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FROM MODERNIZATION TO STRUCTURAL EXCLUSION? THE IMPACT OF TAX COLLECTION DIGITALIZATION ON ADMINISTRATIVE COSTS AND VULNERABLE TAXPAYERS[1]

Abstract

The aim of this article is to define administrative costs and examine their impact on the efficiency of tax collection. The article focuses both on the direct administrative expenses incurred by tax authorities and the indirect costs borne by taxpayers. Special attention is devoted to the implications of tax administration digitalization. The author considers not only the potential for cost savings and increased transparency, but also the risks associated with the implementation of digital and electronic processes in public administration. The article's hypothesis was determined as follows: the digitalization of the tax collection system leads to lower direct and indirect administrative costs for both the tax administration and taxpayers. The research applies an analytical and comparative legal-economic methodology, combining a normative assessment of the tax system and its procedures with synthesis of its fiscal and socioeconomic impacts. The article critically reflects on the assumption that digitalization inherently reduces costs and demonstrates that, without adequate support measures, it may in fact deepen inequalities and lead to structural discrimination. The article concludes that an effective tax administration framework

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requires not only technological innovation but also a socially responsible approach that ensures equal access for all taxpayers. Therefore, the hypothesis is disproved.

Key words: income taxes, tax administration, tax collection, digitalization, discrimination

JEL Classification: K34

1. Introduction

The article focuses on the administrative costs associated with the design elements of income taxes and their impact on the efficiency of tax collection. Administrative costs include the costs of administering and collecting taxes, both on the side of public authorities and on the side of taxpayers. The efficiency of tax collection is a key aspect in maintaining a balance between economic costs and the public sector's ability to generate revenue.

Public-law regulation of tax systems must consider both administrative costs and the impact on economic actors, as this consideration is essential for preserving the balance between public and private law [Handrlica 2014: 31]. This applies to public law regulation in general, but also specifically to the corrective elements of income taxation, which are the primary focus of this article. The legislature's objective is to design these elements in such a way that the costs for the tax administration are minimized while the design elements operate effectively upon economic agents, i.e. taxpayers, by positively influencing their behaviour in the desired direction, which ultimately leads to higher tax revenues for the state. An efficiently designed system of income tax design elements influences taxpayer behaviour, resulting in increased tax discipline and a reduction of tax evasion [Asilo, Castillo, Abante, Vigonte 2025: 6–8]. A related aspect is the optimization of these design elements so as to prevent tax evasion and the circumvention of the law to the greatest extent possible.

The first idea leading to more efficient tax collection, which in turn results, inter alia, in lower administrative costs, is digitalization. It is beyond doubt that modern economies are moving towards digitalization for pragmatic reasons – to increase system efficiency, and thereby the speed and transparency of revenue collection. Digitalization primarily enables the simplification of the tax administration system, thereby reducing the direct operating costs of the tax authority and generating savings in the form of lower administrative burdens for taxpayers. However, the article also focuses on the reverse side of digitalization, namely the risks and negative aspects that may arise in the process of digitalizing the tax collection system.

In light of the above, the aim of the article is to define the effects of the digitalization of tax collection, in terms of administrative costs, on the subjects of taxation, i.e. taxpayers and the tax administration. With an emphasis on practical application, the paper further seeks to delineate not only the direct administrative costs, but also the indirect costs of digitalization and their impact on these actors. Particular attention will be paid to identifying these indirect costs within a broader legal-economic context and to analysing their influence on the balance between the efficiency of tax administration and the legitimate protection of taxpayers' rights. The working hypothesis of the article is as follows: the digitalization of the tax collection system leads to lower direct and indirect administrative costs for both the tax administration and taxpayers.

2. Definition of Administrative Costs

For the purpose of analysing the digitalization of tax collection, it is first necessary to define the concept of administrative costs. By clarifying what is meant by administrative costs, it becomes possible to assess the impact of digitalization on taxpayers, as the primary objective of digitalization is to reduce administrative costs as far as possible, not only for taxpayers but also for the tax administration.

The costs incurred in connection with taxation on the part of the public sector are direct administrative costs [Kubátová 2018: 117]. These include all costs of public administration at all levels, namely planning, organization, tax collection itself, and subsequent evaluation. They are conceived broadly and thus cover all tax-related costs, including those arising in sectors other than the tax administration, provided that they are connected with the tax system (for example, the costs incurred by the statistical office in obtaining data for tax authorities, or the costs of the judiciary borne in relation to tax administration). Direct administrative costs are characterized by the fact that their amount is recorded in the relevant state institutions and is therefore relatively easy to determine. The measurability of direct costs is an important tool for assessing the efficiency of public administration and its functioning.

Indirect administrative costs, by contrast, arise on the side of the private sector. These consist of the time and money that private entities must expend in order to familiarize themselves with tax legislation, to complete tax returns, the fees paid to tax advisers and lawyers, the costs of accounting and record-keeping, and similar expenditures costs [Kubátová 2018: 120]. Unlike direct administrative costs, they can only be estimated, as they will vary significantly depending on the type of taxpayer and, for example, on the taxpayer's level of education and the nature of the taxable income.

In general, administrative costs tend to increase in proportion to the complexity of the tax system, that is, with the number of different types of taxes, differentiated tax rates, the complexity of tax prepayment schemes, the number of exemptions, and the frequency of tax collection. A characteristic feature of administrative costs is their tendency to grow excessively, as they are not subject to market controls that would otherwise exert pressure towards an efficient allocation of resources. By contrast, a key advantage of a public system lies in economies of scale, and it is generally accepted that centralization leads to savings in such costs. Martinez and co-authors, however, argue that fiscal decentralization has positive effects on the efficiency of tax collection, as it increases transparency and helps reduce the shadow economy by fostering a closer relationship between the tax administration and taxpayers, which in turn has a positive impact on tax compliance [Martinez, Arzoz, Arregui 2022: 307].

The efficiency of tax collection may be defined as the ability of the tax administration to maximize collected tax revenues while minimizing administrative costs and at the same time promoting a high level of compliance among taxpayers [Martinez, Arzoz, Arregui 2022: 313].

Efficiency depends on the degree of integration of administrative processes and on the effective use of economic resources, which also include administrative costs related to tax collection. Where economic resources are used efficiently and administrative processes are integrated, administrative costs are minimized, thereby allowing a greater share of public funds to be allocated to the provision of public goods and services. Structural elements of the tax, particularly tax reliefs, directly influence the level of administrative costs by incentivizing taxpayers to engage in behaviour intended by the legislature, while also having a positive effect on tax morale.

The efficiency of tax collection can be measured using a range of indicators. In public administration theory, economically rational management of public funds is commonly assessed using the 3E criteria, that is, the principles of economy, efficiency, and effectiveness in the use of public resources [Půček, Páleníková 2022: 8–12]. Another indicator of efficiency is the ratio of tax revenues to GDP, which in the Czech Republic amounts to approximately 36%, a value that is relatively stable when compared to the EU average. More specific indicators exist for value added tax (VAT). By way of illustration, the author refers to the VAT gap, which is around 7 % in the Czech Republic (compared with an EU average of 9.5 %) [VAT Gap in the EU – Report 2024], and to VAT collection efficiency, which is above the EU average in the Czech Republic, largely due to the digitalization of tax processes [Koziuk, Hayda, Martynyuk, Klapkiv, Dluhopolskyi 2020: 117].

In the case of income taxes, efficiency can be measured using the effective income tax rate, which captures the difference between the statutory and the effective tax rate after taking into account deductions, allowances, and exemptions. The effective rate varies depending on taxpayers' income and on the types of deductions claimed. Another indicator is the degree of tax progressivity, which is constrained by the application of a flat rate, with only a solidarity surcharge having been introduced. The efficiency of income tax collection in the Czech Republic is still negatively affected by the persistently high share of manual procedures and the gradual pace of digitalization. By contrast, the indicator of the cost-to-revenue ratio of tax collection in the Czech Republic is relatively low, at about 1% of total tax revenues, corresponding to the OECD average [Vítek, Pavel 2014: 512].

On the taxpayers' side (and, by extension, also on the side of tax remitters), costs may be assessed primarily in terms of the time needed to comply with tax obligations. In the Czech Republic, the time required to fulfil tax obligations is approximately 230 hours per year; in the case of personal income tax, this accounts for 79.3 hours out of the total, which is below the EU average for this tax, although the overall compliance time is higher by 58 hours than the average burden [Zpráva o daních 2024: 19].

At the same time, it should be noted that cross-country comparisons based on such metrics—especially the frequently used "cost of collection" indicator, which compares the annual expenditure of the tax administration with the amount of revenue collected—may be distorted by differences in tax legislation and in the organization of tax collection processes [Tax Administration 2025: Comparative Information on OECD and other Advanced and Emerging Economies.].

2.1. Factors Influencing Administrative Costs

There is no doubt that there remains scope for further revisions of the tax system that would ensure better alignment between the economic, environmental, and social objectives of tax policy. This subsection examines the factors, or more precisely the configurations of tax policy, that give rise to disproportionately high administrative costs. An example of a negative impact on taxpayer incentives is the still excessively high tax burden on labour—even in comparison with EU countries—resulting from substantial social security contributions. Personal income taxes remain low and insufficiently progressive. In the area of VAT, reliance is placed on reduced rates which, however, are not adequately targeted at the most vulnerable groups of taxpayers, namely those at or below the poverty line. By contrast, environmental taxes and property taxes, which are less distortive to economic growth, are set at inadequately low levels, again also by EU standards [OECD zveřejnilo Hospodářský přehled ČR 2023].

Among the Ministry of Finance's broader findings on how to overcome economic slowdown without exacerbating macroeconomic imbalances is the observation that, while fiscal policy is expansionary, macroeconomic policies are not sufficiently coordinated [OECD zveřejnilo Hospodářský přehled ČR 2023]. A clear example of this lack of coordination is the misalignment between tax and benefit policies, or subsidy schemes, which frequently exert contradictory effects on taxpayer behaviour. This has particularly adverse consequences for the public budget, as overly generous benefits reduce incentives to participate in the labour market, thereby causing a double loss to public finances. Research has shown that replacing benefit schemes with tax instruments—more specifically, tax reliefs—is a more effective approach, not least because the process of claiming such reliefs is significantly simpler [Surrey 1973: 6].

Another finding of the Ministry of Finance of the Czech Republic in the area of ensuring long-term fiscal sustainability is that the combination of strong fiscal pressures and population ageing is unsustainable in the long run in the absence of reforms and will lead to a dramatic increase in the debt-to-GDP ratio [OECD zveřejnilo Hospodářský přehled ČR 2023]. The 2020 tax consolidation package brought changes in the field of personal income tax and abolished the tax on the acquisition of immovable property, which resulted in a permanent reduction of tax revenues [OECD zveřejnilo Hospodářský přehled ČR 2023].

By contrast, the subsequent consolidation package was intended to increase tax revenues; within this package, several tax reliefs were abolished or reduced, for example the tax credit for kindergarten fees and the spousal tax credit in the area of personal income tax [Závěrečná zpráva z hodnocení dopadů regulace k návrhu změnového zákona v souvislosti s konsolidací veřejných rozpočtů]. The consolidation package was nevertheless criticized for the insufficient stringency of its interventions in tax policy, yet the government currently in formation plans to reintroduce the "cuts" enacted by the consolidation package. Personal income tax rates remain low and only weakly progressive. Such measures are, however, highly unpopular and would be politically costly for almost any government. One of the last positive developments in this area was at least a partial alignment of social contribution obligations between employees and the self-employed, achieved through an increase in contributions paid by the self-employed from 2025 onwards.

Continuous and often mutually contradictory reforms resulting from the alternation of governments have, however, contributed to a deepening structural complexity of the tax system, its overall opacity, and a loss of transparency. It is equally evident that the complexity of the tax system—whether due to reforms or to its very design—has an adverse effect on the growth of administrative costs. This also applies to the system of structural elements: the more complex they are, the higher the costs of their administration [Silvani, Baer 2006: 10]. By way of example, one may point to the greater administrative demands associated with progressive tax rates as compared with flat rates, although, as noted above, low non-progressive rates result in insufficient tax revenues. Empirical research indicates that the introduction of extensive tax reliefs has led in some countries to an increase in audit costs of 15–20% [Vítek, Pavel 2014: 514]. It is therefore necessary to identify an optimal level of tax rates that does not unduly burden the system with high administrative costs, while at the same time generating the desired level of budgetary revenue. The search for such a compromise likewise applies to tax reliefs, as these constitute exceptions to the general rule and thus entail additional costs of claiming and administration. On the other hand, the legislature—acting in line with the principles of the social state—seeks to use such instruments to reduce social inequalities and to steer taxpayer behaviour in a desirable direction.

Structural elements in the form of tax reliefs may, however, also have favourable effects on administrative costs by contributing to their reduction. Tax reliefs encourage compliance with the rules and norms of tax law and foster tax morale and overall tax compliance. They may also increase the level of voluntary fulfilment of tax obligations and thereby motivate taxpayers to pay their taxes. It must be emphasized, however, that an overly complex system of reliefs has the opposite effect: it reduces compliance and ultimately results in higher administrative costs [Kubátová, Jareš 2011: 475].

Lastly, the level of administrative costs is significantly affected by the way in which the tax collection process is organized. This includes the share of manual procedures, which increase the risk of errors and are more time-consuming, as well as the degree of automation and digitalization, which tend to reduce costs and increase efficiency, while also facilitating the detection of tax evasion [Ihnatišinová 2021: 2–3]. Closely related to this is the human and technical capacity of the tax administration.

Among the OECD's general recommendations across tax systems are, for example, shifting the tax burden towards less distortionary taxes, that is, raising public revenues primarily from indirect taxes, which reduce administrative costs and narrow the scope for tax evasion [Martinez, Arzoz, Arregui 2022: 310]. Another recommendation is to improve coordination between tax and benefit policies, which often exert contradictory effects on taxpayers; in this area, however, a more detailed analysis would be necessary. In general, it is also advisable to reduce the regulatory burden, in particular by removing barriers for new entrepreneurs. Likewise, obstacles to market entry for new products should be eliminated and competition strengthened. In connection with regulatory reforms, it is essential to ensure the consistency of policy implementation and to continue simplifying administrative procedures and systematically assessing the impacts of regulation.

3. Impacts of Digitalization on Tax Collection

Modern tax administrations focus on simplifying procedures, which includes digitalization and the optimization of administrative costs as key elements in enhancing the efficiency of public administration [Nazarov, Mikhaleva, Chernousova 2019: 145–146]. Digitalization of the tax administration not only brings higher efficiency in tax collection but also leads to a substantial reduction in both direct and indirect administrative costs, on the side of the tax authority as well as that of taxpayers [Tax Administration 2025: Comparative Information on OECD and other Advanced and Emerging Economies]. It continues to represent a key trend in the modernization of public administration.

Concrete digitalization tools include electronic systems for filing tax returns and the automation of data processing. In addition to the evident advantage of cost savings, the introduction of digital tools also increases taxpayers' trust in the national tax system, as it ensures faster and, above all, more transparent procedures. A widely recognized and unsurprising example of good practice in this area is Estonia, where the introduction of an electronic tax system led to a significant reduction in costs and implementation of artificial intelligence aims to reduce the costs of tax collection even further [Künnapas, Maslionkina, Hinno, Liberts 2025: 190–191]. As for the Czech Republic, overall the implementation significantly lags behind when it comes to e-services when compared to EU members [Kolbenhayerová, Křížová 2021: 34–35]

In many countries, digital tools are now used not only to detect tax fraud, but also to strengthen voluntary compliance with tax obligations, especially in systems based on self-assessment. These tools typically operate ex ante, that is, before the tax liability arises or the deadline for its fulfilment expires. Examples include automated reminders to file returns or meet payment obligations, enabling taxpayers to access data already collected about them by the tax administration, as well as targeted campaigns and educational initiatives aimed at encouraging voluntary compliance [Tax Administration 2025: Comparative Information on OECD and other Advanced and Emerging Economies].

At this point, however, it must be emphasized that the mere introduction of an electronic tax system does not in itself guarantee an efficient tax collection system. The decisive factors are the transparency of the system, its reliability, data security and protection, clarity of design, and user-friendliness.

Among the impacts of digitalization are also the costs associated with its introduction and operation. Expenditure on ICT has been rising year-on-year in connection with digitalization: in comparison of 32 jurisdictions, such expenditure accounted for 12.3% of total operating costs of tax administration, whereas by 2023 this share had increased to 13.5%. The largest cost item continues to be personnel expenditure which, in a sample of 50 jurisdictions, also increased despite the implementation of digitalization processes—from 71.4% to 73% between 2022 and 2023 [Tax Administration 2025: Comparative Information on OECD and other Advanced and Emerging Economies]. This suggests that, so far, no significant reduction in administrative costs has been achieved, particularly in the area of human resources, notwithstanding the introduction of digital technologies. A further cost item linked to digitalization is the protection of collected and stored data. In 2024, artificial intelligence was used to manage data processes in 16.7% of jurisdictions [Tax Administration 2025: Comparative Information on OECD and other Advanced and Emerging Economies].

Digitalization is also frequently contingent on the services of external IT providers, and the reliance of public administrations on external suppliers represents a potential risk, particularly in terms of security. As noted above, the costs of digitalization have been rising across countries, which implies higher investments, for example in cybersecurity, while at the same time the implementation of digital tools gives rise to growing costs related to the maintenance and updating of the relevant systems.

The introduction of digital services leads to greater tax discipline and a more efficient tax collection system, but at the same time shifts part of the administrative burden from the public administration onto taxpayers themselves [Asilo, Castillo, Abante, Vigonte 2025: 13–14]. This burden is monitored and can be expressed primarily in the number of hours taxpayers spend complying with their tax obligations, as discussed in the previous section. The implementation of digitalization is expected not only to generate savings within the system itself, i.e. on the side of the tax administration, but also on the side of taxpayers—on the assumption that digitalization will simplify procedures in such a way that it will reduce taxpayers' costs. It also indirectly affects the above-mentioned level of compliance: in a clear and well-structured system, the scope for error is reduced, and transparency and clarity increase taxpayers' motivation to meet their obligations. In addition to the time spent by taxpayers, the relevant costs include the financial outlays on professionals such as accountants, tax advisers, and auditors. Not every individual or small entrepreneur, however, has the means to outsource their tax obligations to such experts. In such cases, the complexity of the system creates barriers for certain groups of taxpayers. The same is true, mutatis mutandis, in the context of digitalization.

As already indicated in relation to indirect administrative costs, taxpayers' education level plays a role and influences the amount of such costs, as well as the error rate and inefficiency of the process. A higher level of education tends to increase efficiency in tax collection through higher tax morale. Programs aimed at raising tax awareness and providing tax education support willingness to pay taxes and strengthen public trust in the tax system [Martinez, Arzoz, Arregui 2022: 315].

However, even in tax administration it is not permissible to discriminate against taxpayers on the basis of education; this applies equally to digital tools, the use of which is not self-evident for all taxpayers. Barriers may arise not only from education and the knowledge required to operate a given electronic system—digital literacy—but also from technical factors, such as the availability of suitable equipment. These barriers therefore represent hidden costs of digitalization and, consequently, administrative costs in tax collection. In this respect, digitalization may create or deepen inequalities between groups of taxpayers, whether on the basis of age, education, health status, or income. In the case of older taxpayers, this may result in a double or even multiple form of discrimination, as they are often affected by several of these factors at once, which exacerbates their exclusion [Frecknall-Hughes, Monir, Summers, James 2020: 230–235]. In the end, digitalization may thus lead to structural discrimination against vulnerable citizens, thereby infringing the principles of fair administration [Ranchordas, Scarcella 2021: 3–4].

4. Conclusion

Digitalization is undoubtedly a step in the right direction in many areas of public administration, and tax administration is no exception, as digital tools are now used at several levels, both on the side of the tax authority and on that of taxpayers. The digitalization of public administration leads to the simplification of procedures and greater transparency of the system, as well as to cost savings; however, it is necessary to consider not only direct but also indirect costs. At the same time, attention must be paid to the other side of digitalization, namely its risks.

In debates on the digitalization of the economy—and, by extension, of tax administration—social and political impacts tend to receive only marginal attention. Modern states must nonetheless take into account "marginal" groups of citizens in their decision-making, as neglecting them deepens social inequalities and undermines trust in institutions. Where citizens do not have equal access to the necessary information or technologies, it is in the interest of the state to correct such inequality by means of other measures. Digitalization shifts a substantial part of responsibility and costs onto individuals, and this applies all the more to tax procedures based on self-assessment, currently without adequate support for vulnerable groups of taxpayers.

It may therefore be concluded that the hypothesis formulated in the introduction has been refuted, as there continues to exist a wide range of overlooked indirect costs that the tax authority has shifted onto taxpayers without adopting adequate measures to mitigate these indirect costs, particularly in the case of vulnerable taxpayers.

Within the state's social policy, a variety of instruments are available to assist these groups of citizens, which may to some extent compensate for this "neglect" within tax administration. Even though this group is not particularly significant for the tax authority in terms of the volume of tax revenue collected, it is, in accordance with the principles of good administration, necessary to systematically eliminate the barriers that the tax authority has unintentionally created in its efforts to modernize and streamline administration, and, in the future, to implement new instruments in such a way as to prevent any inequalities from arising.

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