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СОЦІАЛЬНІ АСПЕКТИ СИСТЕМИ ОПОДАТКУВАННЯ ДОХОДІВ ФІЗИЧНИХ ОСІБ В УКРАЇНІ

Анотація. Оподаткування особистих доходів є одним із основних інструментів забезпечення соціальної справедливості в суспільстві через застосування прозорого механізму їх перерозподілу. Система оподаткування доходів фізичних осіб в Україні об'єднує податок на доходи фізичних осіб (ПДФО), військовий збір та єдиний соціальний внесок (ЄСВ) на загальнообов'язкове державне соціальне страхування. ПДФО є важливим джерелом наповнення бюджетів усіх рівнів, наразі спостерігається тенденція до зростання його частки у структурі податкових надходжень, що зумовлене розширенням бази оподаткування.

Доведено низьку соціальну ефективність пропорційної шкали ПДФО в Україні та обґрунтовано необхідність переходу до прогресивного оподаткування особистих доходів громадян з метою зниження податкового тягаря на доходи осіб, які отримують невисокі доходи. Розкрито порядок застосування податкової соціальної допомоги при справлянні ПДФО та оцінено його соціальний ефект. Встановлено, що зростання мінімальної заробітної плати в контексті політики легалізації оплати праці фактично призвело до зниження ролі податкової соціальної пільги як інструменту соціального захисту працівників з низькими доходами.

Запровадження військового збору у розмірі 1,5% доходів фізичних осіб забезпечило значне зростання доходів держави, однак призвело до суттєвого підвищення податкового навантаження на доходи усіх верств населення. Попри явний асоціальний ефект, уряд не планує його відмінити у найближчій перспективі.

Важливим інструментом перерозподілу фінансових ресурсів з метою формування фондів соціального страхування слугує єдиний соціальний внесок, який сплачують роботодавці за кожного працівника. Обов'язок роботодавців сплачувати ЄСВ на рівні не нижчому від його мінімального значення, гарантує працівникам право на пенсії та соціальні виплати за рахунок фондів соціального страхування.

Запропоновано напрями вдосконалення системи оподаткування доходів фізичних осіб, що дасть змогу підвищити якість соціального захисту та сприятиме зростанню добробуту населення України.

Ключові слова: система оподаткування, податок на доходи фізичних осіб (ПДФО), військовий збір (ВЗ), єдиний внесок на загальнообов'язкове державне соціальне страхування (ЄСВ).

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SOCIAL ASPECTS OF THE PERSONAL INCOME TAXATION SYSTEM IN UKRAINE

Abstract. The personal incomes taxation is one of the main tools for ensuring social justice in society through the application of a transparent mechanism for their redistribution. The system of individuals' incomes taxation in Ukraine combines personal income tax (PIT), military tax and a unified social contribution to the compulsory state social insurance (USC).

PIT is an important source of filling budgets of all levels and there is a tendency to increase its share in the structure of tax revenues due to the expansion of the tax base. The low social efficiency of the proportional PIT scale in Ukraine is proved and the necessity of transition to the progressive taxation of citizens' personal incomes is substantiated in order to reduce the tax burden on incomes of people with low income. The procedure of application of tax social benefit in the course of PIT is revealed and its social effect is estimated. It was established that the growth of the minimum wage in the context of the remuneration legalization policy actually led to the leveling of the role of tax social benefit as a tool for social protection of workers with low income.

The introduction of a military tax of 1.5% of individual incomes provided a significant increase in state incomes, but led to a significant growth in the tax burden on incomes of all strata of the population. Despite its apparent antisocial effect, the government does not plan to cancel it in the near future.

An important tool for redistributing financial resources for creating social insurance funds is the unified social contribution paid by employers for each employee. The duty of employers to pay the USC at a level, which is not lower than its minimum, guarantees employees the right for a pension and social benefits at the expense of social insurance funds.

The paper proposes directions for improving the personal income taxation system, which will enable the quality of social protection to improve and will contribute to the growth of the Ukrainian population welfare.

Key words: taxation system, personal income tax (PIT), military tax, unified social contribution to the compulsory state social insurance (USC).

Introduction

The modern development of a socially oriented economy involves creating conditions for the realization of basic human rights and freedoms and ensuring a decent standard of living for every member of society using a fair and transparent mechanism for the income redistribution. Its main instruments, which enable to achieve a certain leveling of the population incomes, are transfers and social assistance, regulation of prices and minimal wages as well as the application of progressive taxation of personal incomes. The optimal combination of these tools forms the basis of state policy of the population social protection.

The taxation system of citizens' incomes in our country on the one hand has an important fiscal significance, as it provides about 20% of the consolidated budget revenues of Ukraine, and on the other hand, it is a powerful instrument for regulating social and economic processes for the overcoming poverty, promotion of employment, increasing of economic activity of citizens and achievement of social stability in society. In the course of recent years, the government actively

uses it as a tool of the legalization policy of wages and other incomes of the population. However, the current personal income taxation system of taxation does not fully comply with its fiscal and regulatory functions, and needs further improvement.

There occurred different approaches to assessing the fiscal and social efficiency of the personal income taxation system in the economic scientific thought during the 20th century. The representatives of the Keynesian school (D. Clark, E. Hansen, S. Harris) noted that in order to stimulate economic growth and reduce unemployment, it is necessary to increase revenues or reduce taxes to stimulate aggregate demand in the economy, which will increase the demand for labor and reduce unemployment. According to the proposal theory (A. Laffer, M. Evans, J. Guilder) high tax rates restrain the growth of savings and reduce the investment potential of households and business entities. Professor A. Okun estimated the effect of reducing the tax burden on the dynamics of GNP [1].

A large number of scientific works are devoted to the problems of the formation of an effective personal income taxation system in Ukraine. The stud-

ies of Y. Ivanov [2], A. Krisovatyy, A. Lutsyk [3], V. Tropina [4] deserve special attention as they assess the impact of taxation on social development and well-being. S. Levytska and N. Stets conducted a comparative analysis of the socio-regulatory role of PIT in Ukraine and economically developed countries with a view to improving the mechanism of its collection [5]. Despite the significant contribution of Ukrainian scholars to the study of this problem, the issue of finding ways to improve the system of personal incomes taxation is urgent in order to reduce tax pressure and legalization of wages, as well as to achieve social justice in the incomes taxation of the population of Ukraine.

The purpose of the article is to reveal the peculiarities of the functioning of personal income taxation system in Ukraine, as well as to assess its effectiveness from the point of view of ensuring social justice in the process of redistribution of citizens' incomes, as well as to offer ways for improvement the population income taxation.

1. The fiscal efficiency of personal income tax

The formation of an effective system of the population social protection, which enables providing decent living standards for all members of society, requires significant financial resources. The main instrument for accumulation of cash funds directed towards financing social programs is an efficient and fair system of individuals' incomes taxation. It combines personal income tax (PIT), military tax and a unified social contribution to the compulsory state social insurance (USC). It should be noted that, according to Ukrainian legislation, the USC is not included in

the tax system and is credited to social insurance funds, but by its nature and mechanism of collection, it can be considered as a social tax, which is accrued on the incomes of the working population.

The PIT is a direct national tax that must be paid by all individuals who receive income in Ukraine, as well as citizens of Ukraine who receive foreign income. Since January 1, 2011, Section IV of the Tax Code of Ukraine [6] has established the mechanism of its collecting.

The personal income tax is an important source of filling the budgets of all levels, both in Ukraine and in many economically developed countries. In recent years, there has been an increase in the nominal income of the PIT to the Consolidated Budget of Ukraine almost three times: from UAH 60.2 billion in 2011 to UAH 185.7 billion in 2017 (table 1).

Such high rates of the PIT receipts growth are due to: the introduction of new objects of taxation (since 2014 pensions has been subject to taxation), the tax base expansion (since July, 2014 interests on deposits has been subject to taxation), change in tax rates, as well as high rates of inflation (in December 2014 – January 2015 there was an abrupt devaluation of the hryvnia).

There is also a slight increase in the PIT share in the tax revenues structure from 18% in 2011 to 22.4% in 2017. This was mainly due to the introduction of military tax and the expansion of the PIT tax base. For European countries, the share of PIT in the structure of tax revenues ranges from 9.7% in Slovakia to 58.9% in Denmark [9, pp. 14–15], which is due

Table 1

**Dynamics and Structure of the PIT Income
to the Consolidated Budget of Ukraine in 2011–2017***

Indexes	2011	2012	2013	2014	2015	2016	2017
Incomes to the Consolidated Budget of Ukraine, bn. UAH.	398,6	445,5	442,8	456,1	652,0	782,9	1 017,0
Tax incomes, bn. UAH.	334,7	360,6	354,0	367,5	507,6	650,8	828,2
PIT, bn. UAH. incl.	60,2	68,1	72,2	75,2	100,0	138,8	185,7
PIT from salary	53,2	59,3	62,0	59,8	68,3	97,8	139,7
PIT from military compensation of personnel	2,3	2,4	2,6	3,3	4,7	8,2	9,7
PIT from income in the form of interest	-	-	-	2,1	8,2	7,6	6,0
PIT from pensions	-	-	-	0,02	1,1	0,4	0,13
Military tax, bn. UAH.	-	-	-	2,6	9,2	11,5	15,1
PIT quotient in the structure of tax incomes, %	18,0	18,9	20,4	20,5	19,7	21,3	22,4
PIT quotient in incomes to Consolidated Budget of Ukraine, %	15,1	15,3	16,3	16,5	15,3	17,7	18,3
PIT quotient in GDP, %	4,6	4,8	4,9	4,6	4,5	5,3	-

*Formed according to official data of the State Treasury Service of Ukraine [7] and the State Statistics Service of Ukraine [8].

to the type of tax system and the development of the country's economy.

In Ukraine, there was observed a slight increase in the PIT share in GDP to 5.3%, which corresponds to the indicators of the countries of Central and Eastern Europe: 3% in Slovakia, 4.6% in Poland, slightly more than 5% in the Baltic States. In Scandinavian countries, however, the share of personal income tax in GDP is much higher: 14.9% in Sweden and 29.4% in Denmark. In other European countries, this indicator ranges from 2.8% in Belgium to 9% in the UK [10]. The value of this indicator depends mainly on the type of income redistribution system and the level of economic development of the country.

Until 2004, a progressive scale of personal income tax was applied in Ukraine, in which five rates were used. The minimum rate was 10% and the maximum was 40%. The main task of this incomes taxation system was to provide budget revenues. However, due to the unfavorable economic situation in the country, it has become one of the factors of wage shadowing. Since January 1, 2004, there was introduced a single rate of 13% in Ukraine for the taxation of individuals' incomes, which in 2007 was raised to 15%. In fact, the transition to a proportional system of citizens' incomes taxation took place. Such a reform should have ensured the growth of income from PIT due to the remuneration legalization, but the reform did not work. We believe that one of the main reasons for its failure was the high rates of social insurance contributions paid by employers. The proportional system of incomes taxation provides the same tax burden for both "poor" and "well-off" strata of the population and does not allow redistributing income of the population effectively in order to ensure the well-being of each person.

In 2011, Ukraine introduced a low-income personal income tax system, which provided a basic rate of 15% for incomes that did not exceed 10 times the minimum wage per month and 17% for income exceeding 10 minimum wages. Such a system became a certain compromise, because it ensured the redistribution of income without creating a negative attitude towards it of the wealthy population.

In order to increase budget revenues in 2016, the PIT rate was raised to 18% (19.5%, including military tax). Thus, the transition to the proportional taxation of incomes and the transfer of the tax burden on PIT to the poor population took place again. The tax burden on incomes of Ukrainians is sometimes higher than in the EU countries. Thus, a single citizen who receives income lower than 67% of the average salary is obliged to pay 6.4% of his income in Poland, in the Czech Republic – 8.9%, in Austria – 8.3%, in France – 11%, in Germany – 14%, in Estonia – 15.2%. The tax burden is higher only in Iceland – 25% and in Denmark – 33.8% of income [11].

In most European countries, the progressive scale of citizens' income taxation is used, which we consider to be more socially just. Taking into account the fact that the existing system of PITs collecting, does not promote legalization of remuneration and does not provide significant revenues to the budgets, it is advisable to introduce a low progressive scale of personal income taxation. This will allow somewhat to increase the income of the poor population, which will be directed to current consumption. Reducing the incomes of the rich population will not reduce current consumption, but it will only reduce savings.

2. The tax social benefit as a mechanism for social protecting of employees

When collecting PIT in Ukraine there is a mechanism for protecting citizens who receive low incomes. It consists in the application of a tax social benefit. According to the paragraph 169 of the Tax Code of Ukraine, there are four kinds of a tax social benefit provided: regular, for children, increased and maximal (table 2).

However, the social effect of the regular tax social benefit, which was foreseen at the time of the Tax Code adoption, is not working today. It was initially anticipated that after the end of the transition period of December 31, 2014, the size of the tax social benefit would be 100% of the subsistence level for an able-bodied person. Nevertheless, in 2015 transitional principles were fixed in the Tax Code of Ukraine on a permanent basis.

Table 2

Kinds and Rate of a Tax Social Benefit during collecting PIT*

Kind of a Tax Social Benefit	Rate and calculation procedure
Regular	50% of the subsistence level for an able-bodied person, established on January 1 of the correspondent year for any taxpayer
For children	100% of the regular tax social benefit per child for a tax payer who takes care of two or more children under the age of 18

Increased	150% of the regular tax social benefit for a tax payer who is: a single parent, widow (widower), guardian, a person who takes care of a disabled child – for each child under the age of 18; a person assigned to the 1 st or 2 nd category of people who suffered from the Chornobyl disaster; a pupil, a student, a postgraduate student, a resident, military personnel; a disabled person of the 1 st or 2 nd group; a person who has been sentenced to a lifetime scholarship as a citizen who has been persecuted for human rights activities, including journalists; a participant in hostilities in other countries after the Second World War
Maximal	200 % of the regular tax social benefit for such tax payers: Heroes of Ukraine, Heroes of the Soviet Union, Heroes of Socialist Labor, or full Knights of the Order of Glory or the Order of Labor Glory, persons awarded with four or more medals "For Bravery"; participants of the battles during the Second World War or people who at that time worked in the rear, disabled people of the 1 st and 2 nd groups of the participants in hostilities in other countries after the Second World War, which are covered by the Law of Ukraine "On the Status of War Veterans, Guarantees of Their Social Protection"; former prisoners of concentration camps, ghettos and other places of forced detention during the Second World War or persons recognized as repressed or rehabilitated; persons who were forcibly removed from the territory of the former USSR during the Second World War to the territory of the states that were in a state of war with the former USSR or were occupied by fascist Germany and its allies; persons who were in the blockade of the former Leningrad (St. Petersburg, Russian Federation) from September 8, 1941 to January 27, 1944

** It is made according to the Tax Code of Ukraine*

To receive a tax social benefit, the amount of the tax payer's wage must not exceed 1.4*subsistence level for an able-bodied person on January 1 of the correspondent year, rounded to the nearest 10 UAH, and for the tax social benefit for children the maximum income of one of the parents – increases proportionally on the number of children (table 3).

According to experts from the Financial and Economic Analysis Office in the Verkhovna Rada of Ukraine in 2016, almost 40% of Ukrainian citizens received income less than UAH 3.5 thousand. Thus, about a quarter of workers in Ukraine were entitled to a tax social benefit [12, p. 16–17]. Such a large number of low-income workers is explained by the high level of wage shadowing, which leads to a reduction in the income of the PIT and a shift in the tax burden on employees who receive only official income.

With the increase of the minimum wage in 2017–2018, the number of employees who are entitled to a tax social benefit is substantially reduced, since the minimum wage, which the employer is obliged to pay for a fully spent month, exceeds the limit of income for obtaining the regular tax social benefit. According to the State Fiscal Service, the number of persons who have taken advantage of the right to a tax social benefit in 2011–2016 has decreased by almost 40% – from 7 to 4 million people [12, p. 18–19].

Despite the positive tendency, almost 30% of the working population aged 15–70 receive low incomes and use tax social benefits. Such a large number of beneficiaries may be due to both low wages and a significant level of wage shadowing. We believe that further government policy aimed at legalizing wages and strengthening

Table 3

**The Rate of the Tax Social Benefit and the Maximum Wage
for its Appointment in 2011–2018, UAH***

Year	Min. wage on January, 1	Subsistence level on January, 1	Marginal amount of income for appointment of the tax social benefit, incl.			Tax Social Benefit		
			regular	for 2 children	for 3 children	regular	increased	maximal or for 2 children
2011	941	941	1320	2640	3960	470,5	705,75	941
2012	1073	1073	1500	3000	4500	536,5	804,75	1073
2013	1147	1147	1610	3220	4830	573,5	860,25	1147
2014	1218	1218	1710	3420	5130	609	913,5	1218
2015	1218	1218	1710	3420	5130	609	913,5	1218
2016	1378	1378	1930	3860	5790	689	1033,5	1378
2017	3200	1640	2240	4480	6720	820	1230,0	1640
2018	3723	1762	2480	4960	7440	881	1321,5	1762

** Formed according to the State Statistics Service of Ukraine [8]*

control over payroll calculations, as well as economic stabilization in the country, will help to reduce the number of workers who will be eligible for a tax social benefit. At the same time, in order to restore the social effect of the tax social benefit, which should reduce the tax pressure on low incomes of citizens; it is necessary to raise and modernize the level of subsistence level or to increase the marginal amount of income which allows receiving it.

3. The military tax

Since 2014, the significant tax burden on wages is a military tax, which is charged at the rate of 1.5% and is credited to the State Budget of Ukraine [6]. Initially, the military tax was collected only from wages, but since January 1, 2015, instead of its abolition, the base of charging this tax was expanded. Now it is collected of all incomes, which are the object of PIT accrual. On the one hand, the military tax allows accumulation of more than 10 billion UAH each year to finance military expenditures (table 1) and contributes to reducing the deficit of the State Budget, but on the other hand, it leads to a decrease in the incomes of citizens and their solvency, which is especially noticeable in the conditions of high inflation. However, despite the antisocial effect of the military tax, according to the Basic Directions of Budget Policy for 2018-2020, it is not planned to be canceled in the near future [12, p. 23].

4. The unified social contribution and the ways to improve the personal incomes taxation system

The main source of filling the budgets of social insurance funds is the unified social contribution paid by employers and the calculation base of which is the wage of each employee. However, the funds accumulated at the expense of the payment of the USC are not sufficient for the effective work of the social insurance system as a whole and pensions implementation, in particular.

Last year, a number of changes were made to the order of the USC collecting, which came into force on January 1, 2018, namely:

- the maximum size of the USC calculation base is now tied not to the subsistence level, but to the minimum wage and is 15 minimum wages. Taking into account the significant increase in the minimum wage to UAH 3723, the maximum amount of the USC calculation base increased to UAH 55845;

- employers calculate USC to the salary of each employee at the general rate of 22% and 8.41% (5.3% or 5.5%) for disabled workers;

- employers pay USC for each employee at a rate that cannot be less than the minimum insurance contribution. In 2018, it amounts to UAH 819.06 ($3723 \cdot 22\%$) [13].

If the salary employers is lower than the established minimum wage for the relevant month, the employer is obliged to make an additional payment to the minimum wage and to add the USC to the minimum insurance contribution. Such a statutory duty of an employer on the one hand, enables to guarantee income at the level of minimum wages; and on the other hand, it allows including to the worker's social and pension insurance period each fully spent month, even if the accrued income was lower than the minimum wage.

In the context of the incomes legalization policy in Ukraine, there is a constant search for ways to improve the personal incomes taxation system in order to increase its fiscal and social efficiency. Thus, this year in March, a draft Law of Ukraine "On Amendments to the Tax Code of Ukraine and certain legislative acts on stimulating tax liability of citizens" was submitted to the Verkhovna Rada of Ukraine for consideration [14]. In particular, it is proposed to reduce the aggregate tax burden from the PIT and the USC to 25% (10% of the personal income tax and 15% of the USC) and shift the obligation to pay them to employees. The authors of this project believe that this will increase the responsibility of each taxpayer, while rates lowering will help to legalize wages and increase revenues to the budget and social insurance funds. However, we believe that such measures carry a number of threats, namely: the introduction of a new tax administration order may lead to a reduction in the payment discipline of its payers; further reduction of the amount of insurance contributions will deepen the deficit of own revenues of the Pension Fund of Ukraine. Therefore, the offered reform requires a thorough scientific analysis and simulation of its consequences.

Conclusions

Summarizing the conducted research, we can state that the current system of personal income taxation in Ukraine, despite a number of reforms and improvements, does not ensure the growth of revenues to the budgets and insurance funds, and does not fully fulfill the social function of protecting citizens who receive low incomes. Therefore, in order to ensure the social efficiency of the personal income taxation system, it is necessary:

- to restore the progressive nature of the personal income tax, which will contribute to a more efficient and socially equitable income distribution;

- to increase the effectiveness of social tax benefit by establishing a higher limit for its application;

- to expand the list of payments that can be included for obtaining a tax bonus from the PIT;

- to reduce the tax pressure on the citizens' income by canceling the temporary military tax;
- to ensure social justice in the incomes' taxation, to take into account the marital status, the number of children and working people, age, etc.;
- in the process of improving the income taxation system, to provide the scientific validity and consistency of reforms.

Consequently, building an efficient and socially fair system of personal income taxation will allow not only to ensure stable tax revenues to the budgets but also to improve the quality of the social protection system in Ukraine.

Further scientific research will be devoted to the study of the taxation system impact on social protection programs financing.

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