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SOME ASPECTS OF THE TAX BURDEN

The purpose of the article. The imperfection of the tax administration mechanism, despite all the innovations and reform measures, leads to an increase in the tax burden on business entities, citizens and society as a whole. The high level of tax burden reduces economic activity, promotes the movement of capital abroad, and slows the growth rate of gross domestic product. All these problems determine the relevance of the chosen research problem.

The purpose of the paper is to study theoretical and methodological aspects of determining the tax burden, analysis of the impact of tax burden on the activities of economic entities, the formation of prospects for optimizing tax burden in the light of international experience.

Methodology. In the course of the research, general scientific methods of research were used, namely the comparison in the study of the level of tax burden in Ukraine and in foreign countries; abstract-logical - during the study of the concept of "tax burden" and the methods of its calculation.

Results. In scientific and practical literature, the tax burden at the macro level is considered as the amount of revenues to different levels of the budget, as a percentage of the volume of the entity's activity.

At the micro level, the tax burden on enterprise activities can be defined as the amount of tax payments as a percentage of the amount of profits received. In international practice, taxes paid by enterprises are subject to mandatory deductions for social insurance.

The State is always interested in increasing the tax burden, because it brings to it additional revenues. Enterprises, by contrast, are interested in reducing it.

Therefore, it is necessary to establish the optimal tax burden, in which taxpayers are relatively painless for their capital to agree to pay the established taxes, obtaining decent public services for this.

According to the 2018 Paying Taxes rating, the total tax burden in Ukraine is 37.8%, in the European Union (EU) – 40.5%, while the global average is 39.6%. However, the real tax burden, which takes into account also the returns of the tax system (that is, the level of satisfaction of taxpayers' needs due to taxes), is much higher in our country than in foreign countries.

At a particular enterprise, the method of calculating the tax burden using the system of electronic administration of VAT and using the formula, which is considered in most scientific and practical literature, is considered. The values are almost the same.

In order to reduce the tax burden on business entities it is necessary: to reduce tax rates on certain types of taxes, to expand their tax base. It is proposed to review the rates of personal income tax and property taxes. They should be progressive like in foreign countries.

Practical implications. The conducted studies give an opportunity to analyze the tax burden at the macro and micro levels. The business entity has the opportunity to independently calculate the tax burden on its activities and, on the basis of this, make a decision.

Value/originality. A moderate decrease and even distribution of the tax burden between taxpayers depending on the property status and type of activity will lead to optimization of the tax burden.