

## TAXATION OF WAGES IN THE ACCOUNTING SYSTEM

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In recent years, the tax system of Ukraine is experiencing not the best period. In Ukraine, tax accounting and payroll are complicated at enterprises; there is non-fulfilment of social needs of the population and minimization of pumping up the budget of the country through the crisis, imperfect legal framework, and lack of reasonable economic component of the tax on salaries in the accounting system of entities. To address the shortcomings of the national tax system, it is important in terms of the European integration to examine the European experience in the context of taxation of wages in the accounting system and to adapt those elements that are useful for Ukraine, coordinating the interests of all stakeholders.

The German tax system is very complex and multi-level, as in other countries but its

operation, unlike other countries, provides stability and an adequate standard of living for its inhabitants that indicates a need for the study of the investigated issue and underlines its relevance.

Ukraine needs a rapid and effective transformation of social and economic processes under the terms of the European integration process. One element of this transformation is the taxation of wages. Solving this problem requires study and analysis of the European experience, which will allow considering, reason, and combining best practices how to fulfil the social needs of the population and effectively replenish the budget, and conduct an adequate taxation of wages in the accounting system of entities.