

The Role of Fiscal Policy in Supporting Sustainable Economic Growth


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Article Info	ABSTRACT
<p>Article history:</p> <p>Received Nov, 2025 Revised Nov, 2025 Accepted Nov, 2025</p> <hr/> <p>Keywords:</p> <p>Carbon Taxation; Fiscal Policy; Green Investments; Sustainable Development Goals (SDGs); Sustainable Economic Growth;</p>	<p>This paper explores the role of fiscal policy in promoting sustainable economic growth through a comprehensive literature review. With increasing global concerns regarding climate change, resource depletion, and inequality, governments are increasingly tasked with creating fiscal policies that balance economic growth with environmental protection and social equity. The study synthesizes key findings from various scholarly articles, focusing on fiscal tools such as green public investment, carbon taxation, and progressive taxation. These tools are evaluated for their effectiveness in driving sustainable economic development while supporting the United Nations Sustainable Development Goals (SDGs). The literature suggests that while fiscal policy can be a powerful driver for sustainability, challenges such as short-term growth pressures, political constraints, and the need for global coordination must be addressed. The study provides recommendations for policymakers, including the need for long-term, consistent fiscal policies that prioritize green investments, social equity, and international cooperation to achieve a sustainable global economy.</p> <p><i>This is an open access article under the CC BY-SA license.</i></p> 

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1. INTRODUCTION

In recent decades, the link between fiscal policy and sustainable economic growth has become a key topic in both academic research and policy discussions. Traditionally, fiscal policy, including government spending, taxation, and borrowing, has been a tool for short-term economic performance. However, with global challenges like climate change, environmental degradation, and inequality, there is growing recognition that fiscal policy must also promote long-term, sustainable development. This shift involves broadening the focus of

fiscal policy from macroeconomic stability to include environmental sustainability and social equity. The relationship between fiscal policy and economic growth is complex, with both positive and negative correlations depending on the context and fiscal measures [1]. Fiscal policy's impact on long-term growth has been central in economic debates, particularly with demographic changes such as the retirement of the baby boom generation [2]. Tax, expenditure, and budgetary policies are key public finance tools influencing growth through efficiency, stability, and income distribution [3]. Empirical evidence

shows that fiscal policy can significantly affect long-term growth, emphasizing the need for strategic planning to support sustainable development [3]. As fiscal policy evolves to promote sustainable growth, balancing traditional goals with new priorities such as environmental sustainability and social equity is essential [1], [3].

Sustainable economic growth is defined by the ability to generate economic output while simultaneously protecting the natural environment and ensuring social inclusivity. This multidimensional concept includes not only financial and material growth but also the preservation of resources for future generations and the reduction of inequalities. As the world faces increasing challenges from environmental degradation, resource scarcity, and climate change, the role of fiscal policy becomes crucial in driving a transition to sustainable economic models. Governments are tasked with balancing economic growth, environmental protection, and social development, presenting a complex challenge for policymakers. Sustainable economic growth requires integrating economic strategies with environmental policies to mitigate resource depletion and environmental damage [4], [5]. Innovations in clean energy and sustainable corporate practices are vital for reducing the ecological footprint of economic activities [4]. Social programs and community participation are essential to ensure that the benefits of economic growth are equitably distributed, while addressing income inequality and social injustice is key to achieving social equity within sustainable development frameworks [4], [5]. Fiscal policy plays a central role in aligning government spending and taxation with environmental and social goals [6]. Effective fiscal frameworks can also support international monetary cooperation and balanced trade, contributing to sustainable economic models [6]. Collaborative partnerships between governments, businesses, and civil society are necessary to drive sustainable development, while a holistic approach prioritizing long-term sustainability over short-term gains is

essential for overcoming barriers to sustainable growth [5].

Fiscal policy can promote sustainability through various mechanisms, including green investments, tax incentives, and carbon pricing, which are designed to stimulate environmentally friendly growth while addressing broader socio-economic challenges. Green fiscal policies, such as subsidies for renewable energy, tax incentives for energy-efficient technologies, and carbon pricing, help reduce emissions and promote sustainable economic growth. Green investments, supported by fiscal incentives like tax credits, subsidies, and accelerated depreciation, enhance the adoption of sustainable technologies across sectors, improving the efficiency of green investments [7]. Public green investments, when combined with carbon pricing, can facilitate a fiscally sustainable transition to a low-carbon economy, particularly in high-emitting countries [8]. Tax incentives are among the most cost-effective climate policies, leading to substantial reductions in emissions, with clean energy credits offering climate benefits valued at about four times their costs [9]. Fiscal incentives also address income inequality by supporting sectors essential for long-term development, such as education and healthcare [10]. Carbon pricing is effective in reducing emissions, with potential reductions of up to 20% in certain jurisdictions, though its success depends on strong institutional frameworks [10]. A balanced approach combining carbon pricing with public green investments is essential to achieving the Paris climate goals in a fiscally sustainable manner [8].

This paper reviews the literature on the role of fiscal policy in supporting sustainable economic growth, synthesizing key studies and frameworks that demonstrate the potential of fiscal tools to achieve both economic and environmental objectives. By analyzing existing research from various perspectives, the study aims to provide a comprehensive understanding of how fiscal policy can be designed and implemented to achieve sustainability goals without compromising economic growth. The

literature review will explore different fiscal policy instruments, the challenges associated with their implementation, and the broader implications for economic and environmental stability. The findings will contribute to the growing body of literature that seeks to reconcile fiscal policy with sustainable development goals (SDGs), offering policymakers valuable insights into designing fiscal policies that promote a transition towards a more sustainable, resilient, and inclusive global economy.

2. LITERATURE REVIEW

2.1 *The Role of Fiscal Policy in Economic Growth*

Fiscal policy has traditionally been a cornerstone of economic management, particularly during downturns, by influencing macroeconomic variables such as national income, inflation, employment, and investment. Keynesian economics highlights the role of government spending in stimulating demand and reducing unemployment during recessions, a strategy widely adopted globally, especially during economic crises like the 2007-2009 financial crisis. However, the role of fiscal policy is evolving to address long-term growth and sustainability goals, shifting from short-term stabilization to broader economic development objectives. Government spending on infrastructure and public services can counteract reduced private sector demand during recessions, boosting economic activity and employment [11], [12]. Tax cuts and rebates provide more disposable income, encouraging spending and investment to mitigate recessionary impacts [12]. Transfer payments, such as unemployment insurance, stabilize demand by maintaining consumer purchasing power without the need for new legislation [12]. Developing countries increasingly use fiscal policy to drive long-term growth and equity, focusing on domestic productivity engines [13]. The structure of taxes also influences business

investment and consumer spending, with lower corporate taxes potentially stimulating business growth [14]. While fiscal stimulus can increase national debt, the long-term economic benefits often outweigh short-term fiscal imbalances (Majeed et al., 2024). Effective fiscal policy requires careful design and coordination with monetary policy to maximize impact and ensure sustainability [15].

2.2 *Evolution of Fiscal Policy Toward Sustainability*

The application of fiscal policy increasingly emphasizes the need for sustainable economic growth, rooted in the concept of sustainable development as defined by the Brundtland Report, which stresses meeting current needs without compromising future generations' ability to meet theirs. Fiscal policy is seen as a tool to balance economic, environmental, and social dimensions, particularly in the context of climate change. Integrating environmental considerations into fiscal frameworks is crucial to ensure that short-term economic growth does not undermine long-term sustainability. This transition is supported by various studies and policy frameworks that highlight fiscal policy's role in promoting green technologies, renewable energy, and carbon reduction. The Brundtland Report introduced sustainable development as a guiding principle, emphasizing the interdependence of social, economic, and environmental objectives [16], [17]. The Rio Summit in 1992 further established sustainable development as a vision for both industrialized and developing countries [16]. Green fiscal policies, such as carbon taxes and green subsidies, are being adopted to internalize environmental externalities and promote sustainable economic growth [10]. Carbon taxation has been shown to reduce emissions by up to 20% in certain jurisdictions, although its success depends on factors like institutional strength and public trust [10]. Implementing green fiscal policies involves addressing distributional

impacts and political economy challenges [10]. The effectiveness of fiscal policy in sustainable development varies by country, requiring tailored approaches to policy design [6].

2.3 Key Fiscal Instruments for Sustainable Development

Green public investment and fiscal policy instruments play a crucial role in fostering sustainable economic growth by promoting environmental sustainability and social equity. These tools, such as carbon taxes, subsidies, and public investments in green infrastructure, aim to reduce carbon emissions, stimulate technological innovation, and create jobs. The effectiveness of these instruments depends on their design and implementation within specific economic and institutional contexts. Green public investment, including investments in renewable energy and public transportation, is essential for reducing carbon emissions and fostering economic resilience, supporting technological innovation, and job creation, contributing to long-term economic stability [18]. However, the appropriate scale of public investment is crucial, as excessive reliance on public spending without complementary policies like carbon pricing can threaten fiscal sustainability [8]. Carbon taxes are effective in incentivizing businesses to adopt cleaner technologies, aligning economic incentives with environmental goals, and can reduce emissions by up to 20% in certain jurisdictions, though their success is context-dependent [10]. However, carbon pricing alone may lead to significant energy price increases, potentially causing economic recession if not balanced with other fiscal measures [8]. Subsidies for renewable energy and tax credits for energy-efficient technologies stimulate private sector investment in sustainable industries, driving growth in environmentally-friendly sectors [10]. These fiscal incentives are crucial for accelerating the

adoption of green technologies and reducing reliance on fossil fuels [19]. Additionally, fiscal policies promote social sustainability through progressive taxation and social welfare programs, which help reduce income inequality and ensure equitable distribution of economic growth benefits [20]. Welfare policies supporting health, education, and poverty alleviation are integral to creating a more inclusive economy, supporting long-term economic stability [20].

3. RESEARCH METHODS

This study adopts a qualitative research design in the form of a literature review, focusing on the analysis and synthesis of existing studies related to fiscal policy and sustainable economic growth. The literature review approach is particularly suited to this research as it allows for the exploration of diverse theoretical frameworks, empirical findings, and policy insights from various disciplines, including economics, environmental science, and public policy. By reviewing and analyzing relevant literature, this study aims to identify key themes, trends, and gaps in the research concerning fiscal policy's role in fostering sustainability. The research design follows a systematic literature review methodology, which is characterized by a structured process of identifying, selecting, and evaluating the most relevant academic articles. This approach ensures that the review is comprehensive, transparent, and reproducible, and that the findings are based on high-quality and credible sources.

The data collection process for this study involves identifying scholarly articles from a wide range of academic sources, with a particular focus on articles published in high-impact journals. The primary data sources for this literature review include peer-reviewed journal articles, working papers, and reports from reputable research institutions and international organizations. These sources are selected to provide a broad and diverse understanding of fiscal policy and its role in promoting sustainable economic growth. A search strategy is employed to identify relevant literature from databases

such as Google Scholar, JSTOR, Scopus, and Web of Science. The search terms used include combinations of the following keywords: "fiscal policy," "sustainable economic growth," "green investments," "carbon taxation," "public finance," "Sustainable Development Goals (SDGs)," and "environmental sustainability." Only articles published in the past 15 years (2008–2023) are considered to ensure the review incorporates recent developments in the field and reflects the most current trends in fiscal policy and sustainability.

The articles selected for review are screened based on their relevance to the research question and the quality of their methodology. The inclusion criteria include the article focusing on fiscal policy and its implications for sustainable economic growth, either directly or through related themes such as green investment or taxation. The article must be published in a peer-reviewed journal or by a reputable research institution, and it must provide empirical evidence or a theoretical framework that contributes to understanding fiscal policy's role in sustainability. The article must be in English, as the review aims to include literature from a global perspective. Exclusion criteria involve non-peer-reviewed sources, articles with irrelevant focuses, outdated studies, and studies that narrow down to specific regions or topics unless they contribute to the broader discussion of fiscal policy and sustainable growth. The data analysis for this literature review is conducted through several stages: categorizing studies, thematic analysis to identify key themes, synthesizing findings, and critically evaluating the quality of the studies.

4. RESULTS AND DISCUSSION

4.1 Key Findings from the Literature Review

a. Fiscal Policy Tools for Sustainable Economic Growth

A variety of fiscal instruments are highlighted in the literature as effective in promoting sustainable economic growth. Green public investment and fiscal policies play a crucial role in promoting

environmental and social sustainability. These policies, including renewable energy investments, carbon taxes, and subsidies for green technologies, are designed to reduce carbon emissions, stimulate innovation, and support economic growth. The integration of these measures into fiscal policy frameworks can significantly contribute to achieving sustainable development goals. The following sections explore the various aspects of these policies and their implications.

Investments in renewable energy and energy-efficient infrastructure are pivotal in reducing carbon emissions and promoting sustainability. Studies show that renewable energy consumption significantly reduces CO₂ emissions, highlighting the importance of continuous investment in renewable energy infrastructure [21]. In the U.S., green taxation and renewable energy investments have been effective in reducing pollution and promoting sustainable energy sources, though careful management of their environmental impacts is necessary [22]. Carbon taxes, another key fiscal tool, reduce greenhouse gas emissions by internalizing the environmental costs of emissions. These taxes are crucial for achieving climate goals, as demonstrated in developing countries where optimized tax systems have reduced emissions and generated sustainable public revenues [23]. Environmental taxes, when combined with renewable energy consumption, have been shown to significantly reduce CO₂ emissions in OECD countries, emphasizing their role in climate change mitigation [21]. Subsidies and tax incentives lower the adoption costs of green technologies, accelerating the transition to a green economy and supporting the development of sustainable

industries [24]. Additionally, progressive taxation and welfare programs are vital for reducing income inequality and providing a safety net for vulnerable populations, supporting social stability and economic resilience, and balancing social equity with environmental management [25].

b. The Role of Fiscal Policy in Achieving the SDGs

The alignment of fiscal policy with the United Nations Sustainable Development Goals (SDGs) is a recurring theme in the literature. Several studies demonstrate how fiscal tools can directly contribute to the achievement of SDGs, particularly those related to poverty reduction (SDG 1), climate action (SDG 13), and reduced inequalities (SDG 10). Fiscal tools such as progressive taxation, social welfare programs, and green investments play a key role in ensuring that economic growth is both inclusive and sustainable. These tools not only support growth but also ensure that the benefits of growth are equitably distributed, which is essential for addressing the core objectives of the SDGs.

Goal 1, No Poverty, highlights the importance of progressive taxation and targeted social welfare programs for reducing poverty and inequality. These measures help ensure that economic growth benefits marginalized communities, as emphasized by Stiglitz (2019) [26]. The World Bank also points out that while fiscal policy can significantly impact poverty reduction, national efforts alone may not suffice, and global cooperation is essential for more effective poverty alleviation [26].

Goal 13, Climate Action, underscores the importance of fiscal policies such as carbon pricing, subsidies for renewable energy, and green public investments in

mitigating climate change. These policies incentivize sustainable practices and fund infrastructure projects that reduce carbon emissions [27]. The interaction between tax, trade, and investment policies can either reinforce or undermine each other, highlighting the need for coherent policy frameworks to achieve climate goals [27]. For Goal 10, Reduced Inequalities, progressive tax systems and social programs are crucial for addressing economic disparities. Fiscal interventions can close income gaps and improve access to essential services like healthcare and education [28]. The World Bank's analysis of 94 economies shows that taxes, transfers, and subsidies effectively reduce inequality and finance growth-oriented investments [28].

4.2 Effectiveness of Fiscal Policy in Promoting Sustainable Growth

The literature highlights the potential of fiscal policy to foster sustainable economic growth, but several challenges and limitations are identified. The effectiveness of fiscal policy in achieving sustainability depends on various factors, including the political context, the design of fiscal instruments, and the alignment between fiscal policy and long-term sustainability goals. One of the main challenges is the trade-off between short-term economic growth and long-term sustainability. Policies that prioritize immediate economic benefits, such as tax cuts for businesses or increased government spending on infrastructure, can sometimes undermine long-term sustainability. For example, subsidies for fossil fuels may stimulate economic growth in the short term but delay the transition to a low-carbon economy, which could have severe long-term environmental consequences. Several scholars, such as Stern (2007), argue that while short-term economic growth is important, it should not come at the cost of long-term environmental

sustainability, emphasizing the need for fiscal policies that balance growth with environmental and social sustainability.

Another challenge is the political economy of fiscal policy. Governments often face pressure from powerful interest groups, such as the fossil fuel industry, which may lobby for subsidies or tax breaks that undermine sustainability efforts. The political context in which fiscal policies are implemented also plays a significant role in determining their effectiveness. In many countries, fiscal policy decisions are shaped by electoral cycles, which often prioritize short-term gains over long-term sustainability. Institutional constraints, such as weak governance structures or limited administrative capacity, can hinder the effective implementation of sustainability-oriented fiscal policies. In some developing countries, fiscal policy may be constrained by limited fiscal space, political instability, or inadequate public sector capacity to design and implement complex fiscal instruments, such as carbon taxes or green bonds.

The global nature of many sustainability challenges, particularly climate change, necessitates coordinated fiscal policies across borders. However, the fragmentation of fiscal policies across different countries and regions often leads to inefficiencies and policy inconsistencies. Research highlights the importance of international cooperation in addressing global sustainability issues, but the lack of coordination hampers effective action. Greater global coordination is essential to ensure an equitable and effective transition to a sustainable economy. Furthermore, the design and implementation of fiscal policies must be context-specific, considering the unique economic conditions of each country. In emerging markets, fiscal policies that were effective during global recessions, such as those implemented by China and Brazil, underscore the importance of tailoring

fiscal strategies to specific national contexts [29].

4.3 Policy Implications and Recommendations

Based on the findings from the literature review, several policy implications and recommendations can be drawn for governments seeking to align fiscal policy with sustainable economic growth. Governments should prioritize fiscal policies that promote green investments, such as subsidies for renewable energy, energy-efficient infrastructure, and low-carbon technologies, while implementing carbon pricing mechanisms like carbon taxes and cap-and-trade systems to internalize the environmental costs of emissions and incentivize sustainable business practices. Additionally, fiscal policies must address social sustainability by reducing income inequality and providing social safety nets. Progressive taxation, social welfare programs, and investments in education and healthcare are critical to ensuring that the benefits of sustainable economic growth are equitably shared. Policymakers must also ensure that fiscal policies are consistent with long-term sustainability goals and not swayed by short-term political pressures, requiring strong political will, transparent governance, and long-term planning. Finally, given the global nature of sustainability challenges, international coordination of fiscal policies is essential. Governments should collaborate to harmonize fiscal instruments, such as carbon taxes and green bonds, and jointly address shared global challenges like climate change and biodiversity loss.

5. CONCLUSION

This literature review highlights the essential role of fiscal policy in supporting sustainable economic growth, particularly in light of pressing global challenges such as climate change, inequality, and resource depletion. Fiscal tools such as green public investments, carbon pricing mechanisms, and progressive taxation systems have been

identified as crucial instruments for fostering an economy that balances growth with environmental protection and social inclusivity. However, the review also emphasizes the complex challenges governments face in implementing these policies, such as the trade-off between short-term economic objectives and long-term sustainability, as well as political pressures and institutional constraints. The findings suggest that effective fiscal policy must be designed not only to stimulate economic growth but also to promote environmental sustainability and reduce inequality. Policymakers need to prioritize long-term

planning, ensuring that fiscal policies align with the overarching goals of the United Nations Sustainable Development Goals (SDGs). Furthermore, international cooperation is critical, as global sustainability challenges require coordinated fiscal strategies across borders. In conclusion, while fiscal policy has significant potential to drive sustainable development, its success depends on political will, institutional capacity, and alignment with global sustainability agendas, ensuring that economic growth is achieved without compromising the environment or social well-being.

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