

Tax Mix Convergence and Economic Performance in the EU27

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Abstract

Tax policy and the structure of taxation represent important components of fiscal policy and may influence economic performance across countries. In the context of the European Union, increasing economic integration raises the question of whether national tax systems are becoming more similar and whether this process is accompanied by convergence in economic performance. Although existing literature extensively examines the relationship between tax structure and economic growth, empirical evidence remains fragmented and the extent of tax structure convergence within the EU remains insufficiently explored. This study analyses the evolution of tax mix structures and economic performance across the 27 current member states of the European Union (EU27) during the period 2000–2024. The analysis uses harmonised data from the Eurostat database and focuses on three main tax revenue categories: taxes on production and imports, current taxes on income and wealth, and net social contributions. Economic performance is measured using GDP per capita expressed in purchasing power standards (PPS). The study applies sigma convergence indicators, specifically the standard deviation and the coefficient of variation, to evaluate whether EU countries are becoming more similar in terms of tax structure and economic performance. The results indicate that the dispersion of tax structures across EU countries has remained relatively stable over time, suggesting limited convergence of national tax systems despite ongoing economic integration. Similarly, persistent differences in GDP per capita indicate that economic convergence within the EU remains incomplete. The paper contributes to the literature by providing a long-term descriptive analysis of tax mix dispersion in the European Union and by linking the evolution of tax structures with differences in economic performance. These findings highlight the continued diversity of national tax systems within the EU and provide new insights into the relationship between fiscal heterogeneity and economic convergence.

Keywords: tax mix, tax structure, economic performance, European Union, fiscal convergence, GDP per capita, tax policy.

Introduction

Taxation represents a fundamental component of economic policy and plays an important role in shaping economic performance, investment incentives, and fiscal sustainability. In the context of globalization and increasing economic integration, national tax systems operate within a complex environment characterized by capital mobility, international competition, and technological change. Within the European Union (EU), these dynamics are further intensified by the existence of the single market, which strengthens economic interdependence among member states while maintaining national sovereignty over tax policy. As a result, the structure of taxation, commonly referred to as the tax mix, has become an important topic in both academic research and policy discussions.

The tax mix describes the relative importance of different types of taxes within the overall tax system, typically including taxes on production and imports, current taxes on income and wealth, and social contributions. These components determine how governments generate public revenues and distribute the tax burden across economic agents. Previous studies have extensively examined the relationship between taxation and economic outcomes, particularly the effects of taxation on economic growth, investment, and macroeconomic stability. At the same time, a large body of literature has focused on economic convergence within the EU, most measured through indicators such as GDP per capita. However, considerably less attention has been devoted to the question of whether tax structures themselves are becoming more similar across EU countries over time.

This represents an important gap in the existing literature. While economic convergence has been widely studied, empirical evidence on the evolution of tax mix structures across EU countries remains limited, particularly in studies covering longer time periods using comparable cross-country data. Understanding whether tax systems converge or diverge is important because differences in tax structures may influence economic competitiveness, fiscal coordination, and the functioning of the single market. Several scholars therefore highlight the need for further research examining how national tax structures evolve within the context of European economic integration and whether these developments are related to broader economic convergence processes (Delgado & Presno, 2011; Delgado et al., 2019; Lacheb et al., 2025).

This study addresses this gap by examining the relationship between tax mix convergence and economic performance in the EU27 over the period 2000–2024. Using data from Eurostat, the analysis focuses on the current EU27 member states and constructs the tax mix based on three main components of taxation: taxes on production and imports, current taxes on income and wealth, and net social contributions. Convergence is assessed using measures of sigma convergence and the coefficient of variation, which capture changes in cross-country dispersion over time. The central research question of the study therefore asks whether the tax mix of EU countries has converged during the analysed period and how this development relates to the convergence of economic performance measured by GDP per capita in purchasing power standards (PPS). In this context, the study tests the assumption that the dispersion of tax mix structures across EU countries should decrease over time if tax systems converge, while a similar decline in dispersion would indicate economic convergence. The analysis also examines whether the dynamics of tax mix convergence follow patterns comparable to those observed for economic performance.

The main contribution of this paper lies in providing a comprehensive empirical analysis of tax mix convergence within the EU over a long-term horizon and linking these developments to economic convergence dynamics. Unlike many previous studies that focus primarily on tax rates or individual tax instruments, this study analyses the overall structure of taxation, offering a broader perspective on fiscal policy within the EU. By combining dispersion-based convergence measures for both fiscal structures and economic outcomes, the paper contributes to a deeper understanding of how tax systems evolve within the process of European economic integration and how these developments relate to broader economic performance.

The remainder of the paper is structured as follows. The next section reviews the relevant literature on tax structure and economic performance. The following section describes the data and research methodology. The subsequent section presents and discusses the empirical results. The final section concludes and outlines the main implications and directions for future research.

Literature review

The relationship between taxation and economic performance has been widely discussed in economic literature, particularly in the context of fiscal policy design and economic growth. Tax policy represents a fundamental component of fiscal policy, as the level and structure of taxation influence the behaviour of economic agents, investment decisions, and overall economic activity. Consequently, the composition of tax revenues, often referred to as the tax mix or tax structure, has become an important subject of empirical investigation.

The existing literature on taxation and economic performance can be broadly divided into three main research streams: studies examining the relationship between tax structure and economic growth, studies analyzing the effects of specific tax categories on economic performance, and research focusing on fiscal convergence within the European Union.

A substantial body of research focuses on the relationship between tax structure and economic growth. Early studies suggest that the composition of taxes may affect economic performance differently depending on the type of tax instrument. Using panel cointegration techniques for OECD countries, Di Sanzo et al. (2017) find that different tax categories have heterogeneous impacts on economic growth and that recurrent property taxes appear to be less harmful for long-term growth compared with other tax types. Similarly, Kutasi and Marton (2024) analyse the relationship between tax structure and GDP growth and conclude that the composition of tax revenues can significantly influence economic performance, particularly when comparing consumption-based and income-based taxation.

Empirical evidence from OECD countries also indicates that structural changes in taxation may affect economic growth dynamics. Pereira (2023) re-evaluates the traditional tax-and-growth ranking proposed in earlier literature and provides evidence that shifts from income taxation toward consumption and property taxation may support economic growth, although the robustness of these results remains debated. Similarly, Luo (2023) highlights that the impact of tax composition on growth can also depend on demographic factors, suggesting that changes in population structure may alter the growth effects of distortionary and non-distortionary taxes.

A second stream of research focuses specifically on European countries and examines how different tax categories affect economic performance within the EU context. Using panel data for EU member states, Balasoiu et al. (2023) analyse the effects of direct taxation on economic growth and show that both corporate and personal income taxes may negatively affect economic performance, particularly in countries with lower fiscal efficiency. In a related study, Stoilova (2023) examines Central and Eastern European countries and demonstrates that different tax categories influence economic growth differently, with personal income taxation having the strongest negative impact. Expanding this perspective to the European Union as a whole, Stoilova (2024) provides new empirical evidence suggesting that while direct and indirect tax revenues may support growth, social security contributions tend to have a negative effect on economic performance. Similarly, Lacheb et al. (2025) analyse the relationship between corporate taxation, macroeconomic conditions, and firm performance in the EU27 and show that macroeconomic factors such as GDP per capita and unemployment play an important role in explaining firm performance. Firm-level comparative studies further indicate that cross-country differences in profitability may also reflect variations in cost structures, financing conditions, and taxation systems (Beyer & Hinke, 2018).

A third strand of literature examines fiscal convergence and the extent to which tax systems across EU member states are becoming more similar over time. European integration has increased interest in whether tax systems across member states are becoming more similar over time. Delgado and Presno (2011) analyse convergence in fiscal pressure among EU countries using time-series techniques and find only limited evidence of long-term convergence in national tax burdens despite

harmonisation efforts. More recent research by Delgado et al. (2019) examines convergence in effective corporate tax rates across European countries and identifies the existence of several convergence clubs, suggesting that tax policies may converge only within specific groups of countries rather than across the entire EU.

Despite the growing body of empirical studies on taxation and economic growth, the literature still presents mixed results and lacks consensus regarding the optimal structure of taxation. A bibliometric analysis of research on the relationship between tax mix and economic performance also indicates that this research field remains fragmented and characterised by diverse methodological approaches (Lacheb & Hinke, 2024). These findings suggest that further research is needed to better understand the dynamics of tax structures and their implications for economic performance, particularly in the context of European integration.

Therefore, this study contributes to the existing literature by examining the evolution of tax mix structures across EU27 countries and analysing whether the dispersion of tax structures and economic performance indicators has changed over time. By focusing on long-term trends and applying convergence-based measures, the study provides additional insights into whether European tax systems are becoming more similar and how these developments relate to differences in economic performance across member states.

Methodology

The present study examines the evolution of tax structures and economic performance across the European Union using a descriptive quantitative approach based on harmonised macroeconomic data. The empirical analysis relies exclusively on secondary data obtained from the Eurostat database, which ensures a high level of reliability, transparency, and comparability across countries. Eurostat provides harmonised statistics collected according to common methodological standards, making it a widely used source for empirical research on fiscal policy and economic performance within the European Union. The use of Eurostat data is therefore particularly appropriate for analysing cross-country differences in tax systems and economic performance, as it allows for consistent comparisons between EU member states over time.

The dataset used in this study combines information on tax revenues and economic performance indicators obtained from the Eurostat database (Eurostat, 2026) for the period from 2000 to 2024. This relatively long-term horizon makes it possible to capture structural developments in tax systems as well as changes in economic performance across EU countries over time. The analysis is conducted for the 27 current member states of the European Union (EU27). Although the number of EU member states changed during the analysed period due to successive enlargements, the dataset is constructed consistently for the current EU27 countries across the entire time horizon. This approach ensures comparability of the results and allows the analysis to focus on long-term developments in tax structures and economic performance within the present EU membership.

The tax structure is represented by three main categories of government revenues according to the Eurostat classification: taxes on production and imports, current taxes on income and wealth, and net social contributions. These three categories constitute the core components of government tax revenues and together form the overall tax mix of an economy. To ensure comparability across countries with different economic sizes and fiscal capacities, the tax structure is measured as the share of each tax category in total tax revenues. This approach allows the analysis to focus on the composition of taxation rather than the absolute level of tax revenues.

Economic performance is measured using GDP per capita expressed in purchasing power standards (PPS). This indicator adjusts for differences in price levels between countries and is therefore commonly used in comparative studies of economic performance within the European Union. By eliminating distortions caused by national price differences, GDP per capita in PPS provides a more accurate measure of relative economic performance across countries (Eurostat, 2026).

The research design focuses on analysing whether the dispersion of tax structures and economic performance across EU countries has changed over time. To capture these dynamics, the study applies indicators commonly used in the literature on economic convergence, particularly the concept of sigma (σ) convergence (Delgado & Presno, 2011). The use of sigma convergence indicators is particularly appropriate for this study because it allows the analysis to evaluate whether the dispersion of tax structures and economic performance across EU countries decreases or persists over time. Sigma convergence evaluates whether the dispersion of a variable across countries decreases or increases over time. A decline in dispersion suggests that countries are becoming more similar, indicating convergence, while an increase in dispersion implies divergence. In this study, dispersion is measured using the standard deviation calculated across EU countries for each year of the analysed period.

In addition to the standard deviation, the coefficient of variation is used as an additional measure of dispersion. The coefficient of variation represents the ratio between the standard deviation and the mean value of a variable and provides a relative measure of variability. This indicator is particularly useful when comparing the dispersion of variables measured on different scales. Applying both the standard deviation and the coefficient of variation makes it possible to verify whether the observed trends are consistent across different dispersion measures. Consistent with the approach commonly used in convergence studies, these indicators are calculated for both the tax structure variables and the economic performance indicator (Delgado & Presno, 2011). In the case of tax structure, the analysis examines how the shares of the three main tax categories vary across countries and whether the dispersion of these shares changes over time. In the case of economic performance, the dispersion of GDP per capita in PPS across EU countries is analysed. This approach allows the study to evaluate whether developments in tax structure dispersion correspond to changes in the dispersion of economic performance among EU member states.

The methodological approach adopted in this study is consistent with previous research analysing fiscal convergence and tax structures in European countries. Similar convergence-based approaches have been used in studies examining the evolution of fiscal indicators within the European Union, particularly in the context of tax burden convergence and fiscal harmonisation (Delgado & Presno, 2011; Delgado et al., 2019). By applying dispersion indicators to both tax structure variables and economic performance indicators, the present study extends this approach to the analysis of tax mix structures across EU countries.

All data preparation, calculations and statistical processing were conducted by the authors using Microsoft Excel, based on the collected Eurostat dataset. The dataset was organised in a panel structure where each observation represents a specific country and year combination. Dispersion indicators were calculated across countries for each year of the analysed period, and the results were subsequently visualised through graphical analysis to illustrate long-term trends in the variability of tax structures and economic performance.

To strengthen the robustness of the findings, two different dispersion measures were used. The standard deviation captures the absolute level of variability across countries, while the coefficient of variation provides a relative measure that accounts for differences in the scale of the analysed

variables. The use of multiple indicators reduces the likelihood that the results are driven by the specific characteristics of a single statistical measure. In addition, the use of harmonised Eurostat data enhances the validity of the analysis, as these data are collected according to consistent methodological standards and are widely used in empirical research on European fiscal policy and economic performance.

Results and discussions

This section presents the main findings of the empirical analysis and discusses their implications in the context of existing research on taxation and economic performance. The analysis focuses on the evolution of the dispersion of tax structures and economic performance across EU countries during the period 2000–2024. The starting point of the analysis is a descriptive overview of the variables used in the study, followed by the evaluation of convergence trends in both tax structures and economic performance.

Table 1. Descriptive statistics of the main variables (2000–2024)

Variable	Mean	Std. Dev.	Min	Max
Taxes on production and imports (% of total tax revenues)	13.95	2.80	6.20	22.80
Current taxes on income and wealth (% of total tax revenues)	11.15	5.08	4.40	33.30
Net social contributions (% of total tax revenues)	11.59	3.98	0.70	18.90
GDP per capita (PPS per capita)	26945.16	13682.00	4860.60	97689.40

Source: Authors' own research

Table 1 presents descriptive statistics for the main variables used in the analysis. The results reveal substantial variation across EU countries in both GDP per capita and the composition of tax revenues, confirming the presence of considerable heterogeneity in economic performance and tax structures within the European Union. Although all member states rely on the same main tax categories, the relative importance of taxes on production and imports, current taxes on income and wealth, and net social contributions varies significantly across countries. These differences reflect variations in fiscal policy priorities, institutional arrangements, and economic structures within the European Union. Similar heterogeneity has been documented in previous empirical studies analysing tax structures in European countries (Stoilova, 2023; Balasoiu et al., 2023).

To examine whether these differences have changed over time, the analysis evaluates the dispersion of tax mix indicators using sigma convergence measures. Figure 1 illustrates the development of the standard deviation of tax mix indicators across EU countries over the analysed period.

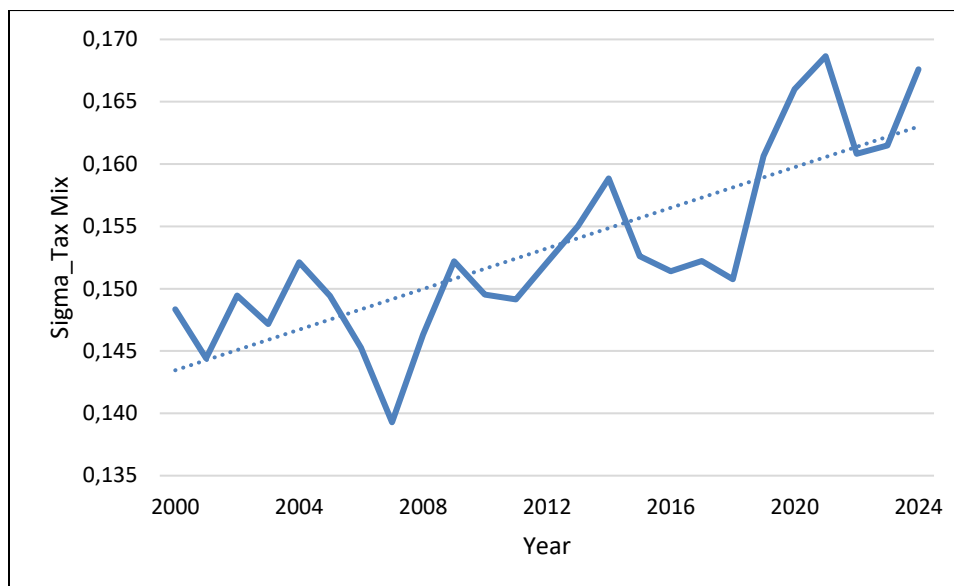


Figure 1. Sigma Tax Mix

Source: Authors' own research

The results suggest that the dispersion of tax structures across EU countries has remained relatively stable over time, with only moderate fluctuations during the analysed period. Although some short-term variations are visible, particularly during periods of economic instability such as the global financial crisis and the COVID-19 pandemic, the overall trend does not indicate a strong convergence in tax structures across EU countries. In other words, despite the ongoing economic integration within the European Union, national tax systems continue to exhibit substantial structural differences. This finding is consistent with previous research suggesting that fiscal harmonisation in the EU remains limited and that tax policies largely remain within the competence of individual member states (Delgado & Presno, 2011; Delgado et al., 2019).

To provide a complementary perspective, the coefficient of variation was calculated as a relative measure of dispersion. Figure 2 presents the development of the coefficient of variation for tax mix indicators across EU countries.

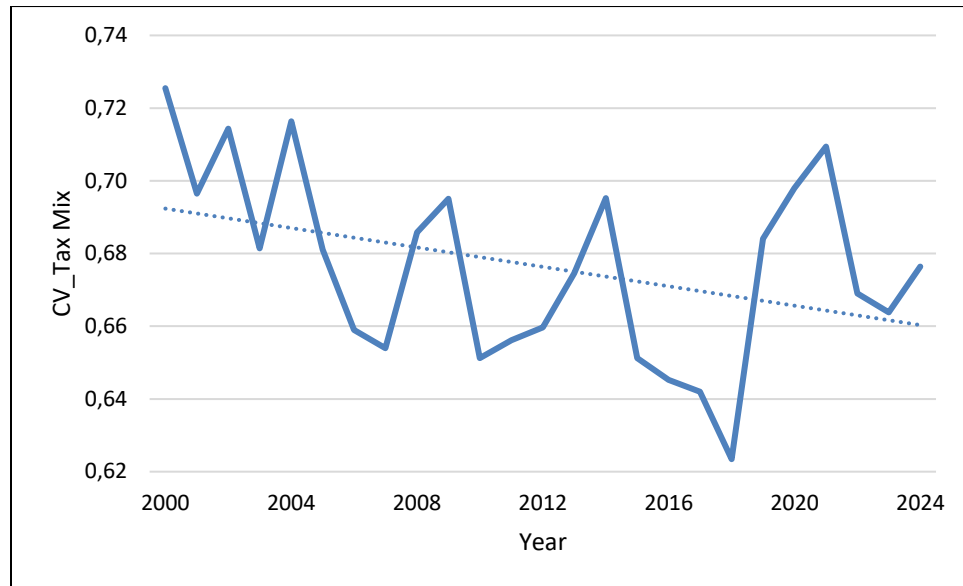


Figure 2. Coefficient of Variation Tax Mix

Source: Authors' own research

The results confirm the patterns observed in the previous figure. The relative dispersion of tax structures remains relatively persistent throughout the analysed period, indicating that EU countries have not significantly converged toward a common tax structure. This suggests that differences in fiscal policy design continue to play an important role in shaping national tax systems. These findings are in line with the literature emphasising that there is no universally optimal tax structure and that tax composition often reflects country-specific economic and institutional conditions (Di Sanzo et al., 2017; Pereira, 2023).

In addition to tax structures, the study also examines the evolution of economic performance dispersion across EU countries. Figure 3 presents the development of the standard deviation of GDP per capita in purchasing power standards (PPS).

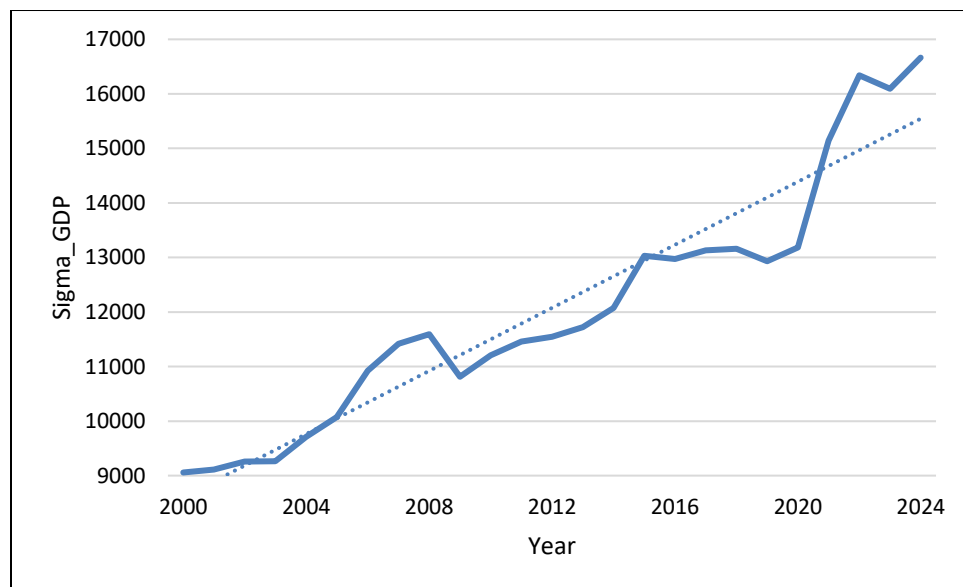


Figure 3. Sigma GDP

The results show that the dispersion of GDP per capita across EU countries remains relatively high throughout the analysed period. Although some periods indicate moderate convergence, particularly during phases of economic expansion, the overall pattern suggests persistent differences in economic performance between EU member states. These differences are partly explained by structural economic disparities between older EU member states and newer member states from Central and Eastern Europe. Similar patterns of persistent economic heterogeneity within the European Union have been documented in previous studies examining economic convergence in the region (Stoilova, 2024).

A similar pattern can be observed when analysing the coefficient of variation of GDP per capita, which is presented in Figure 4.

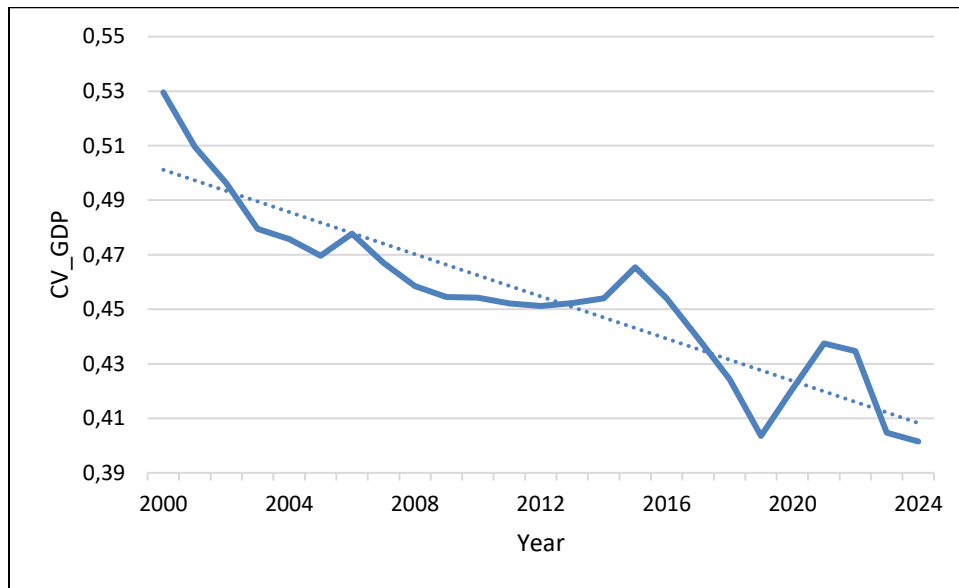


Figure 4. Coefficient of Variation GDP

Source: Authors' own research

The relative dispersion of economic performance remains relatively stable across the analysed period, indicating that the gap between more developed and less developed EU countries has not fully disappeared despite the processes of economic integration and cohesion policy. These findings suggest that economic convergence within the European Union remains a gradual and uneven process.

Based on these results, the research hypotheses can be evaluated. The first hypothesis assumed that tax structures across EU countries would exhibit convergence over time because of economic integration and policy coordination within the European Union. However, the empirical evidence does not provide strong support for this hypothesis. Both absolute and relative dispersion indicators show that tax mix structures have remained relatively heterogeneous across countries. Therefore, the hypothesis of tax structure convergence is rejected.

The second hypothesis assumed that economic performance across EU countries would gradually converge over time. The results indicate only partial support for this assumption. While some moderate convergence tendencies can be observed during specific periods, the overall dispersion of GDP per capita remains relatively persistent. This suggests that economic

convergence within the European Union is incomplete and continues to be influenced by structural economic differences among member states.

Several factors may explain the persistence of these differences. First, tax policy remains largely under national jurisdiction within the European Union, allowing member states to maintain different fiscal strategies reflecting domestic economic priorities (Delgado & Presno, 2011). Second, differences in labour market institutions, productivity levels, and industrial structures may contribute to persistent disparities in economic performance across countries (Balasoïu et al., 2023; Stoilova, 2023). Evidence from firm-level analyses also suggests that cross-country differences in profitability can be driven by country-specific factors such as cost structures, financing conditions, and taxation (Beyer & Hinke, 2018). Third, the impact of economic shocks, such as the global financial crisis and the COVID-19 pandemic, may have temporarily widened economic differences across EU member states (Kutasi & Marton, 2024).

Overall, the results suggest that while European economic integration has facilitated some degree of coordination in fiscal policy, substantial differences in tax structures and economic performance continue to exist across EU countries. These findings contribute to the existing literature by highlighting the importance of analysing not only the levels of taxation but also the dispersion of tax structures across countries. The results therefore complement previous studies focusing on the relationship between tax structure and economic growth and provide additional insights into the dynamics of fiscal heterogeneity within the European Union.

Despite these contributions, the study has several limitations that should be acknowledged. First, the analysis relies on a descriptive approach based on dispersion indicators and therefore does not attempt to estimate causal relationships between tax structures and economic performance. Second, the analysis focuses on three main tax categories and does not capture more detailed differences within specific tax instruments, such as corporate taxation, personal income taxation, or components of indirect taxation. Third, although the study covers a relatively long period, the analysis is limited to EU countries and therefore does not capture broader global patterns in the evolution of tax structures.

These limitations also suggest several directions for future research. Future studies could apply more advanced econometric approaches, such as panel regression models or structural equation modelling, to investigate the causal relationship between tax mix structures and economic performance. Further research could also incorporate more detailed tax indicators, including effective tax rates or specific tax policy instruments, in order to better understand how individual components of tax systems influence economic outcomes. Additionally, extending the analysis beyond the European Union to include OECD or global samples could provide further insights into whether similar patterns of tax structure dispersion exist in other regions.

Conclusion

This study examined the evolution of tax structures and economic performance across the European Union by analysing the dispersion of tax mix indicators and GDP per capita over the period 2000–2024. Using harmonised Eurostat data and convergence-based measures, the research aimed to determine whether EU countries have become more similar in terms of tax composition and economic performance over time. The results indicate that the dispersion of tax structures across EU countries has remained relatively stable throughout the analysed period.

Although some fluctuations occurred during periods of economic instability, the overall evidence does not suggest a strong convergence of tax systems within the European Union. Similarly, the analysis of economic performance shows persistent differences in GDP per capita

across EU member states, indicating that economic convergence within the EU remains incomplete.

These findings contribute to the existing literature in several ways. First, the study provides a long-term descriptive analysis of tax mix dispersion across EU countries using harmonised data and convergence indicators. While previous research has frequently focused on the relationship between specific tax categories and economic growth, the present study emphasises the importance of analysing the variability and structural differences of tax systems across countries. Second, the results highlight that economic integration and fiscal coordination within the European Union have not led to a substantial convergence of national tax structures. This finding supports previous studies suggesting that fiscal policy remains largely determined at the national level and that EU countries maintain distinct tax policy strategies reflecting their economic structures and institutional settings.

From a theoretical perspective, the study contributes to the discussion on the role of tax structures in shaping economic performance and fiscal policy diversity within integrated economic areas. The persistence of heterogeneous tax mixes suggests that there is no universally optimal tax structure applicable to all countries. Instead, tax policy appears to be strongly influenced by national economic conditions, institutional frameworks, and political priorities. From a practical perspective, the results may be relevant for policymakers involved in discussions on fiscal coordination and tax policy within the European Union. The findings suggest that attempts to harmonise tax structures across countries may face structural limitations due to the diversity of national economic environments.

Overall, the results of this study suggest that while economic integration within the European Union has facilitated coordination in many policy areas, national tax systems remain structurally diverse and economic convergence remains gradual. Understanding these persistent differences is therefore essential for both academic research and policy discussions concerning fiscal coordination and economic development within the European Union.

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