

## SIMILARITIES AND DIFFERENCES BETWEEN THE FISCAL PRESSURE IN ROMANIA AND THAT IN FRANCE

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### Abstract

The determining factor of the taxpayer's behavior is represented by the fiscal pressure, calculated in the specialized literature as the ratio between the tax revenues obtained in a certain period of time and the gross domestic product of the same period. The purpose of the research is to carry out a comparative study on the fiscal pressure in Romania and France. This goal can be achieved by fulfilling the following proposed objectives: O1: carrying out a meta-analysis of the specialized literature to identify research trends regarding fiscal pressure; O2: analysis of fiscal pressure in Romania, in the period 2017-2021; O3: carrying out a comparison between the fiscal pressure in Romania and the fiscal pressure in France, in the period 2017-2021. By referring to the average of the fiscal pressure in the European Union, it is found that Romania is below the average, while France is above the average during the five years analyzed.

**Keywords:** taxes; fees; social contributions; fiscal pressure

**JEL Classification:** H87, K34, M41

### I. INTRODUCTION

The fiscal policy of the European Union is a process of coordination of all the fiscal policies of the member states, which retain their fiscal sovereignty, and these states, through a considerable effort, try to establish similar structures of a fiscal policy, focused on close defining elements, but not identical. It cannot be said that there is a common fiscal policy of the member states at the level of the European Union, but only a process of harmonization of the fiscal policies of the member states. This means the coordination of taxes at the level of the European Union to ensure their comparability and not a unitary regulation. There is a tendency for capital and skilled labor to move towards countries where the fiscal pressure is less. The national fiscal policy cannot be analyzed in isolation, but as part of a wider context within which "member states must increase their efforts to adapt their own fiscal systems to the needs of the economic, political and social changes that characterize the area European Union" (Tatoiu, 2008). Taxation is part of the art of economy, politics and society in general because, at the present time, in the formation of taxes and fees there are no models or patterns that apply the same tax policies in all countries of the world, there is no universally valid tax law.

One of the important problems for the payment of taxes, fees and contributions owed to the state is the fiscal pressure. Fiscal pressure, concretely, is represented by the percentage of income, which, obligatorily, taxpayers give up for the benefit of the state, in the form of taxes, making these amounts available to the state budget. Thus, fiscal pressure emphasizes the degree of revenue collection from natural or legal persons, through taxation.

The purpose of the research is to carry out a comparative study on the fiscal pressure in Romania and France. The stated goal can be achieved by fulfilling the following proposed objectives:

- O1: conducting a meta-analysis of specialized literature to identify research trends regarding fiscal pressure;
- O2: analysis of fiscal pressure in Romania, in the period 2017-2021;
- O3: carrying out a comparison between the fiscal pressure in Romania and the fiscal pressure in France, in the period 2017-2021.

In order to achieve the proposed and implicit goal of the fixed objectives, the research methodology aims at a methodological tool specific to the social sciences. In this sense, techniques specific to the researched field were used, respectively: review of specialized literature, synthesis, analysis, comparison and problematization.

### II. LITERATURE REVIEW

Fiscal pressure expresses the intensity with which revenues are taken from individuals or legal entities through taxation, being calculated as the ratio between tax revenues obtained in a certain period of time and the

gross domestic product of the same period. The degree of taxation is an indicator that can quantify the fiscal pressure. The degree of taxation is represented by the ratio between the increase in taxes and the increase in income. "Apparently, the degree of taxation can be determined easily and there should be no impediments in carrying out comparative analyzes at the level of different countries" ( Dobrotă & Chirculescu , 2011 ).

In order to reduce the tax liability, all taxpayers want the tax burden on their income to be as low as possible. Fiscal pressure is felt directly by tax payers, but a fair fiscal policy should ensure the balance between economic agents and the valorization of each one's contribution in relation to their contribution.

"The tax pressure expresses the degree of submission of the taxpayer to bear the tax burden established by law, or the percentage share of the income that constitutes the taxable matter and will be subtracted for the general needs of society" ( Agachi , 2017 ).

At the national level, the fiscal pressure is determined with the help of indicators resulting from the ratio of fiscal obligations and other elements of a fiscal nature, such as: gross national product, gross domestic product or national income, achieved in the same economic period. In general, the tax burden is measured as the ratio of tax liabilities collected in a given period to gross domestic product (GDP).

"In order to fulfill its role in fiscal policy, it is necessary for the fiscal pressure to harmonize two opposite perspectives: from the state's perspective, it must be as high as possible to cover public expenses, and from the citizen's perspective, the fiscal pressure must register a level as low as possible" ( Hiznicenco , 2018 ). Due to globalization, fiscal policies have become more of a way to ensure the global competitiveness of economic systems and have diminished their role in solving internal macroeconomic tasks ( Macovei , 2021 ).

Countries can choose to have lower tax burdens in the short term without cutting spending if they are willing to run budget deficits and accumulate public debt ( Brezeanu & Damian , 2017 ). The literature in the field ( Kumar & Woo , 2010 ) tends to indicate a negative relationship between public debt and economic growth. Growth models, boosted by public agencies issuing debt to finance consumption or capital goods, tend to exhibit a negative relationship between public debt and economic growth.

In order to better synthesize different points of view of researchers regarding fiscal pressure, in table no. 1 a meta-analysis of the specialized literature is carried out.

**Table 1. Meta-analysis of specialized literature**

An	Autor(s) and title	Objectives	Results	Impact
2021	Guo, Y. M., & Shi, Y. R., "Impact of the VAT reduction policy on local fiscal pressure in China in light of the COVID-19 pandemic: A measurement based on a computable general equilibrium model"	Taking China's 2018-2019 VAT rate reduction as an example, this paper uses a CGE model to estimate the impact of the VAT reduction policy on China's local fiscal pressure in light of the COVID-19 pandemic.	The results show that the local fiscal pressure increased from 0.342 to 0.435, an increase of 27.08%	The study provides policy implications on optimizing the tax structure and mitigating local tax pressure. Value added tax reduction is an important tool for cultivating new driving forces for economic development and has had a notable impact on local fiscal pressure.
2021	Bratianu, C., Zbucnea, A., Anghel, F., & Hrib, B. "Quantifying the Fiscal Pressure in the Emerging States of the European Union, Starting from Indirect Taxes"	This article analyzes the influence of some of the priority economic indicators of emerging states, such as fiscal pressure, indirect taxes, gross domestic product growth rate and corruption indices.	Non-payment of taxes is an important problem that reduces the efficiency of tax administration and leads to increased tax pressure, while reducing tax revenues at the budget level. In the work, fiscal pressure, indirect taxes and corruption indices are elements analyzed compared to the average level of the European Union.	The paper provides an economic analysis of factors influencing fiscal pressure in the Emerging Countries of the European Union in the period 1995-2019.
2020	Blanco, F., Delgado, F. J., & Presno, M. J., "Fiscal decentralization policies in the EU: a comparative analysis through a club convergence analysis"	The paper aims to study the degree of convergence or divergence in fiscal decentralization in the European Union during the period 1995–2015, using a club convergence approach. The authors analyze non-central expenditures and revenues as percentages of	The results for European Union countries show some grouping, three clubs formed when GDP is used and four to five when total income or expenditure is used. From the point of view of social responsibility, there are three and two clubs respectively, Denmark	The study shows that European countries are quite heterogeneous in terms of fiscal federalism and decentralization, with greater convergence in fiscal responsibility than in the other dimensions.

		GDP, of total expenditures, and of total revenues. Fiscal responsibility is determined based on the gap between expenses and income.	being the divergent country with the biggest gap.	
2019	Bai, J., Lu, J. & Li, S., <i>“Fiscal Pressure, Tax Competition and Environmental Pollution”</i>	This paper aims to investigate the mechanism of regional fiscal competitions from the perspective of financial stress. The effect of fiscal competition on environmental pollution is gradually increasing. Existing empirical research mostly applies a perspective based on fiscal decentralization and ignores the spatial correlation between pollution and fiscal competition.	Under the perspective of financial stress, this paper measures the impact of interregional enterprise income tax competition and value-added tax competition on environmental pollution in 30 provinces using empirical analysis, and then estimates the direct effect, indirect effect, and total effect based on he from 2004-2014. Interregional fiscal competition was found not only to bring negative influence on the local environment, but also to worsen the quality of the environment in regions of spatial correlation.	These findings are enlightening policy revelations to further standardize fiscal competition among local governments and promote sustainable development in both the economy and the environment.
2019	Bucur, A., Dobrotă, G., & Dumitrașcu, O., <i>“Implications of fiscal pressure on the sustainability of the equilibrium and performance of companies. Evidences in the rubber and plastic industry from Romania”</i>	This paper comprises an empirical investigation to identify the effects of the degree of taxation on the financial stability and equilibrium of enterprises.	The main conclusions show that taxes and fees influence the financial positions of companies by changing the volume and structure of the capital used, the level of profit/loss, as well as the financial balance, at the level of solvency and liquidity.	The research results highlight the importance of tax administration in creating added value, ensuring financial balance and good performance in the context of the sustainable development of companies.
2019	Kudrna, G., Tran, C., & Woodland, A., <i>“Facing demographic challenges: Pension cuts or tax hikes?”</i>	In this paper, the authors investigate two policy options – pension cuts and tax increases – to alleviate the fiscal pressure arising in the particular context of Australia, whose population is aging rapidly while growing substantially in size due to immigration.	Using a computable overlapping generations model, the authors find that while both policy reforms may achieve a similar fiscal objective, they lead to different distributional and welfare effects across income groups over time. Future generations prefer pension cuts, while current generations prefer tax increases to fund government spending commitments.	Under the tax-raising option, taxing income or consumption results in opposite macroeconomic and welfare effects. The results of this research are opposite in the field of intra- and inter-temporal welfare, which highlights a certain political complexity when designing a more sustainable fiscal transfer system.
2017	Randma-Liiv, T., & Kickert, W., <i>“The impact of the fiscal crisis on public administration reforms: Comparison of 14 European countries”</i>	This study aims to empirically test the widely held hypothesis that fiscal crises instigate administrative reforms. The empirical analysis is based on an international comparative study of the responses of 14 European governments to the fiscal crisis of 2008–2013.	The authors of the study note that the fiscal crisis and public administration reforms are not necessarily closely related. In most cases, the fiscal crisis did not have an immediate effect of triggering structural reforms in public administration or substantial changes in existing reform trajectories.	The crisis has intensified the pressure to reform public administration to some extent, but the responses of European governments have mainly followed a combination of direct cuts and incremental changes. More substantial reforms were carried out in countries most affected by the crisis and/or where administrative reforms were conditional on

				international assistance.	financial
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It is important that, at the level of European countries, the fiscal pressure can satisfy the basic needs of taxpayers and be kept within bearable limits for all. In order to resist the fiscal pressure or to reduce the value of their contributions, taxpayers resort to tax evasion or to the reduction of productive activity. Fiscal pressure at the level of a state must guarantee the balance between the perspective of the state, which wants to collect taxes and fees, necessary to cover public expenses, and between the desire of taxpayers, who want to pay as little contributions as possible.

### III. MATERIAL AND METHOD

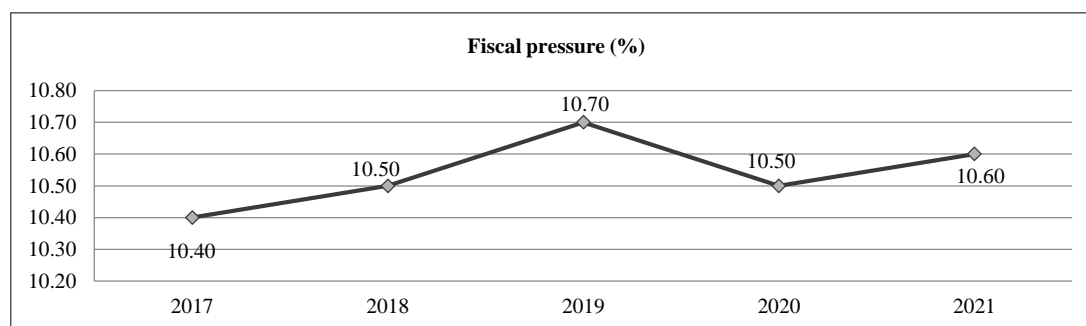
Based on the theoretical research of revision and analysis of the specialized literature, the research methodology is carried out by qualitative and quantitative methods. These involve the concatenation, analysis of data and information resulting from studies carried out on existing databases up to date. The study is based on quantitative research, and the data were collected from the site <https://ec.europa.eu/eurostat/data/database>.

In a first phase of the analysis are presented data on the fiscal pressure related to indirect taxes in Romania (table no. 2 and graph no. 1)

**Table 2: Share of indirect taxes in GDP in Romania during 2017-2021**

ESA classifications and codes	2017	2018	2019	2020	2021
D.2 Production and import duties	10,4	10,5	10,7	10,5	10,6
D.21 Taxes on products	9,8	9,9	9,8	9,7	9,8
D.211 Value Added Tax (VAT)	6,2	6,3	6,2	6,1	6,2
D.212 Taxes and duties on imports, excluding VAT	0,3	0,3	0,2	0,3	0,3
D.214 Product taxes, excluding VAT and imports	3,3	3,3	3,4	3,3	3,3
D.29 Other production taxes	0,6	0,6	0,9	0,8	0,8

Based on the above data, the fiscal pressure graph related to indirect taxes was developed.



**Figure 1: Indirect fiscal pressure in Romania during 2017-2021**

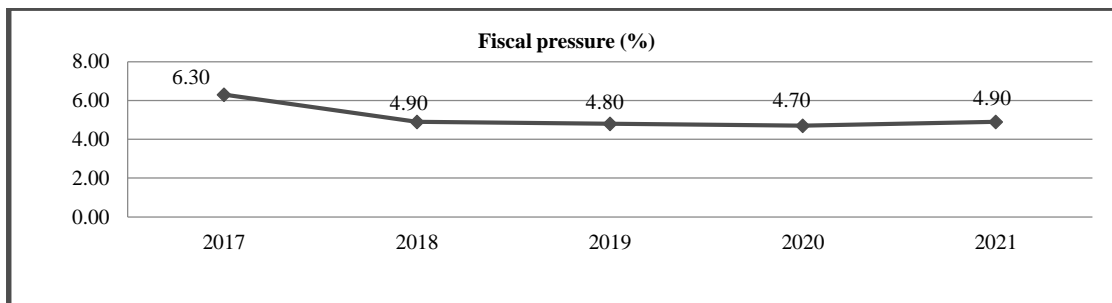
The maximum level of the fiscal pressure rate was reached in 2019, when it was 10.70%. Romania relies mainly on indirect taxation, with the fiscal pressure of indirect taxes being 10.40% in 2017. The fear of Romanians, established by the health crisis, of running out of food or household products has contributed to the increase in the fiscal pressure rate in 2019. The following year it decreases by 0.20%, this decrease being relatively small. The fluctuations in the rate of fiscal pressure during the five years analyzed are supported by Laffer's economic theories, according to which any increase in the fiscal pressure causes this rate to decrease in the next year. As can be seen in the table, product taxes occupy the largest share of GDP over the entire duration of the analysis. The greatest pressure is reflected on VAT. In 2017, the tax pressure rate on VAT was 6.2%. Fluctuations are recorded during the five years, so that at the end of the analysis it will have a percentage of 6.2%. Taxes on products, exclusive of VAT and taxes on imports register a rate of fiscal pressure of 0.3%. In 2019, it decreases by 0.01%, and then in 2020 it increases again. At the end of this analysis, the rate of fiscal pressure on this category of taxes registers a percentage of 0.3%. According to the above, Romania is primarily based on indirect taxation, with VAT collection constituting the most significant share in the total taxes collected.

In the second phase of the analysis are presented data on the fiscal pressure related to direct taxes in Romania (Table no. 3 and Figure no. 2).

**Table 3: Share of direct taxes in GDP in Romania during 2017-2021**

Classification	2017	2018	2019	2020	2021
D.5. Current income taxes, warning, etc	6,1	4,9	4,8	4,7	4,9
D.51 Income taxes	5,6	4,5	4,3	4,3	4,4
D.59 Other current taxes	0,5	0,4	0,5	0,4	0,5

Based on the data presented above, the graph on the fiscal pressure related to direct taxes was made.



**Figure 2: Direct fiscal pressure in Romania during 2017-2021**

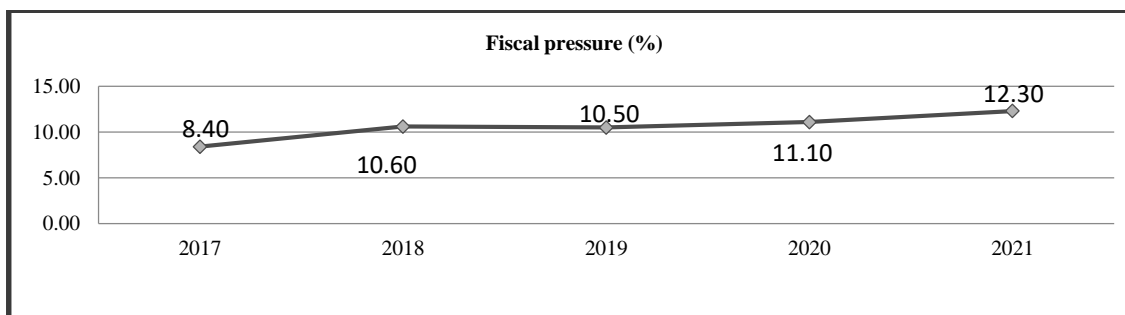
The high fiscal pressure of 2017 has the subsequent economic effect of reducing the tax pressure rate in 2018. The pressure reduction in 2018 contributes to a relatively small future decrease. The years 2019 and 2020 are the most constant, the health crisis being the main reason for this stability. The income tax is the main budget revenue, and the legislative changes in 2018 stand out very much in the analysis carried out. The decrease of the taxable rate by 6% on income is the main argument for the decreases occurred both in the collected income and in the level of the tax pressure rate.

In the third phase of the analysis are presented data on the fiscal pressure related to social contributions in Romania (table no. 4 and figure no. 3)

**Table 4: Share of social contributions in GDP in Romania during 2017-2021**

Esa classifications and codes	2017	2018	2019	2020	2021
D.61 Net social contributions	8,4	10,6	10,5	11,1	12,3
D.611 Employers' social contributions	5,3	1,2	1,0	1,0	1,1
D.613 Social contributions of employees	3,2	9,4	9,6	10,2	11,2

Based on the above data, the chart for the fiscal pressure related to the social contributions collected by Romania was made.



**Figure 3: Fiscal pressure related to the social contributions collected in Romania during 2017-2021**

If we refer to the composition of the tax pressure, we find that the tax pressure rate registers fluctuations during the five years analyzed, registering significant increases between 2019 – 2021. The 2018 legislative amendment, regarding the transition of contributions from employer to employee, and which contributes to

increasing the tax burden on the contributions owed by the employee by a percentage of 2.2%. The fiscal pressure on the contributions owed by the employer registers a decrease of 4.1%. Legislative change has negative effects on employees, due to the increase in contributions. In 2020, despite the health crisis, the share of social contributions in GDP reached the maximum level of fiscal pressure related to these taxes, registering a fiscal pressure of 10.2%. At the end of the analysis, the fiscal pressure related to the contributions collected from employees is 11.2%, being also the highest value of the tax pressure rate for the entire period.

In the fourth phase of the research, data were collected to determine the tax pressure in France, during 2017-2021.

Table 5: France's tax revenue

Esas classifications and codes	2017	2018	2019	2020	2021
<b>Total revenue collected</b>	<b>1.101.240</b>	<b>1.129.875</b>	<b>1.137.960</b>	<b>1.092.173</b>	<b>1.100.619</b>
<b>Direct</b>					
<b>D.5. Current income taxes, warning, etc.</b>	<b>294.504</b>	<b>12.911</b>	<b>318.518</b>	<b>304.391</b>	<b>292.355</b>
<b>D.51 Income taxes</b>	<b>266.024</b>	<b>290.246</b>	<b>298.888</b>	<b>288.437</b>	<b>275.936</b>
D.51M Taxes on individual or household income, including operating gains	198.685	226.301	229.726	224.508	220.345
D.51O Taxes on income or profits of companies including holding gains	66.935	63.652	68.760	63.391	55.039
D.51E Other taxes on income	404	293	402	538	552
<b>D.59 Other current taxes</b>	<b>28.480</b>	<b>22.665</b>	<b>19.630</b>	<b>15.954</b>	<b>16.369</b>
D.59A Current capital taxes	24.709	19.063	16.352	12.821	13.154
D.59C Household tax	3.286	3.253	3.185	3.085	3.165
<b>D.59F Other current taxes</b>	<b>485</b>	<b>349</b>	<b>93</b>	<b>48</b>	<b>50</b>
<b>Indirect</b>					
<b>D2. Taxes on production and imports</b>	<b>376.524</b>	<b>392.075</b>	<b>411.660</b>	<b>394.969</b>	<b>405.238</b>
D21. Taxes on products	271.086	283.016	291.877	274.057	281.182
D211. Value added tax (VAT)	162.011	167.720	173.953	161.122	165.311
D212. Taxes and duties on imports, excluding VAT	2.654	2.858	2.848	2.851	2.925
D214. Taxes on products, excluding VAT	106.421	112.438	115.076	110.084	112.946
D29. Other taxes on production	105.438	109.059	119.783	120.912	124.056
<b>Social contributions</b>					
<b>D.61 Net social contributions</b>	<b>430.212</b>	<b>424.889</b>	<b>407.782</b>	<b>392.813</b>	<b>403.026</b>
D.611 Employers' social contributions	258.532	265.446	247.437	236.822	242.979
D.612 Social contributions imputed to employers	43.041	43.659	43.965	44.036	45.181
D.613 Social contributions of employees	128.639	115.784	116.380	111.955	114.686
<b>GDP</b>	<b>2.297.242</b>	<b>2.363.306</b>	<b>2.437.635</b>	<b>2.310.469</b>	<b>2.500.870</b>

In terms of total revenues, France collected the highest value in 2019, at 1,137,960 million euros. In 2020, the French state is affected by the decrease in economic activity caused by the global health crisis, which is why the lowest value collected over the five years analyzed was recorded in this year. Looking at the direct revenues realised by France, it can be seen that the main source of direct taxation is the taxation of income. Thus, out of a total of 294,504 million euros, collected in 2017, 266,024 million euros came from income tax. At the beginning of the analysis, the minimum wage was 1,480.27 euros, increasing until 2021, when it reaches 1,589.47 euros. In 2019, France collected the largest revenues of 318,518 million euros. The smallest value, of 294,504 million euros, was collected in 2017. The increase in direct revenues collected from 2021, with a value of 12,036, is primarily due to the increase of the gross minimum wage, but also to the relaxation of the measures imposed by the health crisis. The collection of indirect taxes is an important source for the French Government, as VAT is the most important tax in this category. We see that France also derives very high revenues from taxes on imports.

In terms of gross domestic product, France, is a country that relies on imports, and has a GDP of 2 297 242 million euros in 2017 and in 2021 2,500,870 million euros. The year affected by covid, 2020, contributes to the reporting of a decrease in GDP with a value of 127 116 million euros. As it is famous for the highest rate of

tax pressure within the EU, the following table shows the tax pressure rates identified at country level during the period under review, by tax category.

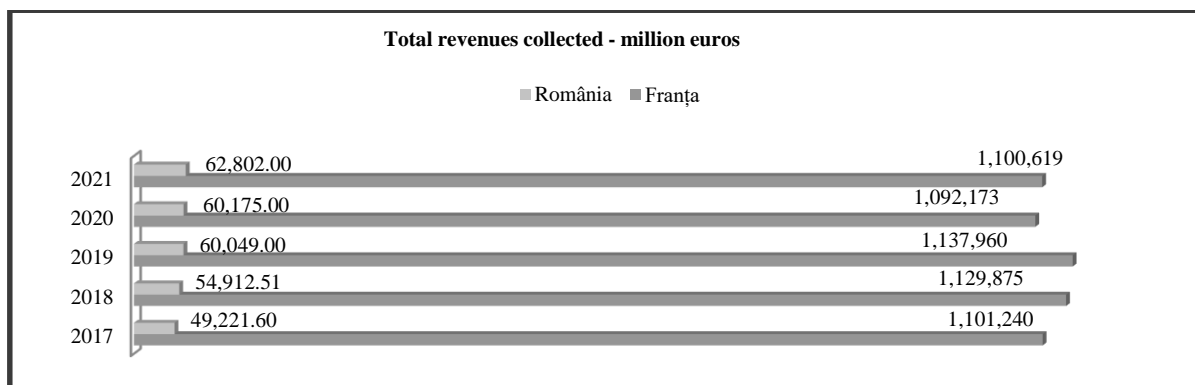
**Table 6: Fiscal pressure in France in 2017-2021**

France	2017	2018	2019	2020	2021
Direct pressure	13,3	13,7	13,6	13,7	13,8
Indirect pressure	16,4	16,6	16,9	17,1	17,3
Pressure on contributions	16,7	16,0	14,8	14,8	14,9
<b>Total fiscal pressure</b>	<b>46,4</b>	<b>46,3</b>	<b>45,3</b>	<b>45,6</b>	<b>46</b>

Both direct and indirect fiscal pressures show very small changes throughout the analysis carried out. In 2017, the pressure for contributions is 0.3% higher than the pressure of indirect contributions. The health crisis has the effect of reducing the fiscal pressure rate in terms of social contributions, with a decrease of 1.2% in 2019, compared to the previous year. This decrease is maintained until 2021.

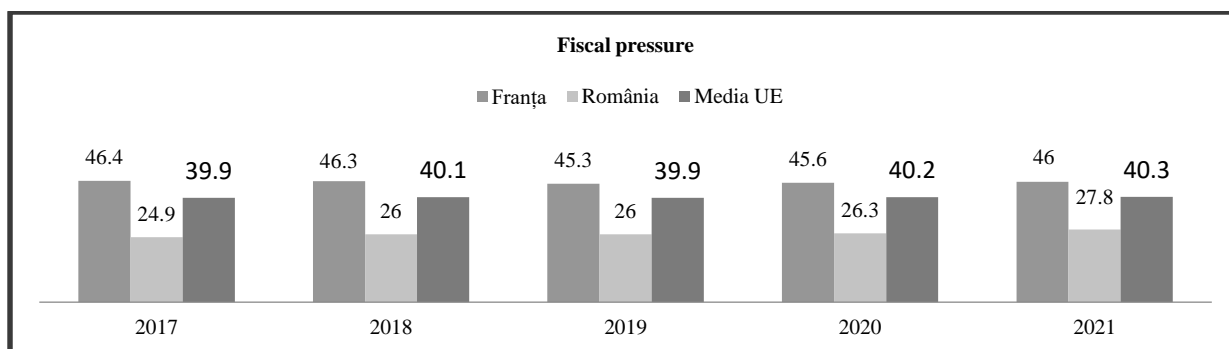
**IV. REZULTATE ŞI DISCUŢII**

In order to be able to present the differences between Romania and France, the following will be presented the differences in the value of the revenues collected by these countries.



**Figure 4: Total revenue collected by Romania and France in the period 2017-2021**

It is visible, in Figure 4, that France collects revenues much higher than Romania. If we refer to 2017, France collects revenues of 1,101,240 million euros, which means that they are higher than the revenues collected by Romania with a percentage of 17.53%, i.e. with a value of 1,037,817 million euros. At the beginning of the analysis, Romania collected 49,221.60 million euros, and by the end of the analysis will increase by MDL 13,581 million euros, having a total of 62,802 million euros. As regards France, the total budget revenues are increasing, reaching in 2021 1,100,619 million euros. The health crisis contributes to the decrease of incomes in 2020, as presented in the schedule. The highest amount of budget revenues collected by France is recorded in 2019 and has a value of EUR 1,137,960 million euros. Although there are large differences between these two countries, in terms of the amount of budget revenues collected, the tax pressure rate in the two countries is high, as shown in the chart below.



**Figure 5: Fiscal pressure in Romania and France during 2017-2021**



France is register a very high total pressure compared to Romania, due to the higher tax revenues collected. If we consider the structure of the fiscal pressure in France, it decreases by 0.4% over the years, while the fiscal pressure in Romania increases by 2.9%. It is noted that the tax revenues as a share of GDP collected by Romania are very low compared to the EU average.

Looking at the European Union average, the fiscal pressure in France is very burdensome, as it is over the entire period analysed above the EU average. According to statistics, the tax pressure rate in Romania is among the lowest in the European Union.

## V. CONCLUSION

The meta-analysis of the literature identified the importance of fiscal pressure for present and future research, having as variables 3 large categories: direct, indirect taxes and social contributions.

Analyzing the fiscal pressure in Romania at macroeconomic level, the present research has shown that the level of fiscal pressure is differentiated for each tax category. It is concluded that, in Romania, the greatest fiscal pressure is recorded for VAT and salary contributions.

The comparative analysis of the fiscal pressure in Romania and France revealed that France is experiencing a very high fiscal pressure compared to Romania. As in Romania, the greatest fiscal pressure is felt in indirect taxes, but also in social contributions. France is described in many studies as the champion of tax pressure, which is also evidenced by the present study. By referring to the average fiscal pressure in the European Union, it is found that Romania is below the average, while France is above average during the five years analyzed.

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