

MONEY, FINANCES AND CREDIT

Current problems of paying taxes and insurance premiums from income of lawyers of agricultural enterprises

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The pressing problem in Ukraine today is the proliferation of such negative phenomena as the use of hired labor of citizens without the legalization of labor-management relations with them or an illegal payment of the salary. Unfortunately, this phenomenon goes deep and destroys society from inside, eliminating the future of those who receive an informal salary and don't have a pension insurance record.

Bringing the salary out of the «shadow» is possible only through the use of the complex of legislative measures, first of all, the reformation of tax and insurance payments directly related to the formation of citizens' income from their own work. The attempt to solve this problem was the introduction of the Tax Code in 2011 which coincided in time with the introduction of the social security tax on the obligatory state social insurance.

But in fact, the problem of optimization of a fiscal burden on payments in the system of social insurance and taxation of personal income wasn't solved. Even more, this burden began to increase with the introduction of categories of «minimum premium» for single tax payers, etc.

Our vision of solution of the problem of effective taxation of labor incomes of workers-agrarians consists in the use of a differentiated regressive-progressive scale of insurance rates on the Unified social tax and tax on personal income due to the common basis for the calculation and the factor of their simultaneous paying in the salary accounting.

The introduction of this mechanism of rates setting of the unified social tax will stimulate employers to increase the level of employees' salary, and the inseparable from this process increase of the expenditure side of business activities must be considerably compensated by a relative decrease of the other component – charges to the Social Insurance Funds. In such a case, the approach to the tax charge on personal incomes must be analogous. We believe that under the current economic conditions the application of the regressive approach to setting tax rates on personal incomes in the form of the salary must create a basis for improving the productivity and quality of employee's work, and thus positively influence the growth of financial indicators both at micro- and macrolevels.