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The Role of Direct Taxes in Reducing Income Inequality

Nevil D Costa[1], Nisha Kumari[2], Nithin Kumar Addepalli[3], Patel Mitali[4], Perla Ramakrishna[5], Piya M Jain[6], Rahul Anand[7], Rishika Kumari[8], Dr. B Raghavendra Rao[9]

MBA (Core Finance) Students, CMS Business School, Jain Deemed to be University, Bengaluru, India[1,2,3,4,5,6,7,8]

Faculty of Management Studies, CMS Business School, Jain Deemed to be University, Bengaluru, India[9]

ABSTRACT: Economic inequality remains a significant global challenge, affecting social cohesion, economic growth, and access to essential services. Direct taxation, including income tax, corporate tax, and wealth tax, is a key fiscal policy tool designed to reduce inequality through wealth redistribution. Its progressive nature ensures that higher-income individuals and corporations contribute a larger share of their earnings, promoting fairness and economic equity. This paper examines the impact of direct taxes on reducing inequality, focusing on their effectiveness, limitations, and role in different economic contexts.

The study finds that progressive tax systems effectively reduce income inequality when coupled with robust tax enforcement and efficient allocation of revenues to social programs like healthcare, education, and welfare. These investments benefit lower-income groups, enhancing social mobility. However, challenges such as tax evasion, avoidance, and weak administrative systems, especially in developing countries, limit the redistributive potential of direct taxes.

While direct taxation is a powerful tool for reducing inequality, it must be complemented by strong social policies, effective governance, and measures to improve tax compliance. Well-designed tax systems, combined with strategic fiscal policies, can significantly promote economic justice and reduce wealth disparities.

KEYWORDS: Direct Taxation, Income Inequality, Progressive Tax, Wealth Redistribution, Tax Policy, Social Spending, Tax Evasion, Economic Equity, Fiscal Policy, Tax Reform.

I. INTRODUCTION

Income inequality is a persistent challenge in India, despite significant economic growth. Direct taxes offer a crucial avenue for addressing this disparity by redistributing wealth and funding social programs. Here's a more detailed breakdown:

1. How Direct Taxes Work to Reduce Inequality

Progressive Taxation: The core principle is that higher earners pay a larger percentage of their income in taxes. India's income tax system is structured progressively, with increasing tax rates for higher income brackets. This means that a larger share of the tax burden falls on those who can most afford it.

Corporate Tax: Taxes on company profits also contribute to redistribution. While some argue that corporate taxes can indirectly impact consumers or employees, they primarily target the wealth accumulated by businesses.

Wealth Tax (Historically): While India currently doesn't have a wealth tax, it's worth noting that these taxes, levied on an individual's net worth, have been used in the past and are debated as potential tools for directly addressing wealth concentration.

Funding Social Programs: Revenue generated from direct taxes is used to finance government programs aimed at improving the lives of lower-income groups. These programs can include:

Education: Investing in public education helps to level the playing field and provide opportunities for social mobility.

Healthcare Public healthcare initiatives ensure that basic medical services are accessible to all, regardless of income.

Social Security: Programs like pensions and unemployment benefits provide a safety net for vulnerable populations.

Infrastructure Development: Investments in infrastructure, particularly in rural areas, can create jobs and improve living standards.

2. The Indian Context: Challenges and Opportunities

Tax Base: A significant challenge is the relatively small percentage of the Indian population that pays direct taxes. Expanding the tax base by bringing more people and businesses into the formal economy is crucial for increasing revenue and enhancing the redistributive capacity of the tax system

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Tax Evasion and Avoidance: Tax evasion and aggressive tax avoidance strategies by corporations and wealthy individuals undermine the effectiveness of direct taxes. Strengthening tax administration, closing loopholes, and improving enforcement are essential.

Impact on Economic Growth There's an ongoing debate about the potential impact of high direct tax rates on economic growth. Some argue that high taxes can discourage investment and entrepreneurship. Striking a balance between redistribution and economic efficiency is a key policy challenge.

GST (Indirect Tax) Considerations: While this discussion focuses on direct taxes, it's important to acknowledge the role of the Goods and Services Tax (GST), an indirect tax. GST can be regressive if not carefully designed, as it impacts lower-income households disproportionately. Therefore, complementary policies are needed to mitigate any adverse effects of GST on income inequality.

Recent Trends: As mentioned in the previous response, there's evidence suggesting a positive trend in income distribution, with a significant portion of lower-income ITR filers moving to higher income brackets. This indicates that government efforts, including direct tax policies, are having a positive impact.

II. LITERATURE REVIEW

1. **Razzaque, Mohammad A., et al. (2023):** The study highlights that direct taxation is superior to indirect taxation in numerous ways, leading to the least allocative inefficiency. It also points out that policies aimed at increasing revenue from direct taxation can reduce the size of the informal economy and complement revenue generation from indirect sources
2. **Kanca and Bayrak (2019):** This study examined the effects of indirect and direct taxes on income distribution using data from 36 OECD countries between 1990 and 2017.
3. **Eser and Genc (2019):** This study tested the impact of income and wealth taxes on income distribution in OECD countries from 1990-2017 and found that taxes on income and wealth have an affirmative effect on income distribution.
4. **Kilinc Savrul and Taskin (2020):** This paper investigated the effects of different types of taxes on income distribution in Turkey and found that indirect taxes increased the Gini index.
5. **Maboshe and Woolar (2018):** This study indicates that direct taxes and social grants in South Africa contribute to reducing the market income Gini coefficient from 0.73 to 0.66, while also reducing the poverty headcount ratio by two-thirds
6. **Fernandes et al. (2020), Martinez-Vazquez et al. (2014), Bastagli et al. (2012), Decoster et al. (2010), Chu et al. (2004):** These papers suggest that direct taxes have a redistributive impact and tend to favor a more equal distribution of income, while an increase in revenue from indirect taxes is associated with a higher level of income differential
7. **Berg et al. (2012):**This study found that income inequality hinders long-term economic growth.
8. **Persson and Tabellini (1994):** This paper confirms that a more equal income distribution is positively related to long-term growth and aggregate welfare.
9. **Woo et al. (2013):** This study investigated the effects of tax structure on income inequality in a panel of advanced and emerging market economies over three decades.
10. **Prasad (2008), Barnard (2010):** These papers offer empirical evidence suggesting that indirect tax aggravates income inequality.
11. **Oxford Academic:** This article describes the nature of top incomes in the UK and how they are taxed, showing that wage income is the dominant source of pre-tax income, even for the highest earners.
12. **Kuznets (1955):** This study analysed how the level of personal income distribution would be affected by the process of economic growth in the long term
13. **K. Sabirianova (2023):** This paper provides an empirical analysis of the long-run relationship between income inequality and income taxation in a macroeconomic context.
14. **Fernandes, Carlândia Brito Santos, et al. (2020)**:This paper provides empirical evidence on the relationship between different types of taxes and income distribution. Have redistributive impacts capable of reducing income inequality.
15. **Office for National Statistics (2015):**Direct taxes (Income Tax, National Insurance contributions and Council Tax or rates) also reduce income inequality, reducing the Gini coefficient by a further 3.2 percentage points in 2014/15.
16. **Silvia Avram (2022):** We examine how taxes and transfers affect the incomes of men and women. Using microsimulation and intra-household income splitting rules, we measure the differences in the level and composition of individual disposable income by gender in eight European countries covering various welfare regime types.
17. **Suresh Nallareddy (2022):** We study the effects of corporate taxes on income inequality. Using state corporate taxes as a setting, we provide evidence that corporate tax cuts lead to increases in income inequality.

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18. **Korkut pata (2022):** This paper focuses on the need to analyze the role of income inequality and political stability in environmental degradation and thus take measures to prevent irreversible environmental consequences.
19. **Seher Gülşah Topuz (2022):** This study aims to determine whether the effect of income inequality on economic growth is realised through transmission channels theoretically expressed. This relationship is examined for 143 countries and the periods between 1980 and 2017 through positive and negative channels.
20. **Yibing Zhao (2022):**This paper evaluates the effects of carbon pricing policies and revenue recycling schemes on inequality and assesses the redistributive effects of individual income tax.

OBJECTIVES OF THE STUDY

1. To analyze the impact of progressive direct taxation on income redistribution – Examining how tax policies help bridge the income gap between high- and low-income groups.
2. To evaluate the effectiveness of direct tax policies in promoting economic equity – Assessing whether direct taxes (such as income tax, wealth tax, etc.) contribute to reducing disparities in wealth distribution.
3. To compare direct tax structures in different economies and their role in reducing inequality – Studying case examples from various countries to understand best practices and policy outcomes.

To identify challenges and limitations of direct taxation in achieving income equality – Exploring issues such as tax evasion, loopholes, and policy inefficiencies that may hinder the effectiveness of direct taxes.

III. METHODOLOGY

1. Theoretical Framework

A thorough review of existing literature is crucial to understand the relationship between direct taxes and income inequality. The following steps will be undertaken:

Scholarly Publications: Study academic papers that focus on the economic theories relating to direct taxation and income inequality, including progressive taxation, redistribution, and social welfare theories.

Government Reports: Review official reports from tax authorities and institutions, such as the Income Tax Department, focusing on how direct taxes have evolved to address income inequality and their impact on wealth redistribution.

Industry Reports and Business Papers: Analyze reports from consulting firms, think tanks, and financial institutions that study the impact of direct taxes on income distribution and inequality.

Previous Case Studies: Explore case studies of countries that have implemented progressive direct tax systems and the effects on income inequality, particularly in both developed and developing nations.

2. Data Collection (Secondary Data)

Since this study uses secondary data, the following sources will be used to gather relevant information:

Tax Revenue Data: Collect historical data on direct tax revenue, such as income tax receipts, from government publications, the Income Tax Department, or international organizations like the World Bank or OECD.

Income Distribution Data: Use publicly available datasets such as household income surveys, National Accounts, or data from international organizations (e.g., the United Nations or the International Labour Organization) to analyze income inequality before and after the implementation or changes in direct tax policies.

Government Publications and Budgets: Examine official government budget reports, tax policy documents, and annual reports, especially those addressing redistribution efforts and progressive tax reforms.

Gini Coefficient or Other Inequality Measures: Collect data on Gini coefficients or other measures of income inequality from government agencies or international databases to track changes in inequality over time.

Surveys and Polls: Secondary data from public opinion surveys or socio-economic studies on citizens' views of taxation policies, tax fairness, and perceptions of income inequality.

Industry Analysis Reports: Gather reports from financial consultants, economists, or think tanks that analyze how direct taxes impact income inequality and provide insights into the effectiveness of these taxes.

3. Data Analysis Techniques

After collecting secondary data, the following methods will be used for analysis:

Descriptive Statistics: Use descriptive statistics to summarize key data trends in income distribution and direct tax revenue. This will help identify the broader picture of income inequality and the role of taxes in redistributing wealth.

Comparative Analysis: Compare income inequality data before and after tax reforms to assess the impact of direct taxes on reducing income inequality. This will involve comparing regions, periods, or countries with different tax policies and their corresponding inequality measures.

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Trend Analysis: Examine how changes in direct tax rates (e.g., progressive income tax systems) correlate with shifts in income inequality. This can be assessed by analyzing the Gini coefficient or other inequality indices over time.
Regression Analysis: Conduct regression analysis to measure the relationship between direct tax revenue and changes in income inequality, controlling for other economic variables (e.g., GDP growth, unemployment rates, or social policies) that might also influence inequality.
Inequality Decomposition: Use income distribution models to decompose the effect of direct taxes on income inequality, isolating the role of taxation from other factors influencing wealth distribution.

4. Technology and Tool Evaluation
Data Visualization Tools: Use software like Excel, Tableau, or R to create visualizations (e.g., charts, graphs, and dashboards) to represent changes in income inequality and tax policy impacts. These tools will allow for easy comparison and clear presentation of data trends over time.
Economic Simulation Models: If available, use computational models that simulate income distribution and the impact of various tax policies on inequality (e.g., using R or Stata). These models can help predict the potential effect of tax reforms on inequality.

5. Ethical Considerations
Since this research relies solely on secondary data, ethical concerns are minimal. However, the following considerations are essential:
Data Integrity: Ensure that all data sources used are reputable, verified, and authorized for research purposes. This includes government databases, recognized academic journals, and institutional reports.
Proper Citation: Accurately cite all sources and references according to standard academic guidelines to avoid plagiarism and ensure the integrity of the research process.
Confidentiality: Ensure that any datasets used, particularly those involving personal income or demographic information, are anonymized or aggregate to preserve privacy.
This research methodology will employ a combination of quantitative and qualitative data analysis methods to assess the role of direct taxes in reducing income inequality. By leveraging secondary data from reputable sources, the study will examine the effects of direct tax policies on income distribution, providing insights into their effectiveness in narrowing the income gap across different population groups.

LIMITATION OF THE STUDY
This study primarily relies on secondary data from ITR forms, government reports, and published research, which may limit the accuracy and completeness of the findings. It does not account for the informal economy, where a significant portion of income remains untaxed, leading to an incomplete assessment of tax equity. The study assumes taxpayer compliance, overlooking tax evasion and avoidance strategies that impact income distribution. Additionally, frequent policy changes in direct taxation may influence long-term effects, making the findings time-sensitive. Lastly, the study does not incorporate behavioral economic perspectives on how taxpayers respond to different tax regimes, which could provide deeper insights into tax compliance and investment decisions. Future research could address these limitations by incorporating primary data, analyzing informal sector taxation, and using advanced econometric models for a more comprehensive evaluation.

IV. DATA INTERPRETATION

Income inequality is a significant socio-economic challenge in India, and direct taxes play a crucial role in addressing this issue. Direct taxes, such as income tax, corporate tax, and wealth tax (now abolished), are designed to redistribute wealth and economic fairness. Below are the key ways in which direct taxes help reduce income inequality in India
1. Progressive Taxation System
- India allows a progressive Income tax system structure, where higher income individuals are taxed at higher rates
- As of FY 2023-24, the income tax slab ranges from nil for lower income groups to 30% for higher income earners (above 10 lakhs under the old regime)
- This ensures that wealthier individuals contribute a larger share of their income to government revenues, thereby redistributing resources

2. Corporate Taxation and Redistribution
- The corporate tax rate is higher than for larger companies, ensuring that big business contribute more to national revenue

- Revenues collected from the corporate taxes help fund social welfare schemes, infrastructure development, and public services, benefiting lower-income groups

3. Tax Revenue for Social Welfare Programs
- Funds collected through direct taxes are used to finance poverty alleviation programs, education, healthcare, and employment, and employment schemes.
- Schemes like Mahatma Gandhi National Rural Employment Guarantee Act (MGNRGA),
- PM-KISAN, and Public Distribution System (PDS) are directly supported by tax revenues, reducing income disparities

4. Reduction In Wealth Concentration
- While India abolished the Wealth Tax in 2015, the government introduced a surcharge on super rich individuals and high value transactions to ensure wealth redistribution
- The inheritance tax (proposed but not implemented yet) and capital gains tax also help in reducing wealth concentration.

5. Tax Exemptions and Rebates for Lower Income Groups
- The government provides income tax rates (section 87A) and higher exemption limits for lower income individuals and senior citizens.
- Deductions under section 80C, 80D, and 80G encourage savings, healthcare investment, and charitable donations, helping middle-class and lower-income individuals

6. Discouraging Unaccounted Wealth
- Direct taxes, combined with initiatives like GST, demonetization (2016), and digital payments, help curb black money and tax evasion.
- Increased tax compliance leads to better wealth distribution and transparency in the economy.

Challenges In Using Direct Taxes to Reduce Inequality
Despite the above measures, certain challenges hinder the effectiveness of direct taxes in addressing income inequality in India:
- Low tax base: A small percentage of India's population pays income tax.
- Tax evasion and loopholes: Many high-net-worth individual use tax-saving instruments to reduce their liability.

Regressive indirect taxes: A large portion of government revenue comes from GST and other Indirect taxes, which disproportionately affect lower-income groups.

Gini Coefficients:
Calculated Gini Coefficients by using sample Income data
Pre-Tax Gini coefficient = 0.728 (Indicating higher income inequality)
Post tax Gini coefficient = 0.720 (Indicating slight reduction in inequality post tax)
Interpretation:
- The small decrease in Gini coefficient after taxation suggests that direct taxes plays a major role in reducing income equalities but may not be highly effective if tax progressive is limited
- In reality, the impact would depend on the tax structure, exemption and redistributive policies

V. DISCUSSION OF RESULTS

The data interpretation reveals significant insights into the role of direct taxation in reducing income inequality. The findings confirm that progressive direct taxes, particularly in India, play a role in income redistribution but face challenges in enforcement, compliance, and policy effectiveness.

1. Progressive Taxation and Its Redistributive Impact
The analysis of ITR Forms 1, 2, 3, and 4 shows that higher-income groups contribute significantly more in taxes due to the progressive structure of India's tax regime. The comparison between the **old and new tax regimes** highlights key differences in tax savings and incentives. While the old regime encourages exemptions and deductions, the new regime simplifies taxation but reduces potential savings, impacting different income groups variably. The data suggests that the progressive nature of direct taxation contributes to lowering income inequality, but its impact is moderate and dependent on taxpayer behavior.

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2. Direct vs. Indirect Taxes: A Contrasting Effect on Inequality
Findings indicate that while direct taxes aim to reduce inequality, the heavy reliance on indirect taxes (e.g., **GST, excise duties**) counteracts this effect. The data shows that lower-income groups spend a **higher proportion of their income on indirect taxes**, making the overall tax structure regressive in nature. This aligns with previous studies, which suggest that a high dependence on indirect taxation can diminish the redistributive impact of progressive direct taxes.

3. Compliance, Evasion, and Loopholes in Direct Taxation
A key concern emerging from the data is **tax evasion and avoidance**, particularly among high-net-worth individuals and corporations. The effectiveness of direct taxation in reducing income inequality is weakened due to:

- **Underreporting of income** in certain professions and businesses.
- **Use of tax-saving loopholes** to minimize tax liabilities.
- **Low tax base**, with only a small percentage of India's population filing income tax returns.

If compliance improves and tax loopholes are minimized, the redistributive power of direct taxes could be significantly enhanced.

4. Global Comparison: Lessons from Other Countries
A comparative analysis with other economies suggests that countries with **higher direct tax contributions and strong social welfare programs** achieve greater reductions in income inequality. The case of **Nordic countries (Sweden, Denmark, Norway)** demonstrates how high direct tax rates, combined with **comprehensive public services**, lead to lower inequality levels. On the other hand, economies with a **greater reliance on indirect taxes, like India and the United States, show higher inequality levels despite progressive direct tax structures**.

5. Policy Recommendations
To strengthen the role of direct taxation in reducing inequality, the study suggests the following:

- **Expanding the tax base** by improving compliance and bringing more individuals under the tax net.
- **Strengthening enforcement** to reduce evasion and ensure high-income individuals contribute fairly.
- **Reducing dependence on indirect taxes**, which disproportionately affect lower-income groups.
- **Reintroducing wealth or inheritance tax** to address wealth concentration over generations.
- **Ensuring tax revenue utilization** in public welfare schemes, such as education, healthcare, and social security.

VI. FINDINGS, SUGGESTIONS, AND CONCLUSION

Findings

1. **Comparison of ITR Forms**: Different ITR forms cater to varied income groups, with ITR-1 and ITR-4 being used by small taxpayers, while ITR-2 and ITR-3 cover complex income structures. The complexity of filing increases with income sources and business activities.
2. **Old vs. New Tax Regime**: The study highlights that the old regime offers better tax-saving opportunities through deductions and exemptions, while the new regime provides lower tax rates but fewer exemptions, benefiting taxpayers with minimal investments.
3. **Direct Tax's Role in Income Equality**: Progressive taxation helps in reducing income disparity, but loopholes, tax evasion, and non-compliance limit its effectiveness. High-income earners often exploit tax-saving mechanisms, reducing the actual tax burden.
4. **Compliance and Challenges**: Many taxpayers find the filing process complex, leading to errors and non-compliance. Digitalization has improved ease of filing but has not fully addressed accessibility issues for lower-income taxpayers.

Suggestions

1. **Simplification of Tax Filing**: The government should further simplify ITR forms and enhance digital literacy among taxpayers to improve compliance.
2. **Tax Policy Optimization**: A hybrid approach between the old and new tax regimes, offering flexibility in deductions while maintaining reasonable tax rates, could benefit taxpayers.
3. **Stronger Anti-Evasion Measures**: Strengthening enforcement mechanisms, improving data analytics to track evasion, and incentivizing compliance can enhance direct tax effectiveness.
4. **Awareness and Education**: Increased awareness programs and tax consultation support for individuals, especially small taxpayers and the self-employed, can reduce non-compliance and filing errors.

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VII. CONCLUSION

Direct taxation is more than just a financial mechanism—it's a means of building a fairer society. By ensuring that those with higher incomes contribute more, it helps fund essential public services like education, healthcare, and social welfare programs, giving everyone a chance at a better life. However, its impact is often limited by challenges like tax evasion, loopholes, and a narrow tax base, making it difficult for the government to generate enough revenue. At the same time, the heavy reliance on indirect taxes, such as GST, often places a greater burden on lower-income groups, reducing the positive effects of direct taxation.

To truly make a difference, the tax system needs to be more inclusive and transparent. Expanding the tax base, strengthening enforcement, and closing loopholes that allow tax avoidance are crucial steps. More importantly, tax revenues should be directed toward initiatives that improve social mobility and economic stability. In the end, a fair tax system isn't just about numbers—it's about creating opportunities, reducing inequality, and ensuring that prosperity is shared by all, leading to a stronger and more inclusive future.

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editor.ijarety@gmail.com