

SOCIAL AND WELFARE FUNCTIONS OF TAXATION IN THE INCOME TAX CONSTRUCTION

*Pavel Pavlov*¹

*Tomasz Wołowiec*²

*Daniela Palaščáková*³

Summary

The most important feature of income tax is that it is a tax which can best implement the principle of taxation equity. The tax is constructed in a way which allows to take into account the personal features of a taxpayer as far as subject ability to pay the tax is concerned, personal features of a taxpayer affecting their ability to pay taxes (tax capacity). Tax capacity is a principle derived from the rule of payment possibilities stating that each citizen should participate in general tax burden and pay taxes proportionally to their individual payment possibilities.

Keywords: taxation, equity, ability to pay, tax capacity, fiscal and non-fiscal functions of taxation

Introduction

Income tax is highly valued in the financial law doctrine. It is seen as a type of taxation which meets all theoretical requirements of science, constitutes an efficient source of public income and does not harm the economy. There are two variations of income tax: scheduler tax (on partial incomes) and global tax (on general income). Scheduler tax consists in separate taxation of incomes from various sources, using different tax rates. The income

¹ Prof. PhD, Vice Rector, Varna Free University, Bulgaria.

² Prof. Hab. PhD, University of Economics and Innovation in Lublin, Poland.

³ Assistant Professor, PhD, Technical University of Košice, Slovakia.

which is taxed separately is then summed up and taxed again as general (global) income. This means that the same income is double-taxed.

The use of the second concept, namely global income tax, means that all incomes obtained from various sources by the taxpayer are taxed. The joint taxation of all the incomes obtained by the taxpayer allows to take into account his/her subjective payment possibilities resulting from their material and family situation. Such concept of income tax is widely used and is connected with the application of progressive tax scale. Progression, however, evokes natural tendencies to take into consideration various exemptions and reliefs, which lower the tax base and consequently lead to the application of a lower tax rate resulting from the progressive scale.

Taking advantage of broadly understood tax reliefs is, however, increasingly seen as a signal of unequal treatment of taxpayers and of preferring those who make expenditures which are subject to deductions. As a result, taxpayers whose incomes do not allow them to make such expenditures cannot take advantage of various reliefs and, as a result, have to pay relatively higher taxes on their incomes. The indicated effects of global taxation of personal incomes using the progressive scale combined with the system of various tax preferences provided an impulse to search for and develop a simple system for taxing personal incomes using the proportional tax scale. The implementation of a flat tax rate on income has met a lot of barriers and difficulties. Although it brings great simplification of the tax construction, in reality it deprives a lot of taxpayers of their preferences and it also means that the state resigns from using the tax construction to stimulate the accomplishment of various significant social and economic goals and the whole system of taxing income is subject to complete change. The change of such model requires proper preparation of not only relevant legal acts but, most importantly, taxpayers themselves who will be addressees of these changes.

Principles of taxation

Contemporary personal income tax must meet be based on three basic principles: universality, equity (fairness) and taxation of the so-called net income. The principle of subject universality means that the tax should cover all the people who obtain income in the area of its validity. The tax that covers only people of particular social or professional groups is not an income tax as we understand it. The modern income tax should not generally contain any subject exemptions. Some justified exceptions may only be the result of international agreements and international common

law. The principle of subject universality also means that all incomes from various sources are subject to taxation, except for the cases listed in the act of law. The consequence of subject universality of income tax is also the possibility of compensating losses from one source of revenue with incomes from other sources. The principle of taxing 'net' income in the subject perspective consists in the taxation imposed only on the income which is at the disposal of the person who obtained it and which can be allocated to satisfy the needs of this person. 'Net' income is generated when we deduct the expenditure incurred to obtain some revenue from this revenue. The concept of taxing 'net' income in the subject perspective results from the fact that the tax decreases the taxpayer's income that is allocated for satisfying his/her needs. Thus the tax can be collected when the income at the disposal of the taxpayer covers some cost of living minimum, necessary to satisfy basic needs. Otherwise, the financial means obtained from the taxpayer would have to be returned to them as social benefits. The above principle requires taking into consideration certain specific circumstances related to the taxpayer which may lower the income that is at his disposal (for example health, maintenance obligations, etc.).

The most important feature of income tax is that it is a tax which can best implement the principle of taxation equity. The tax is constructed in a way which allows to take into account the personal features of a taxpayer as far as subject ability to pay the tax is concerned, personal features of a taxpayer affecting their ability to pay taxes (tax capacity). Tax capacity is a principle derived from the rule of payment possibilities stating that each citizen should participate in general tax burden and pay taxes proportionally to their individual payment possibilities.

Income tax, as personal tax, can be widely used to accomplish social (welfare) goals of taxation, as it best implements the principle of fairness, combining tax burden with tax capacity of a taxpayer, which allows to adjust tax burden to individual capacities.

Linking income tax to social and economic processes may encourage attempts of using it to accomplish various goals of taxation. Attempts at using income tax to influence the economy, through various tax preferences, often go against the principle of taxation equity and fairness. Moreover, too wide a range of preferences, covering certain groups or spheres of economy, not only limits the principles of economic freedom and competition but also provided the authority with a tool for making it independent from the society⁴.

⁴ See for example: WOŁOWIEC T. SUSEŁ A.: *Podatki dochodowe a funkcje polityki finansowej*. /in/ NALEPKA A. UJWARY-GIL A. (editors) *Organizacje komercyjne*

Generally, the main aim of income tax should not be its influence on social and economic life but its fiscal aim. This tax is one of the main sources of budget incomes, therefore the more we use it to influence the economy, the lower sums are collected by the budget from it. As a result, taxpayers are more burdened with indirect taxes and this, in turn, does not allow to implement the principles of fairness and equality of taxation, as indirect taxes do not take into account taxpayer's capacity to carry the burden of tax payments.

The notion of negative income tax is also associated with income tax. This tax is a form of allowance paid out to people with the lowest salaries. The concept of NIT was developed in 1940s by Juliet Rhys-Williams. The idea was to finance the least-earning people who did not qualify for receiving unemployment benefits. Tax reliefs were not sufficient to maintain the subsistence level of people who received the lowest wages. The payment of NIT was economically justified, as the state paid less than in case of the allowance paid to an unemployed person (this does not concern the situation when the state does not pay any unemployment benefit at all). Negative income tax was also a form of supporting less affluent employers.

Neutrality of taxation

With reference to legal solutions in tax law, the doctrine quite commonly accepts the view that taxes and the whole tax system should be neutral⁵. This means that taxes should be constructed so as not to hinder the existence and functioning of taxpayers, but also so that they should not contain any preferences for selected groups of taxpayers.

i niekomercyjne wobec wzmożonej konkurencji oraz wzrastających wymagań konsumentów. Nowy Sącz: Wyższa Szkoła Biznesu – National-Louis University 2009. pp. 346 – 361; WOŁOWIEC T.: *Wybrane aspekty sprawiedliwości opodatkowania i ekonomicznej efektywności.* /in/ NALEPKA A. (editor) *Organizacje komercyjne i niekomercyjne wobec wzmożonej konkurencji oraz wzrastających wymagań konsumentów.* Nowy Sącz: Wyższa Szkoła Biznesu – NLU 2008. p. 329– 352; WOŁOWIEC T.: *Sprawiedliwość opodatkowania a ekonomiczna efektywność – wybrane aspekty.* „Studia Prawno-Ekonomiczne”, 2008, Volume LXXVII. pp. 227 – 249; WOŁOWIEC T.: *Podmiotowy i przedmiotowy zakres opodatkowania dochodów osób fizycznych w krajach UE.* „Przegląd Prawa Europejskiego Międzynarodowego”, 2008, No 1. p. 35 – 49.

⁵ Compare, for ex ample: GOMUŁOWICZ A. MAŁECKI J.: *Podatki i prawo podatkowe.* Poznań 1995, pp. 105-108; WÓJTOWICZ W. SMOLEŃ P.: *Kierunki proponowanych zmian prorodzinnych w podatku dochodowym od osób fizycznych, Opinia na zlecenie Pełnomocnika Rządu ds. Rodziny,* Lublin 1998.

Supporting tax neutrality does not determine negative attitude to influencing, using tax preferences, accomplishment of important non-fiscal objectives by the state. It is assumed that taxation equity is achieved by universality and equality of taxation⁶. The use of various tax preferences may be the consequence of a subjective treatment of tax equity. Such equity requires noticing different material, family or social situation of a taxpayer⁷. It is widely believed that tax reliefs and exemptions favor tax equity. The argument of equity allows to gain social acceptance for changes in the system of fiscal burdens.

Tax reliefs arouse extremely different opinions. Some people believe that they are conducive to correction of fiscal burdens and fair adjustment of the tax amount to the financial situation of a person (family) who pays it. Other claim that reliefs are a form of discrimination against those who do not take advantage of them. The difficulty is that the taxpayer who was granted tax relief does not consider this as a sign of preference but as “justice being done”. It would seem, if we adopted this point of view, that there are no tax privileges, but legal regulations treat some taxation circumstances differently. A person who is unprivileged is somebody who consumes and saves in a way that does not qualify them obtain any privileges. The state which introduces tax reliefs, indirectly admits that fiscal burden is too big. In practice, the introduction of particular tax reliefs may not be conducive to equity, but it may even aggravate injustice. This happens in case of tax reliefs which can be taken advantage of only by people with high or very high incomes. Tax reliefs can then be treated as subsidies for privileged taxpayers. The credibility of tax policy is hurt by that.

The basic reasons for passing tax reliefs are: high tax rates, willingness to support families (taxpayers) in a difficult material situation, performance of pro-family (pro-social) tax policy, technical complexity of taxation principles, separation of law-making and law-enforcement organs in the state, as well as tradition and political system. Parliaments usually realize that there are many ways to avoid high tax rates, but law enforcement organs do not have enough power to change the status quo. A lot of reasons for introducing tax reliefs and exemptions can be attributed to the technique of tax law. They do not significantly affect the size of public income, but they do influence the incomes of individuals and particular social groups. Also tradition plays a vital role in tax reliefs and exemptions. However the historical aspects are preceded by political ones. A member of parliament is often forced to take into account interests of various pressure groups, as

⁶ The ruling of the Constitutional Tribunal (U. 7/87).

⁷ LASSOTÓWNA Z.: *Opodatkowanie dochodów rodziny*. Lublin 1935.

these groups determine whether he will be elected again. Another important reason for passing tax privileges is lack of knowledge of terminology among public opinion. Citizens interested in parliament's work on the shape of tax system may mainly obtain information on the structure of rates, but they will never learn why the parliament decided to impose heavy tax on the richest citizens, etc. These issues are hidden in the tax technique⁸.

Tax preferences and non fiscal goals of taxation

Tax constructions contain various forms of tax preferences. One of such constructions is tax exemption. This describes the situation which is not subject to taxation even though there is an actual state which, according to the law-maker, creates tax obligation. The effect of applying this institution is the lack of subject or object tax obligation. In this way we can exclude the taxpayer's minimal income from taxation, that is the amount of subsistence level. The influence of tax reliefs on performance of non-fiscal goals of taxation brings both positive and negative effects. A system of reliefs consisting in lowering the rate or the amount of tax directly offers a simple construction and, when we take into account the psychological aspect, it is perceived as real relief. The use of preferences as a result of differentiating tax basis is much more complicated from the accounting point of view. The existence of numerous increases and decreases of the basis on which tax is calculated makes the method of calculating tax obligation much more complex.

As for the scope of influence of the system of preferences on the accomplishment of non-fiscal goals of taxation, there are two groups of views. Supporters of the first view believe that the scope of relief and exemption application should be limited to a minimum or that no non-fiscal objectives of taxation should be performed. They say that reliefs and exemptions distort market signals⁹. That is why we should limit or even negate possibilities created by the tax construction related to stimulation and regulation functions of taxation. On the other hand, many authors prove that it

⁸ GŁUCHOWSKI J. HANDOR D. PATYK J. SZYMAŃSKA J.: *Formy zmniejszania wysokości podatków w Polsce*. PWN, Warszawa 2002, pp. 22-24; WOŁOWIEC T.: *Podatek dochodowy od osób fizycznych a realizacja funkcji regulacyjnej i stymulacyjnej w latach 1992 – 2000*. „Polityka Społeczna” 2003, No 1. pp. 19 – 23; WOŁOWIEC T.: *Opodatkowanie dochodów osób fizycznych w wybranych krajach UE. Rozwiązania prorodzinne*. „Polityka Społeczna” 2003, No 5-6. pp. 20 – 24; WOŁOWIEC T.: *Ulgi i zwolnienia podatkowe*. „Ekonomika i Organizacja Przedsiębiorstwa” 2002 No 11. pp. 39 – 46.

⁹ See: MARKOWSKI K.: *Nie ma czystych rozwiązań*. *Życie Gospodarcze* No 27/1990, p. 10.

is necessary to stimulate various economic and social spheres through an appropriately constructed system of preferences.

It seems that tax preferences, by performing non-fiscal functions, do not have to distort market signals. They should be constructed so that the stimuli from the market were not weakened or distorted, but, on the contrary, strengthened. These features can be ensured by, for example, reliefs related to introduction of new technologies, innovations, etc. I also believe that there are areas where market signals hardly exist or are very weak. This may refer to investments in environment protection, in science and culture or in regions with high structural unemployment.

Obviously, there should not be too many exemptions and reliefs in a tax system. A large number of various preferences make the system complex and brings about negative effects in forms of contradictions in their sectional influence¹⁰.

Taxes indirectly shape the income and wealth being at the taxpayer's disposal¹¹. When analyzing the function of tax as a regulator of taxpayer's income, the following aspects are taken into account: protection of certain minimum level of income, family situation, structure of expenses and sources of income. From this perspective, income tax allows us to assess tax capacity of each taxpayer and adjust tax burden to their individual abilities. Even though in 1980s the western countries saw the trends consisting in resignation from various reliefs and exemptions in order to maximally broaden the tax base, various tax preferences are still an essential element of tax systems in most countries. In personal income tax most exemptions are related to the nature of incomes obtained by individuals, a large part of them being incomes of welfare nature.

It is common knowledge that the basic goal of all public tributes – especially taxes – is the fiscal goal. It boils down to the necessity to collect sufficient financial means to satisfy public expenses financed both from the state budget and from the budgets of local self-government. This fundamental and vital function of taxed, underestimated – or even neglected – in the period of real socialism, has regained its due position after economic and system transformation.

This does not mean that taxes have lost other functions attributed to them and exposed in the past, such as stimulating or redistributing functions. These functions can be found in the tax system as a whole as well as

¹⁰ Compare: SOKOŁOWSKI J.: *Zarządzanie przez podatki*. PWN, Warszawa 1995 r., p.40 and next.

¹¹ MAJCHRZYCKA-GUZOWSKA A.: *Finanse i prawo finansowe*. PWE, Warszawa 1996 r. p. 79

in the construction of particular taxes. However, they are becoming additional functions, performed “by the way” or, at most, in addition to the basic fiscal function. In the context of the stimulating function of taxes we should consider whether taxes can and should be used only to cause closely determined economic phenomena – for example to stimulate services through tax preferences, or to cause social phenomena as well – for example by preferential treatment of taxpayers who create jobs in the area with high unemployment. It seems that it is difficult to deny the tax system a broadly understood stimulating function, while tax interference in economy is most often connected with influencing social relationships. Tax instruments are very often used to achieve the goals of both economic, social and financial policy of the state. Thus we can use relevant legal regulations in the tax system to support, strengthen and improve the situation of Polish families.

Social expectations of taxation

The “pro-family nature” of the whole tax system, especially its personal income tax element, quite often appears both in politicians’ declarations, social activists’ statements and in hopes of taxpayers, especially those with large families. In practice, legal solutions, especially concerning taxation of personal incomes, should not ignore pro-family social expectations. At the same time we should stress a widespread view that taxes should be neutral, which is prevailing in the doctrine. The belief that taxes should be neutral stems from their fiscal function. We should not – according to some experts – use taxes to achieve various social goals, some of which may go against fiscal requirements of the state. Such goals should be accomplished using other, non-tax instruments (for example by introducing family benefits rather than pro-family tax preferences).

With such different positions of the financial law doctrine – on one hand, and many politicians and a considerable part of the society – on the other hand, is it possible to introduce pro-family solutions into the tax system and do they make sense? What would such “pro-family” solutions consist in?

It is difficult to provide a clear-cut answer to such questions. However, it should be noticed that the law – including the tax law – cannot be separated from the influences of broadly understood politics. This means that in reality we implement legal solutions without taking into consideration the position of ‘pure’ doctrine, isolated from politics. Such a situation may also concern legal tax solutions which would support stability of a family and improve its status, also as far as taxation of incomes is concerned.

Definition doubts

The development and implementation of pro-family changes to the Polish tax system is a daunting task. There are numerous reasons for these difficulties. The term ‘pro-family tax’ or ‘pro-family tax system’ raises many doubts. They concern both the legitimacy of the term as well as its content. ‘Pro-family orientation’ may be understood in two ways. Representatives of the doctrine and liberal politicians believe that ‘pro-family’ tax system is the one which stimulates various spheres of the economy, increasing employment, decreasing unemployment, lowering inflation rate or lowering tax rates for all taxpayers. It is hard to reject such a position. Generally – a better condition of the economy may and definitely does affect the improvement of material situation, including social situation, of many families. However, this is not the result of taking into account the family situation of a taxpayer in the tax system¹².

A considerable part of the society, politicians and those representatives of the doctrine who base their opinions on the Catholic Church social science and who support the so-called social market economy claim that the pro-family tax system and especially personal income tax is the one which assumes different tax burden imposed on the same amount of income obtained by various taxpayers depending on their family situation, that is taking into account the number of people the taxpayer provides for. In fact those taxpayers – in spite of formally the same income – are not in the same situation, and taking into account their family situation is consistent with the principle of tax equity and equality understood not only formally.

The doctrine – as we have already mentioned – quite commonly accepts the view that taxes and the whole tax system should be neutral¹³. This means that taxes should be given such construction that would not disturb the existence and the functioning of taxpayers, but also that they do not include any preferences for selected groups of taxpayers. Favoring tax neutrality

¹² WOŁOWIEC T.: *Preferencje prorodzinne w konstrukcji podatku dochodowego od osób fizycznych na przykładzie systemów podatkowych krajów Unii Europejskiej*. /in/ PAN-CER-CYBULSKA E. (ed.) *Gospodarka społeczna w Europie*. Wrocław: Wyższa Szkoła Handlowa 2008. pp. 7-89.

¹³ See more: WOŁOWIEC T. SOBOŃ J. ROGOZIŃSKA-MITRUT: *Some issues of personal income taxation*. Winnica: INSTITUTE OF UKRAINIAN – POLISH COOPERATION 2012; SOBOŃ J. WOŁOWIEC T.: *Personal income taxation. Harmonization and differentiations across the European Union*. NOVIKOW W. PALACKO J. SIROJC Z. (ed.) *Społeczno-ekonomiczne problemy gospodarowania w warunkach transformacji*. Warszawa: Uczelnia Warszawska im. Marii Skłodowskiej-Curie, Wysoka szkoła międzynarodnego podniakania ISM Slovakia v Presovie, Winnickij Kooperatiwnyj Institut. 2011. pp. 35-55.

cannot, however, automatically mean negative attitude to any pro-family solutions in the tax system. Even supporters of tax neutrality allow the existence of ‘pro-family’ tax solutions¹⁴. Such solutions may be the consequence of reflecting tax equity understood subjectively. Equity understood subjectively requires noticing different family situation of taxpayers.

Conclusions

Difficulties with constructing the pro-family tax system. Choosing the second concept of ‘pro-family’ tax does not eliminate many difficulties which appear when attempts at developing a pro-family tax system are made. The most significant difficulties are:

- 1) variety of taxes collected in Poland – potential ‘pro-family’ changes in one of them would have to be integrated in the whole tax system,
- 2) existence of various preferences for different groups of taxpayers in the current legal and tax solutions may – and definitely will – encounter protests of the interested taxpayers,
- 3) financial capacities of the state – taxes collected in the country (such as government or local government taxes) have mostly fiscal objectives, that is to provide the state budget or the local government budget with money for their functioning and accomplishment of fundamental tasks; the changes introduced in the tax system may considerably decrease the total sum obtained from taxes without decreasing the scope and size of public expenditure,
- 4) the condition that the possible changes will not limit the scope of economic activity that is already run nor hamper the process of investing

¹⁴ Compare WOŁOWIEC T. SUSEŁ A.: *Harmonization of personal income taxation and the process of EU integration*. /in/ GINEVICIUS R., VYTATUS RUTKAUSKAS A., POCS R. (ed.) *Business and Management 2010, Volume II*. Vilnius: Gediminas Technical University, Riga Technical University and Tallinn University of Technology 2010. pp. 760-766; WOŁOWIEC T., DUSZYŃSKI M.: *Personal Income Tax in the tax systems of EU member states (selected issues)*., „Вісник Академії Митної Служби України”, Серія: Економіка. (Zeszyty Naukowe Akademii Celniczej w Dniepropietrowski). Dniepropietrowsk. 2010, No 1. pp. 36-46; WOŁOWIEC T. WOLAK K.: *Podstawy finansów publicznych i prawa finansowego*. Nowy Sącz: Wyższa Szkoła Biznesu – NLU, 2009; WOŁOWIEC T. WOLAK P.: *Opodatkowanie dochodów osób fizycznych w krajach Unii Europejskiej (selected aspects)*., Nowy Sącz: Wyższa Szkoła Biznesu – NLU, 2009; WOŁOWIEC T.: *Proporcjonalne i progresywne opodatkowanie dochodów osób fizycznych*. /in/ NALEPKA A. (ed.) *Organizacje komercyjne i niekomercyjne wobec wzmożonej konkurencji oraz wzrastających wymagań konsumentów*. Nowy Sącz: Wyższa Szkoła Biznesu – NLU 2006. pp. 337– 451.

in the economy (mostly in production, trade, agriculture or house-building industry) – such consequences of ‘pro-family’ changes in the tax system would in fact be ‘anti-family’, as they could bring about the growth of unemployment, economic recession and generally deterioration of the Polish families’ conditions.

The above circumstances do not exclude the possibility of developing directions of changes to the Polish tax system that would support families, facilitated its functioning and improved its material situation. However, all changes require a thorough analysis of not only the current ‘immediate’ consequences, but also long-term ones (after a few years or a decade). It is necessary to conduct a simultaneous economic simulation of all potential changes. It would also be advisable to initiate more complex and varied research on the situation of Polish families. Such research should concern demographic, psychological, sociological and material issues, state of health and level of education, etc. Only this complex and reliable presentation of the problems of Polish families would allow us to develop an economically appropriate and fiscally coherent concept of changes to the Polish tax system, which would really have pro-family nature and which would strengthen Polish families while limiting negative or pathological phenomena.

It is worth noticing that potential changes to the tax system towards the ‘pro-family’ system can only be a supplement – or, at best, an element of more general various ventures within the government policy in this field. No matter how catchy, changes to the tax system alone cannot substitute other activities of the state aimed at protecting Polish families and improving their situation.

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