policy](https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Fiscal-Policy).

<sup>6</sup> “What Is a Flat Tax?” *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).

<sup>7</sup> Tax Foundation. “What Is a Regressive Tax?” *Tax Foundation*, 7 July 2023, [taxfoundation.org/taxedu/glossary/regressive-tax/](https://taxfoundation.org/taxedu/glossary/regressive-tax/).

<sup>8</sup> Tax Foundation. “What Is a Progressive Tax?” *Tax Foundation*, 23 Mar. 2023, [taxfoundation.org/taxedu/glossary/progressive-tax/](https://taxfoundation.org/taxedu/glossary/progressive-tax/).



## Tax morale

“Tax morale is generally defined as the intrinsic motivation to pay taxes.”<sup>9</sup>

## Background Information

### Forms of inequality and their relation to taxation

There are multiple forms of inequality around the world, such as but not limited to gender or wealth disparities and inequality in opportunities. Gender disparities are perpetuated through tax policies that fail to account for unpaid care work, predominantly done by women, and through tax codes that disadvantage secondary earners, further deepening the economic gap between men and women. On the contrary, wealth disparities widen when tax systems favour capital over labour, allowing the upper class to accumulate untaxed or lightly taxed wealth, while wage earners bear a heavier burden. Finally, as for inequality in opportunities, it is sustained when tax revenues are insufficient or inequitably allocated, leading to underfunded education, healthcare, and social services that limit upward mobility for lower-income and marginalised populations.

---

<sup>9</sup> *Tax Morale WHAT DRIVES PEOPLE and BUSINESSES to PAY TAX?* [www.oecd.org/content/dam/oecd/en/publications/reports/2019/09/tax-morale\\_8d593d89/f3d8ea10-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2019/09/tax-morale_8d593d89/f3d8ea10-en.pdf).



## Challenges of Equal Taxation

### Tax Morale

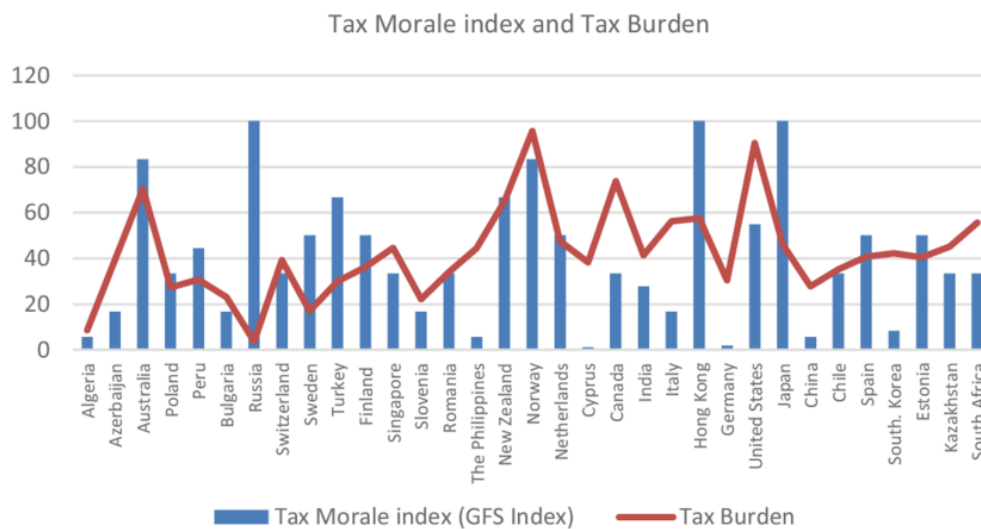


Figure 1: Tax morality index on the level of tax burden between countries<sup>10</sup>

The graph above depicts tax morality amongst different nations as to their level of tax burden. We observe that it is in Less Economically Developed Countries (LEDCs) where we notice the highest gap between burden and morale. It is evident due to the similarities in their taxation policies. This is a clear link to inequality and specifically a self-perpetuating cycle where public trust is eroded, essential services are underfunded, and the tax burden becomes increasingly imbalanced. Because tax morale is driven mainly by trust in its effects, and where it is non-existent, so is the motivation of people to pay taxes.

### Taxation Morals

It is evident that taxation is a very sensitive issue thanks to its ethical aspect, as many tax policies have consequences, including economic inequality, class divides and reduced social mobility and

<sup>10</sup> Zvereva, Tatyana, et al. "The Impact of Budget Transparency on Tax Compliance." *E3S Web of Conferences*, edited by A. Zheltenkov and A. Mottaeva, vol. 284, 2021, p. 07029, <https://doi.org/10.1051/e3sconf/202128407029>. Accessed 7 Oct. 2021.

opportunities for low-income groups. Ideally, the taxation system should be designed to ensure public funds are equitably distributed across societal needs. However, due to unjust structures and systemic inequality, taxation often disproportionately burdens the lower class.

### Types of Taxation

#### Progressive

On the one hand, tax systems defined as progressive increase the tax rate in proportion to the income of each household or individual.<sup>11</sup> Consequently, the taxes mostly burden the upper classes.

#### Regressive

On the other hand, tax systems are defined as regressive where the tax rate decreases and income increases.<sup>12</sup> This disproportionately favours the elite and the higher income classes whilst burdening the lower income individuals with higher percentages of their income. One example is the Sales Tax or VAT, where everyone pays the same amount but takes up proportionately different parts of a person's income.<sup>13</sup> While officially no country fully adopts such a system, certain policies or measures seem to endorse it. More specifically, India, Brazil and the USA all seem to have indirect taxes which ultimately make the overall system rather regressive.<sup>14</sup>

#### Proportional System

Additionally, the proportional or flat tax system, where everyone, regardless of their income, pays the same in taxes.<sup>15</sup> It is mostly used in countries of Eastern Europe such as Russia, Bulgaria, Romania, and Lithuania.<sup>16</sup> It is commonly misjudged as fair by treating all incomes equally, however, there arises the debate of equity over equality. Equality means giving everyone the same

---

<sup>11</sup> Tax Foundation. "What Is a Progressive Tax?" *Tax Foundation*, 23 Mar. 2023, [taxfoundation.org/taxedu/glossary/progressive-tax/](https://taxfoundation.org/taxedu/glossary/progressive-tax/).

<sup>12</sup> Tax Foundation. "What Is a Regressive Tax?" *Tax Foundation*, 7 July 2023, [taxfoundation.org/taxedu/glossary/regressive-tax/](https://taxfoundation.org/taxedu/glossary/regressive-tax/).

<sup>13</sup> Tax Foundation. "What Is a Regressive Tax?" *Tax Foundation*, 7 July 2023, [taxfoundation.org/taxedu/glossary/regressive-tax/](https://taxfoundation.org/taxedu/glossary/regressive-tax/).

<sup>14</sup> Tax Foundation. "What Is a Regressive Tax?" *Tax Foundation*, 7 July 2023, [taxfoundation.org/taxedu/glossary/regressive-tax/](https://taxfoundation.org/taxedu/glossary/regressive-tax/).

<sup>15</sup> What Is a Flat Tax?" *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).

<sup>16</sup> What Is a Flat Tax?" *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).



opportunities, while equity adjusts support based on individual needs. In taxation, equal rates may seem fair, but real burdens vary—making progressive taxes a better tool to reduce inequality.<sup>17</sup>

### Taxation in Necessary Commodities

It was Albert Camus, the great philosopher and author, who stated, “Note, besides, that it is no more immoral to directly rob citizens than to slip indirect taxes into the price of goods that they cannot do without.”<sup>18</sup> Lower-income populations spend a significant share of their income on basic commodities.<sup>19</sup> However, it is important to mention that VAT taxes seem to be declining. Specifically, in 2022, roughly 89 billion euros were lost in VAT compliance, compared to the 121 billion in 2018.<sup>20</sup>

### The Impact of Taxation on Economic Growth: Case Study of Organization for Economic Co-operation and development (OECD) Countries

This case study evaluates countries’ tax systems in relation to their economic growth through statistical techniques such as regression analysis.<sup>21</sup> The results show that corporate taxation, followed by personal income taxes and social security contributions, are the most harmful for economic growth.<sup>22</sup> Furthermore, it mentions that the structure of the tax system, including the tax mix and surcharges, is a topic of ongoing and extensive debate among economists, professionals, and the

---

<sup>17</sup> What Is a Flat Tax?” *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).

<sup>18</sup> “Home Tax Consultant One Page – IET.” *Iet-Monaco.com*, 2025, [iet-monaco.com/home-tax-consultant-one-page/](https://iet-monaco.com/home-tax-consultant-one-page/). Accessed 16 July 2025.

<sup>19</sup> What Is a Flat Tax?” *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).

<sup>20</sup> “Member States Made Significant Progress in VAT Compliance in 2022, but Continued Efforts Are Still Needed.” *Taxation and Customs Union*, 18 Dec. 2024, [taxation-customs.ec.europa.eu/news/member-states-made-significant-progress-vat-compliance-2022-continued-efforts-are-still-needed-2024-12-18\\_en](https://taxation-customs.ec.europa.eu/news/member-states-made-significant-progress-vat-compliance-2022-continued-efforts-are-still-needed-2024-12-18_en). Accessed 15 July 2025.

<sup>21</sup> Macek, Rudolf. “The Impact of Taxation on Economic Growth: Case Study of OECD Countries.” *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.

<sup>22</sup> Macek, Rudolf. “The Impact of Taxation on Economic Growth: Case Study of OECD Countries.” *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.



general public.<sup>23</sup> Many developed countries integrated in the OECD are currently affected by a significant budget crisis, which requires them to consolidate public budgets.<sup>24</sup> The public finance crisis is usually solved by two concrete channels: reducing public spending and increasing taxes or tax revenues.<sup>25</sup>

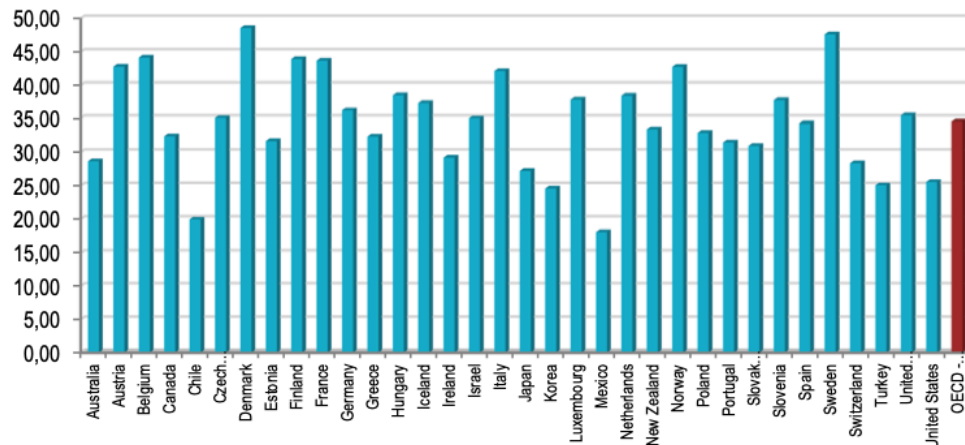


Figure 2: Average Total Tax Burden Approximated by Tax Quota in OECD Countries (2000-2011).<sup>26</sup>

## Major Countries, Organisations and Alliances

### China

China has taken big steps in bridging inequality, through implementing fiscal policies, following progressive taxation standards where yearly wages under 36,000 have a 3% tax rate, under 144,000

<sup>23</sup> Macek, Rudolf. "The Impact of Taxation on Economic Growth: Case Study of OECD Countries." *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.

<sup>24</sup> Macek, Rudolf. "The Impact of Taxation on Economic Growth: Case Study of OECD Countries." *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.

<sup>25</sup> Macek, Rudolf. "The Impact of Taxation on Economic Growth: Case Study of OECD Countries." *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.

<sup>26</sup> Macek, Rudolf. "The Impact of Taxation on Economic Growth: Case Study of OECD Countries." *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.



and over 36,00 receive 10% and going on to reaching up to 45%.<sup>27</sup> This clearly poses a measure that reduces the burden on the middle and lower classes whilst focusing on the upper class and the elite. Enterprises, however, face a 25% flat tax, which under special circumstances is reduced to 15% due to engagement with the public sector.<sup>28</sup> It focuses on burdening the elite, making it one of the most just and equitable taxation systems. It has therefore been proven extremely effective in bridging inequality through the means of taxation.

### United States of America (USA)

The USA may have a progressive tax system in theory; however, in practice, it seems to be regressive. Specifically, the minimum tax rate reaches 10%, whilst the highest income, 609,351\$ and up, has a 37% tax rate, which fails to fiscally bridge inequality.<sup>29</sup> On the contrary, it burdens the lower classes with VAT, income taxes and other regulations.<sup>30</sup> As for a wealth tax, it is merely non-existent.<sup>31</sup> It's thus evident that the USA's tax system is unjust as it poses immense burdens on the lower and the middle class, disproportionately favouring the country's elite.

### Estonia

Estonia seems to have an openly proportional taxation system relying mostly on income and corporate taxes. It has a corporate flat tax of 22% on distributed earnings and taxable expenses.<sup>32</sup> Moreover, it only taxes distributed earnings, allowing companies to reinvest their profits tax-free.<sup>33</sup>

---

<sup>27</sup> "FAQs about Personal Income Tax\_Personal Income Tax Policies." *English.shanghai.gov.cn*, [english.shanghai.gov.cn/en-PersonalIncomeTaxPolicies/20231215/a47eca3fa1384bffb8c991809d2a4c4e.html](http://english.shanghai.gov.cn/en-PersonalIncomeTaxPolicies/20231215/a47eca3fa1384bffb8c991809d2a4c4e.html). Accessed 16 July 2025.

<sup>28</sup> PwC. "PwC CN: Tax Services - China Corporate Tax - Overview of PRC Taxation System." PwC, 2019, [www.pwccn.com/en/services/tax/accounting-and-payroll/overview-of-prc-taxation-system.html](http://www.pwccn.com/en/services/tax/accounting-and-payroll/overview-of-prc-taxation-system.html). Accessed 16 July 2025.

<sup>29</sup> IRS. "Federal Income Tax Rates and Brackets | Internal Revenue Service." *Www.irs.gov*, IRS, 2023, [www.irs.gov/filing/federal-income-tax-rates-and-brackets](http://www.irs.gov/filing/federal-income-tax-rates-and-brackets). Accessed 16 July 2025.

<sup>30</sup> IRS. "Federal Income Tax Rates and Brackets | Internal Revenue Service." *Www.irs.gov*, IRS, 2023, [www.irs.gov/filing/federal-income-tax-rates-and-brackets](http://www.irs.gov/filing/federal-income-tax-rates-and-brackets). Accessed 16 July 2025.

<sup>31</sup> IRS. "Federal Income Tax Rates and Brackets | Internal Revenue Service." *Www.irs.gov*, IRS, 2023, [www.irs.gov/filing/federal-income-tax-rates-and-brackets](http://www.irs.gov/filing/federal-income-tax-rates-and-brackets). Accessed 16 July 2025.

<sup>32</sup>

<sup>33</sup> "Taxes and Legal." *Work in Estonia!*, [workinestonia.com/everyday-life/taxes-and-legal/](http://workinestonia.com/everyday-life/taxes-and-legal/). Accessed 16 July 2025.



As to the income tax, it is also set at 22% of an individual's earnings, while property taxes only apply to the value of land.<sup>34</sup> Even though it is mainly a just taxation system, it fails to clear the burden off the lower class, weakening it even more.<sup>35</sup>

## Previous attempts to solve the issue

### UN General Assembly Resolution 69/313

The UN GA Resolution 69/313 is a resolution focused on the Addis Ababa Action Agenda and strongly urges nations to reform their tax systems to support sustainable development and reduce inequality.<sup>36</sup> It is extremely specific as to fiscal policies to be adopted, but it does not propose sufficient solutions concerning illicit trade, tax justice and evasion.<sup>37</sup> Finally, its impact is limited due to the non-binding nature of UN GA Resolutions.

### Earned Income Tax Credit (EITC)

The EITC is essentially a refundable tax credit designed for low-income households and families by bridging the inequality gap efficiently.<sup>38</sup> There are certain characteristics which a household needs to possess in order to qualify, including income and number of children.<sup>39</sup> It has been able to incentivise work, lift millions out of poverty annually, and target assistance effectively by phasing out as income rises.<sup>40</sup>

---

<sup>34</sup> "Taxes and Legal." *Work in Estonia!*, [workinestonia.com/everyday-life/taxes-and-legal/](http://workinestonia.com/everyday-life/taxes-and-legal/). Accessed 16 July 2025.

<sup>35</sup> "Taxes and Legal." *Work in Estonia!*, [workinestonia.com/everyday-life/taxes-and-legal/](http://workinestonia.com/everyday-life/taxes-and-legal/). Accessed 16 July 2025.

<sup>36</sup> "Document Viewer." *Un.org*, 2025, [docs.un.org/en/A/RES/69/313](https://docs.un.org/en/A/RES/69/313). Accessed 16 July 2025.

<sup>37</sup> "Document Viewer." *Un.org*, 2025, [docs.un.org/en/A/RES/69/313](https://docs.un.org/en/A/RES/69/313). Accessed 16 July 2025.

<sup>38</sup> "Earned Income Tax Credit." *Wikipedia*, 22 Oct. 2020, [en.wikipedia.org/wiki/Earned\\_income\\_tax\\_credit](https://en.wikipedia.org/wiki/Earned_income_tax_credit).

<sup>39</sup> "Earned Income Tax Credit." *Wikipedia*, 22 Oct. 2020, [en.wikipedia.org/wiki/Earned\\_income\\_tax\\_credit](https://en.wikipedia.org/wiki/Earned_income_tax_credit).

<sup>40</sup> "Earned Income Tax Credit." *Wikipedia*, 22 Oct. 2020, [en.wikipedia.org/wiki/Earned\\_income\\_tax\\_credit](https://en.wikipedia.org/wiki/Earned_income_tax_credit).

## Possible solutions

### The Creation of a Wealth Tax

The creation of a wealth tax is a necessary step towards bridging inequality through taxation. However, it is obvious that it should differ from nation to nation depending on the income range. It should be proportional to the yearly income of each individual or household. All the superfluous earnings can be used as investments in the public sector.

### Widen the Implementation of the Estate Tax and Inheritance Tax

The estate and inheritance tax can aid in bridging inequality and promoting equity. It will work by curbing wealth concentration while promoting its distribution throughout the population, ensuring broader opportunities and redistributing unearned sums passed solely through family privilege.

### Altering the Jurisdiction of VAT and Creation of the VALT

As it's been concluded, the VAT takes up a large portion of a lower-class household's income. To combat this inequality, products that take up a larger share of low-income family expenditures, including food, water and hygiene products, should be exempted from the VAT. Simultaneously, it is of grave importance that whilst all the earnings from the VAT cease to be collected, a new tax should be created, bearing the name VALT (Value Added Luxury Tax), where luxury items and commodities have an added value. This should be proportional to each item's price.



## Bibliography

Bajaj Finserv. "Tax Evasion." *Www.bajajfinserv.in*, Bajaj Finserv, 16 July 2024, [www.bajajfinserv.in/investments/tax-evasion](http://www.bajajfinserv.in/investments/tax-evasion).

"China: Tax Policies and Income Inequality." *UNDP*, [www.undp.org/china/publications/china-tax-policies-and-income-inequality](http://www.undp.org/china/publications/china-tax-policies-and-income-inequality).

"Document Viewer." *Un.org*, 2025, [docs.un.org/en/A/RES/69/313](https://docs.un.org/en/A/RES/69/313).

"FAQs about Personal Income Tax\_Personal Income Tax Policies." *English.shanghai.gov.cn*, [english.shanghai.gov.cn/en-PersonalIncomeTaxPolicies/20231215/a47eca3fa1384bffb8c991809d2a4c4e.html](http://english.shanghai.gov.cn/en-PersonalIncomeTaxPolicies/20231215/a47eca3fa1384bffb8c991809d2a4c4e.html).

"G20 Performance on International Taxation." *Global-Solutions-Initiative.org*, 2020, [www.global-solutions-initiative.org/publication/g20-performance-on-international-taxation-2/](http://www.global-solutions-initiative.org/publication/g20-performance-on-international-taxation-2/).

"G20: Leaders Must Show Courage to Tax the Super-Rich to Rescue 2030 Agenda for Sustainable Development, Say Experts." *OHCHR*, 2024, [www.ohchr.org/en/press-releases/2024/11/g20-leaders-must-show-courage-tax-super-rich-r-escue-2030-agenda-sustainable](http://www.ohchr.org/en/press-releases/2024/11/g20-leaders-must-show-courage-tax-super-rich-r-escue-2030-agenda-sustainable).

"Home Tax Consultant One Page – IET." *Iet-Monaco.com*, 2025, [iet-monaco.com/home-tax-consultant-one-page/](http://iet-monaco.com/home-tax-consultant-one-page/).

Horton, Mark, and Asmaa El-Ganainy. "Fiscal Policy: Taking and Giving Away." *International Monetary Fund*, 2025, [www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Fiscal-Policy](http://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Fiscal-Policy).

Inequality.org. "Inequality and Taxes." *Inequality.org*, [inequality.org/facts/taxes-inequality-in-united-states/](http://inequality.org/facts/taxes-inequality-in-united-states/).

IRS. "Earned Income Tax Credit (EITC) | Internal Revenue Service." *Www.irs.gov*, 2023, [www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc](http://www.irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc).



---. "Federal Income Tax Rates and Brackets | Internal Revenue Service." *Www.irs.gov*, IRS, 2023, [www.irs.gov/filing/federal-income-tax-rates-and-brackets](https://www.irs.gov/filing/federal-income-tax-rates-and-brackets).

Kalus, Jeremiasz, et al. "TAXATION of INDIVIDUAL ACTIVITY in EUROPE: CASE STUDY of POLAND, LITHUANIA, UKRAINE." *Management Theory and Studies for Rural Business and Infrastructure Development*, vol. 44, no. 3, Vytautas Magnus University, July 2022, pp. 302–12, <https://doi.org/10.15544/mts.2022.31>.

Macek, Rudolf. "The Impact of Taxation on Economic Growth: Case Study of OECD Countries." *Review of Economic Perspectives*, vol. 14, no. 4, Jan. 2015, pp. 309–28, <https://doi.org/10.1515/revecp-2015-0002>.

"Member States Made Significant Progress in VAT Compliance in 2022, but Continued Efforts Are Still Needed." *Taxation and Customs Union*, 18 Dec. 2024, [taxation-customs.ec.europa.eu/news/member-states-made-significant-progress-vat-compliance-2022-continued-efforts-are-still-needed-2024-12-18\\_en](https://taxation-customs.ec.europa.eu/news/member-states-made-significant-progress-vat-compliance-2022-continued-efforts-are-still-needed-2024-12-18_en).

OECD. *Restricted Use -À Usage Restreint Taxation and Inequality OECD REPORT to G20 FINANCE MINISTERS and CENTRAL BANK GOVERNORS*. 2024, [www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/taxation-and-inequality\\_b7cf450c/8dbf9a62-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2024/07/taxation-and-inequality_b7cf450c/8dbf9a62-en.pdf).

PwC. "PwC CN: Tax Services - China Corporate Tax - Overview of PRC Taxation System." *PwC*, 2019, [www.pwccn.com/en/services/tax/accounting-and-payroll/overview-of-prc-taxation-system.html](https://www.pwccn.com/en/services/tax/accounting-and-payroll/overview-of-prc-taxation-system.html).

Tax Foundation. "What Is a Progressive Tax?" *Tax Foundation*, 23 Mar. 2023, [taxfoundation.org/taxedu/glossary/progressive-tax/](https://taxfoundation.org/taxedu/glossary/progressive-tax/).

Tax Morale *WHAT DRIVES PEOPLE and BUSINESSES to PAY TAX?* [www.oecd.org/content/dam/oecd/en/publications/reports/2019/09/tax-morale\\_8d593d89/f3d8ea10-en.pdf](https://www.oecd.org/content/dam/oecd/en/publications/reports/2019/09/tax-morale_8d593d89/f3d8ea10-en.pdf).

"What Is a Regressive Tax?" *Tax Foundation*, 7 July 2023, [taxfoundation.org/taxedu/glossary/regressive-tax/](https://taxfoundation.org/taxedu/glossary/regressive-tax/).



“Taxes and Legal.” *Work in Estonia!*, [workinestonia.com/everyday-life/taxes-and-legal/](https://workinestonia.com/everyday-life/taxes-and-legal/).

“The European Economy since the Start of the Millennium - Household Income Recovering.” *The European Economy since the Start of the Millennium*, [ec.europa.eu/eurostat/cache/digpub/european\\_economy/bloc-2a.html](https://ec.europa.eu/eurostat/cache/digpub/european_economy/bloc-2a.html).

“US Wealth Inequality in 2022: A Modest Reversal at the Top, Persistent Challenges Below.” *CEPR*, 23 June 2025, [cepr.org/voxeu/columns/us-wealth-inequality-2022-modest-reversal-top-persistent-challenges-below](https://cepr.org/voxeu/columns/us-wealth-inequality-2022-modest-reversal-top-persistent-challenges-below).

“What Is a Flat Tax?” *Tax Foundation*, 20 Dec. 2022, [taxfoundation.org/taxedu/glossary/flat-tax/](https://taxfoundation.org/taxedu/glossary/flat-tax/).

“What Is a Value-Added Tax (VAT)?” *Tax Foundation*, 31 Mar. 2023, [taxfoundation.org/taxedu/glossary/value-added-tax-vat/](https://taxfoundation.org/taxedu/glossary/value-added-tax-vat/).

Zvereva, Tatyana, et al. “The Impact of Budget Transparency on Tax Compliance.” *E3S Web of Conferences*, edited by A. Zheltenkov and A. Mottaeva, vol. 284, 2021, p. 07029, <https://doi.org/10.1051/e3sconf/202128407029>.

