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CHANGING THE AMOUNT OF INDIVIDUAL INCOME TAX

Abstract: The article is devoted to the analysis of the reasons and justification for the probability of the increase in individual income tax in the Russian Federation. In 2018 the draft law related to changes in the amount of individual income tax and the tax rate schedule in general was submitted for consideration to the State Duma. According to this draft law, the individual progressive income tax scale, which ranges from 5% to 25%, was proposed to be imposed as from January 1, 2019, but it was not accepted. Thus, flat individual income tax scale is still operating in Russia (the rate of this tax scale does not depend on the income). The individual income tax is calculated in accordance with the existing legislation as a percentage of the individual's total income less expenses. The article analyses the possibilities to increase the budget revenues, which are exposed to a severe financial crisis, and the need to stabilize tax revenues, concluding that the introduction of a new model of the individual income tax scale will be a favorable measure for the country's economic policy.

Keywords: individual income tax, budget revenues, taxation, tax policy, price increases, inflation, social security.

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К ВОПРОСУ О ВОЗМОЖНОСТИ ИЗМЕНЕНИЯ НДФЛ

Аннотация: Статья посвящена анализу причин и обоснования возможного повышения НДФЛ в Российской Федерации. В 2018 году был внесён на рассмотрение в Государственную Думу законопроект об изменении, как ставки налога, так и самой шкалы налогообложения. Согласно этому законопроекту, с 1 января следующего года в России должна была начать действовать прогрессивная шкала на доходы физических лиц с нижней границей в 5% и верхней границей в 25%, но законопроект не был утверждён. В связи с этим, на данный момент в России действует плоская шкала налога на доходы физических лиц (процент НДФЛ не зависит от получаемого лицом дохода). Исчисление НДФЛ происходит в соответствии с действующим законодательством, в процентах от общего дохода физических лиц за вычетом документально подтверждённых расходов. Анализируя возможности увеличения доходов бюджета, испытывающего жесткий финансовый кризис и нуждающегося в стабилизации налоговых поступлений, введение новой модели шкалы налогообложения является достаточно благоприятной мерой экономической политики.

Ключевые слова: НДФЛ, доходы бюджета, налогообложение, налоговая политика, рост цен, инфляция, социальное обеспечение.

The progressive individual income tax scale has already been operated in Russia in the 1990s, but it resulted in a substantial number of black-market businesses. The flat individual income tax scale has created an entirely new situation with tax payments in the Russian Federation since the 13% fixed tax rate was introduced in 2001. With the transition to

the flat individual income tax, a large number of people started to pay taxes, which has proved highly beneficial for the country's budget revenue.

Despite this fact, Russians do not think that this scale is a viable solution. For this reason, the draft law related to changes in the amount of individual income tax and the tax rate schedule in general was submitted for consideration to the State Duma again. According to this draft law, the individual progressive income tax scale, which ranges from 5% to 25%, was proposed to be imposed as from January 1, 2019, but it was not accepted.

The reason for having the flat individual income tax scale in Russia now is an economic situation in the country. It is this scale that is the most comfortable and appropriate for all the segments of the Russian population. The flat individual income tax is calculated in accordance with the existing legislation as a percentage of the individual's total income less expenses. Despite the fact that people aspire to the introduction of the progressive individual income tax scale, which operates in many Western countries now, this scale is unlikely to be introduced in Russia in a few decades. The government of the Russian Federation does not seek to introduce it because there are a significant number of people who do not earn enough money to cover their living expenses, with the result that they will not be able to pay such a tax. That is why the introduction of this system in Russia is currently virtually impossible. So, the government should follow the policy which has been established in the payment of progressive individual income tax over the last twenty years.

On the other hand, the progressive individual income tax scale can be implemented in Russia, but then there are important considerations to take into account, such as the level of awareness and the opinions of all segments of the Russian population because a part of them, which will bring the largest income to the progressive individual income tax scale, can start avoiding tax payments. Even if the government decides to introduce this scale, they should focus on protecting the vulnerable segments of the population.

In addition to analyzing the possibility to introduce a progressive individual income tax scale, we should also pay attention to the situation with possible increase in individual income tax rate.

In March 2018, the legislature discussed a possible increase in the individual income tax rate to 15% for citizens who have a high salary level (7-10 million per year). Furthermore, the possibility to increase the tax rate

with the introduction of a tax deduction for the poor has been discussed, but this innovation does not solve the problem of poverty because benefits in the amount equal to 1000 rub. per month, which this deduction allows, do not provide people whose wage is equal to the statutory minimum monthly wage. Moreover, this privilege can cause serious economic consequences:

- 1) increased dependency of poor regions on cash transfers from the federal budget;
- 2) disproportion of regions in terms of different amount of collected taxes.

In spite of these problems, the Russian Government consider that the additional 2% of individual income tax will play a significant role for the country's budget. In their opinion, there are no technical problems associated with the tax collection.

Vladimir Putin, during his direct line on 7 June, 2018, said that the decision to raise the individual income tax rates, in particular the introduction of a progressive scale, is inappropriate.

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