

Evolutions of Labor Tax at The Eu 27 Level, Comparisons, Romania In Relation to The Eu 27*

Florina POPA

Romanian Academy, Institute of National Economy, Bucharest, Romania

Correspondence should be addressed to: Florina POPA, florinapopa289@gmail.com

* Presented at the 43th IBIMA International Conference, 26-27 June 2024, Madrid, Spain.

Abstract

This paper **aims** to analyze the evolution over a period of thirteen years (2009-2021) , of Labour Tax Revenues, expressed as a share in GDP (% of GDP), both at EU-27 level and for Romania in relation to the countries of the European Union (in terms of percentage values and hierarchical position).

The motive behind the study lies in the importance of studying the evolution of Labour Tax Revenues, both for European Union - EU27 and for Romania, over a period of thirteen years (2009-2021): to know the position of different Member Countries with lower or higher level of Labour Tax Rate compared to EU-27 average; the evolution of revenue from Labour Tax in Romania in relation to EU 27, its hierarchical position towards the EU-27 countries.

The study containing data analysis, graphs and tables (represented on the basis of European Union data) resulting from the evolution of Labour Tax Revenue, expressed as a share in GDP, both for the European Union - EU27 and for Romania, on the interval 2009-2021, it was desired **to be original** towards the frequent analyzes encountered in the specialized papers.

The methodology used in the study was the research from specilezed literature, processing of ideas through the author's own interpretation, the collection of statistical database, analysis of the announced elements, representation in graphs and tables, in order to highlight the results obtained.

Summary of the findings reflects the synthesis of ideas resulted from data analyzed concerning the evolution of Labour Tax Revenues, expressed as a share in GDP, at EU-27 level and of Romania in relation to the countries of the European Union, for the period 2009-2021.

Keywords: labour tax, revenues, evolutions, comparisons, hierachy, EU 27, Romania.

Jel Classification: E62, E63, H24

Introduction

Reason of taxation, of the taxes applied on the three major categories of tax bases (labour, consumption and capital) result from the need of governments to attract funding sources to the state budget for the operationalization of a set of activities belonging to the central and local public administration. (Shome P., 1995, Macek, R., 2018).

Tax policy is part of the macroeconomic policies of governments, with direct implications, economically and socially. The measures taken under fiscal policies can aim at an increase in tax revenues, but can also focus on reducing tax expenditures, depending on the economic and social conjuncture. These are aspects that highlight the orientation and concerns of state authorities, regarding tax issues. .(Shome P., 1995, Macek, R., 2018)

After the Second World War, the tax reforms generated at country level aimed at increasing state budget revenues, boosting the efficiency, equity, neutrality and feasibility of tax systems, what has led to an increase in the share of tax revenues in GDP; in some cases, tax reforms have focused on tax expenditures, towards reducing them. (Shome P., 1995)

At the level of the European Union, the tax revenues obtained from the tax applied on labour income are an important source of attracting financing resources to the state budget. The process is reflected both in the allocation of financial resources to the budget, taxes being one of the elements that contribute to the constitution of tax revenues, but also in their effects on economic competitiveness, efficiency in formulating and implementing of some government policies, as well as in managing public revenues and expenditures, the impact on the functioning of the labour market. (Ciobanu R., Sahlian D.-N., Vuță M, 2020)

This paper aims to analyze the evolution over a period of thirteen years, respectively, 2009-2021, of Labour Tax Revenues, expressed as a share in GDP, for the Evolution of labour tax revenues at EU-27 level (% of GDP), Romania in relation to the countries of the European Union exemplified in data, provided by European Commission - Data from the European Commission, DG Taxation and Custom Union, based on Eurostat data have been established Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en, Tax Revenues by tax base, [Taxes on labour, taxes-on-labour.xlsx \(live.com\)](#), [Taxes on consumption, taxes-on-consumption.xlsx \(live.com\)](#), [Taxes on capital, taxes-on-capital.xlsx \(live.com\)](#).

The research methodology was the study of foreign and domestic literature, retaining of ideas and processing the author's own interpretation, the collection of the statistical database, the analysis of the announced elements, in order to highlight the results obtained.

The paper is structured on four parts: 1. Introduction; 2. Evolution of Labour Tax Revenues at EU 27 level 3. Romania in relation to the countries of the European Union (EU27) and 4. Conclusions.

Evolution of Labor Tax Revenues at EU 27 level

The two crises (financial and pandemic) influenced the level of tax revenues, the change in the GDP level, as well as other influencing factors, causing the change in the tax rates. At the level of the European Union – EU 27, the average rates of revenue from labor tax, in terms of GDP, show a relatively constant evolution, with slight deviations from one year to another, in the interval of the two crises (financial and pandemic). The highest level is observed in 2020, with an increase of 0.6 pp compared to 2019, followed by a decrease of 0.4 pp in 2021. The lowest level in the series appears in the years of the financial crisis (20%), according to Figure 1.

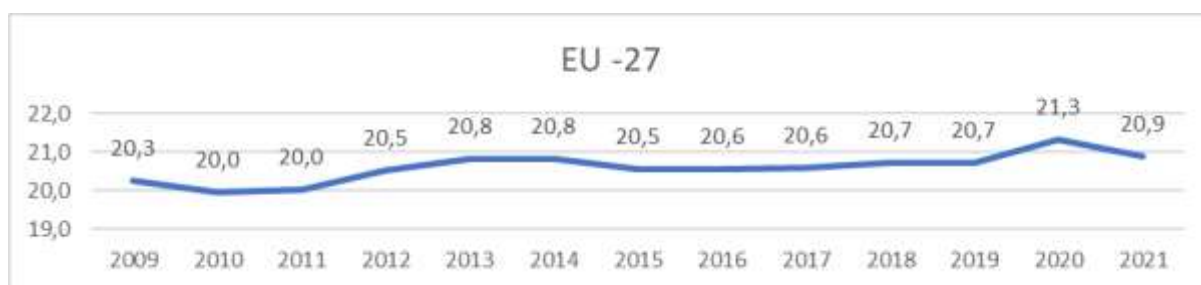


Figure 1 Evolution of labour tax revenues at EU 27 level (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Regarding *the revenue from labour tax in relation to GDP*, between EU 27 Member States, different situations arise, concerning *the level of their taxation, compared to the EU 27 average*.

- a) A number of 19 countries have, over the whole range, **lower taxation levels** than those related to the average of the European Union. (Figure 2).

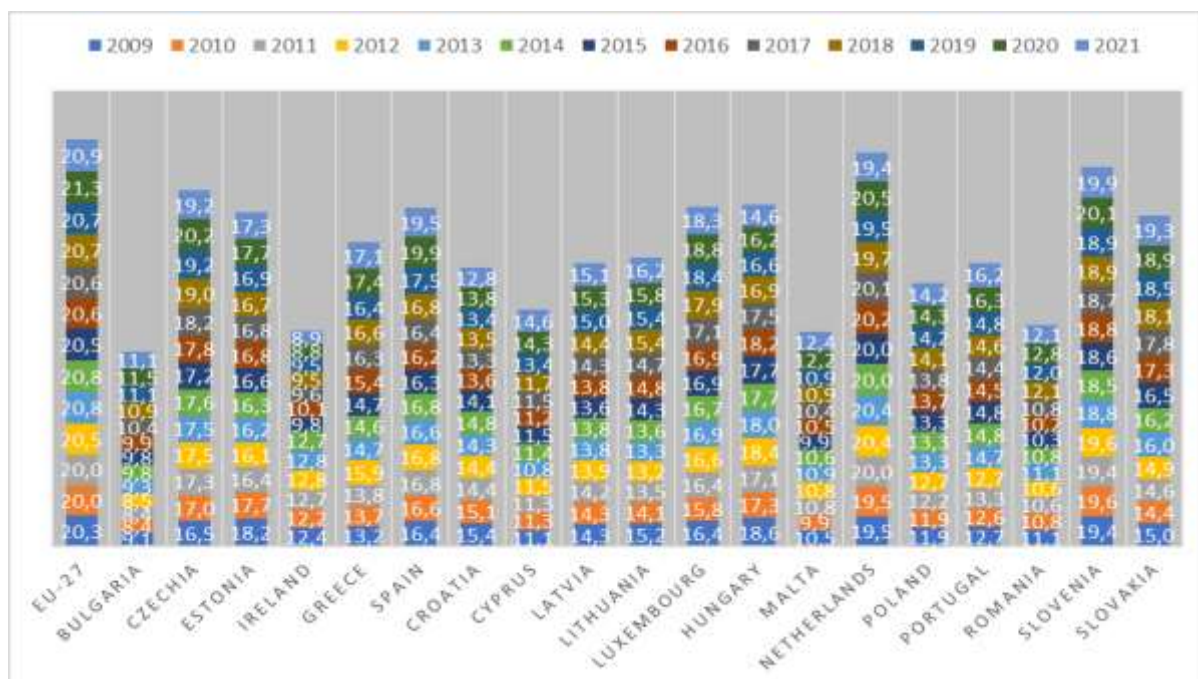


Figure 2: EU countries with lower labour taxation levels than the EU27 average levels (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Among the countries with lower labour tax rates compared to the EU-27 average:

The lowest level of labour tax rates, compared to the EU-27 average, is identified in Bulgaria in 2010-2011, with 11.6 pp, followed by Malta in the year 2015, with 10.6 pp, Romania, in the year 2016, with 10.4 pp. The closest level towards the EU-27 average is recorded in the Netherlands, in the year 2020, lower than the EU-27, with 0.8 pp, followed by Slovenia, in the same year, lower by 1.2 pp.

- b) A number of 8 countries have **higher levels** of labour tax rates than the EU-27 average, over the whole range (Figure 3).



Figure 3 EU countries with higher labour taxation levels than EU-27 average levels (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Among the countries that are above the EU-27 average:

- ✓ The highest levels of revenue from labour tax rates, above the EU average are identified in Sweden, in the year 2009, by 5.2 pp and, respectively, with 5.1 pp., 2017, followed by Denmark, in the year 2014, with 4.7 pp, Belgium, in 2013, with 3.6 pp and Austria, in 2014, with 3.6 pp.
- ✓ The lowest levels of revenue from labour tax rates, but above the European Union average - EU-27, are registered in Italy, which has in 2016, , the same level as EU-27, of 20.6 %, Germany – in 2011, higher by 0.8 pp, Belgium, in 2019, by 1.3 pp, Finland, in 2020, with 1.3 pp.

Romania enrolls, throughout the interval, with values below the EU-27 average. The minimum is observed in 2015 and 2016, with 10.2 pp and, respectively, 10.4 pp below the EU average and the closest level in 2020 is with 8.5 pp, below the EU-27 average.

The trends of the Member States regarding the level of taxation, respectively, of the tax/GDP ratio have varied from a country to another.

Analyzing each year, in part, the following is observed:

The lowest levels of labour taxes (% in GDP) are identified in Bulgaria and Ireland at different periods of the range, respectively, Bulgaria, 2009-2016 and Ireland, years 2015 and 2017 – 2021 (Figure 4).

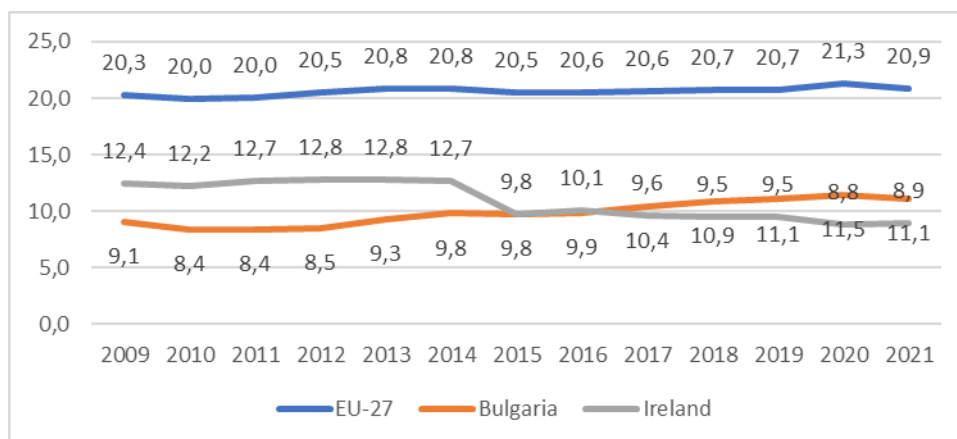


Figure 4: Countries with the lowest levels of labour tax revenues compared to the EU-27 (2009-2021) (% in GDP)

Source: graphical representation, based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Bulgaria – after a decrease in 2010, compared to 2009, by 0.7 pp. has an increase from 9.1% to 9.9% in 2016, which will continue until the end of the period; it has the lowest level compared to the EU 27 average in 2010, 2011, with 11.6 pp.

Ireland shows a different evolution of revenue over the period: between 2009-2014 the level of labour tax revenue was higher, between 12.4% and 12.8%; in the following years it was below 10%, the lowest level being in 2021 – 8.8%, with 12.5 pp. below the EU 27 average.

The highest rates of labour taxation, in terms of GDP, are identified in Sweden, during the interval of the years 2009 – 2010; 2012-2013 and 2015-2020 (Figure 5), Belgium – 2011, Denmark, 2014, 2021 (Figure 5).

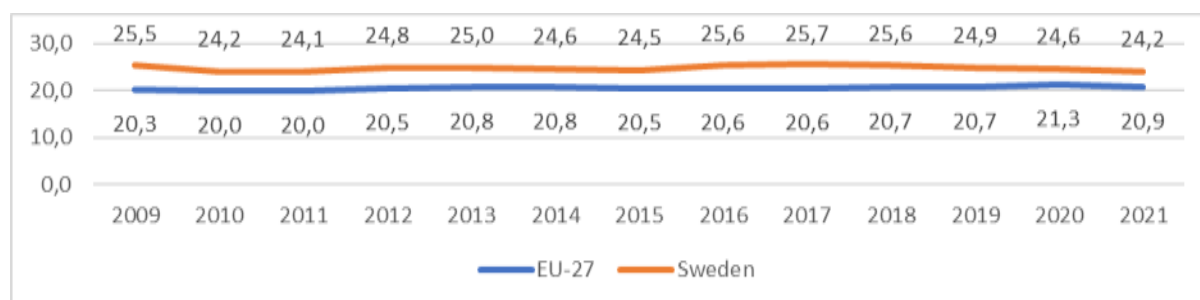


Figure 5: Sweden in comparison with EU-27 (2009-2021) – revenue from labour tax (% in GDP)

Source: graphical representation, based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Sweden's revenue over the 10 years interval shows oscillations, with diminution and increase, from one year to another. The lowest level was in 2010 – 24.2% and the highest level, in 2017 - 25.7%. In the pandemic years, it registered a diminishing, the year 2020, being lower than the year 2018, with 1pp. Compared to the EU 27 average, the highest level was recorded in the year 2009, with 5.2 pp and respectively, 2017, with 5.1 pp.

Belgium, in the year 2011 – 24.2% , higher than the EU average by 4.2 pp; this level is found in the interval of the years 2009- 2015, the period during which the revenue from labor taxes oscillated close to the rate of 24%, after this date, being, for the rest of the range, below the level of 23%.(Figure 6)

Denmark, in the year 2014 - 25.5% , above the EU level, by 4.7% and in the year 2021- 24.3%, by 3.3pp more than the EU 27 average. (Figure 6)

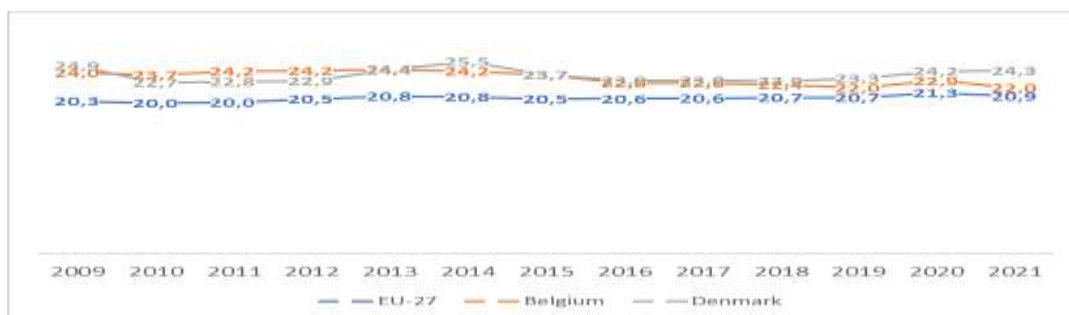


Figure 6: Belgium, Denmark, compared to EU-27 (2009-2021) – revenue from labor tax (% in GDP)

Source: graphical representation, based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania in relation to the countries of the European Union (EU27)

Evolution of revenue from Labour Taxes (% in GDP) in the period 2009-2021

According to the European Commission data, DG Taxation and Customs Union, based on Eurostat data Data extracted December 2022, the evolution of revenue from labour taxes (% in GDP) in the period 2009-2021, in the case of Romania, it can be seen both in terms of percentage values and of hierarchical position towards the EU-27 countries, as shown in Figure 7.

According to the European Commission data, DG Taxation and Customs Union, based on Eurostat data Data extracted December 2022, the evolution of revenue from labour taxes (% in GDP) in the period 2009-2021, in the case of Romania, it can be seen both in terms of percentage values and of hierarchical position towards the EU-27 countries, as shown in Figure 7.

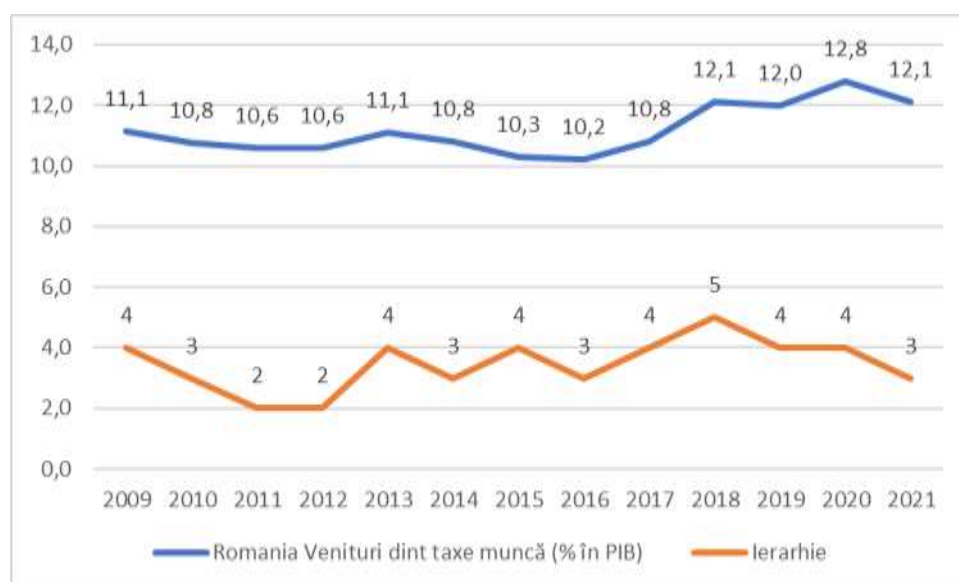


Figure 7 Evolution of revenue from labor taxes (% in GDP) in Romania, in the period 2009-2021 and hierarchical position towards the EU-27 countries

Source: graphical representation, based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022

The evolution of labour tax revenues, in relation to GDP, shows the following:

Percentage

- ✓ in the interval 2009 - 2017 the trend was of, annual slight decrease (exception for the year 2013- growth of 0.5 pp. compared to the previous year), from 11.1%, in the year 2009, at 10.2% in the year 2016, followed by an increase of 0.6% in the year 2017 ;
- ✓ between the years 2018 – 2021, the revenues had higher levels, slightly oscillating between the taxes rates of 12.1% and 12.8%, the maximum level reached in 2020.

Hierarchical

Table 1. The hierarchical position of Romania in relation to the lowest level of labor taxation (% in GDP)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
% taxation of labour Bulgaria	9,1	8,4	8,4	8,5	9,3	9,8	9,8	9,9					
% taxation of labour Ireland							9,8		9,6	9,5	9,5	8,8	8,9
% taxing labour Romania	11,1	10,8	10,6	10,6	11,1	10,8	10,3	10,2	10,8	12,1	12,0	12,8	12,1
Hierarchical position Romania	4	3	2	2	4	3	4	3	4	5	4	4	3

Source: processing data on European Commission, DG Taxation and Customs Union, based on Eurostat data,, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

In relation to the lowest level of taxation (Bulgaria 2009-2016; Ireland, 2015, 2017-2021), the low level of tax rates places Romania among the first hierarchical positions, respectively, from 2 to 5:

In the first part of the series, until the year 2016, the slight oscillations, through diminution and increase, with alternations, place Romania, between the positions 2 and 4; in the next stage, when the revenue level increases, it is found at the position 5, in the year 2018, at the highest rate.

In relation to other states, the hierarchical position of Romania, depending on the evolution of the labour tax rates (% in GDP), for each year, is presented as follows (Figure 8-20):

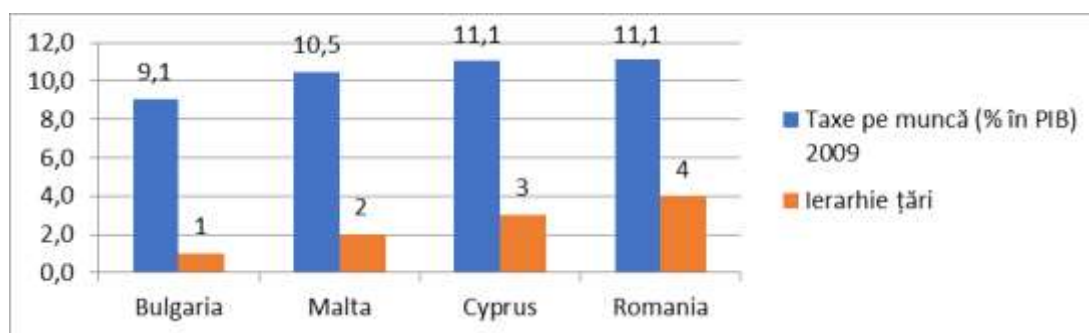


Figure 8: Romania compared to other EU-27 countries - 2009 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 2 pp. in addition.

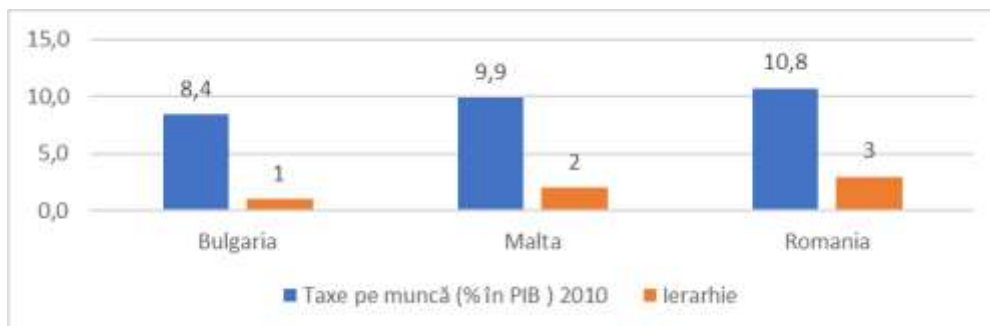


Figure 9: Romania compared to other EU-27 countries - the year 2010 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 3rd position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 2.4 pp. in addition.

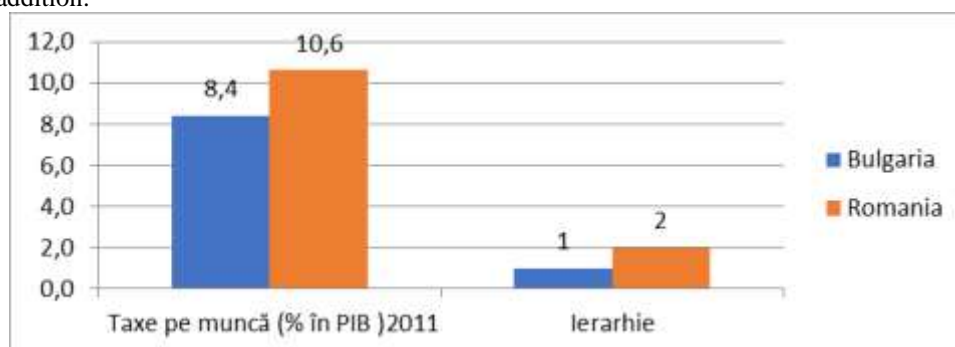


Figure 10: Romania compared to other EU-27 countries – year 2011 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 2nd position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 2.2 pp. in addition.

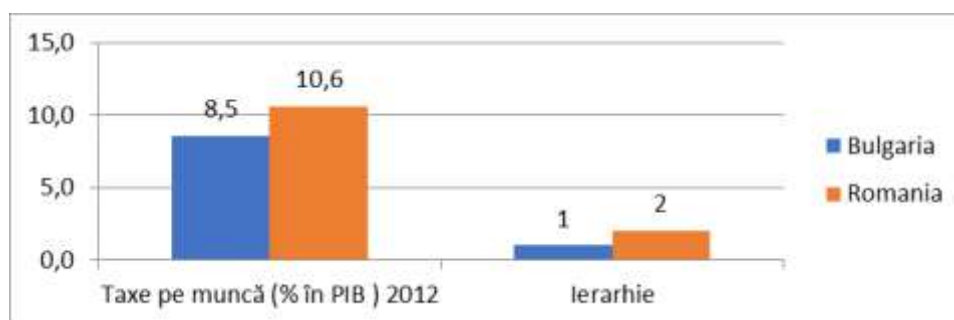


Figure 11: Romania compared to other EU-27 countries - 2011 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 2nd position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 2.1 pp. in addition.

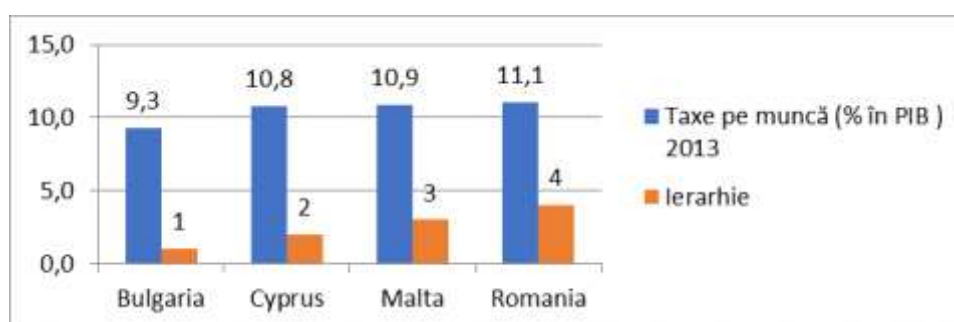


Figure 12: Romania compared to other EU-27 countries - 2013 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks the 4th position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 1.8 pp. in addition.

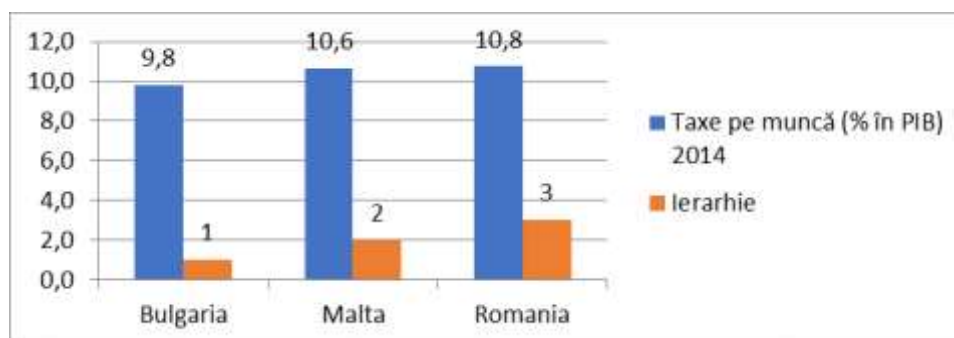


Figure 13: Romania compared to other EU-27 countries - 2014 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 3rd position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 1 pp. in addition.

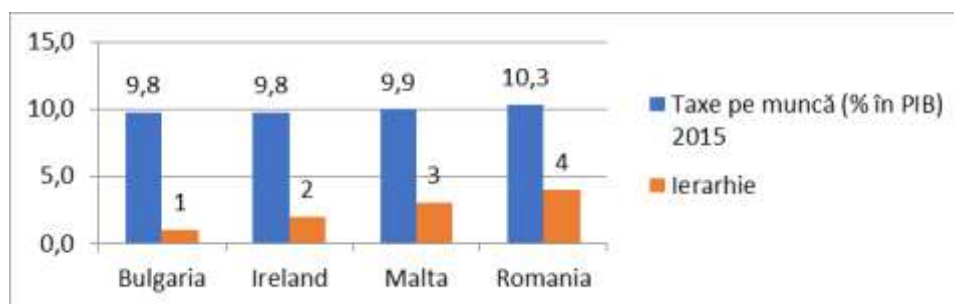


Figure 14 Romania compared to other EU-27 countries - 2015 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Bulgaria and Ireland. Compared to these, Romania has 0.5 pp. in addition.

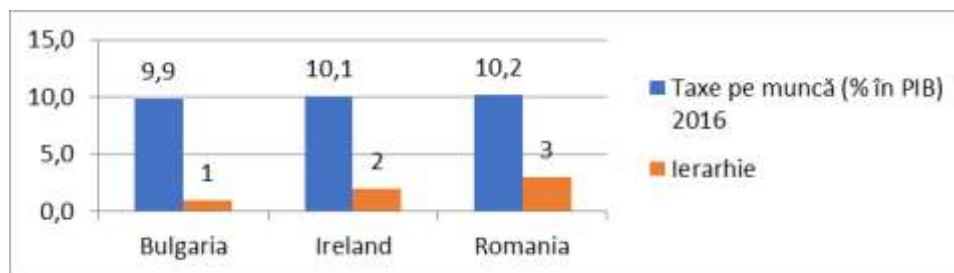


Figure 15 Romania compared to other EU-27 countries - 2016 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Bulgaria. Compared to this, Romania has 0.3 pp. in addition.

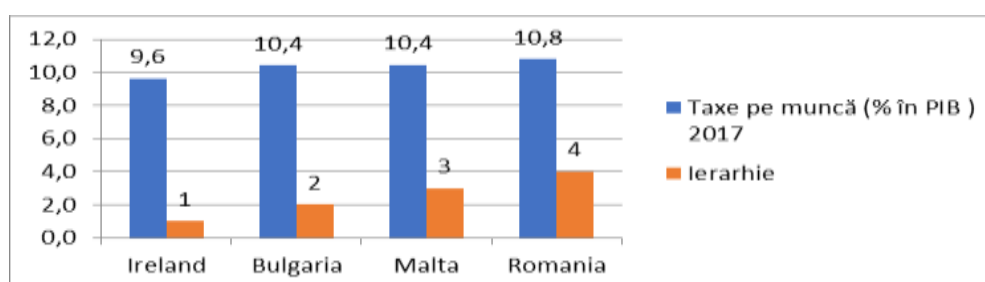


Figure 16 Romania compared to other EU-27 countries - the year 2017 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Ireland. Compared to this, Romania has 1.2 pp. in addition.

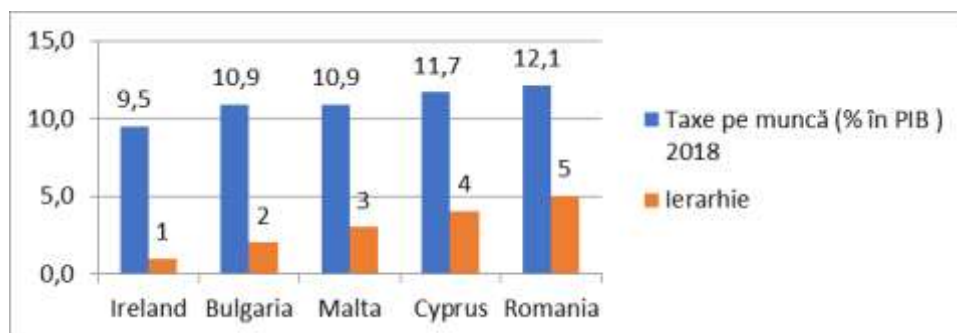


Figure 17: Romania compared to other EU-27 countries – the year 2018 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 5th position, after the country with the lowest level, Ireland. Compared to this, Romania has 2.6 pp. in addition.

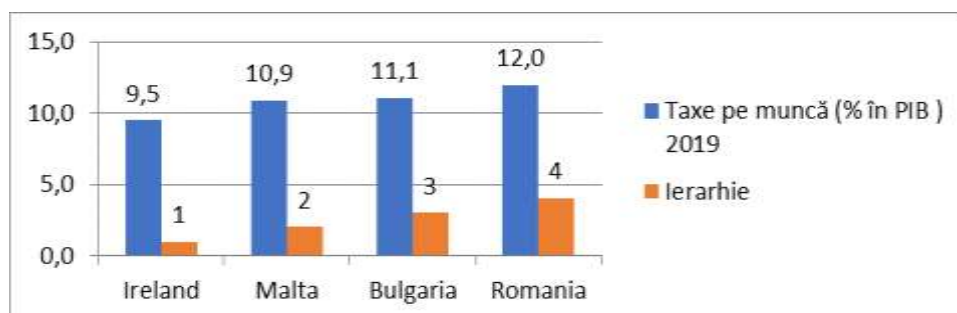


Figure 18: Romania compared to other EU-27 countries – the year 2019 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Ireland. Compared to this, Romania has 2.5 pp. in addition.

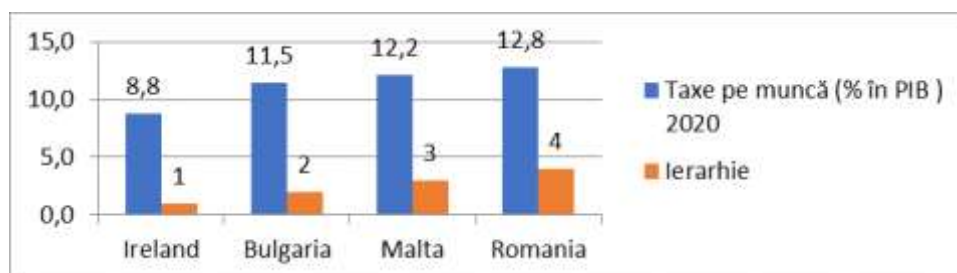


Figure 19 : Romania compared to other EU-27 countries - the year 2020 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 4th position, after the country with the lowest level, Ireland. Compared to this, Romania has 4 pp. in addition.

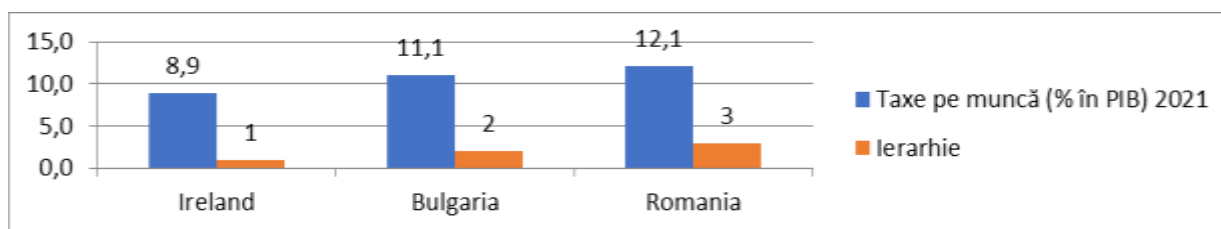


Figure 20: Romania compared to other EU-27 countries - the year 2021 (% of GDP)

Source: graphical representation based on data European Commission, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

Romania ranks 3rd position, after the country with the lowest level, Ireland. Compared to this, Romania has 3.2 pp. in addition.

In the interval of the years 2009-2017, when the level of labour tax rates is between 9.1% and 11.1%, compared to the countries with the lowest levels, Romania occupies hierarchical positions 2, 3 and 4, oscillating from one year to another. After the year 2018, when the tax rate exceeded 12%, Romania is in the hierarchical positions 4 and 5, Romania, marking a slight distancing from the country with the lowest level in that period.

In relation to the highest level of taxation, which is identified in Sweden (on the interval 2009, 2010, 2012, 2013, 2015-2020), Belgium (2011), Denmark (2014, 2021), the hierarchical position of Romania, corresponding to the tax rates, is found in the table below (Table 2).

Table 2 The hierarchical position of Romania in relation to the highest level of labour taxation (% in GDP)

Yar	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belgium			24,2										
Denmark						25,5							24,3
% taxation Sweden	25,5	24,2		24,8	25,0		24,5	25,6	25,7	25,6	24,9	24,6	
% taxation Romania	11,1	10,8	10,6	10,6	11,1	10,8	10,3	10,2	10,8	12,1	12,0	12,8	12,1
Hierarchical position Romania	24	25	26	26	24	25	24	25	24	23	24	24	25

Source: processing data on European Commission, DG Taxation and Customs Union, based on Eurostat data ,Tax revenues by tax base,, Data extracted, December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en

The low rates of revenue related to labour taxes place Romania, on the last places of the hierarchy (23-26), compared to the countries with the highest tax rates, positioned on the first place in the hierarchy, respectively, Sweden, on a ten years interval, Belgium, one year, Denmark, two years. The closest position, 23, is identified in 2018 (12.1%), after Croatia.

Among the countries that Romania is close to, as a level of taxation and which are, constantly, maintained in the interval, there are identified : Poland, Ireland, Portugal, Greece, Lithuania, Slovakia, Cyprus, Malta, Croatia,

Latvia. There are countries that, usually, register up to the tax rate, 15%, whose hierarchical position varies, due to the slight changes occurring from one year to another, to the percentage values.

Conclusions

Strengthening fiscal administrative capacity, by governments, can lead to wider use of direct taxes than indirect taxes. Revenue collected from taxes should be invested in various areas that ensure long-term social security, and in this respect, access to social services, of the marginalized population (Manwar Hossein M., Pathranarakul P., 2022)

At the same time, the orientation towards the development and use of fiscal policy, as a tool for growth, can lead to the creation of new jobs, the increase of qualification and the development of human resources. Sustained efforts, by developing countries, are needed to increase institutional quality, for a greater administrative efficiency. (Manwar Hossein M., Pathranarakul P., 2022)

Tax policy is considered one of the important elements in achieving the objectives related to efficiency and equity, an aspect emphasized by the redistributive character of fiscal policy and the promotion of economic development (Muinel-Gallo L. and Oriol R.-S., 2011)

Labour Tax. In the case of labour tax revenues (% in GDP), Member States are in different situations in relation to the level of taxation compared to the EU 27 average. From the total of the 27 Member States, only eight countries (Belgium, Denmark, Germany, France, Italy, Austria, Finland, Sweden) have, throughout the interval taken into analyse, higher levels of labour tax rates, compared to the EU 27 average, the other 19 countries, among which, also, Romania show taxation levels lower than those associated with the average of the European Union (EU-27).

Romania is enrolling, throughout the interval, with values below the EU-27 average level, with a decrease, in the first part of the series (2009-2015) and an increase after 2017. The minimum is observed in the years 2015 and 2016 and the closest level, to the EU-27, in the year 2020.

The low levels of labour taxes (minimum 10.2%, maximum 12.8%) place Romania, on positions close to the countries with the lowest level of taxes, respectively, Bulgaria (2009-2016) and Ireland (2015, 2017-2021), ranking in the hierarchy, on the 2nd, 3rd, 4th, 5th places.

Compared to the countries that have revenues from the highest labour tax rates (Sweden, Belgium and Denmark), Romania is found on the hierarchical positions furthest from them, respectively, 23-26, the last places of the hierarchy; the nearest place – 23 - is identified in the year 2018, after Croatia.

Acknowledgement

The study is a part of the research paper of the Institute of National Economy, Romanian Academy "Etica fiscalizării câștigurilor din muncă și creșterea economică. România în context European". achieved in 2023.

References

- Ciobanu R., Sahlian D.-N., Vuță M. (2020), "Povara fiscală în cazul veniturilor din salarii. Studiu de caz în Uniunea Europeană", *CECCAR BUSINESS REVIEW* N0 1/2020, <https://www.ceccarbusinessreview.ro/public/store/documente/articole/2020/1/5.pdf>;
- Hossein Manwar M., Pathranarakul P. (2022), "Fiscal Policy and Income Inequality: The Critical Role of Institutional Capacity" *Economies* 10(5), 115, 2022, ; <https://doi.org/10.3390/economies10050115>, <https://www.mdpi.com/2227-7099/10/5/115>
- Macek, R. (2018), "Labour Taxation and its Impact on Economic Growth – Complex Analysis", *DANUBE: Law, Economics and Social Issues Review*, 9 (1), 49–61, Review Provided in Cooperation with European Association Comenius (EACO), Brno, De Gruyter Open, ISSN 1804-8285, De Gruyter, Warsaw, Vol. 9, Issues 1, pp. 49-61, DOI: 10.2478/danb-2018-0004, <https://www.econstor.eu/bitstream/10419/184539/1/danb-2018-0004.pdf>
- Muinel-Gallo L. and Roca-Sagalés O. (2011), "Economic Growth, Inequality and Fiscal Policies: A Survey of the Macroeconomics Literature", Chapter 4, Theories and Effects of Economic Growth

Editor: Richard L. Bertrand, pp. 99-119, 2011, Nova Science Publishers, Inc. ISBN: 978-1-61209-795-4, https://dedicaciontotal.udelar.edu.uy/adjuntos/produccion/584_academicas_academicaarchivo.pdf ;

- Shome P. (Edt.) (1995), Tax Policy Handbook, International Monetary Fund, 1995, DOI: <https://doi.org/10.5089/9781557754905.071>, ISBN: 9781557754905, Tax Policy Handbook | IMF eLibrary, ISBN: 9781557754905, <https://www.elibrary.imf.org/display/book/9781557754905/9781557754905.xml>;
- European Commission (2022), Data from the European Commission, DG Taxation and Custom Union, based on Eurostat data Data extracted December 2022, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en, Tax Revenues by tax base, [Taxes on labour, taxes-on-labour.xlsx \(live.com\)](#), [Taxes on consumption, taxes-on-consumption.xlsx \(live.com\)](#), [Taxes on capital, taxes-on-capital.xlsx \(live.com\)](#);
- European Commission, European Commission, DG Taxation and Customs Union, based on Eurostat data, DG Taxation and Customs Union, based on Eurostat data, Tax revenues by tax base, https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en;
- European Commission, Taxation Trends in the European Union, Accompanying Document to the Annual Report on Taxation 2022, *Data for the EU Member States, Iceland and Norway*, 2022 Edition, https://op.europa.eu/en/publication-detail/-/publication/f85da28f-f5be-11ec-b976-01aa75ed71a1/language-en?WT.mc_id=Selectedpublications&WT.ria_c=51677&WT.ria_f=6180&WT.ria_ev=search&WT.URL=https%3A%2F%2Ftaxation-customs.ec.europa.eu%2F.