

General and special tax system as tools of socio-economic development

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Abstract. The coordinated work of the country's tax system largely determines the vector of development of the state in socio-economic terms. Excessive tax burden leads to entrepreneurs going into the shadows, and its significant reduction can lead to an unacceptable decrease in state revenues, which determines the introduction of tax regimes in the country that reduce the tax burden on small and medium-sized businesses. This stimulates entrepreneurship, and, accordingly, production, thereby solving many socio-economic problems of the state, such as problems with employment, poverty, etc. The article discusses the main taxes and tax regimes in Russia, their advantages and disadvantages and acceptability for certain organizations.

1 Introduction

According to the legislation of the Russian Federation, an individual entrepreneur is an individual who is registered in the manner prescribed by law with the tax authorities and carries out business activities at his own peril and risk. All resources that are listed in the accounts of an individual entrepreneur belong to him, in contrast to the entity that registered the legal entity. All funds of a legal entity belong to the organization, and the CEO must pay dividends and report to manage them in order to withdraw funds from the account.

Individuals who carry out business activities are required to register with the tax authorities and obtain the status of an individual entrepreneur or legal entity.

A legal entity is an organization that is registered in accordance with the procedure established by law, owns property and is responsible for its obligations. The organization also has the right to acquire property and personal non-property rights on its own behalf.

Organizations and individual entrepreneurs, when registering with the tax authorities, have the right to choose one of the taxation systems, subject to certain conditions.

2 Research Methodology

The main methods used during the research are the analysis of the results obtained from the study of articles, magazines and books, the derivation of general patterns, and the generalization of the information obtained during the study of this topic.

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3 Results and Discussions

There are only two taxation systems in the Russian Federation: the general taxation system and the special one.

The general taxation system is the main and basic tax regime, which is automatically assigned to individuals or legal entities if they do not apply for the establishment of a special tax regime.

In the general taxation system, unlike the special system, there are no restrictions or conditions on the number of employees, types of services provided, goods sold, amount of income. When operating on this system, the organization is obliged to pay contributions to the pension fund, social insurance fund and the Federal Health Insurance Fund. Also, an individual registering under the general taxation regime must pay property tax (only for legal entities), value added tax, personal income tax, and corporate income tax.

Corporate income tax is a direct federal tax that legal entities are required to pay and is valid throughout the Russian Federation. Revenues from this tax are distributed between the federal and regional budgets (the rate of 20% is divided between budgets as 3% and 17%, respectively). [8]

The object of taxation for corporate income tax is the difference between the income and expenses of the organization.

An organization's income is its revenue from the sale of goods, products and services, as well as from non-sales activities. non-operating income includes income from leasing property, from bank investments and income from various securities. Not all income of an organization is taxed, for example, income received in the form of a loan, contributions to the authorized capital, etc.

An organization's expenses are a collection of documented costs incurred for various purposes. Such expenses reduce the organization's tax base and therefore tax authorities more carefully check the organization's expenses presented in the tax return. They are divided into direct and indirect. The list of expenses that do not reduce the tax base is presented in Article 270 of the Tax Code of the Russian Federation and is not subject to any additions. Among them: the amount of dividends accrued by the taxpayer, payments for damage compensation, penalties, fines, sanctions transferred to the budget, contributions for voluntary insurance, etc.

Companies are required to submit reports to the tax authorities on an accrual basis; The tax period is one calendar year and the tax must be paid no later than March 28 of the month following the expired tax period.

To pay income tax, an organization must maintain accounting and tax records, since the amount of payment paid to the budget directly depends on the correct accounting of the organization's income and expenses. Accounting must also be kept because the organization, in addition to the income and expenses taken into account when paying the organization's income tax, has other income and expenses, which must be taken into account in order to see the financial result of the organization's activities, in order to avoid bankruptcy, ruin, negative profitability.

When calculating income tax, that is, calculating the income and expenses of an organization, information is needed from primary documents: invoices, universal transfer documents, waybills, contracts with counterparties, books of received and issued invoices, etc.

Being a tax agent, the organization transfers tax payments for personal income tax to the country's budget for all employees of the company. The organization, before calculating wages, withholds from it the amount of tax that must be paid to the state. These payments relate to expenses that reduce the taxable base for the organization's income tax. Since the

tax agent is responsible for calculating and paying taxes, he also takes into account all deductions provided to individuals and withholds alimony from wages.

The most important tax with which a taxpayer interacts while under the general taxation regime is value added tax.

VAT is an indirect federal tax that is paid on the added value of goods sold and manufactured products. VAT is paid not by the taxpayer, but by the end consumer of the product or service [6].

To account for this tax, it is necessary to register all issued and received invoices, waybills, create a book of issued and received invoices and, based on the information presented in the listed primary documents, calculate the amount of VAT payable or the amount of VAT refundable.

VAT refund is the return from the state budget of part of the tax that was generated as a result of the excess of the tax deduction amount over the calculated tax amount. Tax refunds attract special attention from tax authorities because taxpayers often attempt to recover from the budget amounts of tax that they are not actually entitled to reimburse. If, as a result of a desk tax audit, the tax authorities approved the taxpayer's application for a tax refund, they transfer the amount to be reimbursed to the payer's account no later than 60 days from the date of filing the application.

One of the most popular taxes around the world, also valid in Russia, is the personal income tax.

Payers of this tax are tax residents and non-residents of the Russian Federation. Residents of Russia are persons who have resided in the country for 183 days. Rates for residents and non-residents are different. In Russia, the conditions for obtaining resident status are very simple, unlike many other developed countries [3].

The object of taxation is the total income received by the taxpayer. Personal income tax must be paid not only to individual entrepreneurs who are registered, but also to other individuals who do not carry out entrepreneurial or other activities, for example, when receiving any winnings or prizes.

Income is divided into two types: taxable and non-taxable.

Taxable income includes:

- sale of property owned for less than 3 years;
- renting out property;
- income from a source in another country;
- winnings, prizes.

Non-taxable income includes:

- sale of property that has been owned by an individual for more than 3 years;
- property received by inheritance;
- donation.

In Russia, personal income tax is levied at a proportional tax rate. There are only three tax scales: proportional, progressive and regressive.

Proportional taxation means levying income tax at the same rates regardless of the taxpayer's income.

According to the regressive tax scale, the higher the rate, the lower the taxpayer's income. This system is not very popular compared to the other two in world practice [3].

The progressive scale is the most popular and most recognized by many experts in the field of economics and taxes. According to this scale, the tax rate increases in direct proportion to the amount of income. This system makes it possible to redistribute financial resources, reduce social inequality, provide support to vulnerable segments of the population at the expense of wealthier ones, and increase tax revenues to the budget due to high rates on large incomes. This scale is typical in Australia, Great Britain, USA, Belgium.

In Russia there are several personal income tax rates: 13, 15, 30, 35%.

The rate of 13% is standard for tax residents, that is, individual entrepreneurs and other individuals. For persons whose income exceeds 5 million per year, an increased tax rate of 15% is established. This rate is very important because it is an element of a progressive scale, although in Russia personal income tax is levied on a proportional scale.

The income of non-residents of Russia who have a source of income in the country is taxed at a rate of 30%. And the 35% rate applies to prizes and winnings.

The tax and reporting period for personal income tax is a calendar year, and the tax is calculated using the standard formula of the product of the tax base and the tax rate. The tax base is equal to the amount of income received by an individual.

There are a large number of different deductions for personal income tax.

Deductions are a special type of tax benefit that reduces the tax base by a certain amount equal to the tax deduction provided.

Social deductions for personal income tax are provided to persons who incurred expenses for healthcare, treatment, training, and recreational services [2].

Standard tax deductions are provided to persons who have children, disabled children, or are guardians or trustees. This type of citizen, who supports children, is preferential. Children with disabilities receive an increased standard deduction. Thus, the state provides a deduction of 1,400 rubles for the first and second healthy child, and 3,000 rubles for the third and subsequent healthy children. per month. A deduction of 13,000 rubles is provided for a disabled child. per month.

Property deductions are provided for the purchase of housing, land, and the sale of certain types of property.

Investment tax deductions are provided to persons who receive income from the sale of securities.

Professional tax deductions are used by persons who carry out entrepreneurial activities, provide services or sell goods.

Personal income tax is divided between the budgets of two levels - federal and regional. Despite the fact that personal income tax is a federal tax, 85% of all income from this tax goes to the regional budget, the remaining 15% to the federal budget[4].

Tax authorities have the right to levy additional contributions to the local budget from a person depending on the types of activities chosen by the taxpayer. This mode has certain advantages and disadvantages. The advantages include:

1. No restrictions on the amount of income and profit;
2. The ability to hire an unlimited number of workers;
3. Ability to work with VAT, etc.

The main disadvantages of the general taxation system:

1. Difficulty in maintaining tax and accounting records;
2. A large number of different payments and contributions;
3. High tax burden;
4. High tax rates;
5. Complex requirements for storing documents and archives, etc.

Therefore, it will be more profitable for small enterprises to apply special tax regimes.

The formation by the state of special taxation systems is caused by objective factors, including: providing preferential treatment to certain categories of organizations or industries, simplifying tax administration, etc. Those. special tax regimes are tools for stimulating certain industries, increasing entrepreneurial activity, attracting investors and, accordingly, a factor that has a positive impact on the socio-economic state of the state.

Special tax regimes are special tax regimes provided for by the tax legislation of the Russian Federation and applied in a certain manner. They allow taxpayers to simplify accounting and tax reporting and significantly reduce the amount of paperwork and reporting. Special tax regimes are intended only for certain types of activities and are more

focused on small and medium-sized businesses, since they contain certain restrictions and conditions that the taxpayer must comply with if he is in this regime. At the same time, this regime significantly simplifies the process of paying many payments for taxpayers, reducing rates or eliminating the need to pay many contributions [1].

The special tax system includes:

1. Simplified taxation system;
2. Automated simplified taxation system;
3. Tax on professional income;
4. Patent taxation system;
5. Taxation system for agricultural producers [5]

Special tax regimes are most beneficial for those organizations that depend on cooperation with other legal entities.

4 Conclusions

Based on the foregoing, we can conclude that the general taxation system is suitable for large organizations with a large staff, branches, and large incomes. Such organizations cannot use special tax regimes, since there are a large number of different restrictions on them. Special tax regimes significantly reduce the tax burden on taxpayers and are intended for representatives of small and medium-sized businesses so that, thanks to the ease of tax reporting, low rates and benefits, they have increased motivation to carry out business activities.

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