

M.Zh. Arzayeva*¹, D.A. Sadykhanova¹

¹Al-Farabi Kazakh national university,
Almaty, Kazakhstan

*E-mail: arzaeva.maiya@kaznu.kz

EFFECT OF THE TAX BURDEN ON THE ACTIVITIES OF BUSINESS ENTITIES

The formation of a fundamentally different model of interaction between government and business entities in the field of taxation has determined the necessity for consideration of the tax component in the total economic strategy of the enterprises. In this regard there is a need in the formation of individual tax policies of business entities, covering issues of optimization of tax burden. However, despite the particular relevance of the research question the effect of the value of the tax burden on business entities, this issue found its solution only in the form of general conclusions, calling for increased activity in the reform of the tax system.

At the same time despite the fact that in many works of domestic authors there is the mention of the term “tax burden of the business entity”, its content is not disclosed in full. Moreover, authors of numerous publications on tax issues, not made a comprehensive assessment of the enterprises response to the dynamics of the ratio of the tax burden. But, along with other factors that affect the process of formation of a tax policy of the enterprise, the amount of the tax burden plays a significant role in the adoption of the economic entity solutions in the field of taxation. Thus, a need arises to research a range of outstanding issues related to the management of economic entities in the sphere of tax relations.

Key words: economic, taxes, tax burden, budget, tax payments.

Арзаева М.Ж., Садыханова Д.А.

Шаруашылық жүргізуші субъектілер қызметіне салықтық жүктеменің әсері

Салық салу саласында мемлекет пен шаруашылық жүргізуші субъектілердің арасындағы өзара қатынастың өзгеше үлгісінің құрылуы, кәсіпорындардың жалпы экономикалық стратегиясында салықтық есептіліктің құрамдастарының міндеттілігін қажет етті. Осыған байланысты, шаруашылық жүргізуші субъектілерде салықтық жүктеме деңгейінің оптимизациялау мәселелерін шешуге ықпал ете алатын, жеке салықтық саясатты жүргізу қажеттілігі туындады. Бірақ, шаруашылық жүргізуші субъектілер қызметіне салықтық жүктеменің әсерін зерттеу мәселелерінің ерекше белсенділігіне қарамастан, берілген мәселенің шешімі, салықтық жүйенің қайта құрылуы саласында белсенділікті күшейтуге арналған, тек жалпы қорытындылар түрінде ғана сипатталып өткен. Сонымен қатар, отандық авторлардың көптеген еңбектерінде “шаруашылық жүргізуші субъектілер қызметіне салықтық жүктеме” термині қолданылса да, оның мазмұны толықтай ашылмаған. Сондай-ақ, салық салу мәселелеріне арналған көптеген еңбектердің авторлармен, салықтық ауыртпалық көрсеткіштерінің динамикасына кәсіпорындардың реакциясын кешенді бағалау жүргізілмеген. Ал, кәсіпорынның салық салу саясатының құрылу үрдісіне әсер ететін басқа факторлармен қатар, салық салу саласындағы шаруашылық жүргізуші субъектілердің шешім қабылдауында салықтық жүктеменің деңгейі ерекше орын алады. Осылайша, шаруашылық жүргізуші субъектілердің салықтық қатынастар саласындағы басқарылуында бірқатар шешілмеген мәселелер кешенін зерттеу қажеттілігі туындайды.

Түйін сөздер: экономика, салықтар, салықтық жүктеме, салық төлемдері.

Арзаева М.Ж., Садыханова Д.А.

Влияния налоговой нагрузки на деятельность хозяйствующих субъектов

Становление принципиально иной модели взаимодействия государства и хозяйствующих субъектов в области налогообложения предопределило обязательность учета налоговой составляющей в общей экономической стратегии предприятий. В связи с этим у хозяйствующих субъектов появилась необходимость в формировании индивидуальной налоговой политики, предусматривающей решение вопросов оптимизации уровня налоговой нагрузки. Однако, несмотря на особую актуальность вопроса исследования влияния величины налоговой нагрузки на деятельность хозяйствующих субъектов, данная проблема находила решение лишь в виде общих выводов, призывавших к повышению активности в области реформирования налоговой системы.

При этом, несмотря на то, что во многих работах отечественных авторов присутствует упоминание термина «налоговая нагрузка хозяйствующего субъекта», ее содержание остается раскрытым не в полной мере. Более того, авторами многочисленных трудов, посвященных вопросам налогообложения, не производится комплексной оценки реакции предприятий на динамику показателя налогового бремени. А ведь наряду с иными факторами, влияющими на процесс формирования налоговой политики предприятия, величина налоговой нагрузки играет значимую роль в принятии хозяйствующим субъектом решений в области налогообложения. Таким образом, возникает необходимость исследования целого комплекса нерешенных вопросов, связанных с управлением хозяйствующих субъектов в сфере налоговых отношений.

Ключевые слова: экономика, налоги, налоговая нагрузка, бюджет, налоговые платежи.

Introduction

Bases of functioning of national tax systems should be considered depending on the state of the economic basis and socio-political superstructure in the conditions of market reforms. Thus the special place in creating a tax system of market type is the principle of its construction. If under the tax system to consider the totality of taxes, duties and charges levied on the territory of the state in accordance with the Tax code, and a set of rules and regulations that define the authority and responsibility of the parties involved in tax transactions, and particularly the importance of practicing the principles of the tax system in relation to the characteristics of the development of the state.

It is necessary to take into account the peculiarities of the domestic economy to analyze the impact of taxes on entrepreneurial activity in our country. They require comparing not the average tax burden and the tax rates of major taxes, and the distribution of taxes among categories of payers, as well as the specifics of formation of tax base. The predominance of indirect tax system and sales tax revenue even more aggravates the degree of the tax burden.

Methods. In this article were used methods theoretical and empirical research

Main body. The main element of a tax optimization and tax planning in general is the calculation of the tax burden and to determine its optimal value. The tax burden as an economic category reflects the ratio of the total weight of taxes

and fees paid by the company in the fiscal authorities with the indicators of its activity.

The problem of tax burden and its impact on the economic activity of the company is one of the most important aspects of the functioning of the tax system. And the main objective of tax reform is reducing the tax burden, provided compensation for lost income.

Currently in Kazakhstan there is no single term describing the influence of the tax system on the economic activity of the business entity and its financial condition. Instead, it uses the following concepts: “tax burden” “tax load,” “total tax exemption”, “tax pressure”, “burden of taxation”, which in fact, as noted by some researchers are synonymous phrases that have similar meaning values, but different shades of lexical interpretation. Overall tax burden is the primary metric used to assess the impact of tax payments on the financial condition of the enterprise, and across the country it reflects the impact of tax systems on economic growth. That’s why it’s so important to pay attention to optimization of tax payments within the organization of tax planning in the enterprise.

Methods of calculating the tax burden should contain a general approach to the quantitative and qualitative assessment of the impact of compulsory payments on the financial condition of the enterprise and must not depend on the characteristics of the process of taxation, features of construction of a tax system. The purpose of method is to enable comparisons of the severity of the tax burden for businesses operating in a single tax system, as well

as for enterprises in different tax systems that are in terms of different country.

The complexity of creating a unified approach increases due to the fact that within each tax system, there are several options (modes) of the taxation depending on the circumstances and character of activity of the enterprise, in particular from various industries, scale of operation, legal forms, etc. The tax burden of the enterprise depends on many factors, including the types of activities and forms of its implementation, the tax regime, the legal form of the enterprise, doing tax and accounting, fixed in the accounting policy of the enterprise. Each factor has a variant value, the choice of which depends on statutory limits.

Now there are several methods of calculating the tax burden for enterprises of which the main ones are:

Utkina T. F. Method;
Creynina M. N. Method ;
Litvin M.I. Method;
Ostrovenko T.K. Method
Kirova E. A. Method;
Kadushin A. and Mikhaylova N. Method.

Among them the calculation of Yutkina T.F. and Kirova E.A. are used absolute and relative indicators of the tax burden.

In accordance with Utkina T. F. method the absolute tax burden is the taxes and insurance contributions to be transferred to the budget and extra-budgetary funds. In this case the tax burden is not distorted by such factors as the consumption of materials of production, number of employees, amount of taxes in the price of the products. Of course, indirect taxes should be included in the tax payments. However, the indicator does not measure the value of tax payments by source of payment and does not reflect the tension of tax liabilities. Therefore additionally introduced a measure of the relative tax burden – the ratio of its absolute value to the newly created value which shows the share of taxes and insurance contributions including arrears to the newly created value. Newly created value is calculated as follows:

$$NCC = SP - MC - A + OI - OE$$

or

$$NCC = SW + SC + BP + TP,$$

where,

NCC – newly created cost

B – sales proceeds, products, works, services;

MC – material cost;

A – amortization;

OI – other income;

OE – other expenses (excluding tax payments);

SW – salaries and wages;

SC – social contributions;

BP – business profits;

TP – tax payments.

The advantages of this method lies in the fact that the tax payments associated only with the newly created value and the tax burden is relative to the source tax.

Kirov E.A. suggested another method of calculating the tax burden according to which:

1) the amount of taxes paid and payments to extra-budgetary funds increased by the amount of arrears on tax payments. In other words, the tax burden is determined not by taxes paid by the organization, and the amount of taxes to be paid, that is the amount of accrued payments;

2) in the amount of taxes is not included the tax to incomes of physical persons since it is paid by the employees of the organization, and the organization only lists the payments;

3) the amount of indirect taxes that are to be transferred to the budget, included in the tax payments in the calculation because they have a significant impact on the financial stability of the organization;

4) the amount of taxes corresponds with the newly created organization the cost of production, which is defined as the difference between value added and depreciation.

The absolute tax burden represents the sum of tax payments and payments to extra-budgetary funds to be paid to the organization. It can be calculated as follows:

$$ATB = TP + NVP + AP \quad (1)$$

where ATB (АТБ) – absolute tax burden;

TP (ТП) – tax payments paid by the organization;

NBP (БП) – paid payments to non-budgetary funds;

AP (АД) – arrears on payments.

However, the absolute tax burden reflects only the amount of tax liabilities of the business entity and does not account for the severity of the tax burden. To determine the level of tax burden Kirov E.A. proposes to use the measure of the relative tax burden, calculated as the ratio of the absolute tax burden to the newly created value, in other words, the amount of tax payments is related to the sources of their payment.

The newly created value of production organization is defined as follows:

$$NCC = SP - MC - A + NSI - NSE \quad (2)$$

or

$$NCC = SW + TP + EBFP + OP, \quad (3)$$

where NCC – newly created cost;

B – sales proceeds, products, works, services (with VAT);

MC – material cost;

A – amortization;

NSI – non-sale income;

NSE – non-sale expenses (excluding tax payments);

SW – salaries and wages;

TP – tax payments;

EBFP – payments to extra-budgetary funds;

OP – organization profit.

In this case the relative tax burden is determined according to the following formula:

$$RTB = \frac{ATB}{NCC} * 100\% \quad (4)$$

where, RTB – the relative tax burden

Advantages of this method lies in the fact that the value of the newly created value do not affect the taxes paid; in the calculation includes all taxes paid directly by the organization; the objectivity of the calculation does not affect membership in

a particular industry, as well as the scale of the organization. Thus, the technique proposed EA Kirov, is applicable to a particular business entity. The main drawback of this method is the inability to predict the changes in the rate depending on changes in the number of taxes and their rates and benefits [2, p. 208].

Conclusion. Analysis method shows that there are differences in the apparent similarity of approaches and indicators. In addition, it is possible to make at least two conclusions from the review:

- All methods are considered typical indicators characterizing the structure of the tax liabilities of the organization;

- one and the same information based on different methods often yields different results.

The main idea of each method is shown to make the integral index of the tax burden of the economic entity versatile, allowing to compare the level of taxation in the various sectors of the economy and on the various aspects of financial and economic activity of the enterprise. Also each of the methods take into account the effect of changes in the number of taxes, tax rates and tax benefits to the level of the economic entity. This manifested the practical value of each technique.

To the question what should be the optimal tax burden a unified response has not yet been found. If the tax burden is more than 20%, there is a need for tax planning, and if less than 20%, then everything is fine, if it exceeds 60%, then we need to change tax jurisdiction or a change of activity.

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