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PERSONAL INCOME TAX RATE IN THE LIGHT OF THE POSTULATES OF FAIR TAXATION[1]

Summary

Purpose – The aim of this article is to assess the flat rate and progressive personal income tax rate in the aspect of tax fairness.

Research method – To achieve the aim, the use of a direct method – a questionnaire was required. The results of empirical research from years 2009–2024 conducted in the Podkarpackie Voivodeship are presented. These studies have been carried out systematically since 2009, excluding 2021 – due to the Covid-19 pandemic and difficulties in directly reaching respondents. Every year, 1,300 surveys are sent to households, but the level of their return varies, which caused the different research samples in the period 2009–2024.

Results – Among the people participating in the study, there was a predominance of supporters of progressive taxation as a form which is more consistent with fair taxation in the opinion of the respondents. The widespread acceptance of tax progression indicates a strongly rooted sense of vertical justice in Polish society, according to which, higher taxes should be paid by the richer, while the income of less wealthy people should be taxed at lower rates.

Originality/value/implications/recommendations – The article presents the essence of tax fairness, which has had a permanent place in tax science and tax practice for years. It is an important and still topical issue, because the results of the previous experience indicate that many issues are debatable, but also raise new questions. The choice of the type of income tax rate is one of the dilemmas. The results of our own research indicate high

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social support for a progressive income tax rate. In the future, it is necessary to continue research in the identified area.

Keywords: tax fairness, tax rules, vertical and horizontal fairness, subjective and objective approach to tax fairness

JEL classification: G28, H20, H24

1. Introduction

The ideas of justice and equality constitute the basis of social life and legal order and therefore they are often applied to public impositions and tax law. At the same time, tax fairness is not the basic motive for shaping the tax system, and taxes, regardless of the epoch, mainly fulfilled the function of providing the public authorities with the necessary funds. The concept of "justice" has a strong positive emotional charge. However, there is no consensus in defining this issue. Difficulties in defining the concept of justice in general and tax fairness in its specific sense result from the lack of an objective point of reference.

Subordinating tax fairness to the principles of social justice, i.e. considering it in a broader dimension than the monetary one, is a premise for distinguishing objective and subjective tax fairness. From an objective perspective, it has a special practical dimension, because in this sense public authorities try to take it into account when imposing taxes. Objective fairness, also called "real fairness", is expressed in a specific tax system, including the types of rates applied. Subjective fairness, also referred to as "perceived fairness", concerns the taxpayers' perception of taxes in the context of solutions they consider fair [Famulska, 2012].

The article addresses the issue of tax fairness in the field of personal income tax. This issue has occupied a permanent place in both tax practice and theory for years. It is an important and current problem, because the results of previous research indicate that many issues are debatable, but also raise new questions. The choice of the type of income tax rate is one of the dilemmas.

The aim of this article is to assess the linear and progressive personal income tax rates in relation to tax fairness. The first part of the publication summarizes the views on tax fairness in relation to progression and proportionality presented in the literature of the subject. Then, the problem of tax justice in vertical and horizontal terms and the theory of ability to pay are described. The next part of the article attempts to assess the connection between the tax rate and income stratification in selected countries, applying proportional and progressive taxation. The linear regression method was used to determine the statistical relationship between the Gini Index and tax rates applicable in selected tax systems. The final section presents fragments of own research from the years 2009–2024 illustrating the respondents' opinions about the type of tax rate in relation to the idea of fairness. The respondents' answers were treated as tax fairness from a subjective perspective.

2. The idea of the principle of tax fairness and the form of tax rates throughout history

The meaning of tax fairness has changed throughout history [Rosner, 2022]. The forerunner of the concept of fair shaping of tax obligations was Adam Smith, who formulated the principle of equal taxation [Smith, 2003; Paganelli 2022]. This principle is widely discussed in the literature, and the diversity of approaches often results from changes in socio-economic relations. The father of classical economics wrote that the subjects of each state should contribute to the maintenance of the government proportionately to the income that each of them receives under the protection of the state. The term "proportionately" may indicate that Smith was a supporter of a flat rate tax, although as he emphasized, achieving fairness is extremely difficult, because this concept is transcendent [Broekhuijsen, 2020].

David Ricardo, author of the "Edinburgh Rule" [Ricardo, 1957], was another supporter of proportionality. He emphasized that the payment of the imposition changed the taxpayer's financial and income situation, but clearly stated that this change could not be excessive, and the tax should implement the idea of neutrality [Blaug, 2000]. It is also significant that Ricardo emphasized that the fairness of a tax was determined not by one selected tax but by the entire tax system.

For another classical economist and advocate of proportional taxation, John Stuart Mill, the idea of tax equality and fairness consisted in the equality of sacrifices made, and each person's contribution to meeting the needs of the state should be such that they felt neither more nor less in distress than any other individual experienced because of their participation [Mill, 1966]. Moreover, he criticized the progressive form of taxation, considering the use of impositions as a tool for income redistribution as unfair and economically harmful [Szczodrowski, 2002]. Similarly, John Rawls emphasized that justice did not allow limiting individual freedom for the greater good of others. Although the collection of any tax violates the taxpayer's freedom, the freedom of those who pay higher progressive impositions is limited more than others [Rawls, 1994]. Currently, it is emphasized that the universality of taxation is violated when the legislator treats a certain group of taxpayers differently from others, even though there are no significant differences between them [Tchórzewski, 2022].

Jean Baptiste Say understood the issue of evenness and fairness of taxation differently, being a supporter of the use of progression in the tax system, and thus giving fiscal burdens a social function [Sosnowski, 2012]. According to him, tax is a burden not only from a private, but also from a social point of view [Say, 1960]. According to the French economist's concept, a fair tax is a progressive one because it constitutes a sacrifice for society and public order. At the same time, this sacrifice cannot mean that some families have to give up the things necessary to support them [Szczodrowski, 2007].

Adolf Wagner stood in opposition to liberal views, according to whom taxes were also to be a tool of the state's interventionist policy. From the point of view of justice, he stated that what was the mechanism that could correct inequalities in society was an appropriate tax burden. The redistribution of income should be done, among other things, by using a progressive rate. According to Wagner, the universality of the tax and reasonable progressive taxation of high incomes must be maintained while maintaining the incentive to make a profit [Gomułowicz, 2013].

The interventionist ideology disseminated by the theories of John Maynard Keynes, assuming the use of taxes as tools to stabilize the economic situation [Utami, 2023], also suggested the use of progressive tax scales [Radzikowski, 2020].

Francis Ysidro Edgeworth was also in favor of using scales with a strong progression. What was the basis for this theory was the assumption that the marginal utility of each person's income was the same, therefore the tribute should be imposed mainly on wealthy individuals, because their lost benefits were smaller than those of the poor [Owsiak, 2013]. A similar structure of rates was also pointed out by Karl Marx and Friedrich Engels, who considered the goal to be a classless society (equal in the sense of property), in which there would be no place for both private property and taxes burdening it. Until the goals of their ideology were achieved, they supported a strong progression leading to the confiscation of property [Marks, p. 14].

In reference to John Stuart Mill's doctrine of equal sacrifice, A.J. Cohen and C. Stuart proposed a criterion called "equal proportional sacrifice" [Cohen, 1958]. They suggested that everyone should suffer the same relative percentage loss in utility. However, in their tax scale, the minimum rate is 0% (minimum poverty line) and then increases, gradually approaching 100% for high incomes [Peyton, 1995].

On the other hand, Fritz Neumark believed that there were no universal and always certain tax rules applicable in every country regardless of political and economic conditions. In his opinion, maintaining tax equality means the need to treat taxpayers in an unequal and individualized manner. Therefore, tax progression is the rule determining tax fairness as understood by F. Neumark, although he did not exclude the use of other solutions [Neumark, 1961].

3. Tax fairness in relation to flat and progressive rates

In the doctrine, fairness of taxation is defined as the foundation for building a rational tax system. Tax fairness has a significant impact on taxpayers' behavior and consequently on tax obligations [Alawode, 2022]. According to the directive addressed to the tax legislator, the fiscal burden should be shaped in a way that takes into account both public interest and the economic situation of taxpayers [Tchórzewski, 2022]. In economic theory, the issue of objective taxation fairness is considered in two aspects, namely horizontal and vertical fairness [Stiglitz, 2004; Hall, 1998; Gomułowicz, 2001; Hlushko, 2020], sometimes referred to as vertical and horizontal justice [Kosek-Wojnar, 2012]. Vertical justice means treating differently individuals with different characteristics in order to eliminate disproportions between them. This concept refers to Aristotle's distributive fairness (also known as distributive justice, or according to the principle of "less to some, more to some"). However, horizontal justice (redistributive, compensatory) is manifested in equal treatment of people with the same characteristics. This idea is closely related to the principles of equality and universality of taxation.

It is assumed that horizontal fairness is usually accepted by taxpayers. In fiscal matters, it means the same taxation of individuals, i.e. the application of a proportional tax, in the case of which the amount of imposition increases in proportion (flat) to the increase in the tax base.

However, controversy arises in connection with vertical fairness, which means higher taxation of better-off individuals and low fiscal burdens imposed on the poor, constituting the basis for the redistribution of income by the use of tax progression. Vertical justice is expressed in differentiated ability to pay.

In the literature on the subject, vertical and horizontal fairness is most often specified using two tax theories: the benefit theory and the theory of ability to pay [Gail, 1992; Gwiazdowski, 2007]. In the benefit theory, taxes are treated as a payment for benefits received from the state. Because of the fact that in practice, due to the extensive system of public goods and services, it is impossible to assess the benefits that the taxpayer receives from the state, the benefit theory in modern fiscal practice has lost its importance and has been rejected [Gaudemet, 2000].

The theory of ability to pay, however, assumes the independence of state benefits and the amount of fiscal burden incurred. Tax is understood as a fee not for individually received goods and services, but for those state tasks that serve the general good [Gomułowicz, 1995]. On the basis of this doctrine, issues of fairness are rationalized by assuming that as the taxpayer's ability to pay increases, the taxpayer's income should be taxed at a higher rate. It seems that this idea is closer to the idea of a progressive tax.

The principle of ability to pay is considered a pillar of fair taxation [Mariański, 2021]. It is based on a specific perception of the principle of equality. In a horizontal approach, all taxpayers in the same situation are treated equally. However, in a vertical arrangement, it is possible to treat people in different situations unequally. For this purpose, tax law seeks to individualize the taxpayer's situation based on objective criteria. The income is a commonly accepted criterion [Mariański, 2020]. What is a negative consequence of implementing the principle of tax fairness and taking into account the taxpayer's personal situation is a high degree of tax complexity [Szymański, 2021].

According to the principle of ability to pay, vertical justice is implemented by a progressive tax with numerous reliefs and exemptions. As a result, income is redistributed, which eliminates excessive differences in the society's income. In turn, horizontal justice rejects progression in income tax in favor of proportional taxation, which is considered simpler and, additionally, treats taxpayers equally. Due to the opposition of these two theoretical concepts, in practice it is assumed that the distribution of the tax burden should correspond to the sense of fairness of the majority of the society.

4. Personal income tax rates and the Gini Index score

In economics, the Gini Index (Social Inequality Index) is used to numerically measure the distribution of household income. Table 1 presents the personal income tax rate and the Gini Index calculated for disposable income in selected countries in 2022. In the countries with a flat tax, a greater stratification of disposable income was observed. There are six countries at the forefront that have adopted proportional solutions with regard to income tax: Bulgaria (38.4), Russia (36.0), Lithuania (36.2), Romania (32.0), Latvia (34.3), and Estonia (31.9). In comparison, the average index calculated for European Union countries was 29.6 in 2022. Hungary was slightly below the EU average. Interestingly, the Czech Republic and Belarus, which apply flat taxation, are characterized by the lowest social inequality index: 24.8 and 24.4 respectively. In Poland, a systematic increase in the Gini Index has been observed since the beginning of the 1990s, but the trend has been reversed and the index has been successively decreasing in 2010–2017 from 30.4 to 27.5, and then fluctuated slightly to reach 26.3 in 2022.

TABLE 1

Basic personal income tax rates in selected countries and the Gini Index for disposable income in 2022

Country	PIT* (in %)	Gini Index
Countries using a flat tax		
Belarus	13.0	24.4
Bulgaria	10.0	38.4
Czech Republic	23.0	24.8
Estonia	20.0	31.9
Lithuania	32.0	36.2
Latvia	31.0	34.3
Russia	13.0	36.0
Romania	10.0	32.0
Ukraine	10.0	25.6
Hungary	15.0	27.4
Countries using a progressive tax		
Austria	55.0	27.8
Belgium	53.5	24.9
Croatia	37.0	28.8
Cyprus	35.0	29.4
Denmark	55.9	27.7
Finland	53.4	26.6
France	55.4	29.8
Greece	44.0	31.4
Spain	54.0	32.0
Netherlands	49.5	26.3
Luxembourg	45.8	29.5
Malta	35.0	31.1
Germany	47.5	28.8

Country	PIT* (in %)	Gini Index
Poland	32.0	26.3
Portugal	53.0	32.0
Slovenia	50.0	23.1
Slovakia	25.0	21.2
Sweden	52.3	27.6
Great Britain	45.0	36.5
Italy	47.2	32.7
Iceand	46.3	24.2
Ireland	48.0	27.9
Norway	39.5	24.2
Switzerland	44.8	33.1
Turkey	40.8	42.6
European Union – 27 countries	41.9	29.6

* The highest statutory personal income tax rate.

Source: own study based on: [McEvoya, 2023; Enacje, 2023].

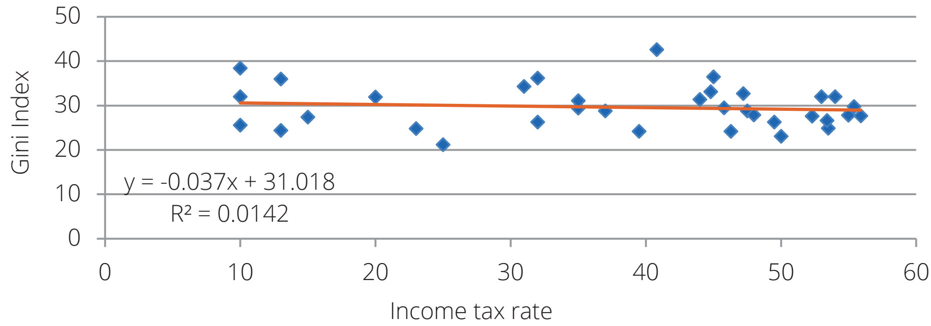
The reasons for the wide range of incomes should not be found only in the structure and the amount of the personal income tax rate, especially without considering the tax system as a whole (i.e. all taxes applicable in a given country), and other socio-economic conditions.

Tax fairness in the modern approach assumes, to a large extent, even distribution of income and reduction of social disparities. In order to examine whether there is a statistical relationship between the personal income tax rate and the Gini Index level, this study uses the linear regression method (a method of estimating the expected value of a variable), which is presented in Figures 1–3.

In this article, the linear regression method (a method of estimating the expected value of a variable) was used to examine whether there is a statistical relationship between the personal income tax rate and the level of the Gini Index. For all three relationships, the index of determination is too low to establish a statistical fit between the two variables (Figures 1–3).

FIGURE 1

Scatterplot between the Gini Index and the personal income tax (PIT) rate in all surveyed countries in 2022



Source: own study based on Table 1.

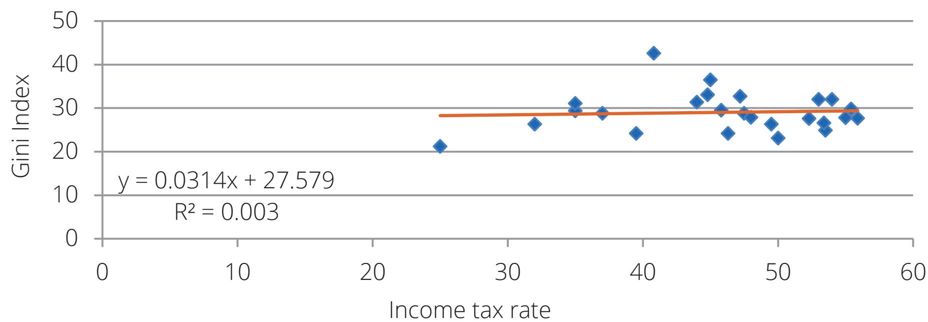
FIGURE 2

Scatterplot between the Gini Index and the personal income tax (PIT) rate in the countries applying flat tax on personal income in 2022

Source: own study based on Table 1.

FIGURE 3

Scatterplot between the Gini Index and the personal income tax (PIT) rate in the countries applying progressive tax on personal income in 2022



Source: own study based on Table 1.

Both variables seem to change independently of each other, according to a completely different pattern, which may suggest a negligible or no impact of the tax rate and its form (progressive or flat) on the scope of income disparities in selected countries. It seems that when examining the impact of the type of taxation, one should take into account all taxes that constitute the tax system of a given country. However, such an extensive analysis does not fit within the limited scope of this article.

5. Tax rate as assessed by respondents based on the authors' own survey research

This part of the article presents the results of survey research, which contain respondents' opinions on tax fairness in relation to the progressive and flat tax rates on personal income. In the conducted study, a total of 93 questions were asked. Considering the purpose of this publication and the textual limitations of the study, the authors analyzed the answers to only two of them. It was assumed that the results of empirical research would reflect a subjective approach to tax fairness.

The survey was conducted on a targeted sample of 686 households (in May 2009), 1,084 households (in April and May 2010), 1,201 households (in May 2011), 1,230 households (in January 2012), 1,128 households (in January 2013), 857 households (in January 2014), 852 households (in January 2015), 686 households (in May 2009), 1,084 households (in April and May 2010), 1,201 households (in May 2011), 1,230 households (in January 2012), 1,128 households (in January 2013), 857 households (in January 2014), 852 households (in January 2015), 1,103 households (in January 2016), 1,038 households (in January 2017), 883 households (in January 2018), 975 households (in January 2019), 758 households (in January 2020), 673 households (in January 2022), 647 households (in January 2023) and 810 households (in January 2024). The interviews were conducted in the Podkarpackie Voivodeship. The surveys were addressed to the residents of the Podkarpackie Voivodeship over 20 years of age with varying levels of income and living standards. The respondents participating in the study were people with diverse education (mostly people with higher education (35.7%) and secondary and post-secondary education (40.6%). Urban residents constituted 53.1% of the participants, and rural areas residents – 46.2%.

TABLE 2

Structure of answers to the question: *Which personal income tax system is the most fair?*

Fair tax system according to respondents	Percentage structure in the years 2009–2016														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2022	2023	2024
PROGRESSIVE	61.1	52.4	57.9	62.1	60.0	57.5	55.2	51.9	50.0	51.9	53.3	52.6	54.7	47.9	50.0
FLAT	31.1	36.7	33.2	29.8	32.8	31.0	37.4	37.3	41.1	41.8	40.8	42.7	41.3	43.4	44.9
POLL	5.2	7.9	7.7	5.8	5.3	10.4	6.9	9.0	7.5	5.9	4.8	4.1	4.0	7.9	4.4
no answer	2.7	3.0	1.2	2.3	1.9	1.0	0.4	1.9	1.4	0.5	1.0	0.5	0	0.8	0.6

Source: own calculations based on data from surveys conducted in the Podkarpackie Voivodeship.

TABLE 3

Structure of answers to the question: *How should people's income be taxed?*

Method of income taxation	Percentage structure														
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2022	2023	2024
with a flat tax	31.1	29.7	27.7	26.3	25.7	23.2	32.4	24.3	35.0	35.1	33.1	33.5	38.3	36.8	39.9
with a progressive tax with two rates	22.0	21.9	23.1	22.5	31.5	26.6	29.2	29.4	27.2	27.6	37.0	34.8	30.6	29.2	30.4
with a progressive tax with three rates	21.1	22.6	25.0	23.3	19.5	25.7	18.9	25.0	18.9	17.0	13.4	15.4	14.4	18.4	13.7
with a progressive tax with more rates	22.3	23.2	22.8	25.6	21.6	23.6	18.2	18.2	16.4	17.6	15.3	15.3	16.6	14.2	14.9
different variant	0.9	0.9	0.8	1.1	0.8	0.7	1.2	1.6	1.9	2.4	0.7	0.7	0	0.9	0.4
no answer	2.7	1.8	0.7	1.2	0.9	0.2	0.1	1.1	0.7	0.3	0.4	0.1	0	0.5	0.7

Source: own calculations based on data from surveys conducted in the Podkarpackie Voivodeship in the years 2009–2024.

TABLE 4

Structure of answers to the question about the type of tax rate
in the context of fairness and respondents' characteristics – results for 2024

Characteristics of the respondents age	Opinion regarding the type of tax rate (%)			
	Progressive	Flat	Poll	Total (number of respondents)
under 25 years old	50.6	44.2	4.5	156
26–35	45.1	45.8	9.0	144
36–50	52.5	44.0	3.5	200
51–60	46.2	50.3	3.6	169
over 60 years old	57.4	40.5	2.2	136
GENDER				
female	54.0	42.0	3.8	450
male	46.0	49.7	4.7	340
EDUCATION				
primary	38.5	50.0	11.5	26
basic vocational	49.4	45.6	4.9	162
secondary and post-secondary	54.0	41.5	4.3	328
university	48.0	48.0	3.8	287
INCOME *per capita*				
up to 600 PLN	50.9	34.6	14.6	55
601–1,000	62.1	35.3	2.6	153
1,001–2,000	45.6	50.0	4.1	292
over 2,000 PLN	48.0	48.0	4.0	300

Source: own calculations based on data from surveys conducted in January 2024.

The authors' own research indicates that there is no unanimity of views among the surveyed people on the form of a fair tax rate on household income. In the period under study (2009–2024), there was a predominance of supporters of a progressive tax rate, although it seems that in recent years the dominance of people supporting a progressive form has slightly decreased (Table 2). In 2009, 61.1% of respondents preferred the progressive option and 31.1% preferred the flat form. In 2024, 50.0% of households chose the first form of the rate, and 44.9% chose the second one. There was also no unanimity in the opinion of the respondents regarding the number of rates of taxation (Table 3). Nearly every third person was in favor of a flat rate, while among the supporters of progression in the years 2009–2012 and in the years 2022–2024, there were almost the same number of people supporting the solution with two and three rates.

Table 4 presents the percentage structure of responses to the question about the most fair form of personal income taxation depending on gender, age, income level, or education. In the oldest and youngest age groups and in the 36–50 age group, the progressive rate gained greater support among the survey participants. Women seem to be slightly more in favor of progression (54.0% indicated progression, and 42.0% – linear) than men, 49.7% of whom prefer the linear option, and 46.0% – progression. People with secondary and post-secondary education were most in favor of progressive rates, while the flat form gained the most support among people with primary education. However, it is not surprising that people with higher incomes were in favor of a flat form of PIT taxation, while less wealthy respondents were in favor of progression (although in the highest income bracket, the percentage of people choosing both variants was identical).

6. Summary

Tax fairness is a complex and multi-faceted problem. It is therefore extremely difficult to formulate timeless, universal, and – at the same time – objective principles of tax fairness that would meet the expectations of both taxpayers and the tax-making authority. This problem has already been visible in tax theory at the turn of the centuries. The father of classical economics, Adam Smith, was a supporter of a proportional tax rate, as were most representatives of the liberal trend, unlike the representatives of the interventionist trend, who most often suggested solutions based on progressive rates.

The literature on the subject distinguishes horizontal and vertical fairness. Advocates of horizontal fairness reject progression in income tax, considering it unfair. In their opinion, a progressive tax does not contribute to the even distribution of the tax burden in society. This is mainly due to the fact that this tax includes reliefs and exemptions that are used by the richest to avoid the tax.

Moreover, progression discourages the achievement of higher incomes, which contributes to tax evasion. However, strong tax progression is an expression of the implementation of the principle of vertical justice, which translates into taking into account the theory of ability to pay in constructing the tax system. Reducing disproportions between individual social groups is expressed by the supporters of progressive tax. According to the assumption, this type of rate should reduce income stratification, but statistical data do not confirm its ability to correct social inequalities – no linear relationship between the tax rate and the Gini Index has been demonstrated. In countries using a flat tax, a greater stratification of disposable income was observed, while in countries with progressive tax rates, it was only slightly smaller.

The article assumes a subjective approach to the individual (subjective) assessment of taxes in terms of the principles of tax fairness, with particular emphasis on the dilemma regarding the form of flat or progressive taxation. The results of the empirical study seem to indicate that the progressive tax is more consistent with tax fairness in the opinion of the respondents. In the years 2009–2024, there was a predominance of supporters of progressive taxation as a form more consistent with fair taxation. The widespread acceptance of tax progression indicates a strongly rooted sense of vertical fairness in Polish society, according to which higher taxes should be paid by the richer, while the income of less wealthy people should be taxed at lower rates.

Personal income tax has a special place in discussions about tax fairness, as it affects the society the most and takes the taxpayer's personal situation into account to the greatest extent. It seems that a fair tax system should acknowledge the burden of impositions on households depending on their income situation, which seems to be achieved by the progressive rate of income taxation. However, the Polish tax system, despite nominally progressive rates that create the impression of general progression in the public mind, includes personal income tax, which, treated as a whole together with social security and health insurance contributions, is not progressive, but regressive.

Looking at the issue of fairness from a historical perspective leads to the conclusion that even in the past, tax fairness had different content and shades. Moreover, it is impossible to clearly state whether a tax system that is assumed to be equal for all taxpayers is more fair without analyzing the taxpayer's overall fiscal burden (property taxes, consumption taxes, social security contributions, etc.). It seems that achieving tax justice is not easy, even impossible, because the dispute over tax fairness is a dispute about the material interests of the taxpayer and the state.

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