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TAX FREEDOM DAY: RHETORIC VS. REALITY

Abstract:

Since 2000, the Liberal Institute based in Prague has calculated the so-called Tax Freedom Day, announcing it annually at the turn of May and June, thereby serving as its primary proponent in the Czech Republic. At first glance, this concept appears to offer an attractive and straightforward metric for understanding the state's footprint in our financial lives. In reality, however, it represents a substantively flawed and methodologically questionable framework that reduces and oversimplifies public finance discourse rather than enriching it. This article traces the historical origins of the concept and provides a rigorous critical analysis of its substantive, statistical, methodological, interpretative, and ideological limitations. To date, no scholarly critique of Tax Freedom Day of this scope and detail has been published in the Czech Republic. The study concludes by recommending that its proponents either undertake a comprehensive content, methodological, and interpretative revision to ensure substantive accuracy and economic literacy, or abandon the metric entirely—following the recent precedent of the US-based Tax Foundation, which ceased its long-standing calculation and promotion of the concept.

Keywords:

Tax Freedom Day; taxes; public finance;