

Income Tax And Public Budget Tax Reforms

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Abstract

A systematic review was conducted on the production and publication of research papers concerning the study of Tax Reforms, Income Tax, Public Budget, during the period between 2017 and 2022 under the PRISMA approach (Preferred Reporting Items for Systematic reviews and Meta-Analyses). The objective of the analysis proposed in this work was to know the main characteristics of the publications registered in the Scopus and Wos databases and their scope in the study of the proposed variables, achieving the identification of 67 publications in total. In addition to this first identification, it was possible to refine the results through the keywords entered in the search button of both platforms, which were TAX REFORMS, INCOME TAX, PUBLIC BUDGET, reaching a total of 16 documents, excluding duplicates and those that did not meet the analysis criteria. From this analysis it is expected to know the contributions of the scientific community to the study of the management of taxes such as the Value Added Tax (VAT) in the elderly community. It is expected to find a relationship between the reforms carried out in taxation, specifically in the applied personal income tax, and the annual allocation of the public expenditure budget. In this case, to determine the contribution of the scientific community to the study of the impacts generated in the allocation of the budget for the elderly.

KEYWORDS: Tax Reforms, Income Tax, Public Budget.

1. Introduction

In today's rapidly changing economic environment, the issue of tax reform is becoming increasingly important as governments around the world strive to balance budgets, stimulate economic growth, and meet social needs. Among the many types of taxes, income tax occupies a decisive place and is the most important source of government revenue. However, as socio-economic dynamics evolve and social priorities change, the income tax system needs to be reassessed and reformed to ensure equity, efficiency and sustainability.

The implementation of well-planned tax reforms can have far-reaching effects not only on public finances, but also on the country's overall economic well-being. In reviewing income tax policy, governments are trying to strike a delicate balance between generating sufficient revenue to finance public spending and creating an environment that fosters economic growth, investment and innovation.

In addition, tax reform is critical to reducing income inequality and promoting social justice. By introducing a progressive tax structure that imposes a greater burden on high-income individuals and businesses, the government seeks to redistribute wealth and create a more equal society. In addition, targeted tax breaks can encourage investment in specific industries, boost job creation and entrepreneurship, creating greater economic opportunities for all citizens. In addition, tax reforms affect the composition and distribution of the national budget, as well as the provision of essential services such as health, education, infrastructure development, and social welfare programs. An effective fiscal policy allows the government to provide sufficient funds to those areas that ensure the welfare and prosperity of the population. By aligning tax revenues with national priorities, policymakers can optimize resource allocation and promote sustainable economic development.

However, the implementation of tax reform is a complex and multifaceted process. Governments must grapple with the complexity of tax laws, consider the impact on different socioeconomic groups, and anticipate possible unintended consequences. In addition, a transparent and inclusive dialogue with stakeholders, such as businesses, individuals and experts, is essential to develop a comprehensive tax reform strategy that

garners broad support and reduces resistance. In these times of unprecedented challenges, from global economic uncertainty to environmental crises, tax reforms, income taxes and public budgets are seen as essential tools to build a sustainable future. In the face of changing societal needs, governments around the world must actively explore and implement innovative fiscal policies to strike the right balance between fiscal responsibility, economic growth and social welfare.

2. General objective

Analyze from a bibliometric and bibliographic perspective, the production of research papers on Tax Reforms, Income Tax, Public Budget, published in high impact journals indexed in Scopus and Wos databases during the period 2017-2022.

3. Methodology

The present research is qualitative, according to Hernández, et al., the qualitative approaches correspond to the investigations that perform the procedure of obtaining information to review and interpret the results obtained in these studies; to do this, it searched for information in the Scopus and Wos databases using the words TAX REFORMS, INCOME TAX, PUBLIC BUDGET. (2015)

3.1 Research design

The design of the research proposed for the present research was the Systematic Review that involves a set of guidelines to carry out the analysis of the collected data, which are framed in a process that began with the coding until the visualization of theories On the other hand, it is affirmed that the text corresponds to a descriptive narrative because it is intended to find out how the levels of the variable affect; and systematic because after reviewing the academic material obtained from scientific journals, theories on knowledge management were analyzed and interpreted. (Strauss & Corbin, 2016) (Hernández, Baptista, & Fernández, 2015)

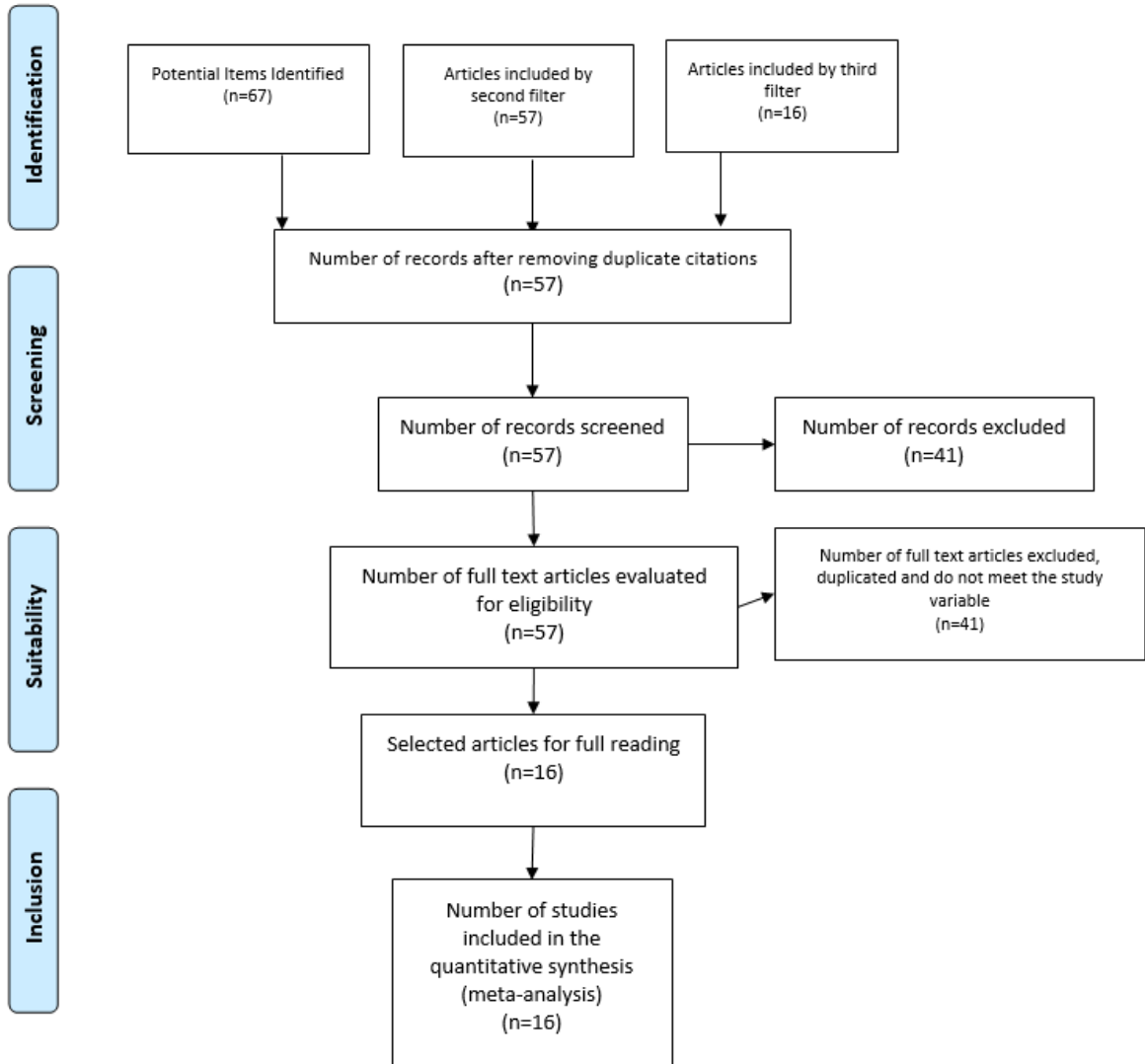


Figure 1. Flowchart of systematic review carried out under PRISMA technique (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

Source: authors; Based on the proposal of the Prism Group (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

4. Results

Table 1 shows the results after applying the search filters related to the methodology proposed for this research, after recognizing the relevance of each of the referenced works.

No	RESEARCH TITLE	AUTHOR/YEAR	COUNTRY	TYPE OF STUDY	INDEXING
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1	Flat tax? Maybe not a bad idea after all	Castelluccio, M. (2021).	UNITED KINGDOM	Qualitative	Scopus
2	How State Responses to Economic Crisis Shape Income Inequality and Financial Well-Being	Franko, W. W. (2021).	UNITED STATES	Qualitative	Scopus
3	Which households matter most? Capturing equity considerations in tax reform via generalised social marginal welfare weights	Madden, D., & Savage, M. (2020).	IRELAND	Quantitative	Scopus
4	The Golden Age of Tax Expenditures: Fiscal Welfare and Inequality in Portugal (1989–2011)	Branco, R., & Costa, E. (2019).	PORTUGAL	Quantitative	Scopus
5	Impact of taxation policy on household spirit consumption and public-finance sustainability	Laković, T., Mugoša, A., Čizmović, M., & Radojević, G. (2019).	MONTENEGRO	Quantitative	Scopus
6	Analysis and evaluation of fiscal policy in Latvia	Zubule, E., & Grabusts, P. (2019, June)	LATVIA	Qualitative	Scopus
7	The case for NIT+FT in Europe. An empirical optimal taxation exercise	Islam, N., & Colombino, U. (2018).	ITALY, GERMANY, LUXEMBOURG	Qualitative	Scopus

8	Economic impact of a reduction in the Andalusian income tax using a computable general equilibrium model	Cardenete, A., & Delgado, C. (2017)	CHILE	Qualitative	Scopus
9	Fiscal policy and the unbalanced pension system	Mamedli, M.	RUSSIA	Qualitative	Scopus
10	TAX REFORMS FOR THE DEVELOPMENT OF FISCAL SPACE	Lunina, I., Bilousova, O., & Frolova, N. (2020).	UKRAINE	Quantitative	WOS
11	Fiscal Effects of Labour Income Tax Changes in Russia	Белев, С. Г., Могучев, Н. С., & Векерле, К. В. (2020)	RUSSIA	Qualitative	WOS
12	Tax systems and public borrowing limits in a fiscal union	Dashkeev, V. V., & Turnovsky, S. J. (2023)	UNITED STATES	Qualitative	WOS
13	The local taxes revenues and economic crisis	Navarro, MJP (2018)	SPAIN	Quantitative	WOS
14	DEVELOPMENT OF FINANCIAL DECENTRALIZATION AS A BASIS FOR SELF-SUFFICIENCY OF TERRITORIAL COMMUNITIES	Stroiko, T., Danik, N., & Prokofyev, D. (2021).	UKRAINE	Qualitative	WOS
15	How Does a Reduction in Mandated Medicaid Spending Affect Local Fiscal Behaviors?	Kim, Y. (2021).	UNITED STATES	Qualitative	WOS

	Evidence from New York State				
16	Public opinion on policy and budgetary trade-offs in European welfare states: evidence from a new comparative survey	Busemeyer, M. R., & Garritzmman, J. L. (2018).	GERMANY, SWITZERLAND	Quantitative	WOS

Table 1. List of articles analyzed

Source: Authors.

4.1 Co-occurrence of words

Figure 2 shows the relationship between the keywords used to search for the study material for the elaboration of the systematic analysis proposed for this research.

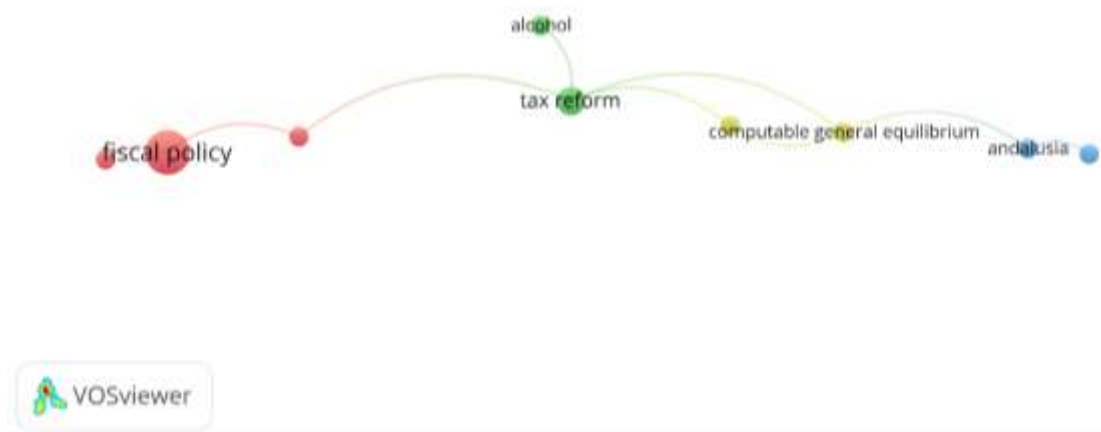


Figure 2. Co-occurrence of keywords.

Source: Authors.

Figure 2 shows the relationship between the variable Fiscal Policy and Fiscal Reform resulting from the search carried out in the Scopus and Wos databases, determining that tax reform can play a decisive role in the configuration of income tax systems and the state budget. While it can provide general information about tax reforms, it is important to note that details and practices may vary

from country to country and from specific circumstances. As for the state budget, tax reform can have a significant impact on revenue generation and cost distribution. By adjusting fiscal policy, governments can influence the amount of disposable revenue on which public spending is concentrated, such as infrastructure, health, education, social security programs, and defense. As we can see in Figure 2, there is an interdependence between Fiscal Policy and Fiscal Reform since the importance of it is that they must be carefully designed, taking into account the various economic and social factors, to achieve a balance between income generation, economic growth, equity and public welfare. Therefore, the details of tax reform will depend on the specific goals, priorities, and challenges of each national government.

4.2 Discussion

The purpose of this article was to analyze from a systematic perspective, the contribution of the

authors through their publications to the study of Tax Reforms, Income Tax, Public Budget, carried out in books and journals of high impact indexed in Scopus and Wos databases during the period 2017-2022 by authors affiliated with institutions around the world, which allowed us to affirm that the publications exhibited in this document have carried out research related to the variables chosen from of various approaches facilitating the study and with this a better understanding of the subject. Such is the case of the article entitled "Single tax? Maybe it's not a bad idea after all" in which it seeks to study the real degree of progressivity in the Italian tax and transfer systems in order to examine possible reforms towards the optimum. Analyzing the distribution of personal income and effective tax rates among the Italian population, calculating income and tax obligations from survey data and studying the optimal level of progressivity. For this, a model developed in Heathcote et al. (2017) was used with heterogeneous agents where investment in skills and labor supply are endogenous and the government provides a public good under a balanced budget. This model suggests a drastic reduction in progressivity under both reference and alternative specifications. In particular, it calls for substantial reductions in marginal tax rates above about 0.25 times median income along with higher tax rates at the lower end of the income distribution. These reforms can be approximated by a flat tax of

29% at the baseline and 32.5% at the alternative specification, while keeping the required positive level of progressivity constant. For this reason, in the article entitled "How State Responses to the Economic Crisis Shape Income Inequality and Financial Well-being" he argues that this study examined how state government responses to a current economic crisis, (Castelluccio, 2021)(Franko, 2021) in the form of unexpected changes in a fiscal policy. State governments are the vital factors in times of fiscal stress, as almost all states must make difficult decisions regarding policies related to tax collection, expenditures and budget issues such as public spending, which these policies shape the revenue gap. Focusing on periods of fiscal stress is important for the study of state inequality, as those with fewer resources are the most likely to experience the consequences of their state's fiscal response during these times. Using cross-sectional time series data, this research demonstrates that income inequality increases when states respond to the economic crisis by resorting to unexpected spending cuts. These effects tend to persist even after initial economic downturns. In addition, an individual-level implication of the aggregate relationship between state policy responses and inequality. However, as any methodology is not exempt from presenting problems through its use, as shown in the article entitled "Tax reforms for the development of fiscal space" The objective of the article is to assess the impact of tax reforms, which address the reduction of the corporate income tax burden, in fiscal space and investment processes in EU countries and Ukraine, to establish directions for improving the tax system in Ukraine and other economies in transition in order to stimulate the expansion of fiscal space. The research topic covers the tax policy environments that shape the development of fiscal space. Research methodology. According to the purpose of the article, research methods are set as follows: abstract-logical; systemic analysis; analysis and synthesis; Graphic method. The benefit of its application is confirmed by the best practices of many European countries. The results of tax reform in Ukraine have shown that a traditional approach to the choice of tax issues, in contrast to developed economies, does not comply with theoretical provisions on increasing the competitiveness of the national economy and encouraging investment. This is conditioned by the specific fiscal effects in Ukraine due to the restriction of key economic freedoms (investment, finance, protection of property rights and judicial effectiveness) necessary for business success, as well as a high rate

of corruption, which increases the costs of doing business. It is argued that, when carrying out tax reforms and expanding fiscal space in transition economies, considering the specific effects of changing corporate income tax provisions, emphasis should be placed on ensuring the long-term sustainability of public finances through budgetary adjustment measures aimed at preventing existing fiscal problems from being passed on to future generations; alignment of national tax legislation with EU rules and prevention of tax evasion; Increase the financial capacity of enterprises by introducing specific tax incentives for innovation, which will increase the country's competitiveness in global markets and, as a result, facilitate the growth of the country's future income.(Inna Lunina, 2020)

5. Conclusions

This review article concludes, highlighting the importance of knowing the updated status of the bibliography published in databases such as Scopus or Wos, referring to the study of Tax Reforms, Income Tax, Public Budget during the period between 2017 and 2022, and how the implementation of tax reforms had a positive impact on income tax systems and the public budget. These reforms aim to promote the fairness, efficiency and transparency of the tax system, ensuring sufficient revenues for public spending. By adjusting tax rates and bands, closing loopholes and broadening the tax base, governments have been able to generate more revenue while maintaining a balanced approach. Tax reforms have also facilitated the promotion of certain policy objectives through the introduction of tax credits and incentives, encouraging activities such as research and development, energy efficiency and targeted investment. In addition, efforts to improve tax compliance and enforcement have helped reduce tax evasion and increase revenues, further strengthening public finances. Simplification and transparency were central pillars of the tax reforms that made the system easier and more understandable for taxpayers. By simplifying processes, reducing compliance costs and improving reporting requirements, governments have fostered a positive environment for tax compliance and promoted more efficient resource allocation.

Finally, the positive impact of tax reforms on income tax systems and the public budget cannot be underestimated. These reforms

helped Governments strike a balance between generating income and promoting economic growth while achieving social and welfare goals. The details of tax reforms differ from country to country, but the overall goal remains the same: to create a strong and fair tax system that supports society's needs and promotes sustainable development.

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