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Political Pledges in Turkey's General Elections on Taxation: Content Analysis of Election Declarations Between 1991-2015

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(WORK IN PROGRESS)

Abstract

This study investigates how important is taxation election campaign discourses of political campaigns. For this, political pledges of mainstream political parties, which exceeded the 10% electoral threshold in the general elections between 1991- 2015 in Turkey, were analyzed and discourses on tax-related pledges and tax policy targets in the election declarations were examined. Although studies in the literature mainly discusses on how many of the pledges in the election declarations were realized after the election, none of them have focused on taxation which is a heated issue on many of the elections in the democratic world. In the study, data was collected and grouped in accordance with the codes generated using 28 of the 31 election declarations of political parties that exceeded the 10% threshold in the general elections between 1991 and 2015. As a result of the analysis, in 28 election declarations, 217 of the 404 pledges and political discourses were related to tax reforms, 155 related to tax cuts, and 32 to tax increases. When looking at the sub-groups in the analysis, the fair distribution of the tax burden, the easing of the tax burden of the paid, and very small enterprises emerged as discourses that political parties declared to do the most.

Keywords: Tax Pledges, Election Declarations, Public Revenues

Introduction

Political parties tend to be in power by taking more votes in elections alone or by a coalition with other parties. For this, considering the demands of the voters, they prepare a list of what they will do when they come to power and share them with the voters. For this, considering the demands of the voters, they prepare a list of what they will do when they come to power and share them with the voters. The pledges on this list, described in the relevant literature as an "election pledge", need to be credible, delivered to voters with the right tool and message. In messages to be delivered to voters, the level of credibility of social demands and priorities is low, or the impact of election declarations that cannot be communicated to voters by the right tool is weak on voters' voting preferences[3].

In democratic regimes, political parties can communicate directly and indirectly with voters in two different ways. Communication in the way of party programs, election declarations, brochures, etc. is direct; television programs, newspapers – magazine news and comments, etc. are indirect communication (Naurin, 2011, s. 16). In addition, they can send their messages directly to the electorate via social media, that another direct communication tools. Social media, which has become a much more powerful tool with an increasing number of users every day, has also changed the way

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[3] For more information on factors affecting voter behavior, see: (Falkowski & Cwalina, 2012)

it communicates (Stieglitz & Dang-Xuan , 2013, s. 1277). With 3.8 million active users by June 2020 (We Are Social, 2020, s. 8), social media is the most effective indirect communication tool.

When examining global developments related to tax, it is seen that competition among countries is widespread in taxes levied on capital income, and this is reflected in other taxes, albeit a little. The growing growth of international capital movements each year (UNCTAD, 2020), has forced both host and home countries from which capital has exited to tax reductions. For example, while the average corporate tax rate in OECD countries was 45.40% in 1981, it was 33.50% in 2000, 25.40% in 2010 and 23.5% in 2020 (Sarısoy & Koç, 2010, s. 138; OECD, 2020). In other words, the average corporate tax rate of OECD countries has decreased by 48.24% in 40 years.

These developments were taking place in the world, the situation shows similarities largely to them in Turkey. Especially after the 2000s, significantly were reduced in both the income tax upper tranche rates and the corporate tax rates (OECD, 2020). In addition, expenditure (VAT) taxes on pharmaceuticals, basic food and clothing products were reduced. By this way it said that Turkey responded with tax cuts to tax competition.

While these changes occur in tax rates, they can't be reflected in political party discourses. When it is foreseen that the choice of voters may be pledges to reduce the tax burden, parties should also make policies by taking this into account. For revenues required for public expenditure (at least on a discourse level) taxes may be raised that concern a smaller number of voters (e.g. luxury consumption expenditures, upper-income taxes, etc.) or that do not affect voting choice.

In the study, content analysis method was used in the analysis of tax-related pledges and discourses in the general election declarations.

1. LITERATURE

Election declarations are a subject that is related by different disciplines, from communication to sociology, from education to economics, since they include all issues concerning social life. Studies mostly focus on the realization of the pledges in the election discourses after the election. The analyzes in these studies were carried out on the minority or majority form of single-party and coalition governments and the opposition parties that gained the right to be represented in the parliament. The most comprehensive of these was carried out by Pétry and Collette (2009, s. 71-72) through 21 studies for 5 countries covering the period 1912-2006. In 21 studies, it was observed that election pledges were realized at an average rate of 67%. Another comprehensive study on this topic was conducted by Thomson et al. (2017). The analysis is based on the 20,023 election pledges of 57 parties from 12 different countries, a single party with a legislative majority and a single party with a legislative minority, a coalition with a legislative majority and a coalition with a legislative minority. single-party governments with a legislative majority have a higher rate of fulfilling election pledges than coalitions; In the 12 countries studied, fulfillment of election pledges was highest in England and the lowest in Austria.

In the literature, a significant number of studies about the election declaration in Turkey is seen that done. Few of these studies deal with whether the election pledges were fulfilled in the post-election period (as the ruling or opposition), and three such studies have been found. Toros (2015), the rates of fulfillment of election pledges investigated over 420 election pledges of the parties that formed the government in the 1983-2011 period, and it was found that the fulfillment rate of the single-party governments was higher than the coalition governments. In the study by Erkmen, Akın and Akın (2019), the pledges of political parties in party programs and election declarations regarding tourism were compared with their activities in the TBMM after the elections, and that Motherland Party (Anavatan Partisi-ANAP) and Justice and Development Party (Adalet ve Kalkınma Partisi-AKP) were more successful in fulfilling their pledges on tourism than other parties, however, it was understood that the economic crises negatively affected the fulfillment of the pledges on this matter and that the main reason of the pledges of the parties regarding tourism was to ensure economic development.

The election declarations of the ruling AKP and the main opposition Republican People's Party (Cumhuriyet Halk Parisi-CHP) in the 2002-2011 period were examined by Bulut and Yıldırım (2020) in terms of the distribution and development of pledges and their level of fulfillment; while the AKP's rate of realizing its pledges is higher than the CHP, the number of CHP's election pledges has increased more than both the AKP and its previous pledges.

In all of the election declarations in Turkey with other studies on the content of the document review and analysis, distribution and development of election pledges in a particular subject (education, forestry, tourism, etc.) has been investigated.

Studies in the literature on election pledges in the election manifesto of Turkey and other nation is considered as the broadest possible range above. Since there are not only studies on "taxes" in the literature, other studies that research, examine, evaluate and analyze election declarations have been evaluated in terms of subject, method, period and countries. The fact that the subject of "tax" has not been examined in the literature reveals the originality of this study. Also, this study, which is made on 28 general election declarations in 8 general elections in 25 years, is expected to contribute to the literature.

2. METHOD, DATA AND ANALYSIS

3.1. Method Selection, Data Collection and Classification

Although method debates are not very prominent, especially in political science and public finance disciplines, method selection and application must be applied in academic studies within a systematic framework. Therefore, the method used in the study should be introduced and explained to the reader before proceeding with the data analysis method. Content analysis method, one of the qualitative analysis methods suggested by Neuendorf and Kumar, (2016), was used in the study.

It was eight general election year in Turkey between 1991 and 2015. In these elections, Nationalist Movement Party (Milliyetçi Hareket Partisi - MHP) 5, ANAP 3, True Path Party (Doğruyol Partisi - DYP) 3, CHP 6, AKP 5, Social Democrat Populist Party (Sosyal Demokrat Halkçı Parti **(**SHP) 1, Democratic Left Party (Demokratik Sol Parti - DSP) 3, Virtue Party (Fazilet Partisi - FP) 1, Welfare Party (Refah Partisi - RP) 2, and the Peoples Democratic Party (Halkların Demokratik Partisi - HDP) 2 2 (Yüksek Seçim Kurulu, 2020) total of 31 political parties crossed the 10% threshold to be represented at the right time and won the Grand National Assembly of Turkey. The data in the study were made over a total of 28 election declarations[4] in 8 general election periods.

In the election declarations, concrete, measurable pledges about tax and expressions that constitute a certain political target regarding tax were included in the analysis. For this purpose, firstly, tax-related sentences were taken from election declarations and listed according to election periods and parties. Later, 51 titles were determined and these titles were coded in the classification made by taking into account the pledges and statements about tax in the declaration. Pledges and political target expressions in the election declarations are marked in the table according to the appropriate codes by the election year - political party name index. The wishes in the election declarations, the determination of the current situation, the criticism and the tax-related statements during the

[4] Although requested from the official units of the parties, 1995 and 1999 General Election Declarations of DYP and 1995 General Election Declarations of ANAP could not be reached. For this reason, the study was conducted on 28 election statements. Since the 1995 general election declaration published by RP was under headings and was very general, RP's tax pledges and political discourses could not be included in the relevant year. In the AKP's 2011 general election declaration, the tax-related discourses-statements are mostly about the tax cuts and reforms made in the previous period. In this declaration, tax-related pledges have been put forward with an emphasis on the 2023 target. In the AKP's June 2015 general election discourses, the tax-related statements are mostly about the tax cuts and reforms made in the previous period.

government period of the ruling party before the election were not taken into account in the classification and classification of the data.

The classification is divided into three main groups: Tax reform, tax increases and tax decreases-remove. Then these subgroups can be assigned to the tax type, audit, exemption, etc. sub-tax titles were created. With the classification formed in this way, 24 sub-topics under the “tax reform” in group 1; There are 7 sub-topics under “tax increases” in the 2nd group and 20 sub-topics under “tax decreases-remove” in the 3rd group. The data were coded by determining which of the 3 groups the discourses first entered, and then which of the subtopics it was related to.

3.2. Preliminary Analysis

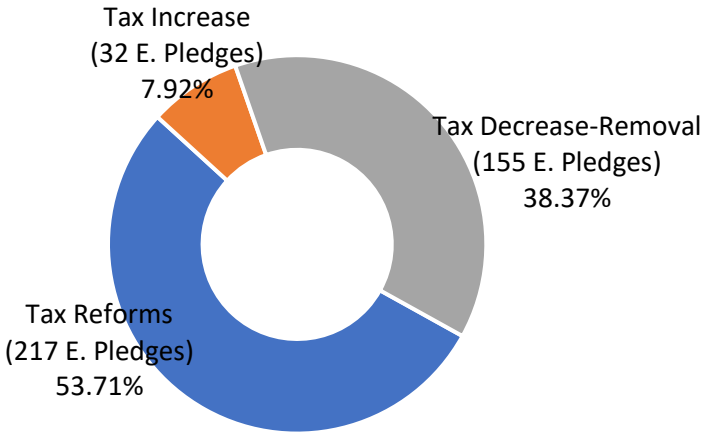
We can come across three alternatives where election statements are evaluated in terms of “tax”. These are the changes in the tax structure that do not affect the increase of taxes, reduction-abolition of taxes and their increase or decrease. For example, submitting the declarations electronically is not directly related to tax increase-decrease, but it provides convenience to the taxpayer in practice and can reduce the time cost.

Between 1991 and 2015 tax pledges about the political parties participating in the general elections in Turkey and the distribution of political expression are given in Table 1. At first glance, the most compliant issue for all parties on tax issues is that they pledge too few "tax increases". But politically, it can be difficult to be successful with the pledge of an election that will reduce incomes for voters. Because tax increases cause a decrease in taxpayers' disposable income. That is why there are very limited number of "tax increase" pledges and political expressions in election declarations. Thus, our hypothesis that we stated at the beginning of the study that “parties focus on tax-related promises in their election declarations, mainly on reducing the tax burden and providing justice in tax” is accepted here. Because, while the election pledges aim to alleviate the tax burden and spread it to the base, both with tax cuts and tax reform, on the other hand, it is aimed to distribute the tax burden in the society more fairly with concrete tax reform pledges such as narrowing the exemptions and exceptions and reducing the indirect tax shareDuring the examination, it was observed that if there was no development regarding the election pledge of political parties on an issue, the same election pledge was included again in the next election declaration. However, if the president of the political party changed between the two elections, then both the content of the election declaration and the election pledges had changed drastically in terms of discourse.

When we evaluate the election pledges and political expressions in election declarations by subgroups, the issue of “fair distribution of tax burden” ranks first (20), while easing the tax burden on employment/minimum wage earners (19), VAT reduction (18) and simplifying/simplifying taxation procedures (18) is following it.

When we look at the tax-related pledges and political discourses in election declarations, it is seen that the most pledges and political discourses are about tax reforms. This discourse is also valid for political parties (Figure 1 and Table 4). This table shows us that represent the most important social demands on tax-related tax reforms in Turkey. We can say that besides the difficulty of reforming the tax and ensuring its social acceptance, new technological and other developments also keep this issue up-to-date.

Figure 1. Distribution of Tax Pledges and Political Discourses by Groups in the General Election Declarations , 1991-2015



Source: It has been prepared from the data in Table 1.

It is seen that political parties mostly include tax pledges and political discourses on tax reform in their election declarations. It is observed that all parties carefully avoid political discourses and pledges to bring tax increases. Approximately 2/3 of the pledges and political discourses involving tax increase have been put forward by MHP and AKP (Table 4). It should also be noted that it is very important that a political party, which was in power in the 13th year of the 25 years examined, makes the highest pledge and political discourse on the tax increase compared to other parties. Because of the ruling party can get enough votes to come to power alone, although it also offers a tax increase, we can say that the voters do not care much about the tax increases. However, there are very limited tax increase pledges in areas that will not be reached by society.

CONCLUSION

Turkey in 1991 - 2017 years is the general election to participate in the political parties who are entitled to representation in Parliament, exceeding the 10% threshold of commitments related to the verge of election declarations and the study's most striking result of the tax reform that from investigation of political discourse. During the period examined, approximately 54% (217) of the 404 election pledges and political targets determined in 28 election declarations were collected under the heading of tax reform. The second important theme in the election declarations is “tax cuts” (155). The share of tax increases is only 7.92% (32). The theoretical fact that voters will not approach the pledges of tax increases during election periods shows itself here as well. On the other hand, it is remarkable that approximately 1/3 of the small number of tax increase promises were declared by the AKP, which was in power in the 2002-2015 period. However, looking at the details of the pledges, the fact that the increases include income, goods or services that concern a small number of voters may mean that voters will generally not react negatively to this increase.

Examined the distribution of election pledges related to tax by election periods and political parties, at the end of 8 election periods, MHP ranked first with 31.44%, followed by CHP with 24.26% and AKP with 20.54% in terms of pledges and political discourses. In this ranking, the last party is SHP with 0.74%. Looking this ranking according to the average per election, MHP kept its in the first with 25.00%, while the CHP (16.33%) in the second place was replaced by AKP (16.60%) in the third.

Looking the development and content of the pledges, the table below is as follows:

- Over time, the number of pledges and political discourses increased.

- One of the most important factors in the increase is that as the number of parties exceeding the 10% election threshold increases, the total number of pledges and political discourses on this issue also increases.
- As the use of technological products and services becomes widespread in the society, it has been observed that the number of pledges to expand the use of technological facilities in taxation has increased.
- The most pledged tax issues are listed as "fair distribution of tax burden" (20), easing the tax burden on employment / minimum wage earners (19), VAT reduction (18) and simplification / simplification of taxation procedures (18). is seen.
- When the political party management changed, it was seen that the structure and types of the promises and political expressions in the election manifesto changed in the next elections.

The answer is sought in the study, “What kind of a policy do the political parties foresee in order to reduce the tax burden of the voters and to ensure tax justice? The answer to the question can be explained as follows: It is seen that political parties focus on tax reforms such as improving the tax base, reducing indirect taxes, narrowing the exemptions and exemptions in order to reduce the tax burden and ensure taxation justice. There is no significant difference in these proposals in terms of government-opposition or right-left parties.

Generally speaking, it can be said that among the parties participating in 8 general elections between 1991 and 2015, the most important agenda of the 28 parties, whose election declarations were examined, was the “tax reforms”, among them the “fair distribution of the tax burden”. Regarding tax deductions, income tax deductions are the most frequently mentioned issues for employees, especially for minimum wage earners, and for very small scale enterprises (tradesmen). Tax increases are almost non-existent in political parties' election declarations.

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