

TAX BURDEN AS A DRIVER OF THE MAIN STATE FUNCTIONS FINANCING: CROSS-COUNTRY ANALYSIS

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Abstract: The tax burden is an important indicator of the economic policy of the state, ensuring the performance of its main functions, influencing economic growth, investments and the welfare of the population. At the same time, different states apply different types of tax policy, determining the level of redistribution of the country's GDP through taxes and changing the level of state financing of various areas of socio-economic development. The purpose of the article is to study the specificity of the relationship between the tax burden and the financing of key tasks of state policy. The article analyzes the level and structure of the tax burden in Ukraine and EU countries in recent years. The basis of the study was data from 28 countries for the period 2010-2022. Based on the results of the statistical analysis, key differences in the main taxes forming the tax burden, changes in corporate and individual taxes, and features of the structure of the tax burden were determined. It was found that Ukraine has an average level of tax burden, compared to other European countries, which is growing during 2010-2022, which corresponds to the trend of most analyzed countries. On the other hand, it was found that compared to other European countries, Ukraine has an average level of funding for education, a low level of funding for health care and spending on research and development, as well as a high level of spending on defense. Using correlation analysis tools and panel regression modeling, the relationship between the tax burden and the level of spending on public needs was investigated. The results of the evaluation showed that the tax burden has a statistically significant relationship with the level of public health care funding and spending on research and development. The revealed relationship is direct, which indicates the increase in state financing of the specified areas as a result of the increase in tax revenues. At the same time, a statistically significant relationship between the tax burden and spending of state funds on education and defense has not been confirmed. This indicates the fact that in order to ensure the growth of state financing of the specified areas, funds from other sources should be attracted, in addition to tax revenues. The obtained results can be used in the process of formation and adjustment of the budget and tax policy of the state, determination of the budget expenditure strategy.

Keywords: tax policy, health expenditure, education expenditure, research&development, military expenditure.

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1. Introduction.

The tax burden is a key element of economic policy that affects various aspects of the country's economy. In Ukraine and EU countries, it has different levels and structures determined by economic and political conditions. The level of the tax burden is usually determined by the chosen model of the state's tax policy and is related to the need to ensure state expenditures for the performance of the state's main social functions. At the same time, the question of the balance of ensuring economic growth and increasing budget revenues remains debatable. The study of this issue is important for understanding the impact of tax policy on economic development and social protection of the population. The purpose of this article is to analyze the level and structure of the tax burden in Ukraine and EU countries over the past 10-15 years, as well as to identify the main trends and factors affecting changes in tax policy. The key task of the research is to determine the presence and specifics of the relationship between the tax burden and the financing of the main items of state expenditures.

2. Literature Review.

Studies of the tax burden in Ukraine and EU countries have been the subject of numerous scientific works and reports, in particular by the World Bank and the OECD. These studies confirm that the level of tax burden in EU countries is much higher than in Ukraine. For example, OECD reports (OECD, 2024) emphasize that EU countries have a more complex and extensive taxation system, which includes high rates of direct and indirect taxes. At the same time, World Bank studies (The World Bank, 2024) note that the tax burden in Ukraine is gradually increasing, although it remains lower compared to most EU countries. This growth is due to an increase in social contributions, VAT rates and excise taxes. Despite this, many unsolved questions remain regarding the impact of various components of the tax burden on economic development and social stability. Thus, there is an urgent need for comprehensive studies that would cover various aspects of the tax burden and its impact on the economy. Considering the works of scientists, you can understand this aspect in more detail. Svitlana Savitska, Maryna Pravdiuk, Inna Dolzhenko, Nadiia Banera and Maksym Samchyk (Savitska et al., 2022) analyze the tax burden in Ukraine and the EU, emphasizing that in the EU high tax rates contribute to stable budget revenues and financing of social programs, while in Ukraine the tax burden is gradually increasing, although it remains lower compared to most EU countries. Xiekui Zhang, Yihan Huang, Fenglan Wei (Zhang et al., 2024) concerned that tax burden is an inhibit factor of countries' economic growth, Murwendah and Wina Desyani (Murwendah & Desyani, 2023) conclude that firm competitiveness is negatively affected by high tax burden, while Keita Kouramoudou and Laurila Hannu (Kouramoudou & Hannu, 2021) detect deterioration of company productivity as a result of high tax burden. On the other hand, the high tax burden level often leads to the tax evasion and the growth of shadow economy (Zuiyi et al., 2021; Achim et al., 2023; Ungureanu & Ciocanea, 2021). Moreover, the growth of tax burden determinates losses of the political trust in society (Lim & Moon, 2022), while tax redistribution may deepen of the welfare inequality (Jessen et al., 2022; Benassi & Randon, 2021). Demenko O. (Demenko, 2023), Nataliia Lagodienko, Mariia Pozhydaieva and Denys Krylov (Lagodiienko et al., 2022) examine the effectiveness of tax administration in Ukraine and points out the key problems that inhibit tax revenues. Their studies emphasize the need to reform the tax system to improve its efficiency. At this context are important the results obtained by Pontus Braunerhjelm, Johan E. Eklund and Per Thulin (Braunerhjelm et al., 2021), that confirm an idea of simplifying tax administration for business support. This will make it possible to develop more effective tax policies that will contribute to sustainable economic development and improvement of social protection in Ukraine and other countries with transition economies.

According to the World Bank, the tax burden in Ukraine has remained relatively stable over the last decade, with small fluctuations in individual years. According to EU and OECD data, the level of tax burden in EU countries varies, but is generally higher than the Ukrainian rate. At the same time, researchers note the problem of insufficient financial support for the performance of state functions in Ukraine. This necessitated the analysis of the relationship between the tax burden and the spending of public funds.

3. Methodology and research methods

The study involves conducting a comparative and statistical analysis of the level and structure of the tax burden in 28 European countries, as well as the main parameters of public spending. The specifics of the relationship between the tax burden and government expenditures were investigated with the help of correlation-regression analysis tools. Data from official sources of statistics, such as the World Bank, OECD, statistical agencies of EU countries and Ukraine, were used for the research. The tax burden is measured by the ratio of total tax revenues to the country's GDP. State expenditure indicators were measured using four indicators:

- 1) Domestic general government health expenditure, % of GDP;
- 2) Government expenditure on education, total, % of GDP;
- 3) Research and development expenditure, % of GDP;
- 4) Military expenditure, % of GDP.

The key hypothesis of the study is that the level of government spending on ensuring the socio-economic functions of the state depends on the level of the tax burden. A panel regression modeling tool was used to

assess the presence and strength of the impact of the tax burden on the financing of public expenditures. The model specification is the method of least squares with random effects.

4. Results.

EU countries can be divided into three groups according to the level of tax burden: 1) high tax burden (more than 45% of GDP); 2) average tax burden (40-45% of GDP); 3) low tax burden (less than 40% of GDP).

Direct taxes include personal income tax and corporate income tax. In Ukraine, the share of direct taxes in total tax revenues is smaller compared to EU countries. For example, in France, personal income tax and corporate income tax make up a significant portion of tax revenues.

Indirect taxes, such as value added tax (VAT) and excise duties, are the main sources of tax revenue in Ukraine. The share of VAT in Ukraine is slightly higher than the average in EU countries. In the EU, VAT is also an important source of revenue, but excise duties on alcohol, tobacco and fuel play a larger role in some countries. Social contributions in Ukraine are a significant part of tax revenues, although their share is lower than similar indicators in many EU countries. For example, in Germany and France, social contributions make up a significant part of tax revenues, which provides financing for developed social protection systems. To analyze in detail and compare the dynamics of the tax burden of Ukraine and the EU countries, it is necessary to consider Figure 1, which shows the evolution of the tax burden of the countries in the period from 2010 to 2022.

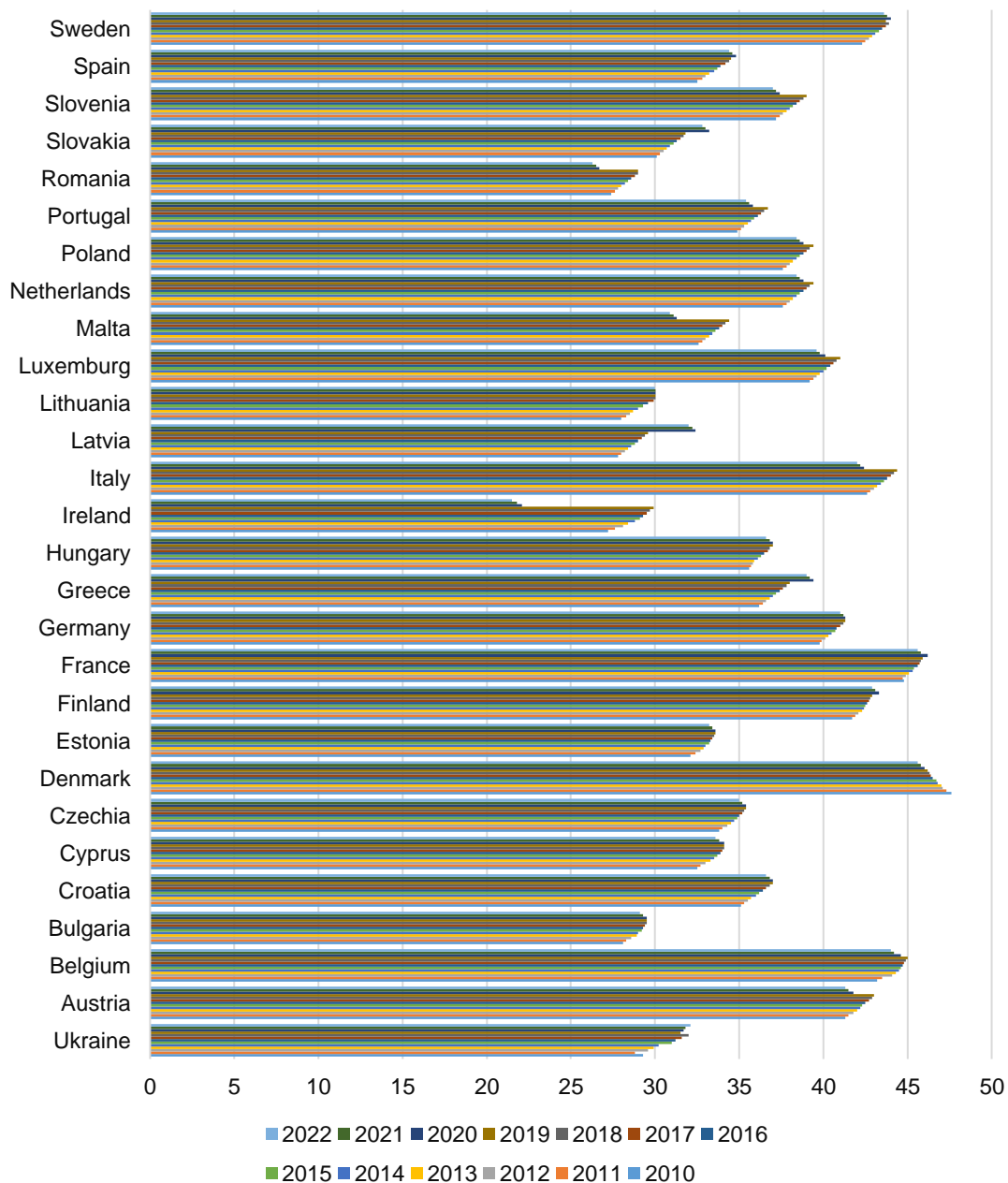


Figure 1. Tax burden of Ukraine and EU countries in the period from 2010 to 2022 in % of GDP

Sources: The World Bank, 2024

The tax burden in Ukraine from 2010 to 2022 shows gradual growth. The main factors influencing this trend include increases in social security contributions, increases in VAT and excise taxes, and changes in

corporate tax and personal income tax. Social security contributions, which make up a large part of the tax burden, increased during this period as part of government policies aimed at improving social security. The increase in VAT and excise duties was a response to economic challenges, particularly after the 2014 revolution and the start of the war, which required the government to increase budget revenues. Although the government of Ukraine made efforts to reduce corporate taxes to improve the business climate, the overall tax burden remained stable due to increases in other taxes. Also, the increase in personal income tax rates contributed to an increase in the overall tax burden. Economic and political events have significantly influenced the country's tax policy. Periods of economic instability required tax increases to stabilize budget revenues, which became the main driver of the growth of the tax burden in Ukraine. The government is constantly carrying out reforms aimed at improving the tax system, which also affects the structure of tax revenues.

In Austria, high personal and corporate income tax rates form a significant share of revenue, along with indirect taxes such as VAT and excise duties. In recent years, there has been a trend towards an increase in social contributions. Belgium also has high personal income tax rates and a significant share of tax revenue is generated through social contributions. Recent years have been characterized by an increase in indirect tax rates. Low personal income tax rates and a lower share of social contributions compared to other EU countries are characteristic of Bulgaria. Recently, there has been an increase in the share of indirect taxes in total tax revenues. In Croatia, average personal income tax rates and a significant share of indirect taxes, such as VAT, form the main revenue structure. The evolution of the tax system demonstrates the increase in VAT rates. Low personal and corporate income tax rates and a lower share of social contributions compared to the EU average are characteristic of Cyprus. Recent years show an increase in the share of indirect taxes, especially VAT. Similarly, in the Czech Republic, average personal income tax rates and a significant share of social contributions form the main revenue structure. Recently, there has been a tendency to increase VAT rates.

High personal income tax rates, a significant share of social contributions and a stable tax burden with increased excise duties on alcohol and tobacco are characteristic of Denmark. Estonia's low personal income tax rates and a growing share of indirect taxes form the main structure of tax revenues. Average personal income tax rates and increased excise duties on alcohol and fuel are the main characteristics of the Finnish tax system. As for France, high tax rates on personal income and corporate income, as well as the largest share of social contributions among EU countries, form the main structure of tax revenues. Recently, there has been a tendency to decrease corporate taxes. High personal income tax rates and a significant share of social contributions are characteristic of Germany. Recent years show an increase in excise duties on fuel and alcohol.

In Greece, average personal income tax rates and increases in VAT and excise taxes form the main revenue structure. Average personal income tax rates and a stable tax burden with increasing VAT rates are characteristic of Hungary. Low tax rates on the income of individuals and enterprises are characteristic of this country. Ireland is known for its liberal tax policy aimed at attracting foreign investment. In recent years, there has been a tendency to maintain low tax rates, which makes the country attractive for international business.

High tax rates on the incomes of individuals and enterprises, as well as a significant share of social contributions form the main structure of tax revenues. In recent years, the Italian government has been implementing reforms aimed at reducing the tax burden on business. Low tax rates on the incomes of individuals and companies and a growing share of indirect taxes are typical for Latvia. In recent years, there has been an increase in VAT and excise tax rates. In Lithuania, low tax rates on the income of individuals and enterprises, as well as a significant share of indirect taxes form the main structure of revenues. In recent years, there has been an increase in the share of VAT and excise taxes.

High tax rates on the income of individuals and companies, as well as a significant share of social contributions, are characteristic of Luxembourg. In recent years, there has been a tendency to lower corporate taxes to attract foreign investment. As for Malta, low personal and corporate income tax rates and a significant share of indirect taxes form the main revenue structure. Recently, there has been an increase in VAT and excise taxes. High personal income tax rates and a significant share of social contributions are characteristic of the Netherlands. In recent years, there has been a trend towards an increase in the share of VAT and excise taxes. In Poland, the average tax rates on the income of individuals and a significant share of social contributions form the main structure of revenues. Recently, there has been an increase in VAT and excise taxes.

In Portugal, the average tax rates on the incomes of individuals and companies, as well as a significant share of social contributions, form the main structure of revenues. In recent years, there has been an increase in VAT rates. Low personal and corporate income tax rates and a significant share of indirect taxes are characteristic of Romania. In recent years, there has been an increase in the share of VAT and excise taxes. In Slovakia, the average tax rates on the incomes of individuals and enterprises and a significant share of indirect taxes form the main structure of revenues. In recent years, there has been an increase in VAT rates. In Slovenia, the situation is as follows: average tax rates on the income of individuals and enterprises, as well as a significant share of social contributions, form the main structure of revenues. In recent years, there has

been an increase in VAT and excise tax rates. In Spain, average tax rates on the incomes of individuals and companies and a significant share of social contributions form the main structure of revenues. In recent years, there has been an increase in VAT and excise tax rates. As for Sweden, high tax rates on the income of individuals and enterprises, as well as a significant share of social contributions form the main structure of income. In recent years, there has been an increase in VAT rates and excise duties on fuel and alcohol.

Summing up, the tax burden in Ukraine in the period from 2010 to 2022 shows gradual growth, reaching the level of 32.1% of GDP in 2022. This figure is relatively moderate compared to the countries of the European Union, where the tax burden varies from a low of 22.1% in Ireland to a high of 46.9% in Denmark. Ukraine has lower tax rates on the income of individuals and companies compared to most EU countries. This is partly due to the government's desire to improve the business climate and attract investment. At the same time, in EU countries, especially in the western part, the tax burden is often much higher due to higher social contributions and indirect tax rates such as VAT and excise duties. For example, in France, the tax burden is 45.9% of GDP, which is one of the highest indicators in the EU. This is due to high tax rates on the income of individuals, the profit of enterprises and the largest share of social contributions among EU countries. Other countries with a high tax burden, such as Denmark (46.9% of GDP) and Belgium (44.6% of GDP), also have high personal income tax rates and a significant share of social contributions. In contrast, countries with a lower tax burden, such as Ireland (22.1% of GDP) and Bulgaria (29.5% of GDP), are characterized by more liberal tax policies aimed at stimulating economic growth and attracting investment. They have lower tax rates on personal income and corporate income and a smaller share of social contributions.

Ukraine maintains a moderate tax burden thanks to lower rates of basic taxes, but in recent years there has been a tendency to increase VAT and excise rates in order to increase budget revenues. This is similar to the strategies of many EU countries, which also raise indirect tax rates in response to economic challenges. In general, the tax burden in Ukraine is at an average level compared to EU countries. At the same time, the structure of tax revenues differs: in Ukraine, indirect taxes make up a larger share, while in many EU countries a significant share is made up of social contributions and personal income taxes. This reflects different approaches to the formation of tax policy and financing of public expenditures in Ukraine and the countries of the European Union.

At the same time, there is a need to analyze not only the level of the tax burden, but also the provision of taxes for the performance of state functions. Figure 2 shows the average annual levels of the tax burden and the level of financing of various expenditure areas in Ukraine and EU countries for the period 2010-2022.

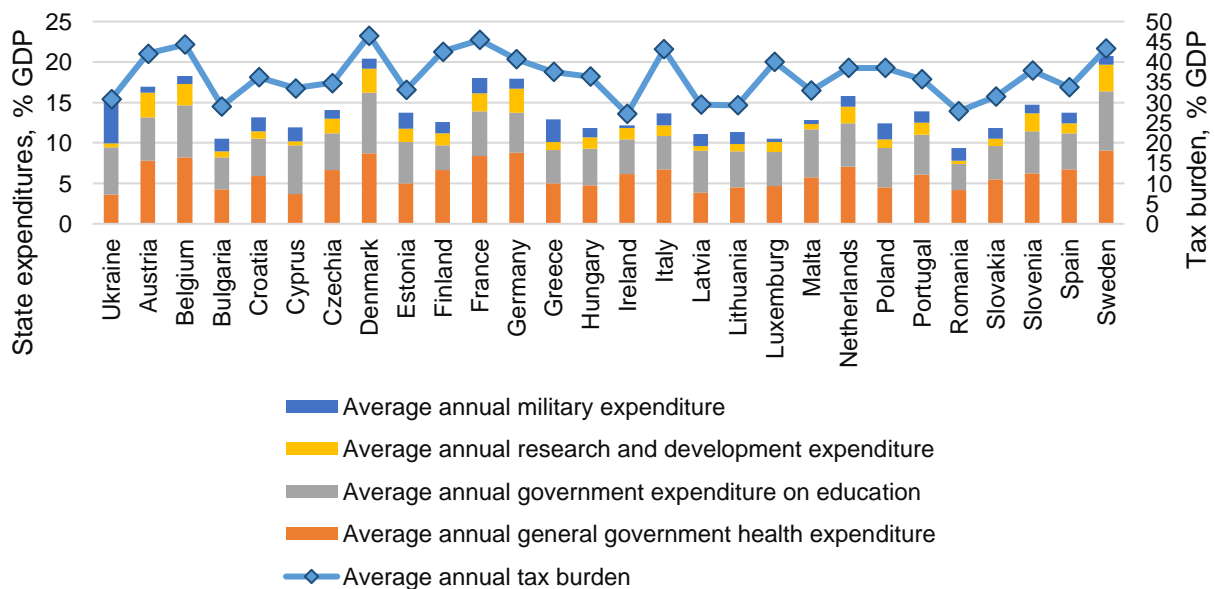


Figure 2. Average annual indicators of tax burden and expenditure in European countries for 2010–2022, % of GDP
Sources: The World Bank, 2024

We will analyze in more detail the relationship between the tax burden and the spending of funds on the needs of the country using the tools of correlation and regression analysis. So, the constructed correlation matrix (Table 1) shows the existence of a close direct relationship between the indicators of the tax burden and the spending of funds on health care and research and development. That is, in countries with a higher level of tax burden, a much larger part of GDP is spent on financing health care and research and development. At the same time, the relationship between the level of the tax burden and the share of funds

allocated to financing education is direct, but rather weak, which does not allow us to draw a reasonable conclusion about the existence of dependence. On the other hand, a weak inverse relationship between the tax burden and defense financing in the studied countries was also found.

Table 1. Correlation matrix of parameters of tax burden and public expenditure in European countries for 2010–2022

Indicator	Tax burden	General government health expenditure	Government expenditure on education	Military expenditure	Research and development expenditure
Tax burden	1.000				
General government health expenditure	0.704	1.000			
Government expenditure on education	0.364	0.418	1.000		
Military expenditure	-0.050	-0.241	-0.074	1.000	
Research and development expenditure	0.729	0.842	0.505	-0.261	1.000

Sources: compiled by the authors

To check the existence of causal relationships between the level of the tax burden and the spending of funds by the state to finance public needs, we will conduct panel regression modeling. Therefore, the results presented in Table 2 indicate that a higher level of tax burden is the reason for the increase in the level of health care financing in European countries. The revealed relationship is statistically significant at the 95% level.

Table 2. Results of panel regression modeling of the impact of the tax burden on the level of spending on health care in European countries for 2010–2022

Variable	Coefficient	Std. Error	t-value	p-value	Highest 95 %	Lowest 95 %	Significance
Tax burden	0.143	0.028	5.17	0.000	0.089	0.197	***
Constant	0.785	1.032	0.76	0.447	-1.238	2.809	
Adequacy criteria							
Mean dependent var			6.016	SD dependent var			1.729
Overall r-squared			0.494	Number of obs			338
Chi-square			26.755	Prob > chi2			0.000
R-squared within			0.007	R-squared between			0.568

Note: *** – the significance of the coefficient in the model is confirmed at the level of 99%

Sources: compiled by the authors

According to the results of panel regression modeling, it was found that there is no statistically significant relationship between the level of the tax burden and state financing of education (Table 3), since the obtained influence coefficients are not statistically significant. This indicates the fact that the state policy of financing education does not directly depend on the tax burden model established in the country.

Table 3. Results of panel regression modeling of the impact of the tax burden on the level of public financing of education in European countries for 2010–2022

Variable	Coefficient	Std. Error	t-value	p-value	Highest 95 %	Lowest 95 %	Significance
Tax burden	0.013	0.023	0.57	0.568	-0.032	0.059	
Constant	4.477	0.874	5.12	0.000	2.763	6.19	***
Adequacy criteria							
Mean dependent var			4.966	SD dependent var			1.137
Overall r-squared			0.129	Number of obs			340
Chi-square			0.326	Prob > chi2			0.568
R-squared within			0.007	R-squared between			0.171

Note: *** – the significance of the coefficient in the model is confirmed at the level of 99%

Sources: compiled by the authors

Instead, the calculations confirmed that the level of the tax burden largely determines the expenditure on research and development (Table 4). Thus, with an increase in the level of the tax burden by 1% of GDP,

spending on research and development increases by 0.062% of GDP on average. The revealed relationship is statistically significant at the 95% level.

Table 4. Results of panel regression modeling of the impact of the tax burden on the level of research & development financing in European countries for 2010–2022

Variable	Coefficient	Std. Error	t-value	p-value	Highest 95 %	Lowest 95 %	Significance
Tax burden	0.062	0.01	6.18	0.000	0.042	0.081	***
Constant	-0.731	0.381	-1.92	0.055	-1.478	0.015	*
Adequacy criteria							
Mean dependent var			1.520	SD dependent var			0.844
Overall r-squared			0.531	Number of obs			339
Chi-square			38.145	Prob > chi2			0.000
R-squared within			0.046	R-squared between			0.558

Note: *** – the significance of the coefficient in the model is confirmed at the level of 99%; * – the significance of the coefficient in the model is confirmed at the level of 90%

Sources: compiled by the authors

We will conclude the analysis by modeling the relationship between the tax burden and defense financing in European countries. The obtained results did not allow to confirm a statistically significant dependence (Table 5). This indicates the fact that the policy of forming the country's defense budget is determined not by the amount of accumulated tax revenues, but by the general goals of the state strategy and tactics.

Table 5. Results of panel regression modeling of the impact of the tax burden on the level of military expenditures in European countries for 2010–2022

Variable	Coefficient	Std. Error	t-value	p-value	Highest 95 %	Lowest 95 %	Significance
Tax burden	0.000	0.028	0.00	0.998	-0.055	0.055	
Constant	1.480	1.044	1.42	0.156	-0.566	3.525	
Adequacy criteria							
Mean dependent var			1.482	SD dependent var			1.792
Overall r-squared			0.003	Number of obs			364
Chi-square			0.000	Prob > chi2			0.998
R-squared within			0.019	R-squared between			0.023

Sources: compiled by the authors

5. Discussion

The obtained results show that the tax burden in Ukraine is relatively moderate compared to EU countries. The main factors of the growth of the tax burden in Ukraine include an increase in social contributions, VAT rates and excise taxes. In contrast, direct taxes, social contributions and indirect taxes form a significant part of tax revenues in the EU countries. This structure allows for higher stability and predictability of budget revenues. Ukraine has significant potential to optimize its tax system. It is possible to further reform the system of social contributions and indirect taxes in order to reduce the burden on business and stimulate investments. It is also important to fight against the shadow economy and improve the efficiency of tax administration, which will increase tax revenues without raising rates.

In practical terms, the results of the study can be used to improve the tax policy of Ukraine. Politicians and economists can rely on the data of this study to develop strategies to reduce the tax burden on business and the population, to increase the competitiveness of the Ukrainian economy in the international arena. The theoretical significance of the research lies in the expansion of the scientific understanding of the impact of the tax burden on economic development and social stability. The obtained results can be the basis for further research in this field regarding the comparison of the impact of different types of taxes on economic growth and population welfare. Prospects for further research include the analysis of the impact of specific tax reforms on the economic development of Ukraine and EU countries, as well as the development of recommendations on the optimal structure of the tax system for countries with transition economies. It is also important to study the impact of the tax burden on various sectors of the economy, which will allow for the development of more targeted tax policies.

6. Conclusions.

In conclusion, the analysis of the level and structure of the tax burden in Ukraine and the EU countries makes it possible to better understand the impact of tax policy on the economy and to determine directions for further reforms. This, in turn, will contribute to sustainable economic growth and improvement of the population's well-being. Based on the results of the analysis of the level and structure of the tax burden, it

was determined that Ukraine has an average level compared to other European countries. The conducted calculations made it possible to determine that the level of the tax burden in most cases determines the participation of the state in the financing of the health care system, as well as the spending of funds on research and development. At the same time, no statistically significant relationship between the level of tax revenues and state expenditures on education and defense was confirmed. This indicates the fact that the policy of public spending for the performance of the main social functions of the state is determined not only by tax revenues distributed through the state budget, but also by other factors, such as the general state strategy, the availability of non-tax revenues, etc.

Conflicts of Interest: Authors declare no conflict of interest.

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ПОДАТКОВЕ НАВАНТАЖЕННЯ ЯК РУШІЙ ФІНАНСУВАННЯ ОСНОВНИХ ФУНКЦІЙ ДЕРЖАВИ: МІЖНАРОДНИЙ АНАЛІЗ

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Податкове навантаження є важливим показником економічної політики держави, забезпечуючи виконання основних її функцій, впливаючи на економічне зростання, інвестиції та добробут населення. У той же час, різні держави застосовують різні типи податкової політики, визначаючи рівень перерозподілу ВВП країни через податки та змінюючи рівень державного фінансування різних напрямків соціально-економічного розвитку. Метою статті є дослідження специфіки взаємозв'язку податкового навантаження з фінансуванням ключових завдань державної політики. У статті проведено аналіз рівня та структури податкового навантаження в Україні та країнах ЄС за останні роки. Базою дослідження стали дані 28 країн за період 2010-2022 років. За результатами статистичного аналізу визначено ключові відмінності в основних податках, що формують податкове навантаження, зміни у корпоративних та індивідуальних податках, особливості структури податкового навантаження. Виявлено, що Україна має середній рівень податкового навантаження, порівняно з іншими європейськими країнами, який

зростає протягом 2010-2022 років, що відповідає тренду більшості аналізованих країн. З іншого боку виявлено, що порівняно з іншими Європейськими країнами Україна має середній рівень фінансування освіти, низький рівень фінансування охорони здоров'я та витрачання коштів на дослідження і розробки, а також високий рівень витрачання коштів на оборону. За допомогою інструментарію кореляційного аналізу та панельного регресійного моделювання досліджено зв'язок між податковим навантаженням та рівнем витрачання коштів на державні потреби. Результати оцінювання засвідчили, що податкове навантаження має статистично значущий зв'язок з рівнем державного фінансування охорони здоров'я та витрачанням коштів на дослідження та розробки. Виявлений зв'язок є прямим, що вказує на зростання фінансування зазначених напрямків державою як результат зростання податкових надходжень. У той же час, не підтверджено статистично значущої залежності між податковим навантаженням та витрачанням коштів держави на освіту і оборону. Це вказує на той факт, що для забезпечення зростання державного фінансування зазначених напрямків слід залучати також кошти з інших джерел, крім податкових надходжень. Отримані результати можуть бути використані у процесі формування та коригування бюджетно-податкової політики держави, визначення стратегії здійснення бюджетних видатків.

Ключові слова: податкова політика; витрати на охорону здоров'я; витрати на освіту; дослідження та розробки; військові витрати.