DOI: 10.18290/pepsi-2025-0003

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The Importance of Taxes in the Development of Societies and Civilization

ABSTRACT

The article offers an interdisciplinary analysis of the role of taxation in civilizational development, combining economic, historical, sociological, and anthropological perspectives. It shows that tax systems have shaped state structures, social relations, and economic dynamics since antiquity, influencing power legitimacy and inequality levels. The text traces the evolution of taxation – from in-kind levies to contemporary digital and globally coordinated solutions. It emphasizes that cultural norms and moral values determine societies' acceptance of fiscal burdens. The study highlights challenges arising from globalization, capital mobility, artificial intelligence, and the need for international coordination. The authors conclude that a well-designed tax system enhances economic stability, social cohesion, and long-term civilizational growth, while future progress will depend on states' ability to integrate technology, international standards, and public trust.

KEYWORDS: taxation; civilizational development; globalization; inequality

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INTRODUCTION

In the economic world, taxes are treated not only as a fiscal tool for supporting the state or municipal budget. If we look at different historical epochs, it can be seen that they play a key role in shaping social structures, political institutions and economic dynamics. The organization of states, and the collection and redistribution of public funds in particular, has been an important factor determining their strength, stability and innovativeness. From ancient tax systems to today's digital revolution in tax accounting, the relationship between the taxpayer and taxpayers has evolved, manifesting technological, cultural, and ideological changes.

This article offers an interdisciplinary glimpse at the role of taxes in the progress of civilization. The authors looked from the perspective of economics, history, sociology and anthropology, trying to indicate how tax systems influenced social changes, power relations, and the legitimacy of the state. Contemporary challenges related to globalization, digitization or social inequalities affect the role of taxes in the economy. The goal is not only to understand their economic function, but also to grasp their civilizational significance. We decided to verify the hypothesis that tax systems shape civilizational growth, affecting economies, social structures and the legitimacy of power.

THE IMPORTANCE OF TAXES IN THE DEVELOPMENT OF SOCIETIES AND CIVILIZATIONS

Studies of Western European history show that the ability to collect taxes grew in parallel with the development of administration, the military, and credit markets; countries that effectively taxed their subjects gained military and economic advantage (Tilly, 1992; Johnson & Koyama, 2017).

The famous author of the theory of business cycles and the theory of economic growth, Joseph Schumpeter, noted as early as 1918, in one of his publications, that "crises of the tax state" force political innovations – from democratization to the nationalization of industry (Schumpeter, 1918). Drawing on Schumpeter's thought, it can be concluded that a country in financial difficulties related to the functioning of its tax system is forced to make changes, in particular, in its political and economic structure. They may affect the democratic system to better represent civic interests. It is also possible to nationalize key industries to tighten control over the economy and improve the country's financial stability.

Modern economic research shows that the relationship between the level of taxation and long-term growth is non-linear. Countries with high tax revenues invest in infrastructure and human capital, which translates into faster GDP per capita growth (Johnson & Koyama, 2017). This can be assessed, for example, by the relation of tax revenues to GDP. The ratio provides a useful look at a country's tax revenue, as it reveals the potential taxation relative to the economy. For example, the tax-to-GDP ratio in Poland increased from 32.9% in 2000 to 35.1% in 2023). The highest rates in 2023 were achieved by France (43.8%) and Denmark (43.4%), which confirms the importance of stable tax revenues for public policies (OECD, 2024).

In anthropological terms, taxation reflects the relationship between the state and the citizen. The authors of this approach emphasized that regular payments strengthen the sense of shared responsibility for the public good and legitimize state interference in the economy (Martin et al., 2009).

Sociologically, taxes are not only a tool for financing the state, but also an important element of social organization, shaping relationships and values within society. Financial and tax systems are not just technical instrumetns, but they reflect and shape social relations, values and divisions in society. This thought indicates that progressive taxes mitigate income inequality, strengthening social cohesion (Prasad, 2014).

AN INTERDISCIPLINARY VIEW OF TAXATION: ECONOMICS, HISTORY, ANTHROPOLOGY, AND SOCIOLOGY

Taxes in the historical context were associated with the donation of agricultural produce or other manufactured goods to the state. The earliest documented forms of taxation date back to ancient Mesopotamia, where rulers enforced tribute in grain and forced labor to build irrigation (Snodgrass, 2019). In the era of the pharaohs in Egypt, the so-called "heqat" (i.e. a measure of grain) was collected, which became the foundation of the state economy. At that time, tax bureaucracy was already recorded in tax papyri (Kemp, 2012). In the Achaemenid Empire, on the other hand, these provinces paid tribute in silver at rates set by Darius the Great, which allowed them to finance the network of royal roads and border garrisons (Briant, 2002). In ancient Rome, on the other hand, a multi-layered system of direct taxes (*tributum capitis* – tax per person, *tributum soli* – land tax) and medium taxes (*portoria* – duties or fees collected on goods transported through certain areas) was developed (Hopkins, 1980; Duncan-Jones, 1994). In China, during the Han dynasty (7 BCE), a tax reform was implemented, which was vital for the country's economic development. The establishment of an income tax on grain and silk enabled more efficient revenue collection and equitable allocation between regions. The fiscal revenues generated enabled the financing of large infrastructure projects (Yang, 2020).

In feudal Europe, there was a change in taxes. Early medieval tributes in kind were abandoned, replaced by monetary payments. Feudal rent took the form of rent paid in money (commutation of feudal rent) and thus accelerated the development of local markets (Britnell, 1996). The Crusades led to the introduction of new financial solutions. For example, in 1188, an income tax was introduced in England, which was levied as a percentage. In Italian cities of the Renaissance period, new methods of assessing the value of real estate appeared, such as cadastre (called *estimo*), and luxury taxes (*maltolte*). All this increased the credit capacity of cities and allowed for the issuance of municipal bonds (Pezzolo, 2003).

The industrial revolution in the 19th century brought new taxes, in particular excise duty (e.g. salt tax in Great Britain) and the birth of the PIT income tax (Brewer, 1989). A system of progressive taxation was also used during this period, which helped to redistribute income. In the United States, in 1913, federal PIT was introduced, and in the Second Reich, a tax was ordered to finance war expenses (Daunton, 1995). The years of World War II brought changes in Western Europe (democratization) and the expansion of welfare states. This resulted in an increase in direct taxes at the expense of the appearance of new taxes, i.e. value added tax (VAT, 1954) and the CRS system, which allows for the exchange of tax information between countries (OECD, 2024).

TAXES AS A REFLECTION OF CULTURAL VALUES AND NORMS

Culture has an impact on the tax system. In the literature, understood as a set of beliefs, norms, values and customs, it influences the way societies approach the issues of taxation, justice and social solidarity.

Research on tax morality shows that the readiness to voluntarily pay taxes depends not only on material costs and benefits, but also on cultural patterns of internalized obligation (Torgler, 2007). In societies where a high level of interpersonal trust prevails (e.g. in Scandinavia), taxpayers perceive tax authorities as a neutral guardian of the common good, which strengthens tax compliance (Rothstein, 2011). A completely different pattern prevails in countries with historically low institutional effectiveness, e.g. in the countries of southern Europe. In these areas, taxes are more often treated as an external coercion rather than a moral obligation (Alm & Martinez Vazquez, 2003).

In religious norms, the orders to distribute goods create archetypes of contemporary fiscal policy. In Islam, it is mandated to donate a fixed portion of accumulated wealth to those in need, which allows to purify income and promote economic justice in the Muslim community. In the Judeo-Christian tradition, paying tithes played an important role as an expression of moral obligation to the community and to God. It was considered a form of exchange and responsibility that shaped social relations. Tithing was intended to support religious institutions, the poor, and to maintain the community as a whole, emphasizing the moral obligation to share resources and care for the common good. In this way, the transfer of resources was not only an economic issue, but also a moral obligation that strengthened social and spiritual bonds (Weber, 2002). In China, the Confucian ideal developed, which also included a system of land taxes that burdened the peasants. It was recognized that it was a duty towards the authorities and society. Land taxes were considered a natural and acceptable way to finance the administration and defense of the state, which was part of a hierarchical vision of society in which subordination and responsibilities were the foundation of social stability (Yang, 2020). A contemporary survey by the International Programme for Public Opinion Research (ISSP) indicates that strong religious identification is associated with higher support for a progressive tax system. This is done on the condition that the tax is seen as a form of "sharing" resources (McGee, 2016).

In literature, Hofsted's individualism–collectivism axis is also discernible. It predicts that in collectivist cultures (e.g., Japan, South Korea), emphasis on group loyalty increases social condemnation of tax evasion, even when the system is progressive. The duty towards the community is more important, and tax avoidance is seen as an act contrary to the values of the group and loyalty to it (Hofstede, 2010). In the cultures of the USA and Australia, an individualistic approach prevails. This means that taxpayers are more likely to justify taxes through a counter-current exchange with the state: “I pay, therefore I demand” (Smith & Stalans, 1991). In the systems of these countries, attention is paid to the reduction of waste. The emphasis is on the transparency of the federal budget and tax revenues. In northern Europe, high individualism is combined with building a culture of trust, which requires time, consistent action and leadership based on honesty and transparency. Hence, in these countries, individual taxes are among the highest in the world (D’Attoma & Steinmo, 2022).

The presented ideas can be summarized in one sentence: the more the cultural framework justifies taxes in moral categories, e.g. sharing, the greater the social acceptance of fiscal burdens. This happens regardless of the level of individualism or collectivism.

TAXES AND SOCIAL AND CIVILIZATIONAL CHANGES

Social and civilizational changes cause changes in society and the level of civilization development over time. We can talk about a change in people’s lifestyles, their customs, technologies, science or culture. Taxes played an important role in these changes, as they allowed states to develop, modernize their infrastructure, and improve the living conditions of inhabitants. As societies and civilizations developed, tax systems also changed, becoming more complex and adapted to new needs. The fiscal structure was formed, deciding which social groups financed the state and which benefited most from redistribution. In the nineteenth century, the dominance of consumption taxes perpetuated the regressiveness of the burden, shifting the burden to the lower classes (Brewer, 1989). Introduction of a progressive personal income tax in continental Europe and North American the first half of the twentieth century shifted relative burdens towards the middle and upper classes, while financing the expansion of public services (Daunton, 1995; Piketty, 2014). Long-term OECD data show that countries with a strongly progressive income scale and extensive wealth taxes have a higher share of social expenditure in GDP and a lower after-tax Gini coefficient (OECD, 2025a). Tax plays an important role in shaping social divide: when the state heavily taxes wealth, it prevents the formation of hereditary elites (Saez & Zucman, 2019). By contrast, when capital taxation is mild, wealth is more likely to be concentrated in the hands of a few, leading to an increase in oligarchy (Slemrod & Gillitzer, 2014).

Progressive taxation, in conjunction with cash transfers, is the most important pillar of modern redistribution. The latest Government at a Glance 2025 statistics show that in OECD countries, taxes and transfers reduce the average market income Gini ratio from 0.46 to 0.32 (OECD, 2025b). This effect is reinforced by mechanisms targeting the lower income decile – e.g. the US Earned Income Tax Credit (Eissa & Hoynes, 2011) or Scandinavian child tax credits (D'Attoma & Steinmo, 2022). On the other hand, comparative studies present results indicating that in the long term, the highest reduction in inequality is achieved by countries combining PIT progression with a wide VAT base and strong taxation of dividends and capital gains (Atkinson & Stiglitz, 2015). Countries with tax systems where taxes dominate on the medium have a lower egalitarian potential and are more likely to give rise to social conflicts of a price nature (Rodrik, 2018).

The social approach is not only about how much money we collect from taxes, but how we use it and how we distribute it. Development theories indicate that when tax money is invested in education, infrastructure, and health care, it can benefit the economy more than it costs (Barro, 1990). According to a report by the International Monetary Fund (2025), the tax system that does not distort the allocation of resources too much, such as value added tax (VAT) – complemented by research and development (R+D) reliefs – works best. However, poorly selected reliefs, especially so-called "patent boxes", can weaken the tax base and not contribute significantly to innovation (OECD, 2023). In the long run, the best solution is a moderately progressive personal income tax (PIT), effective wealth taxes, and broad but not high R+D reliefs that have a built-in system for assessing their effectiveness (Slemrod, 2021).

Our theoretical analysis suggests that the tax system should include solutions that

- rectify social inequalities,
- stabilize the social contract,
- make it possible to accumulate human and technological capital.

Such a system of solutions is certain to ensure long-term civilizational changes.

AN INTERDISCIPLINARY LOOK AT THE ROLE OF FINANCE IN SHAPING CIVILIZATION

Finance, including credit systems, investment policy, fiscal policy, are essential for socio-economic development. Taxes, acting as a financing of state activities, not only provide funds for the implementation of public needs, but also model social and economic relations. By regulating the distribution of wealth, stimulating economic activity and supporting the development of social institutions, the tax system is the foundation of social organization. The historical experience of successive civilizations – from ancient empires to modern nation-states – confirms the key role of tax systems in maintaining state structures and realizing civilizational ambitions (Goldscheid, 1917; Schumpeter, 1918). Today, finance and taxes remain an inseparable pillar of civilization, their implications reaching far beyond the economy to include social and political dimensions. In the face of globalization, digital transformation, and the need to realize sustainable development, financial and tax systems must constantly adapt, which further strengthens their impact on the future of civilization (Besley & Persson, 2013). Interdisciplinary analysis – combining economics, history, political science and sociology – allows for a fuller grasp of finance as a driving force of sociocultural change.

The analyses show that globalisation and capital mobility limit CIT rates, but countries compensate for the loss with VAT base and wealth taxes (OECD, 2023). Digitalization opens up new sources of revenue (digital services tax, eVAT) while facilitating enforcement and reducing collection costs (Slemrod, 2021).

Economists emphasize that the fiscal capacity of states is endogenous: the more efficiently the state collects taxes, the lower their marginal social cost, which allows for broader development programs (Barro, 1990).

Specialists in institutional history emphasize that the development of tax systems is strongly determined by several factors, including:

– wars and geopolitical rivalries, which demonstrate that military pressure has consistently driven fiscal innovations; a similar mechanism can be observed today when hybrid conflicts accelerate the digitization of tax collection in Eastern Europe (Tilly, 1992);
– legal heritage – common-law countries use taxes more as a market stimulus, while civil law systems emphasize redistribution (La Porta et al., 2008);

The conclusion is that fiscal institutions are characterized by inertia and resistance to change. Once formed, rates, bases, and procedures take decades to form and shape the trajectory of economic development (North, 1990).

In his works, Levi presents the view that taxes are a central tool for building the state and legitimizing power. For him, the effectiveness of income redistribution depends both on the administrative capacity of the state and on the consent of citizens. In his opinion, if the elites of society are perceived as tax evaders, the acceptance of tax evasion increases in the middle class.

Research by the International Social Survey Programme (ISSP) shows that in individualistic cultures, taxes are increasingly seen as an exchange of state services for citizens' money, rather than as an unconditional obligation (D'Attoma & Steinmo, 2022). Anthropologists point out that the phenomenon associated with increasing mobility and job instability leads to conditional tax loyalty (Scott, 1998). It is worth pointing out here that from the social perspective, the moral narrative around taxes changes first, and only then the tax rates and bases themselves are shaped.

THE FUTURE OF TAX SYSTEMS IN THE CONTEXT OF GLOBALISATION AND TECHNOLOGY

There are many directions for the development of tax systems in the face of globalization and technology. It is noticeable among many highly developed countries that global rules for taxation of large corporations and a minimum tax on profits are being pursued (for example, a 15% minimum tax). This results in reduced base erosion and greater certainty about the rules for taxing cross-border activities. Such global arrangements may cause misunderstandings regarding the sovereignty of tax decisions.

As a result of the decisions of OECD member states, a 15% global minimum tax for multinational corporations with revenues above EUR 750 million began to be implemented from January 2024. OECD Implementation Manual highlights the need for harmonisation of national records with the calculation of the effective rate (ETR) (OECD, 2025a) . By July 2025, formal draft laws on it was already circulating in several dozen tax jurisdictions, and only a dozen are still being examined (Binder Dijker Otte, 2025).

Some countries have started to introduce Digital Services Taxes (DST). They are imposed by some countries on revenues generated by large digital companies (e.g. Google, Facebook, Amazon) in connection with their online activities in the territory of a given country. The tax is levied even if the company does not have a physical presence in the country where it operates.

Tax evasion is becoming more and more visible in various countries around the world. This increases the tax gap, which is the result of, e.g., the flow of profits to tax havens. The International Monetary Fund calls on countries to expand their base and strengthen their administration instead of raising rates (IMF, 2024).

In the modern reality of monetary settlements, artificial intelligence and data analytics in tax administration are of particular importance. The tax apparatus uses AI systems to detect anomalies and automatically control invoices (Agrawal, 2025). Business entities also use artificial intelligence in tax matters. A Thomson Reuters report indicates that 71% of corporate tax departments have already implemented GenAI compliance verification tools, and 55% plan to fully automate calculations within three years (Thomson Reuters Institute, 2025).

Some of the business practitioners predict that the tax profession will evolve. Future systems will integrate smart contracts, e-invoices, and APIs into corporate accounting systems, shifting the role of the tax advisor towards strategic analysis and data ethics (Post, 2024).

There may also be a real-time tax infrastructure, i.e. "realtime fiscality", which will mean the integration of CBDC (Central Bank Digital Currency – a digital version of the official currency of a country, issued and regulated by its central bank), global reporting standards (Pillar Two, CARF) and tax administration based on artificial intelligence. This will enable countries to stabilise business cycles through immediate adjustments to rates or incentives (OECD, 2025a; Chen et al., 2024).

Certainly, the automation of tax collection can increase transparency, but also deepen the dispute over privacy. Research by the International Monetary Fund and the Organisation for Economic Co-operation and Development indicates that acceptance of an algorithm-driven tax (referred to in the previous paragraph) depends on trust in the state and the simultaneous reduction of tax avoidance by elites (IMF, 2024; OECD, 2025b).

Those countries that develop the most efficient and transparent tax systems will thus attract investment in an era of competition for mobile capital. For example, Asian digital economies are proposing low-cost, instant VAT settlements as a competitive advantage for deep tech startups (Enache, 2025).

After analyzing possible changes in tax systems under the influence of globalization and technology, it is necessary to develop solutions that will be useful in cooperation between countries. The ability of states to synchronize technology (AI, CBDC) with international rules (Pillar Two, CARF) and social values (trust, privacy) must be refined. Countries that find a balance between these three axes will gain a civilizational advantage in the form of stable incomes, higher innovation, and stronger legitimacy of power.

CONCLUSION

The analysis carried out in this article allowed for a positive verification of the research hypothesis put forward in the introduction of the article. The tax systems created in countries of today are a factor impacting economic trajectories — affecting not only the allocation of resources, but also social cohesion, the legitimacy of power. The analysis showed the following:

- Economically, the structure of the tax system significantly correlates with long-term growth, the level of inequality and the quality of human capital.

- Historically, tax innovations have occurred in response to external pressure (wars, crises) and internal pressure (social mobilization), becoming a catalyst for institutional transformation.
- Culturally, taxes reflect the moral norms and community values of society, while their effectiveness depends on the degree of acceptability by citizens.
- In the contemporary context, globalization and digital technologies affect conscription mechanisms, forcing the simultaneous synchronization of international norms, databases and the legitimacy of power.

It ultimately follows from the analysis that it is necessary to design common tax policies. It is to manifest itself in economic efficiency, social justice, cultural acceptability and institutional resilience. Countries capable of such cooperation will be able to provide stable sources of public revenue in the realities of the digital economy of the 21st century.

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