



BULLETIN OF ECONOMIC THEORY AND ANALYSIS

Journal homepage: <https://dergipark.org.tr/pub/beta>

Tax Expenditures as a Rupture of Fiscal Democracy

Özgün AKDURAN EROL  <https://orcid.org/0000-0003-0538-7155>

To cite this article: Erol, Akduran, Ö. (2023). Tax Expenditures as a Rupture of Fiscal Democracy. *Bulletin of Economic Theory and Analysis*, 8(1), 111-127.

Received: 29 Mar 2023

Accepted: 02 May 2023

Published online: 30 June 2023



©All right reserved



Bulletin of Economic Theory and Analysis

Volume 8, Issue 1, pp. 111-127, 2023

<https://dergipark.org.tr/tr/pub/beta>

Original Article / Araştırma Makalesi

Received / Alınma: 29.03.2023 Accepted / Kabul: 02.05.2023

Tax Expenditures as a Rupture of Fiscal Democracy

Özgün AKDURAN EROL^a

^aDr. Öğr. Üyesi, İstanbul Üniversitesi, SBF, Siyaset Bilimi ve Kamu Yönetimi, İstanbul, TURKIYE

<https://orcid.org/0000-0003-4576-017X>

ABSTRACT

Although each new administration claims to craft its own budget, in reality, spending plans always follow the choices made by its predecessors. To evaluate how much of a country's current budget is allocated to projects that do not need congressional approval or, more technically, to mandated expenditure programs, the fiscal democracy index was created. The Fiscal Democracy Index is calculated by subtracting mandatory spending and debt interest from total government revenues. The number reflects the amount of money left over from taxes that can be used for discretionary government programs. The ratio of the remaining public revenues to the total public revenues is the fiscal democracy indicator. Yet, tax expenditures may occur at any time during the fiscal year. Tax expenditures, on the other hand, are not always held to the same standards of transparency and accountability as other types of government spending. In this study, which aims to examine fiscal democracy in Turkey by deeming the impact of tax expenditures, we observed that Turkey's fiscal democracy index might be higher when considering tax expenditures. As a result, reducing tax expenditures will increase fiscal democracy.

Keywords

Fiscal Democracy,
Tax Expenditures,
Budget.

JEL Classification

E02, E60, H20, H72

CONTACT Özgün Akduran Erol ✉ oakduran@istanbul.edu.tr 📧 Istanbul University, Faculty of Political Sciences, Department of Political Science and Public Administration, İstanbul, TURKIYE.

1. Introduction

Budgets are not just technical papers that give estimates about a country's future spending and prospective sources of income collection; they are also political records that demonstrate how and in what direction budget decisions are made. Although each new government claims to make its own budget decisions, all budgets reflect the policies of the governments that came before them. Expanded government commitments by previous governments have been shown to cause fiscal pressure and reduce policy flexibility (Pierson, 1998: 546; Rose & Davies, 1994). There is very little leeway to adapt to new difficulties and possibilities without breaking earlier public promises, and the situation has been well defined as "dead men rule over us" by Steuerle (2014) to underline how the rules of former legislators restrict the fiscal decisions of today. It was Eugene Steuerle who originally used the phrase "fiscal democracy" to describe this system (Steuerle, 2008). Equal voting rights and having our elected representatives vote on national matters, according to Steuerle, are essential to democracy. Many recent legislation aim to limit our power to establish priorities, yet the majority of today's tax increases have already been committed by previous lawmakers to pay for the rising costs of today's pre-committed expenditure programs. In this regard, Eugene Steuerle and Timothy Roper created the fiscal democracy index to assess how much of a nation's budget's current resources are already pre-committed to initiatives that do not need congressional approval, or, more precisely, to mandated expenditure initiatives (Steuerle, 2010 p. 877; 2014).

On the other hand, tax expenditures are always a possible fact that can occur throughout the budget year. In the current fiscal literature in Turkey, the issue of tax expenditures is largely included in the fiscal law literature. Some recent studies produced in this literature discuss tax expenditures focusing on the functions and principles of taxation. Giray (2002) pointed out the effect of tax expenditures in the field of expenditure taxes on purchasing decisions; Ferhatoğlu (2005) indicated the high tax expenditures in the field of corporate tax, and the importance of reporting the loss of tax revenue; Kayalidere & Özcan(2012) showed the increasing trend of tax expenditures in the field of income tax; Öztürk (2016) criticized the fact that some exemptions and deductions on wage income are not included in the tax expenditure lists; Giray & Ömür(2019) claimed that the tax expenditures in the inheritance and gift tax do not serve economic and social purposes and are contrary to the principle of fairness in taxation. In addition, there have also been studies that discuss tax expenditures in the context of fiscal transparency and conformity with the Constitution (Batirel, 2013) and fairness in taxation (Aydoğan, 2017; Karaş & Hayrullahoğlu,

2021). In addition, there are studies that analyze how tax expenditures have evolved over time and identify general trends (Eriçok, 2019; Kaya & Gülsün 2020; Buhur, 2019; Sandalcı, 2019), focus on the economic effects of tax expenditures (Saraç, 2010), and evaluate tax expenditures within the framework of efficiency in taxation (Özdemir et.al., 2019; Çelik, 2019). In addition, there are also studies that analyze tax expenditures on a sectoral basis. In their study on tax expenditures on the agricultural sector, İçmen and Karabacak (2020) drew attention to the low tax expenditures on the agricultural sector in Turkey and stated that tax expenditures on the agricultural sector, which has a significant share in both GDP and employment, should be increased.

Apart from these, there have also been studies analyzing tax expenditures in terms of income distribution and it has been found that tax expenditures increase income inequality (Kurt & Çelikay, 2020) and have limited impact on fair income distribution (Kılıcı & Karaca, 2019). To summarize, the issue of tax expenditures is largely covered in the fiscal law literature in Turkey, and this study approaches the issue of tax expenditures from a new perspective such as fiscal democracy and brings a new perspective. Therefore, this study aims to discuss fiscal democracy for Turkey by adding tax expenditures. For this purpose, the evolution of fiscal democracy will be questioned and re-assessed after considering the tax expenditures in the remaining public revenues. Moreover, we shall monitor the answer to this question: In which way would the fiscal democracy index has been affected if tax expenditures had not existed and public revenues had included forgone revenues?

To this end, the first part of the study introduces the concept of fiscal democracy and the index and discuss whether tax expenditures are counted as mandatory or discretionary expenditure. Second part of the study provides a review the recent studies on fiscal democracy in Turkey. It presents their differences from this study in terms of the data they use, FDI calculation methods, and the results they reach. Then, the course and scope of tax expenditure forecasts in Turkey for the 2015-2021 are analyzed. The third and final section analyzes the evolution of FDI when tax expenditures are included.

2. Tax expenditures: Mandatory or Discretionary?

As mentioned above the fiscal democracy index is developed by Steuerle and Roper to assess how much of a nation's budget's current resources are already pre-committed to mandated expenditure initiatives. According to the fiscal democracy index calculation method (see formula

1 below), mandatory expenditures and debt interests are subtracted from the total public revenues. The result shows us the remaining public revenues that can be used to finance discretionary public expenditures. Indeed, fiscal democracy is mostly about how flexible financial resources are; therefore, it can be measured by the amount of tax revenue that does not have to be used to pay for obligations made in the past. This is the amount of tax revenue that could, in theory, be used for new, chosen purposes (Streeck & Mertens, 2010). The ratio of the remaining public revenues to the total public revenues constitutes the fiscal democracy index. If the 'fiscal democracy index' is negative, it indicates that governments do not have sufficient revenues to finance discretionary expenditures. On the other side, a positive index indicates a sufficient amount of revenue left after mandatory public expenditures.

$$\text{Fiscal Democracy Index} = \left[1 - \frac{\text{Mandatory Expenditures} + \text{Interest}}{\text{Total Public Revenues}} \right] \times 100 \quad (1)$$

The Steuerle-Roeper fiscal democracy index primarily differentiates between mandatory (required) and discretionary (optional) government spending. Examples of mandatory expenditures that are rarely put to a vote are spendings made in response to applications for social security or unemployment insurance, or the cost of medical care provided under government health care programs (Streeck & Mertens, 2010 p. 6). On the other hand, discretionary spending is what the government does with the money after paying for necessities like defense and interest on the national debt (Streeck & Mertens, 2010 p. 7). In other words, there are specific programs, known as "mandatory programs," that make payments annually regardless of whether or not the legislature acts on the matter, while other programs require annual appropriations (Streeck & Mertens, 2010 p. 6). One aspect of the FDI is the discretionary spending power of the government, which refers to the ability of the government to allocate funds towards specific projects or initiatives without being constrained by predetermined budgets or regulations. In this context, discretionary spending is often expressed in terms of government revenue because it provides a way to compare the amount of discretion that different governments have over their spending. By expressing discretionary spending as government revenue, it is possible to see how much of a government's total financial resources are available for discretionary use, which can provide insight into the government's overall fiscal flexibility and the extent to which it can respond to changing circumstances or priorities.

When we discuss whether tax expenditures should be considered as mandatory or discretionary expenditures, Steuerle's explanations are instructive. As to mandatory expenditures, Steuerle proposed that since the largest and most crucial tax subsidies are also permanent, they should be considered mandatory expenditures (Steuerle, 2012 p. 149). Accordingly, tax reductions and increases in mandatory expenditure diminish the government's budgetary slack and raise the proportion of the budget that is more under the control of former legislators than current ones (Steuerle, 2012 p. 149). Undoubtedly, this situation also reduces fiscal democracy. In other words, mandated expenditure is determined by the formula or standards specified in the legislation rather than by regular appropriations. The expenditure plan from the previous year therefore applies to the current year, unless otherwise specified. They also found that reductions in tax revenue, coupled with increases in mandatory spending (such as interest on the debt), dampen fiscal democracy. Additionally, they discovered that tax cuts and mandatory spending increases, including debt interest, both undermine fiscal democracy (Steuerle, 2012 p. 150). In this sense, tax spending is considered a mandatory expense by Steuerle-Roeper. Yet, mandated expenditure may differ depending on the budgetary and legal framework of the country. This may cause the indicators and expenditure items included in the index to differ from country to country. Therefore, this makes it difficult to make cross-country comparisons, calls into question the reliability of the index and constitutes one of its limitations. To create a genuine fiscal democracy index for any country, mandatory expenditures for that country must be determined. Discretionary expenditure, on the other hand, is not bound by annual or other periodic commitments.

As for the case of Turkey, according to Turkish tax law, a tax expenditure is the loss of tax income that results entirely from a legal provision. Tax expenditures include tax exemptions and exceptions, reductions, credits, low tax ratios, and tax deferrals. Due to the legal basis of tax expenditure, legislative permission by parliament is required. Moreover, individuals and interest groups can influence politicians through democratic processes and enable the determination of different tax liabilities (Wagner, 2002). Consequently, in Turkey's context, tax expenditures can be counted among discretionary public expenditures because they can be re-determined during the year, much like annual or periodic appropriations. Furthermore, *tax expenditures* are defined as income loss for the state through uncollected taxes based on a law to realize economic, social, and environmental objectives (Gelir İdaresi Başkanlığı, 2021). The Revenue Administration estimates and shares tax expenditures annually as a section in the central administration budget. This study

addresses the question of what the budget revenues would have been in the absence of the funds lost to tax expenditures and what the impact would be on fiscal democracy.

3. Fiscal Democracy in Turkey: Some Recent Studies

There are specific recent fiscal democracy index calculations for Turkey (Table 1). Akça, Yurdadoğ, and Bozatlı (Akça et al., 2019), calculated the fiscal democracy index for the years between 1950-2018. Their analysis considered the general state balance data rather than central budget data because they found it more comprehensive and healthier since the general state balance includes social security institutions and local governments. Therefore, based on the economic classification system, they distinguished current expenditures, transfer payments, and interest expenditures as mandatory and investment expenditures as discretionary spending. As a result, they found that Turkey's Fiscal Democracy Index shows a fluctuating trend for the period mentioned above. Moreover, according to their assessment, the Fiscal Democracy Index has lower or negative values, especially during military coups, political crises, and economic and financial crises. They found a decreasing trend for the period after 2015, the period covered in this study as well.

Ulusoy and Ela (Ulusoy & Ela, 2021) published another recent study, and they examined fiscal democracy for the period 2010-2019. Unlike Akça et al., in their analysis, they used central administration budget data to calculate the fiscal democracy index. As to mandatory expenditures, they stated that it is challenging to identify mandatory expenditures for Turkey since all budget decisions need to be approved by the Turkish National Assembly. They applied the IMF's categorization of flexible and rigid budget expenditures to overcome this difficulty. Therefore, they consider not only current expenditures but also personnel expenditures, social security contributions, health expenditures, appropriations for local governments, and subsidies for state-owned enterprises as mandatory expenditures. Finally, considering Stuerle (2012), they counted interest payments as mandatory expenditures. They found that the Fiscal Democracy Index for Turkey shows fluctuating trend due to the economic conjuncture, and it takes positive values at the period inquired. Furthermore, they also recognized that eliminating mandatory spending and tax expenditures resulting from political legacy is very difficult for current decision-makers (Ulusoy & Ela, 2021: 112). Besides this, they also detected a declining FDI after 2018.

Table 1

Fiscal Democracy Index Calculations for Turkey

Authors	Period	Data	Mandatory Expenditures	FDI
Akça, Yurdadoğ and Bozatlı, 2019	1950-2018	General Government Balance	1- Current Expenditures 2- Current Transfers 3- Interest Payment of Public Debt (Tax Revenues / Rigid Expenditures)	a fluctuating trend between 1950-2018 (during military coups, political crises and economic and financial crises lower or negative values) Decreasing trend since 2016 (Akça et al. 2019: 141)
Ulusoy and Ela, 2021	2010-2019	Central Administration Budget	1- Personnel Expenditures 2- Appropriations for Social Security Institution from Central Administration Budget 3- Current Expenditures (Goods and Services) 4- Interest Payment of Public Debt 5- Health Expenditures 6- Appropriations for Local Governments 7- Subsidies from central government for State Owned Enterprises.	Fluctuating due to economic conjuncture but Positive between 2010-2019 Decreasing trend since 2018
Ulusoy and Yılmaz, 2021	2006-2020	Central Administration Budget	1- Personnel Expenditures 2- Premium Payments to Social Security Institutions 3- Goods and Services Expenditures for Health and Education 4- Interest Payment of Public Debt	a fluctating trend between 2006-2020 (budget expenditure flexibility, hence fiscal democracy, has been on a downward trend since 2018)
Akduran Erol, 2023a	2015-2021	-Central Government Budget (Economic-Functional Classification Tables) Having considered tax expenditures	Calculation I 1- Personnel Expenditures 2- Payments to Social Security Agencies 3- Interest Payments Calculation II 1- Personnel Expenditures 2- Payments to Social Security Agencies 3- Goods and Services Purchase (Defense, Health, Education) 4- Interest Payments 5-Current Transfers (Defence, Health)	Positive but decreasing trend since 2017 Tax expenditures reduce the Fiscal Democracy

Note. Prepared by the author.

In another study Ulusoy co-authored with Yılmaz (2021) applied the IMF's categorization of flexible and rigid budget expenditures and associated fiscal democracy with flexibility in spending decisions. They found a fluctuating trend primarily due to the political environment. According to them, budget flexibility decreases so fiscal democracy does because of the military intervention and elections during that period (Ulusoy & Yılmaz, 2021). Moreover, budget expenditure flexibility, hence fiscal democracy, has been on a downward trend since 2018.

Apart from the studies mentioned above, this study included tax expenditures as a variable to the scrutiny. In the next section, the Fiscal Democracy Index calculation for Turkey will be done in two different manners; narrow-sense and broader sense. Moreover, the following question will

be answered; how would Turkey's fiscal democracy index have changed if tax expenditures had not existed?

4. Do Tax expenditure Matter for Fiscal Democracy?

Tax expenditures are defined as practices that cause income loss for the state through uncollected taxes based on a law. In order to realize economic, social, and environmental objectives, tax expenditures are valuable tools for decision-makers (Gelir İdaresi Başkanlığı, 2021). As mentioned, the Revenue Administration estimates and shares tax expenditures annually as a section in the central administration budget. As of 2015, following the OECD and European Union norms, the Ministry of Treasury and Finance experts of Turkey has changed their tax expenditure estimation methods (Eriçok, 2019 p. 327). Therefore, this study is restricted to the years 2015-2021.

Tax expenditures are not government spending; they are the forgone revenues estimated by the Ministry of Treasury and Finance. The more the estimation method improves, the more tax expenditure items the experts determine. Table 2 shows how the number of identified tax expenditures in terms of different tax types evolved in Turkey.

Table 2

The Number of Tax Expenditures Estimated in Between 2010-2022

Tax Law / Years	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Income Tax	47	47	48	50	58	58	59	57	58	61	59	61	62
Corporate Tax	24	24	24	26	26	28	28	33	34	34	34	36	37
Value Added Tax	11	11	11	14	16	17	19	35	36	41	44	46	48
Special Consumption Tax	10	10	10	10	11	11	11	18	19	18	18	19	20
Stamp Tax								32	34	34	31	31	31
Duties								99	111	112	95	107	107
Motor Vehicle Tax	1	0	0	0	1	1	1	4	4	4	3	3	3
Inheritance and Gift Tax								19	19	19	14	15	15
Special Communication Tax								1	1	1	1	1	1
Banking and Insurance Transactions Tax								13	13	13	15	17	17
Real Estate Tax								47	48			3	3
Municipal Revenues								34	36				

Other Laws	7	7	6	6	9	12	14	249	260	269	275	268	275
Total	100	99	99	106	121	127	132	641	673	606	589	607	619

Note. Central Government Budget Law, Tax Expenditures Lists of the relevant year published on the website of the Republic of Turkey Presidency, Presidency of Strategy and Budget have been used by the author to prepare the Table.

As can be seen from Table 2, Ministry made estimations primarily at income, corporate, and value-added tax levels until 2017. Since 2017, the estimation method has been more detailed. In terms of frequency, the top five estimated tax expenditure items were duties, income tax, real estate tax, value-added tax, municipal revenues, and corporate tax. However, when we consider all years and tax types, it is seen that the tax expenditure estimates applied through "other laws" increased remarkably after 2016. In addition, when we examine the distribution of tax expenditure items by tax types, it can be observed that tax expenditures in terms of income tax, value-added tax, and corporate tax have the largest share. However, their weight has changed over the years (Table 3).

Table 3

The Share of Tax Expenditures in The Same Type of Tax Revenues, (%) 2015-2021

Law /Years	2007	2015	2016	2017	2018	2019	2020	2021
Income Tax	59,5	38,1	68,4	38,9	38,4	39,6	35,5	35,7
Corporate Tax	26,5	15,5	14,8	15,4	15,6	21,3	23,2	23,3
Value Added Tax	3,4	21,2	7,6	27,5	27,7	25,2	27,6	27,3
Special Consumption Tax	1,7	13,8	1,8	13,9	14,0	8,9	7,0	7,0
Others Laws	9,0	11,4	7,4	4,2	4,3	4,9	6,7	6,7
General Total	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0

Note. Compiled from Tax Expenditure Reports 2007, 2016, 2018, 2020, 2021 and prepared by the author.

In order to understand the monetary volume of tax expenditures, the findings of Akduran Erol (2023b) are noteworthy. Accordingly, especially after 2017, the share of foregone tax revenues, i.e., tax expenditures, in income, corporate, and value-added tax collections increased. By 2021, tax expenditures amounted to 50.8 percent of income tax collections, 40.8 percent of corporate tax collections and 22.1 percent of value-added tax collections. Thus, it is essential to evaluate the new view that would emerge when tax expenditures are included in fiscal democracy calculations.

5. Tax Expenditures and Fiscal Democracy

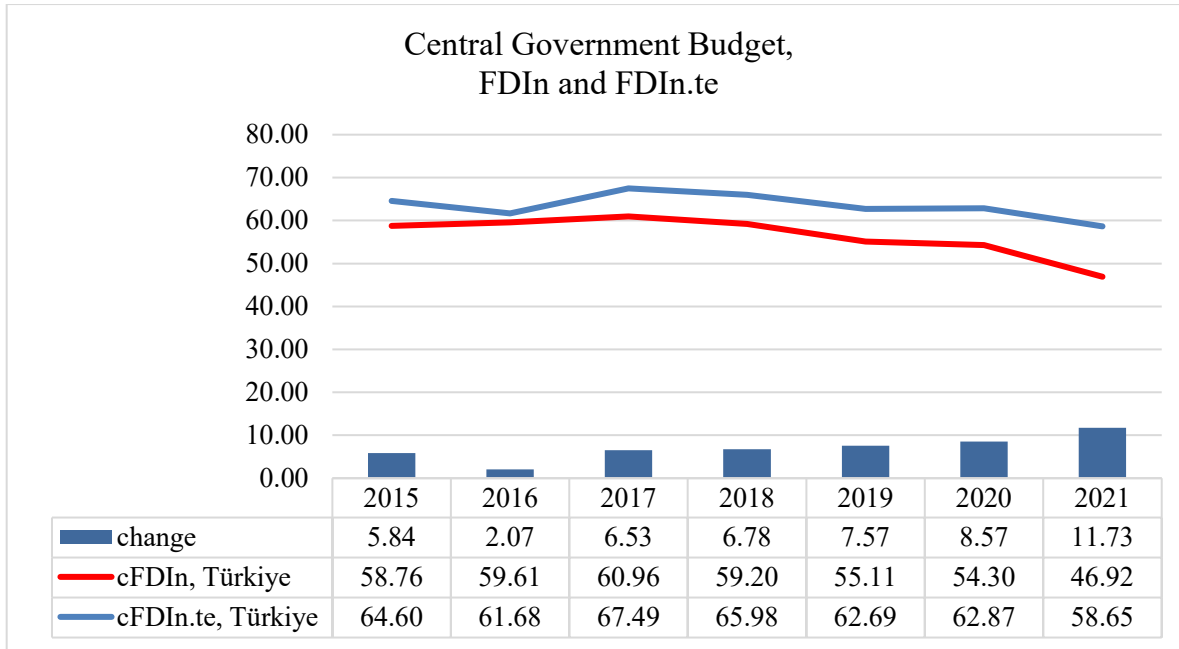
This study addressed the question of what the budget revenues would have been in the absence of the funds lost to tax expenditures and what the impact would be on fiscal democracy. To answer this question, I calculated Fiscal Democracy Index (FDI) at two levels; narrow sense and broader sense. “cFDIn” refers the narrow sense calculation of FDI based on Central Government Budget, and “cFDIn.te” refers tax expenditure included narrow sense calculation of FDI based on Central Government Budget.¹ As it is followed from the formulas below, I have calculated FDI in the scope of the Central Government Budget in two forms. In the first formula, the numerator of the fraction composed of “personnel expenditures”, “payments to social security agencies”, and “interest payments” as mandatory spending. And, the denominator value is the total central government budget revenues. I added tax expenditures to the central government budget revenues in the second formula. The idea is to see whether tax expenditures affect the FDI.

$$cFDIn = \left[1 - \frac{\text{Mandatory Spendings} + \text{Interest}}{\text{Central Government Budget Revenues}} \right] \times 100 \quad (2)$$

$$cFDIn.te = \left[1 - \frac{\text{Mandatory Spendings} + \text{Interest}}{\text{Central Government Budget Revenues} + \text{Tax expenditures}} \right] \times 100 \quad (3)$$

The Graph 1 shows the values of FDI in the period between 2015 and 2021 based on both formulas. According to the Graph 1, after a slight increase between 2015 and 2017, cFDIn gradually decreases. Mandatory expenditures’ rising trend is the reason behind this. (Especially interest payment is doubled from 2019 to 2021).

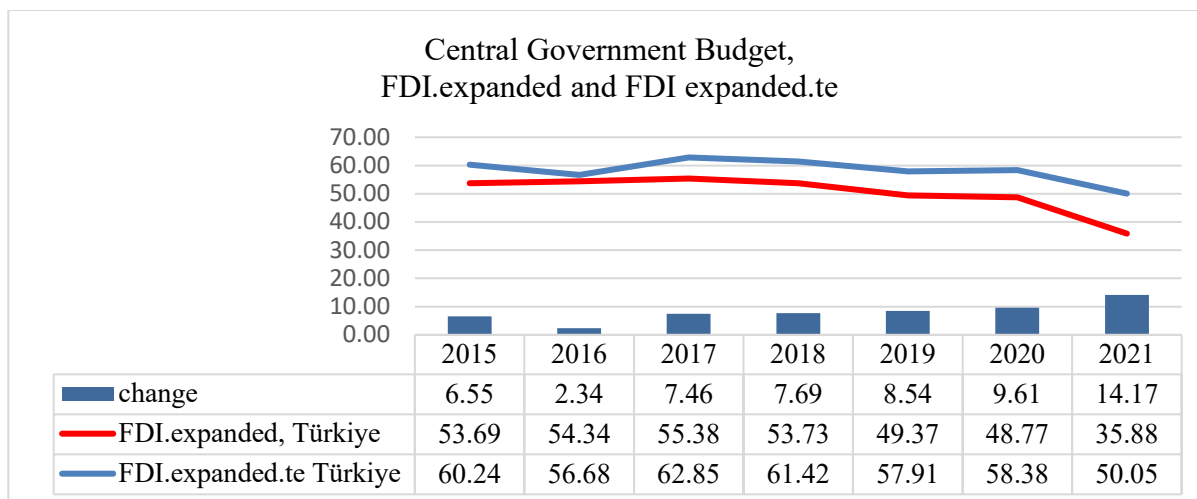
¹ c : Central Government
 FDI : Fiscal Democracy Index
 n : Narrow sense.
 c : Central Government
 FDI : Fiscal Democracy Index
 n : Narrow sense
 te : Tax expenditure included.



Graph 1. Calculation I: cFDIn Narrow-sense. It is prepared by using Central Government Budget Revenues, Targets and Realizations Tables.

Furthermore, when we consider tax expenditures, we observe a similar trend, but this time with a higher FDI level. Graph 1 shows that, if we consider tax expenditures inside the total central budget revenues, the FDI value is higher for each year between 2015 and 2021. Why did we not consider tax expenditures inside the mandatory spending rather than discretionary. As it is stated before, the law-based nature of tax expenditure means that it requires parliamentary approval. Besides, tax expenditures can be re-determined within the year, like annual or periodic appropriations. Thus, counting tax expenditures among discretionary public expenditures in Turkey's context has been considered the only rational choice.

When we add the value of tax expenditures to the central government budget revenue, it is unsurprising to have a higher FDI since the discretionary spending will be higher depending upon the increase in tax revenues as Steuerle stated that fiscal democracy is reduced through both increases in mandatory spending (including interest on the debt) and reductions in taxes (Steuerle, 2014: 3). In this case, FDI increased through increase in tax revenues. In addition, the proportional change in FDI rose significantly in 2020 and 2021. One reason for this trend may be the tax expenditures applied in those years concerning the Covid-19 pandemic.



Graph 2. Calculation II: FDI.expanded, Broad-sense. It is prepared by using Central Government Budget Revenues, Targets and Realizations Tables.

When we calculate FDI in the broader sense by adding Goods and Services Purchase (for Defense, Health and Education) and Current Transfers (for defense and health) to determine mandatory expenditures, we face lower FDI. Especially in 2021, since current transfer expenditures for defense (defense industry support fund) and health increase sharply, the cFDI.expanded reduces. Moreover, if we add the tax expenditures to the picture, we can observe higher FDI values for each year (Graph 2).

6. Conclusion

Budgets are both technical and political documents that indicate how budget decisions are made. Previous studies have found that larger government obligations by former administrations caused fiscal strain and policy inflexibility. Eugene Steuerle coined "fiscal democracy" in this context. By their fiscal democracy index proposal, Steuerle and Roeper aim to measure how much of a country's current revenues are pre-committed to projects that don't need Congressional approval or required expenditure programs. Recent studies examining different periods for Turkey have shown that the financial democracy index fluctuates and takes lower or negative values, especially during military coups, political crises, and economic and social crises. Furthermore, all studies mentioned above on Turkey state that FDI has been downward, especially since 2018.

The fiscal democracy index shows the flexibility of the national budget after deducting mandatory expenditures. It shows how much budget revenues can be allocated to discretionary spending. However, since tax expenditures are deductions from the remaining budget revenues in

a fiscal year, they are expected to affect the index of fiscal democracy. In this study, I discussed this issue based on Turkey's budget and tax expenditure data for 2015-2021. Accordingly, I showed that Turkey's fiscal democracy index could be calculated as remarkably high with tax expenditures. Although a more comprehensive analysis, including data from other countries, is needed for a universally valid conclusion, the findings of this study lead us to conclude that reducing tax expenditures increases fiscal democracy in Turkey.

References

- Akça, H., Yurdadoğ, V., & Bozatlı, O. (2019). *Fiscal democracy approach and Turkey*. Mester. University of California. s
- Akduran Erol, Ö. (2023a, October 27-30). *Fiscal democracy and Tax expenditures*. [Conference presentation]. 36. International Public finance Conference Antalya, Türkiye. <https://cdn.anadolu.edu.tr/files/anadolu-cms/JGea6wZA/uploads/e-proceedings-book-30-11-2022-c6986a8a8a9b2163.pdf>
- Akduran Erol, Ö. (2023b). Bütçesel müşterekler perspektifinden Covid-19 pandemisi döneminde vergi harcamaları. In A. Güner, G. Akgül Yılmaz ve B. Doğrusöz (Eds.). *Güncel Maliye Tartışmaları-4 Prof. Dr. Turgay Berksoy'a Armağan*, (pp. xx-xx). Seçkin Yayıncılık.
- Aydoğan, S. D. (2017). Türkiye’de ve seçilmiş OECD ülkelerinde vergilemede adaleti sağlamaya yönelik uygulamaların değerlendirilmesi. *Balkan ve Yakın Doğu Sosyal Bilimler Dergisi*, 3, 37-50.
- Batirel, Ö. F. (2013). Vergi harcamaları, mali saydamlık ilkesi ve anayasaya uygunluk. *İstanbul Ticaret Üniversitesi Sosyal Bilimler Dergisi*. 12 (24), 13-20.
- Buhur, S. (2019). Vergi harcaması kavramı ve Türkiye’deki durumunun analizi. *Vergi Dünyası*, 38(453), 68-75.
- Eriçok, R. E. (2019). Türkiye’de vergi harcamalarının gelişimi: 2015-2021. *İstanbul İktisat Dergisi*, 69(2), 321-355.
- Gelir İdaresi Başkanlığı. (2020). *Yılı Vergi Harcamaları Raporu*. Gelir Bütçesi Daire Başkanlığı. Retrieved December 6, 2022, from https://www.gib.gov.tr/sites/default/files/fileadmin/2020_Ver_har_rapor.pdf
- Gelir İdaresi Başkanlığı. (2021). *Yılı Vergi Harcamaları Raporu*. Gelir Bütçesi Daire Başkanlığı. Retrieved December 6, 2022, from https://www.gib.gov.tr/sites/default/files/fileadmin/Vergi_Harcamaları_Raporu/Vergi_Harcamaları_Raporu_2021.pdf
- Giray, F. (2002). Vergi harcamaları: Harcama vergileri açısından analizi. *Uludağ Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 21(1), 27-52.
- İçmen, M. & Karabacak, Y. (2020). Türkiye ve seçilmiş ülkelerde tarım kesimine yapılan vergi harcamasının değerlendirilmesi. *Malî Hukuk Dergisi*, 16 (185), 1247-1270.
- Karaş, E., Hayrullahoğlu, B. (2021). Türkiye’de vergi harcamalarının incelenmesi ve vergilemede adalet açısından değerlendirilmesi. *Pamukkale Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, (44), 91-105. DOI: 10.30794/pausbed.682003

- Kaya, D. G. & Gülsün, F. (2020). Türkiye’de vergi harcamalarının gelişimi ve seçilmiş kamu mali göstergeleri içerisinde yeri. *Al Farabi Uluslararası Sosyal Bilimler Dergisi*, 5 (3), 8-29. Retrieved from <https://dergipark.org.tr/en/pub/farabi/issue/57080/772618>
- Kayalidere, G. & Özcan, P. M. (2012). Gelir vergisi açısından vergi harcamalarının analizi: Türkiye ve bazı OECD ülke örnekleri. *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 17 (1), 341-366.
- Kılıcı, K. K. & Karaca, C. (2019). Vergi harcamalarının gelir dağılımı üzerine etkisi. *Karabük Üniversitesi, I. Uluslararası İktisat İşletme ve Sosyal Bilimler Kongresi*. Karabük.
- Kurt, M. & Çelikay, F. (2020). Vergi harcamaları ile gelir eşitsizliği arasındaki nedensellik üzerine bir inceleme. *Ekonomik ve Sosyal Araştırmalar Dergisi*, 16(2), 511-524.
- GİRAY, F. & Ömür, Ö. M. (2019). Veraset ve İntikal Vergisinde Mali ve Sosyal Fonksiyonlara Aykırı Olan Vergi Harcamaları. *Ömer Halisdemir Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 12(1), 72-82.
- Özdemir, D., Topçuoğlu, Ö., & Kışioğlu, Ö. F. (2019). Vergi harcamalarının vergi gelirleri açısından etkinliği: 2006-2018 döneminin değerlendirilmesi. *Maliye Dergisi*, 176, 380-405.
- Öztürk, İ. (2016). Bütçe Kanununa Ekli Vergi Harcamaları Listesinin Mevzuatla Ücret Gelirlerine İlişkin Getirilen Muafiyet, İstisna ve İndirimler Bağlamında Analizi. *Sosyoekonomi*, 24 (27), 57-84.
- Pierson, P. (1998). Irresistible forces, immovable objects: post-industrial welfare states confront permanent austerity. *Journal of European Public Policy*, 5(4), 539-560.
- Rose, R., & Davies, P. L. (1994). *Inheritance in public policy: Change without choice in Britain*. Yale University Press.
- Sandalcı, U. (2019). Vergi harcamalarına ilişkin toplumsal algı TR33 bölgesi alan araştırması. *Uluslararası Yönetim İktisat ve İşletme Dergisi*, 15(4),1040-1061. Doi: 10.17130/ijmeb.2019456397
- Saraç, Ö. (2010). Vergi harcamaları ve iktisadi etkileri. *Maliye Dergisi* , 159, 262-277.
- Streeck, W. & Mertens, D. (2010). *An index of fiscal democracy*. Max Planck Institute for the Study of Societies. <https://www.econstor.eu/bitstream/10419/41704/1/mpifg-wp10-3.pdf>
- Steuerle, E. (2008). *An Issue of Democracy: The Government We Deserve*. Urban Institute. Retrieved January 6, 2023, from <https://www.urban.org/sites/default/files/publication/32406/901181-an-issue-of-democracy.pdf>
- Steuerle, E. (2010). America's related fiscal problems. *Journal of Policy Analysis and Management*, 29(4), 876-883.

- Steuerle, C. E. (2012). Fiscal democracy or why sound fiscal policy, budget consolidation and inclusive growth require fewer, not more, attempts to control the future. In L. d. Mello & M. A. Dutz (Eds.), *Promoting Inclusive Growth* (pp. 147-176). https://www.oecd-ilibrary.org/economics/promoting-inclusive-growth_9789264168305-en
- Steuerle, E. (2014). *Dead Men Ruling: How to Restore Fiscal Freedom and Rescue Our Future*. Century Foundation Press.
- T.C. Maliye Bakanlığı. Vergi Harcamaları Raporu. (2007). 2007. Gelir Politikaları Genel Müdürlüğü. Retrieved October 10, 2022 from https://ms.hmb.gov.tr/uploads/2019/01/Vergi-Harcamalar_-Raporu-2007-.pdf
- T.C. Maliye Bakanlığı. (2016a). 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu. Retrieved December 6, 2022, from https://www.sbb.gov.tr/wp-content/uploads/2020/02/MYB_GerceklesmeleriveBeklentilerRaporu_2016.pdf
- T.C. Maliye Bakanlığı. (2016b). Vergi Harcamaları Raporu 2016. Retrieved December 6, 2022, from https://ms.hmb.gov.tr/uploads/2019/01/Vergi-Harcamalar_-Raporu-2016-.pdf
- T.C. Maliye Bakanlığı. (2017). 2017 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu. Retrieved December 6, 2022, from https://www.sbb.gov.tr/wp-content/uploads/2020/02/MYB_GerceklesmeleriveBeklentilerRaporu_2017.pdf
- T.C. Hazine ve Maliye Bakanlığı. (2018). 2018 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu. Retrieved December 6, 2022, from https://www.sbb.gov.tr/wp-content/uploads/2019/11/MYB_GerceklesmeleriveBeklentilerRaporu_2018.pdf
- T.C. Maliye Bakanlığı. Vergi Harcamaları Raporu. (2018). Gelir Düzenlemeleri Genel Müdürlüğü. Retrieved December 6, 2022, from https://ms.hmb.gov.tr/uploads/2019/01/Vergi-Harcamalar_-Raporu-2018.pdf
- T.C. Strateji Bütçe Başkanlığı. (2019). Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu 2019. Retrieved December 6, 2022, from <https://www.sbb.gov.tr/wp-content/uploads/2020/02/MerkeziYonetimButceGerceklesmeleriveBeklentilerRaporu2019.pdf>
- T.C. Strateji Bütçe Başkanlığı. (2020). Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu 2020. Retrieved December 6, 2022, from https://www.sbb.gov.tr/wp-content/uploads/2020/10/MYB_Gerceklesmeleri-ve-Beklentiler-Raporu_2020.pdf
- T.C. Strateji Bütçe Başkanlığı. (2021). Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu 2021. Retrieved December 6, 2022, from <https://www.sbb.gov.tr/wp-content/uploads/2021/07/MYB-Gerceklesmeleri-Ve-Beklentiler-Raporu-2021.pdf>
- Ulusoy, A., & Ela, M. (2021). Türkiye’de Mali Demokrasi: 2010-2019 Dönemi İçin Bir İnceleme. *Optimum Ekonomi ve Yönetim Bilimleri Dergisi*, 8(1), 111-132.

- Ulusoy, A., & Yılmaz, H. (2021). Türkiye’de Bütçe Harcama Esnekliği ve Mali Demokrasi Seviyesinin Gelişimi. In Ş. Karabulut (Ed.), *Maliye Alanında Ulusal ve Küresel Değerlendirmeler: Teori, Politika ve Hukuk*. Gazi Kitabevi.
- Wagner, R. E. (2002). Property, taxation, and the budgetary commons. In *Politics, Taxation, and the Rule of Law* (pp. 33-47). Springer.