International Journal of Social and Education (INJOSEDU) e-ISSN: 3047-6151
Vol. 1 No. 1 April 2024, hal., 280-290

EFFECTIVENESS OF PROGRESSIVE TAX SYSTEM ON WEALTH DISTRIBUTION

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Abstract

The implementation of progressive taxes in various jurisdictions and an assessment of their performance in achieving a more balanced distribution of wealth. The research method used literature, which was taken in accordance with the context of the research. The results show that the progressive tax system has potential as a wealth redistribution tool. However, its effectiveness is often hindered by the practice of tax avoidance, tax evasion, and aggressive tax planning. Political and ideological resistance also plays a role in challenging the legitimacy and revenue levels of progressive taxes. In addition, the complexity of tax administration can hinder its effectiveness, causing uncertainty and higher compliance costs for taxpayers. However, despite these challenges, the research points to administrative reform, strengthening of the legal framework, and public participation as important steps that can improve social justice through this system. The conclusion of this study is that although the progressive tax system is not perfect, with the right adjustments, it can be more effective in supporting a fairer distribution of wealth.

Keywords: Progressive Tax System, Wealth Distribution.

Introduction

Since the onset of COVID-19, the global economy is still facing various challenges starting from the geopolitical transition, and trade tensions. Global economic growth has slowed compared to the strong post-pandemic recovery, partly due to surging energy prices, rising inflation in many countries, and financial market uncertainty (Lim, 2023). While some major economies are showing signs of a resilient recovery with

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declining unemployment rates and rising productivity, developing and emerging economies face higher risks related to debt and currency fluctuations (Advani & Tarrant, 2020). These conditions have prompted various discussions on the need for monetary and fiscal policy adjustments, especially in the context of supporting inclusive and sustainable economic growth and addressing income and wealth inequality (Iswahyudi, 2021).

Thus, in recent decades, economic inequality and unequal wealth distribution have become important topics of discussion in various global forums (Advani & Tarrant, 2020). This issue is not only about economic aspects, but also about social justice and political stability. The Organization for Economic Cooperation and Development (OECD) shows that income disparity in recent years has reached its highest level in decades in many of its member countries. This rising inequality has sparked concerns about its effects on inclusive and sustainable economic growth and social cohesion (Stumpf & Uebelmesser, 2023).

Amidst this widespread inequality issue, progressive tax systems are often highlighted as one of the key instruments in reducing economic disparities. Progressive taxes, which impose higher tax rates on individuals with higher incomes, are thought to serve as a tool for wealth redistribution from the rich to the poor, while ensuring that the tax burden is distributed more fairly according to ability to pay (Zucman, 2021). Factors such as globalization, technological change, tax policies, and market deregulation have been criticized for contributing to the accumulation of wealth in the hands of a few, while many others struggle for basic needs. This issue calls for more comprehensive and structured policy actions to promote a more equitable distribution of wealth and ensure inclusive growth for all (Yang, 2021).

A progressive tax system is often considered as one of the effective tools to address the issue of unequal wealth distribution. Basically, progressive tax makes tax rates increase as an individual's income or wealth increases, meaning individuals or entities with higher incomes pay a larger proportion of taxes compared to those with lower incomes (Camarda et al., 2021). It is designed to reduce income inequality by redistributing income from high-income groups to government programs that support low-income groups, through initiatives such as education, health, and social infrastructure (Pope & Tetlow, 2020).

However, the effectiveness of a progressive tax system in combating wealth inequality relies heavily on effective implementation and compliance. Issues such as tax avoidance and tax evasion, which are commonly associated with tax systems in different countries, can reduce the redistributive impact of progressive taxes (Cruces et al., 2023). In addition, the structure of tax rates intended to be progressive should be carefully designed to avoid overburdening the taxpayer, which may inhibit the motivation to invest or create jobs. With innovation and stricter enforcement, progressive tax systems can be more efficient in promoting a more equitable distribution of wealth and supporting inclusive economic growth (Marti et al., 2023).

Various studies have explored the impact of progressive taxation on wealth distribution, but the results are often contradictory or suggest that its effectiveness is highly dependent on the design of the tax system and the economic context within a country (Rehr, 2020). For example, some studies suggest that progressive tax systems can be effective in reducing inequality if they are supported by strong public policies in education, health and social protection. Meanwhile, other studies highlight that low levels of tax compliance and tax evasion can exacerbate inequality (Contreras & Angulo, 2022).

With new developments and ongoing dynamics in the global economic system, the discussion on the effectiveness of progressive taxation in addressing wealth distribution issues has become increasingly relevant. Therefore, a literature review was conducted to evaluate the empirical and theoretical evidence on the impact of progressive taxation on wealth distribution, identify factors that support or hinder its effectiveness, and provide recommendations for future tax policy practice.

Research Methods

The study conducted in this research uses the literature research method. Literature research method, also often referred to as literature study or literature review, is a systematic research approach to collect, review, and analyze existing publications on a particular topic. This method is very commonly used in various academic fields, including social sciences, health, and humanities (Syahrizal & Jailani, 2023); (Sahar, 2008); (Fadli, 2021).

Results and Discussion

Definition and Principles of Progressive Tax

Progressive tax is a tax system in which the tax rate increases as one's income or wealth increases. In this system, individuals or legal entities with higher incomes are charged higher tax rates compared to those with lower incomes. The main objective of progressive taxation is to create a fairer and more equitable tax system, where contributions to the government are adjusted based on ability to pay (Coleman & Weisbach, 2023). In this way, progressive taxes aim to reduce economic disparities and support public spending on social welfare (Weisbach & Coleman, 2023).

The basic principle of progressive taxation is based on the concept of fairness and equality. It recognizes that the relative value of income or wealth decreases as an individual has more. That is, as individuals earn more, they are able to contribute more without significantly reducing their standard of living (Blattmachr, 2023). As such, progressive taxation operates under the assumption that in order to achieve equity in tax payments, tax rates should be adjusted to be higher for individuals with greater economic means. This principle supports the provision of greater funding sources for public services and infrastructure, contributing to the reduction of economic and social disparities in Society (Ordower, 2020).

In addition to easing inequality, progressive taxation is also intended to stimulate inclusive and sustainable economic growth. By ensuring that the tax burden is distributed more fairly according to each individual's economic means, it prevents the accumulation of wealth in the hands of a few individuals or legal entities and promotes better resource redistribution (Wu, 2024). This creates opportunities for increased investment in healthcare, education, and infrastructure which in turn can strengthen the economic foundation and improve the quality of life for all (Bjerksund & Schjelderup, 2021).

However, the implementation of progressive taxation also faces challenges and criticisms. One of them is the complexity in tax administration and imposition that may invite tax evasion efforts. For this reason, transparency and fairness in its implementation are crucial for this tax system to gain broad public support (Ryan-Collins, 2021). In addition, it is important for the government to strike a balance between economic efficiency and social justice so as not to stifle individual initiatives and investments that can contribute to economic growth. At its core, progressive taxation is a policy tool that aims to shape a more just and prosperous society, but its application requires caution and adaptation to specific economic and social contexts (Bobomuradovich, 2023).

Progressive tax systems work by applying different tax rates based on the level of income or wealth of a person or legal entity. In this system, the tax rate increases as income increases; in other words, the percentage of tax to be paid increases as income increases (Purse, 2020). The tax rate structure is usually divided into several income groups or “brackets”, where each bracket is subject to a different tax rate. For example, individuals with low incomes may be subject to low tax rates, while people with high incomes will be subject to higher tax rates. The principle behind this is to ensure that individuals who have greater economic capacity make greater contributions to the economy through the tax system (Jackson & Sanger, 2020).

In its application, the progressive tax system is intended to reduce economic inequality and increase equity or social justice. By taking a larger share of income from higher earners, the government can use the tax revenue to fund social welfare programs, such as education, health, and social safety nets for the needy (Leung & Poschke†, 2022). This creates a more balanced socioeconomic environment where welfare focuses not only on income, but also on the distribution of wealth and opportunity. Thus, a progressive tax system serves not only the fiscal function of raising revenue for the government, but also as a wealth redistribution tool to achieve broader socioeconomic goals (Tran & Zakariyya, 2023).

Thus, a progressive tax system is an important mechanism in the tax system that aims to create a fairer distribution of wealth and reduce economic inequality. By applying tax rates that increase as income increases, the system aims to ensure that the tax burden is imposed proportionally based on each individual's ability to pay. The advantages of this system include its ability to support social welfare programs and public infrastructure through the collection of greater tax revenue from those who are more financially capable. However, challenges such as administrative complexity, potential tax evasion, and the need to align with economic incentives are also important to manage carefully. With effective and fair implementation, progressive taxation can contribute significantly to the achievement of social equality and sustainable economic growth.

Wealth Distribution Theory

Theories of wealth distribution have played an important role in economic thought, reflecting how wealth should be allocated among individuals in a Society (Advani & Tarrant, 2020). One significant classical theory is Karl Marx's theory of social class, in which he asserted that the unequal distribution of wealth is the result of the structure of capitalism that gives capital owners an excess advantage over workers. Marx argued that to achieve a more just and equitable distribution of wealth, a transformation of the socio-economic system through the collective action of the proletariat is required. In this context, tax can be considered as a tool to reduce economic inequality by being a means of redistributing wealth from richer to less fortunate groups, promoting the principle of social justice (Gravelle, 2020).

Furthermore, John Rawls' theory of wealth redistribution applies the concept of “the veil of ignorance” to support the principles of justice as fairness. Rawls argues that social structures and wealth distribution should be organized in such a way that they provide the greatest benefit to the most disadvantaged members of society. In the context of taxes, Rawls' approach supports the implementation of a progressive tax system as a means to achieve redistributive goals, ensuring that tax policies assist in equalizing social and economic inequalities thereby creating a more just and inclusive society (Saez, 2021).

On the other hand, modern economic theories such as the trickle-down economics approach argue that reducing the tax burden for the wealthiest individuals and firms can stimulate investment, economic growth, and ultimately benefit all levels of society through job creation and increased income (Garbinti et al., 2023). This theory challenges the view that progressive taxation is the best way to distribute wealth fairly, claiming that policies that facilitate overall economic growth will result in better wealth distribution in the long run. However, the application of this theory has generated intense debate regarding its effectiveness in reducing economic inequality (Unda-Gutiérrez & Brown-Solà, 2023).

In conclusion, while there are various theories regarding wealth distribution and the role of taxes in influencing it, one common theme that emerges is the need to find a balance between optimizing overall economic welfare and ensuring a fair and equitable distribution of wealth. This approach to taxes and wealth distribution is heavily influenced by philosophical, economic and political views on what is considered a just society.

Progressive Tax Effectiveness

Progressive tax systems are designed to impose increasing tax rates as the income level of an individual or company increases. The basic principle is that higher incomes should be subject to a larger percentage of tax, which recognizes that individuals with higher incomes have a greater ability to pay (Barnett et al., 2020). As wealthier individuals make proportionally larger contributions to tax income, the system can facilitate more effective wealth redistribution. This means that the revenue raised from such taxes can be used to fund public services and welfare programs that support individuals or groups with lower incomes, helping to reduce economic disparities and wealth inequality (Camarda et al., 2021).

The redistributive effect of a progressive tax system creates, in theory, a method to balance economic disparities within a society. For example, governments can use tax revenues to provide free education or health subsidies, both of which are important tools to improve economic opportunities for the less well-off (Burgherr, 2021). By providing greater access to these resources, individuals with lower incomes have a better chance of improving their economic situation, which can ultimately lead to increased income and purchasing power. The long-term outcome of this process could be a more equitable distribution of wealth, as public financing helps to raise the productive capabilities of Society members (Adam & Miller, 2020).

However, to achieve the expected impact, the implementation of a progressive tax system must be carefully managed. Excessive tax rates on high incomes can have negative effects, such as reducing incentives to do business or resulting in the movement of capital and talent to jurisdictions with lower tax systems (Rose, 2024). To ensure that progressive taxes do not stifle economic growth, it is important for tax policy to be balanced so that it provides the right incentives for innovation and effort, while ensuring that fair redistribution mechanisms remain in place. The success of the tax system in influencing wealth distribution also depends on how effective the government is in allocating tax revenues to programs that truly promote economic equality and social mobility (Wroński, 2021).

Therefore, to conclude on the role of progressive tax systems in wealth distribution, while these mechanisms have the potential to reduce inequality and aid in a more equitable redistribution of wealth, their success is highly dependent on careful design, implementation, and monitoring. A well-designed tax system should not only ensure that higher incomes make larger contributions, but should also create an environment conducive to economic growth and innovation. This includes utilizing tax revenues for investment in infrastructure, education, and health services which in turn can support long-term economic development and the provision of equitable opportunities for all citizens.

In addition, it is also important to remember that taxes alone cannot be the full solution to the problem of wealth distribution. Tax policies must be supported by other social and economic policies, such as fair minimum wages, labor policies that support workers, and access to resources that can increase individual productivity. Inclusive economic development involves a coherent set of interventions that include but are not limited to the tax system (Jain & Mehrotra, 2020).

Finally, progressive tax systems have an important role to play in wealth redistribution efforts, with the potential to make societies more egalitarian and equitable. However, its effectiveness in achieving these goals depends on how it is managed and integrated with other policies in the national economy. Continuous dialogue between the government, citizens, and other stakeholders is key in balancing the need for growth and social justice in tax and economic policy development.

Challenges and Limitations of Progressive Tax System

One of the main challenges facing progressive tax systems is tax avoidance and profit shifting by individuals and companies that have the resources to do so. Legal tax avoidance, such as through the use of tax loopholes, and illegal tax evasion, reduce the effectiveness of progressive tax systems in collecting revenue and maintaining equity (Brooks & Gamage, 2021). Economic actors with high incomes often have access to tax consultants and tax planning strategies that allow them to minimize their tax liabilities. This creates a disparity where the wealthy can usually reduce their relative tax burden, while people with middle and low incomes pay a larger percentage of their income (Boadway & Pestieau, 2022).

In addition, progressive tax policies can face political and ideological resistance. There are arguments that high taxes on higher incomes undermine incentives to work hard, invest, and innovate. Critics of progressive tax systems often believe that this can lead to a reduction in economic activity, which in turn can have negative consequences for the economy as a whole, including potentially reducing the total amount of tax revenue collected. This creates a challenge in setting the optimal tax rate that maximizes revenue without stifling economic growth (Winchester, 2021).

Finally, the complexity of progressive tax systems is often a limitation in practice. A progressive tax rate structure can make the tax system difficult to understand and expensive to administer. The administration associated with charging varying rates and tracking deductions, credits, and exemptions can lead to high administrative costs. The need to maintain compliance also increases the burden on tax authorities (Auten & Splinter, 2020). These difficulties affect not only the government but also taxpayers, who may find the process of filing and calculating taxes a burden. The effectiveness of a progressive tax system relies heavily on its ability to be simplified and explained to make it acceptable to the general public and minimize the risk of low compliance (Pentelow, 2020).

The conclusion of the challenges and limitations faced by progressive tax systems in wealth distribution includes the recognition of the delicate balance that must be struck between social justice and economic growth. Tax avoidance and evasion, political and ideological resistance, and administrative complexity mark the main obstacles that can reduce the effectiveness of progressive tax systems. Addressing these challenges requires sustained efforts in designing and implementing tax policies that are not only fair but also promote inclusive economic growth.

A holistic approach to policymaking, which considers economic, social, and technical aspects, along with transparency and public participation in the policymaking process, can help in overcoming some of these challenges. In addition, strengthening the legal framework and tax administration to improve compliance and reduce tax evasion will play a vital role in improving the effectiveness of progressive tax systems (Morgan, 2023); (Bastani & Waldenstr, 2021).

Thus, it is important for the government to view the progressive tax system as part of a broader wealth redistribution strategy that includes other social and economic policies. With this approach, a progressive tax system can play a key role in creating a more just and equitable society, where wealth distribution is not only through tax policy, but also through investments in education, health, and infrastructure that support equal economic opportunities for all.

Conclusion

The effectiveness of progressive tax systems in redistributing wealth is affected by a number of key challenges, including tax evasion and the tendency of wealthy economic actors to use tax planning strategies that reduce their tax liabilities. While the aim of the system is to improve fairness in wealth distribution by imposing higher tax rates on those with higher incomes, the reality is often different. This results in people with lower resources proportionally paying more tax relative to their income, while the wealthier manage to reduce their tax burden, which reduces the effectiveness of the system in creating social justice.

In addition, progressive tax systems are often met with strong political and ideological resistance. Critics say that higher tax rates can inhibit the motivation to work and innovate, especially among individuals and companies with high incomes. This can have a negative impact on economic growth, reduce the amount of potential tax revenue, and ultimately frustrate the goal of wealth redistribution. Ultimately, the debate on the optimal level of taxation is an ongoing and complex discussion, involving economic, social, and political factors.

Administrative complexity is also a major issue in progressive tax systems. From an administrative perspective, the complexity of implementing a progressive tax rate adds to the operational costs for both tax authorities and taxpayers. Handling various deductions, credits, and exemptions adds to the workload of tax authorities and complexity for taxpayers. Therefore, finding a balance between social justice and economic and administrative efficiency is important to improve the effectiveness of a progressive tax system in distributing wealth more fairly and effectively.

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