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TAX AND COMMUNITY EMPOWERMENT: THE IMPACT OF TAX CUTS PROGRAMMES FOR VULNERABLE GROUPS

Erwin *[1]
Universitas Tanjungpura
erwin@hukum.untan.ac.id

Loso Judijanto
IPOSS Jakarta, Indonesia
losojudijantobumn@gmail.com

Melyana R Pugu
Universitas Cenderawasih
puguratana@yahoo.com

Al-Amin
Universitas Airlangga, Surabaya, Indonesia
al.amin-2024@feb.unair.ac.id

Hadenan Towpek
Universiti Teknologi Mara Cawangan Sarawak, Malaysia
hadenan298@uitm.edu.my

Abstract

Taxes and community empowerment are closely related in the context of tax cut programmes aimed at vulnerable groups. A tax cut is a reduction in tax burden granted by the government to certain individuals or groups to increase their disposable income. In vulnerable groups, which usually include low-income individuals, the elderly, and those in difficult economic conditions, tax cuts aim to reduce financial hardship and improve access to basic needs such as food, health, and education. The method used in this research uses the literature research method. The results show that the tax cut programme can significantly contribute to improving the welfare of vulnerable groups by increasing disposable income and reducing economic burden. However, the effectiveness of this programme is highly dependent on proper policy design, efficient implementation, and the government's ability to maintain fiscal balance. Focused and well-structured programmes tend to achieve better results in terms of community empowerment compared to generic or overly broad programmes. In addition, community involvement and transparency in programme implementation are also key factors in ensuring success and accountability. The study concludes that with proper planning and execution, tax deduction programmes can be an effective tool in empowering vulnerable groups and improving socio-economic welfare more broadly.

[1] Correspondence author

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Introduction

Taxes have an important role in the economic and social development of a country. Through taxes, the government obtains a source of revenue that can be used to finance various programmes and policies oriented towards improving people's welfare (Aboagye & Hillbom, 2020). One of the main issues in public policy is how to allocate these resources in the most effective way to reduce poverty and economic inequality, and empower vulnerable groups in society (Abuselidze, 2020).

Reducing poverty and income inequality is one of the key goals in the global development agenda, including the UN-initiated Sustainable Development Goals (SDGs). When poverty is reduced, society as a whole can achieve higher levels of well-being, with better access to education, health and employment opportunities (Alm et al., 2020). In particular, reducing income inequality is important because too large a gap can trigger social and economic instability. In this context, various public policies, including government programmes and economic interventions, are designed to reduce poverty and narrow income gaps among people (Amaglobeli et al., 2022).

Vulnerable groups, which often include the poor, the elderly, people with disabilities and minority groups, often face greater challenges in achieving economic well-being (Amaglobeli et al., 2022). These challenges can include limited access to education, healthcare and employment opportunities. Therefore, there is an urgent need to create policies that not only provide temporary relief but also promote long-term empowerment (Audretsch et al., 2022).

One potential strategy to help vulnerable groups is through tax cut programmes. These programmes are designed to reduce the tax burden of certain individuals or groups in order to increase their purchasing power and encourage economic participation. Existing studies show that tax cuts can increase net household income, enable greater access to basic goods and services, and provide incentives for participation in productive economic activities (Aziz et al., 2023).

However, the effectiveness of these tax cut programmes is still a matter of debate in the academic literature. Some studies show that the programme is successful in achieving its objectives, while others find that the expected benefits are not always achieved, especially if not accompanied by adequate supporting policies (Brockmeyer et al., 2021). Therefore, it is important to conduct a comprehensive literature review to evaluate the impact of tax cut programmes on vulnerable groups and understand the factors that influence their success.

This research seeks to fill this gap by examining various case studies and empirical evidence on tax cut programmes in various countries. As such, this research is expected to provide greater insight into how tax policy can be used as a tool for community empowerment and provide recommendations that can be applied by policymakers to design more effective programmes.

Research Methods

The study conducted in this research uses the literature research method. Literature research, or literature review, is a method used to collect and analyse existing information from various sources relevant to the research topic. (Arikunto;, 2000); (Assyakurrohim et al., 2022); (Barlian, 2018).

Results and Discussion

Tax Theory and Economic Empowerment

Taxes are mandatory contributions that must be paid by individuals or entities to the government based on applicable laws. Taxes do not provide direct rewards, but are used to finance various state and development needs, such as infrastructure, education, health, and defence (Burman & Slemrod, 2020). The types of taxes can vary, including income tax, value-added tax (VAT), property tax, motor vehicle tax, and customs duties. Tax levels and structures are regulated by law and can vary by country or region (Caldeira et al., 2020).

The function of taxes in a country is vital and multi-dimensional. The first function is the revenue function (fiscal function), where taxes are the main source of government revenue to run the country's operations and development. The second function is the redistribution function, which is to reduce income inequality and ensure wealth distribution through various social programmes and subsidies. The third function is the regulatory function, where taxes are used as a tool to regulate and control the economy (Cammock et al., 2021). Examples include fuel taxes to suppress fossil fuel consumption and support the use of renewable energy. As such, taxes not only support the continuity of government but also help achieve broader social and economic goals.

The concept of economic empowerment involves the process of providing individuals or groups, especially those in weak or marginalised positions, with the ability and knowledge to achieve economic independence. This process includes various efforts such as job skills training, access to venture capital, educational upgrading, and business venture mentoring (Campbell, 2020). Economic empowerment aims to build the capacity of individuals to have better opportunities to obtain and optimise existing economic resources, so that they are able to improve their welfare in a sustainable manner (Carley & Konisky, 2020).

Economic empowerment also focuses on removing structural barriers that hinder equal economic participation. This includes efforts to address discrimination, gender inequality, and power imbalances in resource distribution. Empowerment approaches often involve co-operation between the government, private sector, and civil society to create an enabling environment for inclusive economic growth (Carranza et al., 2020). Thus, economic empowerment is not just about increasing individual income, but also about improving overall social welfare and creating equitable and sustainable development.

Tax Withholding Programme

Tax cut programmes are government initiatives that aim to reduce the tax burden borne by individuals or businesses. These tax cuts can take various forms, including reduced tax rates, tax credits, or tax exemptions for certain categories (Carrasco & Romi, 2022). These programmes are often implemented with the aim of promoting economic growth through increased consumption and investment. For example, a reduction in individual income tax can provide more disposable income, while a reduction in taxes for corporations can make room for business expansion and the creation of new jobs (Christopherson et al., 2022).

In addition to stimulating economic growth, tax cut programmes are also often associated with efforts to achieve broader social and public policy goals. Governments can provide tax cuts for specific sectors, such as green technology and renewable energy, to encourage innovation and investment in areas that support environmental sustainability (Courtin et al., 2020). The programme could also be directed to help vulnerable groups such as small and medium-sized enterprises (SMEs) or low-income families, to improve economic welfare and equity. As such, tax cuts can serve as a flexible policy tool in supporting the government's economic and social goals (Dean & Waris, 2020).

The types of tax cuts implemented in different countries can vary and are tailored to the economic and social policy needs of each country. One common type is the individual income tax cut. These deductions can be in the form of reduced tax rates for low- or middle-income groups, deductions for certain expenses such as education and health, or tax credits to support families with children (Deslatte et al., 2020). For example, the United States has an Earned Income Tax Credit (EITC) that provides tax credits to low- to middle-income workers, which can significantly reduce their tax burden (Digitemie & Ekemezie, 2024).

Another type of tax cut is tax cuts for businesses and corporations. Many countries offer tax cuts for companies that invest in innovation, research and development (R&D), or green technology. For example, Canada has the Scientific Research and Experimental Development (SR&ED) Tax Incentive Programme, which provides tax credits for companies that conduct research and development (Dodd et al., 2020). In addition, some countries also offer tax cuts to small and medium-sized enterprises (SMEs) to boost their growth and competitiveness. In Indonesia, there are reduced tax rates for small businesses with turnover below a certain threshold, with the aim of stimulating SME growth in the local economy (Eldar, 2020).

Tax cuts are also often aimed at supporting certain sectors that are considered strategic or need to be developed. An example of this is a property tax or real estate tax cut to encourage home ownership. These programmes usually provide tax reductions for first-time homebuyers or for individuals who undertake property renovations and improvements to increase value and environmental sustainability (Falbe, 2020). Countries such as Germany and France have such schemes to encourage housing development and urban revitalisation. In addition, there are also tax cuts for the renewable energy sector, where countries provide tax incentives for investments in renewable energy such as wind, solar, and bioenergy to reduce dependence on fossil fuels and support ecological sustainability (Foell & Pitzer, 2020).

Vulnerable Groups in Society

Vulnerable groups are groups of individuals in society who tend to be more easily negatively affected by various social, economic, or environmental changes compared to other groups. These groups often experience difficulties in accessing basic resources such as education, healthcare, employment and legal protection (Fragkos et al., 2021). Their vulnerability can be caused by various factors, including but not limited to, age (children and the elderly), health conditions (people with disabilities or chronic diseases), economic status (poor or low-income), and social and/or ethnic background (ethnic minorities, immigrants, and refugees) (Fuster et al., 2021).

Characteristics of vulnerable groups include a high level of dependence on assistance and protection from others, and limitations in obtaining the same opportunities and services as other groups in society. They often experience discrimination and stigma that worsen their situation, requiring special attention in the formulation of social assistance policies and programmes (Gamble & Muñoz, 2022). Social programmes designed for vulnerable groups usually focus on providing access to basic needs, economic empowerment, mental and physical health support, and improving their socio-economic conditions to become more independent and prosperous in the long term. For example, affirmative action or social protection policies are often geared towards addressing injustices and improving the well-being of these vulnerable groups (Gammage et al., 2020).

Vulnerable groups face a range of key challenges in the economic context that hinder their ability to achieve well-being and financial stability. One of the biggest challenges is the lack of access to decent and stable employment opportunities. Many members of vulnerable groups, such as people with disabilities, the poor and immigrants, often face discrimination and injustice in the labour market (Gangl & Torgler, 2020). As a result, they may only be able to find jobs with low wages, poor working conditions, or informal employment without social security or legal protection. This job insecurity and instability increases their risk of poverty and reduces their ability to plan for a secure financial future (Guindon et al., 2022).

Another significant challenge is limited access to financial services and capital. Vulnerable groups often lack adequate access to banking, credit and insurance services. Without access to basic financial services, it is difficult for them to save, invest or develop small businesses that can increase their income (Gulakov et al., 2020). In addition, they also tend to be more vulnerable to economic shocks, such as emergency expenses or economic crises, due to the lack of financial support that can help them maintain financial stability. This exacerbates their poverty and economic vulnerability, creating a cycle of poverty that is difficult to break. Efforts to improve financial inclusion, such as microfinance programmes and financial education, are crucial to help vulnerable groups gain more control over their economic situation and achieve long-term prosperity (Hanke & Lowitzsch, 2020).

In addition to the challenges already mentioned, vulnerable groups are also often faced with a lack of access to quality education and training. Education is one of the key factors that can unlock economic opportunities, yet many members of vulnerable groups are hindered by high education costs, poor school quality, or discrimination in the education system (Hannan et al., 2022). Children from poor families, for example, may have to work to help with family finances and so cannot complete primary or secondary education. This lack of access to quality education makes it difficult for them to gain the skills and knowledge needed in the modern labour market, trapping them in low-wage jobs with no clear career prospects (Hargreaves et al., 2022).

Another challenge faced by vulnerable groups is limited access to health and social welfare services. Poor health can directly affect a person's capacity to work and their productivity, which in turn impacts their economic stability (Hayashi, 2020). Vulnerable groups often do not have health insurance or access to affordable health services. High medical expenses can consume a large portion of their income, leaving them in worse economic conditions. Furthermore, the lack of social welfare support, such as food assistance or adequate housing, exacerbates their vulnerability in the face of sudden economic changes (Horst et al., 2024). Therefore, intervention programmes that provide free or affordable health services, as well as social support, are crucial to help vulnerable groups achieve better economic well-being and reduce their risk of vulnerability.

The Effect of Tax Cuts Programme on the Welfare of Vulnerable Groups

Tax cut programmes can have a significant impact on the welfare of vulnerable groups, especially if they are designed with their needs and economic conditions in mind. One way these programmes can help is by increasing household income that they can use for basic needs (Howson & Vries, 2022). Tax cuts that target low-income groups can provide meaningful financial relief, allowing family members to buy more nutritious food, improve housing conditions, or access better health services. With more money in their hands, vulnerable groups can fulfil their basic needs more effectively and reduce poverty levels (Kipo-Sunyehzi, 2023).

In addition, tax cut programmes can encourage spending and consumption among vulnerable groups, which in turn can stimulate the local economy. By having more income that is not cut by taxes, vulnerable groups may be more inclined to spend their money in local markets, buying the goods and services they need (Kleiman, 2021). Not only does this economic activity help improve the well-being of individuals in vulnerable groups, but it can also have a positive impact on local small businesses and traders, creating jobs and strengthening community economies. This can be a win-win cycle, where increased spending by vulnerable groups results in broader economic benefits (Klitgaard & Paster, 2021).

However, the positive effect of tax cuts on the welfare of vulnerable groups depends largely on how the programme is designed and implemented. If tax cuts mainly benefit high-income groups and do not provide direct benefits to vulnerable groups, then the benefits could be very limited (Kouam & Asongu, 2022). In addition, tax cuts should be combined with other social policies, such as increased access to education, skills training, and health services, to truly improve the welfare of vulnerable groups in a sustainable manner. With an integrated approach and focusing on the specific needs of vulnerable groups, tax cut programmes can be an effective tool to reduce economic disparities and improve the quality of life for those most in need (Lamb et al., 2020).

Tax cuts can also serve as an incentive for work participation among vulnerable groups. With tax breaks, working becomes more lucrative as individuals can keep a larger portion of their income. This can encourage more people to look for jobs or work more hours, which can ultimately increase the overall income of households and improve their economic conditions (Layser, 2020). In addition, tax breaks can make formal employment more attractive than work in the informal sector, which is often less protected and riskier. Thus, tax cuts can help reduce unemployment and increase participation in the formal labour force, which has long-term positive consequences for the economic stability of vulnerable groups (Lisa & Hermanto, 2021).

However, it is also important to ensure that tax cut programmes do not reduce resources for critical public services for vulnerable groups. Education, healthcare, and social welfare depend heavily on tax revenues for funding. Significant tax cuts without proper fiscal management could result in budget reductions for these programmes, which could hurt the most vulnerable groups (Liu et al., 2023). Therefore, governments need to balance tax cuts with fiscal strategies that ensure continued funding for these essential public services. A successful tax cut programme will be one that not only reduces the tax burden of vulnerable groups, but also ensures they continue to have access to services that support their well-being.

In addition, ongoing monitoring and evaluation is essential to assess the effectiveness of tax cut programmes. Data and analysis should be used to understand the real-time impact of the programme on vulnerable groups. The government should track not only changes in income and consumption, but also other welfare indicators such as health, education, and food security (Lyulyov et al., 2021). Thus, policies can be adjusted and optimised to ensure that welfare goals are achieved. With a data-driven and continuously evaluated approach, tax cut programmes can be an effective tool in reducing poverty and improving the welfare of vulnerable groups in the long run.

Factors Determining the Success of Tax Withholding Programmes

The success of a tax cut programme is largely determined by proper policy design and accurate targeting. A well-designed tax break should be focussed on those most in need, namely the low-income and vulnerable groups. Tax cuts that are too dispersed or that favour high-income groups too much will not provide maximum benefit to those who really need financial support (Mpofu, 2022a). In addition, the policy should be designed to capture changes in economic and social structures, and be in line with the government's long-term goals of poverty reduction and social inequality (Mpofu, 2022b).

Efficient and fair implementation is also an important factor in determining the success of the programme. The government needs to have a transparent system and efficient bureaucracy to ensure that tax breaks can be easily accessed by the target group (Newman & Teten, 2021). Complicated administrative processes or criteria that are difficult to fulfil often prevent vulnerable groups from getting the benefits they are entitled to. In addition, there is a need for strong oversight mechanisms to prevent abuse or corruption in the implementation of these programmes, which could delegitimise the policy itself (Reinsberg et al., 2020).

Fiscal balance and budget sustainability are other determining factors. Reduced government revenue sources due to tax cuts should not interfere with meeting the needs of essential public services, such as health, education, and welfare programmes. Therefore, comprehensive fiscal planning and efficient budgeting strategies are crucial. The government may need to find alternative sources of revenue or make budget efficiencies in other sectors so that tax cuts do not negatively affect public services that are needed by vulnerable groups (Revell & Dinnie, 2020).

Communication and public participation also play an important role in the success of this programme. Effective socialisation of the tax cut programme, how to access it, and the benefits that can be obtained can encourage wider participation (Foell & Pitzer, 2020). In addition, involving the community in the planning and evaluation of the programme can increase transparency and accountability, as well as ensure that the policies adopted are truly in line with the needs of those being targeted. Active participation from the community can also increase awareness about their rights and how to take advantage of them, so that the programme can have more impact (Rivera et al., 2022).

With these factors in mind, a tax cut programme can provide significant benefits to the welfare of vulnerable groups and overall improve economic and social stability.

Conclusion

Tax cut programmes have great potential to empower vulnerable groups by increasing their disposable income, which in turn can improve quality of life and reduce poverty. With a lighter tax burden, low-income individuals and families can allocate more funds to basic needs such as food, health, and education. This not only improves immediate welfare but also creates a more stable foundation for long-term economic improvement. Moreover, by making formal work more attractive, tax cut programmes can encourage work participation and increase household income, while reducing reliance on the often under-protected informal sector.

However, the success of a tax cut programme depends heavily on proper policy design, efficient implementation, fiscal balance, and public participation. The programme must ensure that the benefits actually reach the neediest groups without reducing the budget for essential public services. The government needs to ensure transparency, accountability, and continuous monitoring to measure the effectiveness of the programme and make necessary adjustments. With the right approach, tax cuts can be an effective tool in empowering vulnerable groups and creating a sustainable positive impact on people's welfare.

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