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# Assessment of the Impact of Tax Burden on Social Inequality: Public Administration Approaches

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**ABSTRACT**

The problem of the relationship between the level of taxation and social inequality remains one of the central issues in modern public administration theory. The growth of property stratification in the population in most EU countries, and especially in Ukraine under wartime conditions, underscores the need to rethink fiscal policy instruments from the standpoint of social justice. Based on the analysis of existing approaches to assessing the tax burden, it was established that the heterogeneous structure of the tax mix significantly affects the distribution of income between social groups. It was found that indirect taxes are regressive in nature and increase inequality, while progressive income taxation can act as a tool for smoothing it. Key public administration instruments that allow balancing between fiscal efficiency and social justice were identified. As a result, effective tax policy in the context of public administration should take into account not only fiscal adequacy, but also the distributional impact of various types of taxes. For Ukraine, the priority is to form an adaptive taxation model that can minimize social inequality in the conditions of war and post-war reconstruction.

**KEYWORDS**

tax burden, social inequality, public administration, fiscal policy, income redistribution, Gini coefficient, regressive taxation.

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# Оцінка впливу податкового навантаження на соціальну нерівність: підходи публічного управління

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**АНОТАЦІЯ**

Проблема взаємозв'язку між рівнем оподаткування та соціальною нерівністю залишається однією з центральних у сучасній теорії публічного управління. Зростання майнового розшарування населення в більшості країн ЄС та особливо в Україні в умовах воєнного часу актуалізує потребу в переосмисленні інструментів фіскальної політики з позицій соціальної справедливості. На основі аналізу існуючих підходів до оцінки податкового навантаження встановлено, що гетерогенна структура податкового міксу суттєво впливає на розподіл доходів між соціальними групами. Виявлено, що непрямі податки мають регресивний характер і посилюють нерівність, тоді як прогресивне прибуткове оподаткування здатне виступати інструментом її згладжування. Визначено ключові інструменти публічного управління, які дозволяють балансувати між фіскальною ефективністю та соціальною справедливістю. В результаті, ефективна податкова політика в контексті публічного управління повинна враховувати не лише фіскальну достатність, але й розподільчий вплив різних видів податків. Для України пріоритетним є формування адаптивної моделі оподаткування, яка здатна мінімізувати соціальну нерівність в умовах воєнного та повоєнного відновлення.

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податкове навантаження, соціальна нерівність, публічне управління, фіскальна політика, перерозподіл доходів, коефіцієнт Джині, регресивне оподаткування.

## 1. Introduction

Taxation as an instrument of public administration performs a double function: on the one hand, it provides revenues to the state budget necessary to finance public goods, and on the other hand, it acts as a mechanism for redistributing revenues between different social groups. The question of how effectively the state uses this mechanism to reduce social inequality is the subject of intense scientific and practical discussions. This problem is especially relevant in transition economies and in countries experiencing systemic crises.

Social inequality in the modern world is growing despite the increase in the general level of well-being. According to the World Bank, the Gini coefficient in many EU countries shows a steady upward trend, which indicates the insufficient effectiveness of the current redistribution mechanisms. This calls into question both the fiscal architecture of modern states and the quality of managerial decisions in the field of tax policy.

For Ukraine, which is in the conditions of armed conflict and large-scale socio-economic destruction, the issue of the redistributive function of taxation acquires a particularly acute practical dimension. Destruction of production potential, large-scale internal and external migration of the population, reduction of the tax base, deformation of the labor market – all these factors form fundamentally new conditions in which the system of public administration in the tax sphere should function [4].

The article is aimed at systematizing approaches to assessing the impact of the tax burden on social inequality and at identifying appropriate management tools suitable for use in Ukrainian realities. Achieving this goal involves solving the following tasks: analysis of the theoretical foundations of the relationship between taxation and inequality; review of methodological approaches to the quantification of this relationship; determining the role of the structure of the tax mix in the formation of distributive effects; and development of recommendations for the public administration system of Ukraine.

## 2. Literature Review

The scientific discourse on the relationship between taxation and social inequality has a long tradition, dating back to the classic works of A. Smith and D. Ricardo. However, in its modern form, this problem has been significantly transformed under the influence of new empirical data, the development of public administration tools and the globalization of fiscal processes.

Among modern studies, special attention should be paid to the works devoted to the analysis of heterogeneous effects of various components of the tax mix. Beljić and Glavaški examined the impact of tax structure on income inequality in 26 OECD EU member states for 2000–2022 and found that an increase in the share of income taxes in total revenues is accompanied by a reduction in the Gini coefficient, while an increase in the burden due to consumer and property taxes has the opposite effect [1]. This confirms the hypothesis that not only the general level of taxation, but also its structure determines the distributive consequences for society.

Dombou considered the shadow effects of Laffer's fiscal allergy and proposed the concept of the so-called "shadow effect" – a phenomenon when an excessive tax burden stimulates tax evasion, which leads to a narrowing of the tax base and, paradoxically, to a decrease in the redistributive potential of the fiscal system [2]. This approach is important for understanding the limits of the effectiveness of progressive taxation.

Stanković et al. analyzed the factors of entrepreneurial dynamics in the EU countries and found that the quality of the institutional environment, including the predictability and transparency of the tax system, significantly affects the level of entrepreneurial activity and, indirectly, the formation of middle-class incomes [8]. This indicates that the social-equalization function of taxation is implemented not only through direct redistribution, but also through the impact on the business environment.

Kalligosfyris and his co-authors conducted a multi-criteria assessment of the institutional and tax environment for business in the EU countries and proved that high administrative efficiency and a low level of corruption in public administration are necessary conditions for a progressive tax system to actually perform a redistributive function, and not just declare it [4]. In practice, this means that the technical parameters of taxation are secondary to the quality of public administration as a whole.

Sariyev studied a comparative analysis of the tax burden and benefits for hidden champions – small and medium-sized enterprises with a niche global specialization – in Slovakia and Ireland and showed that a differentiated approach to taxation of certain categories of business entities can simultaneously support entrepreneurial activity and limit excessive concentration of income [6]. The conclusions of this study are of practical importance for the design of simplified taxation systems.

Thus, the modern scientific discussion reveals at least 3 key aspects of the problem: structural (which combination of taxes is optimal from the standpoint of equality), behavioral (how different social and economic agents react to changes in taxation) and institutional (what quality of public administration is necessary for the realization of the redistributive potential of the tax system).

## 3. Problem Statement

The central problem explored in this article is the contradiction between the declared redistributive function of modern taxation systems and the real trends towards the growth of social inequality. This contradiction is especially pronounced in conditions when the state simultaneously faces fiscal pressure (the need to increase budget revenues) and social pressure (society's demand to reduce property stratification).

In practical terms, the problem takes several interrelated forms. Firstly, it is a structural distortion of the tax mix in many countries: excessive dependence on indirect taxes (VAT, excise taxes), which are regressive in nature, with a relatively low share of income and property taxes. Secondly, it is the problem of tax evasion, which, in the conditions of a developed shadow economy, really removes part of the tax burden from the wealthiest segments of the population, shifting it to less protected groups. Thirdly, it is the problem of inefficient use of tax revenues in the public sector: even if the tax burden is relatively evenly distributed, budget expenditures may not have a clear social equalizing effect.

For Ukraine, these general problems are complicated by specific factors. Russia's armed aggression has caused a deep deformation of the tax base: a significant part of enterprises has stopped operations or moved to safer regions, millions of taxpayers have gone abroad, while the needs of the budget for financing defense and humanitarian spending have increased significantly [4]. Under such conditions, any changes in the taxation system inevitably have social consequences, but their assessment requires special methodological tools.

The key analytical question is to what extent the available public administration tools allow to simultaneously solve 2 competing tasks: to ensure the sufficiency of budget revenues and to prevent the strengthening of social stratification. The answer to this question is impossible without a clear understanding of the mechanisms through which taxation affects the distribution of income in society.

## 4. Methods and Materials

The methodological basis of the study is a set of methods that combine theoretical analysis with quantitative approaches to assessing the distributive effects of taxation. The key tool of the analysis is the concept of effective and nominal tax burden, which makes it possible to distinguish between formally declared rates and the real distribution of the fiscal burden between different social groups.

The following methodological approaches are used as part of the study. The first is the analysis of microsimulation models, which allow you to trace how changes in the structure of taxation affect the well-being of households in different income deciles. Such models are actively used in the practice of the European Commission and the OECD to assess the distributive effects of fiscal reforms. The second is the method of decomposition of the Gini coefficient, which allows you to quantify the contribution of different sources of income and types of taxation to the overall level of inequality. The third is the analysis of the progressiveness/regressiveness of certain types of taxes based on the comparison of the share of income directed to the payment of a particular tax in different income groups of the population.

The study is also based on a comparative analysis of the tax systems of 9 EU countries with different levels of inequality (Denmark, Sweden, Finland, the Netherlands, France, Spain, Romania, Bulgaria and Hungary), which allows us to identify the relationship between the tax structure and the social results achieved. When comparing, the following indicators are used: the share of direct and indirect taxes in GDP, the effective income tax rate for different income groups, the Gini coefficient before and after taxation and transfers, as well as the share of budget expenditures on social protection in GDP.

To analyze the Ukrainian context, data from the Ministry of Finance of Ukraine, the State Statistics Service, the State Tax Service, as well as FAO materials on the consequences of the armed conflict for the agricultural sector are used [7, 8]. The peculiarities of taxation in the agro-industrial complex, which is traditionally one of the key sectors of the Ukrainian economy and where specific tax regimes are applied, are analyzed separately.

The theoretical basis of the study is formed by a synthesis of the neo-institutional theory of the state, the theory of public finance and the concepts of social justice. Methodologically, the study refers to comparative studies in the field of public administration, combining quantitative and qualitative approaches to the analysis of fiscal policy.

## 5. Results and Discussion

### *5.1. Theoretical foundations of the relationship between taxation and social inequality*

The impact of taxation on the distribution of income is realized through several complementary mechanisms. The first is direct redistribution, which is carried out through progressive income taxation, when the effective rate increases in accordance with the level of income of the taxpayer. The second is the indirect impact through the taxation of property and capital, which primarily affects the wealthier segments of the population. The third is the financing of public goods and social transfers at the expense of tax revenues, which is the most powerful quantitative mechanism for reducing inequality in modern welfare states.

The effectiveness of each of these mechanisms depends on the specific structure of the tax system. Studies by Beljić and Glavaški [1] convincingly prove that OECD countries, where direct taxes account for more than 35% of total tax revenues, demonstrate a lower level of inequality after tax compared to countries where indirect fiscal instruments prevail. The Gini coefficient in the first group of countries is, on average, 4–6 points lower than in the second, which is a statistically significant difference.

The key to understanding is the concept of progressiveness and regressivity in taxation. A progressive tax is one whose share in the taxpayer's income increases with an increase in the level of his income. Regressive, on the contrary, makes up a larger relative share in the incomes of poorer taxpayers. VAT, as a basic element of most modern tax systems, is a classic regressive tax: since poorer households spend a larger share of their income on consumption than wealthier ones, the real VAT burden on the former is much higher in relative terms.

In the practice of public administration, this problem is solved in several ways: exemption from VAT or the application of reduced rates for essential goods, compensatory social transfers to the poorest strata, and a combination of indirect taxation with progressive income tax. However, the effectiveness of these measures significantly depends on the quality of public administration and the level of administrative potential of the state [3].

An important theoretical aspect is also the relationship between taxation and incentives for economic activity. Excessive tax burden leads to what Dombou describes as a "fiscal allergy" [2]: when tax rates reach a certain threshold, entrepreneurs and households move into the shadow sector or resort to aggressive tax planning. Paradoxically, an excessive desire for redistribution may ultimately reduce the tax base and reduce the real ability of the state to finance social expenditures.

### *5.2. Structure of the tax mix and its distributive effects*

The analysis of the structure of taxation in the EU countries allows us to identify clear patterns regarding the relationship between the composition of the tax mix and the level of social inequality. The Scandinavian countries – Denmark, Sweden, Finland – where the Gini coefficient after tax is 25-29 units, are characterized by a relatively high share of direct taxes and powerful mechanisms of social transfers. On the other hand, Bulgaria and Romania, where a proportional flat tax is actively used, demonstrate a Gini coefficient in the range of 33–37 units.

At the same time, it would be simplistic to assert that the high progressiveness of income taxation automatically leads to a decrease in inequality. The institutional quality of fiscal policy implementation is critical. Kalligosfyris et al. [4] show that in countries with high levels of corruption and weak administration, progressive taxation remains largely declarative: wealthy taxpayers have more opportunities to minimize liabilities through complex corporate structures, offshore schemes, and the use of loopholes in legislation.

A special role is played by the structure of taxation of small and medium-sized businesses. Stanković and his colleagues [8] found that an effective business environment is a powerful factor in the formation of a stable middle class – the main subject through which the social-equalizing function of taxation is implemented. When SMEs face a disproportionately high relative burden compared to big business, it not only inhibits entrepreneurial activity but also preserves social stratification.

Sariyev's research [7] on hidden champions demonstrates that a differentiated approach to taxation of different categories of businesses can simultaneously stimulate employment and limit excessive concentration of income. The Irish model, which combines low corporate tax rates with efficient administration and a developed system of social guarantees, is an example of how the liberalization of one element of the tax mix can be compensated by other fiscal and social mechanisms.

For comparative analysis, it is important to note that the effectiveness of taxation as a tool for reducing inequality is determined not only at the input (by the structure of fiscal revenues), but also at the output (by the direction and quality of budget expenditures). A state that collects relatively modest taxes, but uses them efficiently and targeted to finance education, health care, and social protection, can achieve better results in reducing inequality than a state with a formally progressive taxation system, but low quality of public services and a significant level of corruption.

### *5.3. Methodological approaches to assessing the tax burden on social groups*

Measuring the impact of taxation on social inequality requires special methodological tools that would allow going beyond aggregate macroeconomic indicators and taking into account the heterogeneity of taxpayers. Among such tools, there are several key approaches.

The first approach is an analysis based on income deciles. The essence of the method is to divide all households by income level into 10 equal groups and compare the share of their income directed to the payment of different types of taxes. Such an analysis allows you to identify regressive and progressive elements of the taxation system. For example, if households with income in the lower decile IVI spend 12% of their income on VAT, and households with the upper decile spend only 6%, this indicates the regressive nature of VAT with a regression coefficient of 2.0.

The second approach is microsimulation modeling, which allows assessing the impact of specific changes in tax legislation (rate increases, introduction of new benefits, changes in progression thresholds) on the well-being of households in different income groups. This method is widely used by EU institutions: in particular, Euromod – a microsimulation model developed for 28 EU countries – allows you to quantify the distributive effects of fiscal reforms before their implementation.

The third approach is the decomposition of inequality based on the Shapley method, which allows you to decompose the general level of income inequality into components related to different sources of income and types of taxation. This method allows you to quantify how much contribution to reducing inequality is, for example, made by income tax, and what contribution is made by social transfers, and accordingly, to determine priorities for reforms.

The fourth approach is a comparative analysis of indicators of inequality before and after tax and transfers (pre-tax and post-tax Gini). The difference between these indicators allows us to assess the overall redistributive effect of the fiscal system. In the Scandinavian countries, this difference reaches 18–22 Gini points, while in some countries of Central and Eastern Europe it does not exceed 8–10 points, reflecting a significantly lower level of redistribution through the fiscal system.

The application of all these methods requires high-quality microdata on households, including detailed information on income, expenditure and taxes paid. In Ukraine, the collection and systematization of such data in wartime is a significantly complicated task, which in itself is an important management problem [4]. At the same time, the availability of such data is a necessary condition for making scientifically sound decisions in the field of fiscal policy.

### *5.4. Public Administration Approaches to Tax Burden Regulation to Reduce Inequality*

Public administration in the field of taxation forms a system of instruments for influencing the distributive effects of the fiscal system. The analysis of international experience allows you to systematize these tools in several areas.

The first direction is the design of progressive income tax structures. It is not only about the formal progressiveness of rates, but also about effective progressiveness after taking into account all deductions, benefits and exemptions. The experience of many countries shows that formally, the progressive scale is often de facto regressive due to the system of deductions, which are mainly used by wealthier taxpayers. The task of public administration is to ensure that the effective tax rate really increases with income.

The second direction is differentiated taxation of consumption. The application of reduced VAT rates or full exemption for essential goods (basic food, medicines, children's products) partially compensates for the regressiveness of VAT. At the same time, this approach has limitations: preferential categories of goods can also be used by wealthy taxpayers, which reduces the targeting of support.

The third direction is the development of property taxation. In most post-socialist countries, including Ukraine, property taxes remain a relatively underdeveloped element of the tax system. At the same time, in the context of significant inequality in the distribution of property, effective taxation of real estate, land and financial assets can have a distinct redistributive effect. The key issue is an adequate valuation of property (cadastral value corresponding to the market value), without which property tax turns into a fiscal rudiment.

The fourth direction is the improvement of social transfers financed by tax revenues. In modern redistribution systems, social transfers are a more powerful tool for reducing inequality than taxation itself. The targeting of these transfers, their size and regularity, as well as the quality of administration of social programs, directly affect the real well-being of vulnerable segments of the population.

The fifth direction is the fight against tax evasion. Dombou [2] emphasizes that when the wealthiest taxpayers systematically avoid paying taxes due to offshore schemes, aggressive planning, or corruption, this effectively means a transfer of the tax burden to less protected groups. Effective administration, automatic exchange of financial information and digitalization of fiscal control are necessary conditions for ensuring the real progressiveness of the taxation system [3].

### *5.5. Specifics of taxation in Ukraine and its social consequences*

Ukraine has a number of specific characteristics in the field of taxation, which significantly determine the distributive effects of the fiscal system. First of all, it concerns the structure of employment and the nature of the business environment. A significant share of those employed in the agricultural sector, where specific taxation regimes are applied, as well as a large number of self-employed and small entrepreneurs on the simplified taxation system, significantly affects the general profile of the distribution of the tax burden [8].

The simplified taxation system (single tax) in Ukraine covers a significant share of small businesses and the self-employed. On the one hand, it reduces administrative barriers to doing business and supports entrepreneurial activity, which is in line with the conclusions of Stanković [8] on the role of the entrepreneurial environment in generating income. On the other hand, relatively fixed rates of the single tax, which are not related to the level of income received, form an element of regression in the general taxation system: successful entrepreneurs with significant incomes pay the same amount as those who barely provide themselves with a subsistence minimum.

Taxation in the agro-industrial complex is a separate problem. The fixed agricultural tax system, as well as the preferential VAT regime for agricultural producers, have traditionally played the role of supporting the agricultural sector. However, Russia's military aggression significantly distorted the conditions for the functioning of the agro-industrial complex: more than 30% of agricultural land was in the war zone or under occupation, and a significant part of enterprises suffered direct losses [3]. Under these conditions, the current system of taxation of the agro-industrial complex needs to be revised, taking into account both the need to support the affected producers and the tasks of generating budget revenues.

FAO [3] records that according to the results of the survey of agricultural enterprises at the beginning of 2023, more than 57% of them reported a significant reduction in income and financial difficulties. Most of them noted that even with formal tax benefits, the actual burden in the armed conflict remains unbearable due to destroyed logistics, rising costs and shrinking markets.

At the household level, the social consequences of the existing taxation structure in Ukraine are significantly differentiated. Households in the lower income quintiles bear a relatively higher burden of indirect taxes – VAT and excise taxes – which make up a significant share of their consumer spending. At the same time, the progressiveness of income taxation in Ukraine is relatively limited: in fact, there is a quasi-proportional system with 2 main personal income tax rates (18% and a reduced rate for some types of income), which does not provide a clear redistributive effect.

Another important aspect is the USC (single social contribution), which is proportional and has a distinct regressive component: within the maximum accrual base, the rate is relatively the same, but incomes above this limit are actually taxed at a much lower effective rate. This means that persons with ultra-high incomes relatively save more on the USC than persons with average incomes.

## 6. Conclusions

The analysis confirms that the impact of taxation on social inequality is complex, multifaceted and largely depends on the specific structure of the tax mix, the quality of public administration and the specifics of the socio-economic context.

The first key conclusion is that the structure of taxation is a more significant factor of inequality than the overall level of tax burden. Countries with a similar level of taxation (expressed as % of GDP) may have significantly different indicators of inequality depending on whether their tax mix is dominated by progressive direct taxes or regressive indirect taxes [5]. This conclusion is of direct practical importance for reforming the taxation system in Ukraine.

The second conclusion concerns the role of the institutional quality of public administration. Even the most well-designed taxation system does not realize its redistributive potential in the conditions of weak administration, corruption and shadow economy [3]. Therefore, reforms in the field of taxation must be accompanied by an improvement in the quality of fiscal administration, the development of digital technologies in the interaction between taxpayers and the state, and the fight against tax evasion [1].

The third conclusion concerns the relationship between the business environment and income distribution. Taxation, which does not take into account the specifics of small and medium-sized businesses, undermines the formation of the middle class – the main social pillar of equal distribution of income in society [2, 6]. For Ukraine, where SMEs are the main employers outside the agricultural and public sectors, this problem is especially acute.

The fourth conclusion is related to the specifics of taxation in the context of an armed conflict. The destruction of the production base, large-scale internal and external migration, the reduction of the tax base and at the same time the growth of fiscal needs – all this forms systemic challenges for public administration [1, 7]. Under such conditions, any increase in the level of taxation risks increasing social inequality, while inefficient redistribution of available resources preserves social stratification.

For the public administration system of Ukraine, taking into account the analysis, the following priority areas can be proposed. Firstly, a gradual transformation of the taxation structure towards an increase in the share of direct progressive taxes while introducing effective VAT benefits for basic consumer goods. Secondly, the development of property taxation based on the market valuation of assets as a powerful tool for reducing inequality in the distribution of property. Thirdly, increasing the efficiency and targeting of social transfers, which are a more accurate tool for supporting vulnerable groups compared to general benefits in the tax system. Fourthly, the digitalization of fiscal administration and the development of systems for the automatic exchange of financial information to reduce the scale of tax evasion. Fifth, a balanced reform of SME taxation, which will take into account the difference between micro-enterprises at the survival level and successful medium-sized businesses.

A promising area of further research is the development of a specialized microsimulation model to assess the distributive effects of fiscal reforms in Ukraine, which would take into account the peculiarities of the war and post-war context, as well as the distortion of the tax base and employment structure associated with the armed conflict.

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