

Trends in Progressive Taxation within the European Union: A Research Overview

Maria-Roxana BALEA-STANCIU,
Ph. D. Student,
e-mail: maria.balea95@e-uvt.ro

Drd. Georgiana-Iulia LAZEA (TRIFA),
Ph. D. Student,
e-mail: georgiana.lazea87@e-uvt.ro

Univ. Prof. Habil. Ovidiu-Constantin
BUNGET, Ph. D.,
e-mail: ovidiu.bunget@e-uvt.ro

Lecturer Meda MOȘIU,
e-mail: meda.mosiu96@e-uvt.ro

Mădălina-Ioana VLAD, Master Student,
e-mail: ioana.vlad01@e-uvt.ro

Faculty of Economy and Business Administration,
West University of Timișoara, Romania

Abstract

This research analyses trends in progressive taxation across the European Union (EU) from 2000 to 2024. Using the Web of Science (WoS) database, the methodological approach integrates a co-occurrence of keyword analysis processed through VOSViewer 1.6.20 (VOS), allowing for a structured mapping of dominant discussions in the field. Unlike previous studies, which primarily emphasise statistical modelling or comparative legal frameworks, this research provides an in-depth human-centred evaluation of the main topics. By carefully examining the evolution of scholarly discourse, the study uncovers nuanced shifts in taxation debates, emerging policy trends, and interdisciplinary linkages that may have been overlooked in automated assessments. The findings contribute to a more comprehensive understanding of how progressive taxation has evolved in response to economic crises, political shifts, and fiscal integration efforts within the EU in the last two decades. However, this study is limited by its reliance on author-defined keywords from the selected database, the interpretative nature of keyword co-occurrence analysis, and the inherent subjectivity of qualitative article review, without additional empirical validation to support the findings.

Key words: progressive taxation; European Union; bibliometric analysis; academic trends;

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