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OECD’ye Üye Ülkeler Açısından Kişisel Gelir Vergisi Mükellef Sayılarının ve Seçmen Sayılarının Değerlendirmesi / Assessment of The Numbers of Personal Income Tax Payer and The Numbers of Voters in terms of OECD Member Countries

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A B S T R A C T

Today tax is item which has the largest share in public revenue sources. In tax relations there is tax payer in a side, on the other side there is state that position of the creditor. The managing authority of the state is determined by the votes which given by the voters. So in tax relations both the numbers of taxpayer and the numbers of voters come to the fore as distinctive indicators. Starting from this point in work were mentioned sides of tax and politics relations in personal income tax and has mentioned common side which "taxpayer-voter". Then were interpreted datas which are belonging to the number of personal income taxpayer, number of voters and comparative indicators in OECD members countries that includes our country and was reached the conclusion that numbers of personal income tax payer and numbers of voter has positive effects on development level of the countries.

KEYWORDS Numbers of Tax Payer; Numbers of Voter; OECD Countries

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