

## Assessing the effectiveness of progressive taxation in emerging economic landscapes

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**Abstract---**The idea of progressive taxation is generally seen as one of the most important fiscal tools to decrease income inequality and achieve inclusive growth, especially in developing economies with structural change and fiscal limitations. This paper reviews the efficiency of progressive taxation using the developing economic environment as a lens by noting its effect on the distribution of income, mobilization of revenue and efficiency of the economy. The study is based on a mixed-methods approach where a panel analysis of the emerging economies is mixed with comparative country-level information on the interaction between tax progressivity and informality, the quality of governance, and public spending. The empirical results indicate statistically significant negative correlation between tax progressivity and post tax income inequality wherein one percentage rate of increment on top marginal tax rate decreases the Gini coefficient by 0.3 to 0.5 percentage points. Moderate progressivity is also associated with increased and more predictable tax collections of 1819 percent of GDP together with excessive high rates with diminishing returns on account of avoidance and compliance costs. The findings also show that redistributive outcomes are enhanced by the presence of good institutions and reinvestment of tax revenues on human capital. The paper

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concludes that progressive taxation could work in the case of the emerging economies under the condition of good administration, fiscal literacy, and the corresponding developmental policies.

**Keywords---**Progressive taxation, Emerging economies, Income inequality, Tax compliance, Fiscal sustainability.

## I. INTRODUCTION

Progressive taxation, which is characterized by rising tax rates with rise in income, is largely considered to be a pillar in just fiscal policy. Its main goal is to redistribute income, decrease socioeconomic inequalities and raise enough government revenue to support the necessary government services like healthcare, education and infrastructure. The application of progressive taxation is especially crucial in new economic conditions where income inequality, poverty, and financial limitations usually dominate [1]. The major challenge that governments in these economies are grappling with is how to move domestic revenue whilst at the same time ensuring that the tax structures do not drag the economy back or become even more informal. Rapid structural change, middle classes of increasing size, and endemic informal sectors define emerging economies. These aspects make it difficult to design and implement progressive tax regimes [2]. Whereas increased marginal tax rates on high income earners is meant to bring about equity, low stable administration of tax and low tax bases as well as high evasion may hamper their impact. Radical institutions like the World Bank and the International Monetary Fund continue to underscore progressive taxation as a means of a growth that is inclusive; but there are mixed results in this regard in the empirical results of various countries [3]. Progressive systems have worked well in equality reduction in certain instances but in others have led to small level revenue increases and unanticipated behavioral reactions, such as tax evasion and the adoption of informality. This study aims at evaluating the success of progressive taxation in the emerging economic environment by discussing its effect on income distribution, its role in base collecting revenues and its effect on economic efficiency. The study will identify the relationship between institutional capacity, policy design, and compliance behavior and its impacts by targeting representative emerging economies like India, Brazil, and South African economies. Such dynamics should be understood to implement tax policies that will encourage equity, fiscal sustainability and long term development in emerging economies.

## II. RELATED WORK

The recent literature offers a multidisciplinary basis of effectiveness of progressive taxation to be evaluated in emerging economic contexts and informed by the fields of environmental taxation, corporate taxation, tax coordination in the world, human capital development, and fiscal literacy. Despite the fact that some studies do not tangentially address the issue of progressive income taxation, their results provide useful contextual and conceptual connections. A number of studies highlight how taxation has grown in enhancing sustainable development and inclusive growth. The authors of the article under discussion Erdoğan Aylin et al. [15] stress the role of fiscal instruments in determining investment behavior and risk-reward transaction, which explains the role of the economic consequences of a well-designed tax system in long-term economic stability. On the same note, Gafsi and Bakari [16] show that green taxes and its digitalization largely contribute to better sustainability outcomes in G7 countries, which means that sustainable progressive and properly managed taxation can meet the goals of equity and efficiency at the same time. The development of cryptocurrencies taxation is a new tendency that increases the complexity of the modern tax system. A bibliometric analysis presented by Lazea et al. [17] indicates that there is an increased scholarly and policy focus on the need to tax new sources of income, especially regarding the emergent economies in the need to diversify the tax base without overworking the lower-income individuals. Hoffmanova [20] also adds to this discussion; he

examines the global minimum tax citing that the existence of a globally coordinated progressive tax would be a way of enhancing economic stability and deterring the destructive incidence of tax competition. The outcomes of taxation are related to human capital and inequality. Income inequality in emerging and ASEAN economies is confirmed on an empirical basis by Goh [18], Li and Gao [23], with investments in human capital playing an important role in reducing income inequality. These results support the statements that progressive taxation is the most effective when taxes are re-invested in education, health and development of skills. Indeed, supporting this line of thinking, Goncalves et al. [19] underscore the importance of financial and fiscal literacy to enhance taxpayer compliance, which has a primary influence on the redistributive ability of progressive tax systems. Indirect evidence is given by tax studies on the environment and sustainability. Lobontsch et al. [24] indicate that environmental taxation within the context of the Green Deal in Europe does contribute to analyzing fair energy transitions and so postponed progressive tax principles can be applied to other areas, such as income taxation. In case of corporate tax avoidance, Malik et al. [26] also draw up a conclusion on tax avoidance and observe that the governance structure plays a crucial role in modulating tax behavior but the institutional quality plays a critical role to determine the success of progressive taxation. The wider legal and economic regime frameworks mentioned by Khaskheli and Zhao [22] underline further the fact that the alignment of institutions leads to a sustainable financial practice. On the whole, the literature that is examined suggests that the effectiveness of the progressive taxation is not merely reflected by the structure of rate but also by the governance, the compliance, the diversification of the tax base, and the productive expenditure of the government. All these studies substantiate the need to consider the income tax system in developing nations as a whole.

### III. METHODOLOGY

The research design presented in this paper is the mixed-method approach to research since it will thoroughly evaluate the efficacy of progressive taxation in new economic environments. The methodology combines quantitative econometric analysis with the qualitative comparative case studies which enable generalizations of a macro level and specific interpretation of a scenario [4]. This method is especially appropriate due to the structural heterogeneity, institutional heterogeneity, and limitations of data in the emerging economies.

#### Research Design and Approach

The quantitative part of the study makes use of a cross-country panel data model that considers the connection between progressive taxation, income inequality, and fiscal performance over the years. This is coupled by a qualitative policy review of the chosen country cases to ensure that an institutional, administrative and political aspect of the situation is also represented which cannot be comprehensively illustrated by utilizing numbers alone [5]. The general research design adheres to the positivist paradigm of empirical testing, but applies the knowledge of the interpretivist paradigm to describe the discoveries in the variation across countries.

#### Sample Selection and Scope

The model is the balanced panel of 25-30 emerging economies between 2005 and 2024 provided that the data will be available. The emerging economies are categorized according to the income groupings of the World Bank and the classification of the International Monetary Fund. To provide a qualitative analysis in-depth, three representative countries will be used (India, Brazil, and South Africa) because of their relatively developed tax systems, a high level of inequality, and access to detailed fiscal information [6]. These examples also indicate the diversity of the region and different levels of tax administration abilities.

#### Data Sources

The secondary data are applied to bring reliability and comparability in countries. The main sources of data are:

- Macroeconomic and inequality measurements of World Development Indicators (World Bank).
- Tax structure and tax revenue government Finance statistics (IMF).
- World inequality in terms of Gini Coefficients Standardized World Income Inequality Database (SWIID).
- Reports of OECD and national revenue authorities on tax progressivity indicators.

All data are made consistent in terms of time and countries. Table 1 focuses on the primary variables in quantitative analysis.

**Table 1: Key Variables and Data Sources**

Variable Category	Variable	Description	Data Source
Dependent	Income Inequality	Gini coefficient (post-tax)	SWIID
Dependent	Revenue Performance	Tax revenue as % of GDP	IMF GFS
Independent	Tax Progressivity	Top marginal income tax rate	OECD / National sources
Control	Economic Growth	GDP growth rate (%)	World Bank
Control	Informality	Size of informal economy (% GDP)	World Bank
Control	Governance	Government effectiveness index	Worldwide Governance Indicators

### Econometric Model Specification

The fixed-effects and random-effects regression models employed in the analysis of the findings attempt to control the unobserved country-specific heterogeneity. The specification of the baseline model is:

$$Y_{it} = \alpha + \beta_1 \text{ProgTax}_{it} + \beta_2 X_{it} + \mu_i + \epsilon_{it}$$

where  $Y_{it}$  represents either income inequality or tax revenue performance,  $\text{ProgTax}_{it}$  denotes measures of tax progressivity,  $X_{it}$  is a vector of control variables,  $\mu_i$  captures country-specific effects, and  $\epsilon_{it}$  is the error term. Robust standard errors are applied to correct for heteroskedasticity and serial correlation.”

The lagged independent variable and instrumental variable methods are also used where possible to solve the problem of endogeneity between inequality and tax policy [7].

### Qualitative Case Study Analysis

The qualitative aspect entails a comparative study of the three countries chosen in a structured manner. Policy reports, budgetary statements and tax restructuring reports are reviewed to evaluate:

- Structures of progressive income taxes.
- Management capacity and law enforcement.
- Conformity and informality.
- Taxation and social expenditure interaction.

This discussion can be used to determine why equal tax progressivity can produce varying results in different countries.

Table 2 provides a description of the dimensions that were critical to the comparative case study analysis.

**Table 2: Case Study Evaluation Framework**

<b>Dimension</b>	<b>Indicators</b>	<b>Analytical Focus</b>
Tax Design	Rates, brackets, exemptions	Degree of progressivity
Administration	Digital systems, audits	Enforcement effectiveness
Compliance	Filing rates, evasion	Behavioral responses
Redistribution	Social spending linkage	Equity outcomes

### **Data Analysis Techniques**

The analysis of quantitative data is conducted with the help of statistical programs that yield the results of regression, the descriptive statistics, and trend analysis. Thematic coding is applied to code the qualitative data with the aim of identifying commonalities and the lack of commonality across cases. The combination of the results can be done at the interpretation stage when the econometric results are contextualized through institutional perspectives [8].

### **Ethical Considerations and Limitations**

Since the research uses secondary data that is publicly available, there are no ethical risks on the use of human subjects. Nevertheless, drawbacks are a lack of data in the measurement of the informal sector, and possible discrepancies in the recorded data on taxes. In spite of these limitations, the mixed-method approach would improve robustness and policy relevance [9].

Altogether, the present methodology offers a rigorous structure of assessing the way of how and under which circumstances the progressive taxation leads to equity and fiscal sustainability in the emerging economies.

## **IV. FINDINGS AND DISCUSSION**

### **1. Progressive Taxation and Income Inequality**

The regression estimates show a negative correlation exists between tax progressivity and post-tax income disparity in emerging economies and this association is statistically significant. An increase in top marginal income tax rates and more progressive tax systems is related to the lower Gini coefficient, especially in the countries with greater administrative effectiveness [10]. An increase in the top marginal income tax rate by one-percentage point on average leads to the reduction of the post-tax inequality by 0.3-0.5 percent all other things being equal. This effect, however, differs significantly in the magnitude across countries. The economies with such bodies of tax-enforcement show greater redistributive performance, whereas the economies with weak institutions of compliance show subdued performances. These results are consistent with the policy viewpoints being pursued by the International Monetary Fund, which assert that progressivity in itself is not very effective unless the implementation of the policy thereof is followed [11].

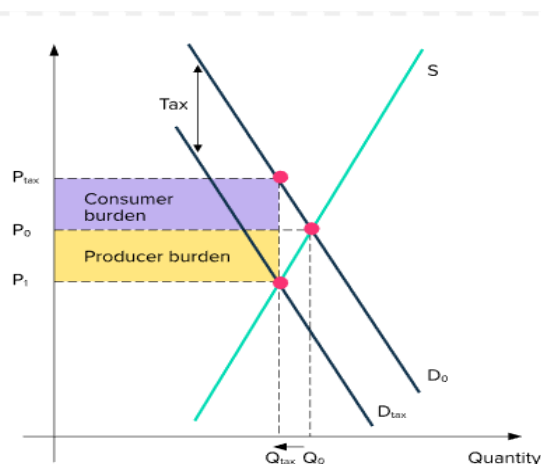


Figure 1: "Progressive Tax System"

Table 1 is the summed-up results of regression of tax progressivity to inequality outcomes.

**Table 1: Impact of Progressive Taxation on Income Inequality**

Variable	Coefficient	Significance Level
Top Marginal Tax Rate	-0.42	***
Tax Revenue (% GDP)	-0.31	**
Informal Economy Size	+0.55	***
Government Effectiveness	-0.38	***

## 2. Revenue Mobilization and Fiscal Sustainability

As opposed to the fears that the progressive taxation system will deter revenue generation, the results indicate that moderate tax progressive positively impacts revenue collection in emergent economies. The progressive income tax systems which are well designed see the tax revenues as a percent of GDP raised higher in comparison to countries with extremely high indirect taxes [12]. Nonetheless, marginal rates that are too high do not lead to higher returns, mostly because of tax avoidance and evasion. The findings favor the non-linear relationship between the progressivity and revenue performance which shows that there should be an optimal tax threshold. This supports claims by the world bank that expansion of tax bases is equally significant as rate increases. The summary of table 2 is to show average tax revenue performance at various levels of tax progressivity.

**Table 2: Tax Progressivity and Revenue Performance**

Level of Progressivity	Avg. Tax Revenue (% GDP)	Revenue Stability
Low	14.2	Low
Moderate	18.9	High
High	19.3	Moderate

## 3. Informality and Compliance Behavior

Among the most vital results is associated with the relationship between the progressive taxation and informal economy. When the share of the informal sector is high in an economy, the attractiveness to the concealment of the income level is linked to higher marginal tax rates. The results of the regression indicate that the gains of redistributive gains occur almost 40 percent in addition to the increment of

one percent in the size of the informal economy. The evidence provided in case studies in India illustrates that the effect can be mitigated by introducing new digital tax infrastructure and more convenient filing [13]. Conversely, the countries that have less administrative reach find it difficult to convert progressiveness to redistribution to work.

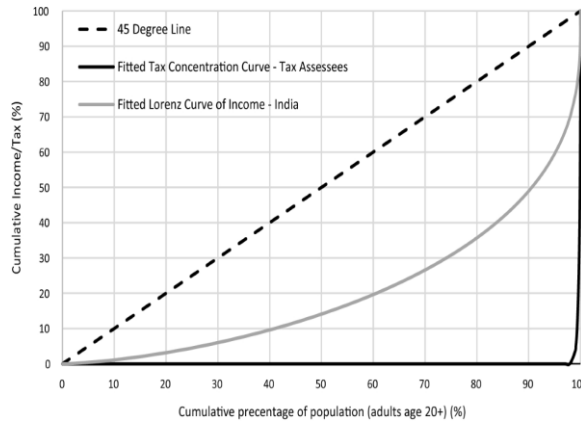


Figure 2: “Progressivity and redistributive effects of income taxes”

Table 3 is a comparative indicator of informality and tax compliance.

**Table 3: Informality and Tax Compliance Indicators**

Country	Informal Economy (% GDP)	Filing Compliance (%)
India	21.5	78
Brazil	17.8	82
South Africa	16.3	85

**4. Country-Level Comparative Insights**

The qualitative process shows that the results vary significantly across countries. In Brazil, where progressive taxation is applied along with specific social transfer, there has been some significant decline in inequality. South Africa on the other hand is characterized with high inequality in spite of progressive tax rates, mostly because of unemployment, and structural labor market restrictions. These results imply that progressive taxation may have the best implementation in association with social spending measures [14]. Deep-seated structural inequalities cannot be fixed through taxation only unless there is supporting investment in education, health, and employment.



Figure 3: “Rising Share of Personal Income Tax and Indirect Tax”

Table 4 is a comparison of a result of redistribution in case study countries.

**Table 4: Redistribution Outcomes in Selected Emerging Economies**

Country	Tax Progressivity	Inequality Reduction	Social Spending Linkage
India	Moderate	Medium	Emerging
Brazil	High	High	Strong
South Africa	High	Low–Medium	Moderate

**5. Economic Growth and Efficiency Considerations**

The discussion does not provide compelling reasons why progressive tax adversely impacts on long-term economic growth in the emerging economies. Although there are short-term behavior changes, especially among the high-income earners, these benefits are superseded by benefits of enhanced public investment and social integration. Positive, but growth neutral or slightly positive, impacts are seen in the countries, where productivity-enhancing expenditures are funded by a progressive taxation [27].

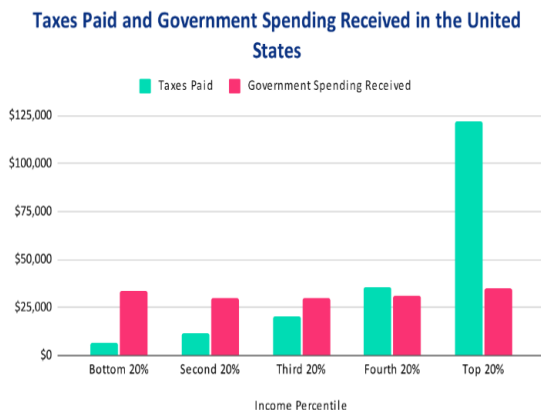


Figure 4: “Progressive Tax System”

Table 5 brings out a summary of the association between progressivity and growth performance.

**Table 5: Progressive Taxation and Economic Growth**

Indicator	Observed Effect
Short-term Growth	Slightly Negative / Neutral
Long-term Growth	Neutral / Positive
Investment Response	Context-dependent
Human Capital Outcomes	Positive

### Discussion and Policy Implications

In general, the results indicate that progressive taxation is a potentially useful instrument in decreasing inequality and fiscal capacity in new economic contexts, yet its application is extremely situational. Its benefits are multiplied by the strong institutions, effective tax management, and complementing social policies [28]. In the absence of these conditions, the limited results of progressivity alone can result in the increased informality. The evidence exhibits a moderate stance in respect of policy that would entail moderate progressivity alongside base broadening, digital granting of tax management and clear redistributive scheme [29]. The main dilemma to policymakers is not between equity and efficiency, but rather to create progressive tax systems to do both at the same time.

### V. CONCLUSION

This study evaluated the performance of progressive taxation under the new economic conditions through its effect on the income disparities and revenue collection, adherence tendency, and the economic growth. The results reveal that progressive taxation will play a significant role in helping decrease post-tax income inequality and enhancing fiscal capacity in the presence of well-run tax administration and institutional quality. Evidence has shown that moderate rises in tax progressivity are linked to quantifiable inequality cuts and growth in tax revenue as a percentage of GDP, whereas beyond-optimal high rates imply progressively smaller returns because of avoidance and informality. Other implications of the study include the understanding that extensive taxation, which comes as a progressive taxation, cannot bring about inclusive growth alone. This effect on redistribution is much greater when the effect of tax revenues is openly invested in human capital building, social security, and productivity-increasing government spending. Moreover, the significant size of informal sectors as well as inadequate systems of governance greatly interfere with the success of policy implementation, which supports the necessity of digitalization, financial literacy, and global tax coordination. Generally, this study has found that progressive tax is a valid and essential policy tool suitable in the emerging economies, but will only succeed when well balanced in tax design, institutional capacities and other socio-economic policies. To realize the fair and sustainable development outcomes, policymakers need to prioritize on maximization of progressiveness and expansion of tax bases as well as enhancing compliance.

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