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## ЭВОЛЮЦИЯ СОЦИАЛЬНОГО НАЛОГООБЛОЖЕНИЯ В РОССИИ

( ) 2001–2011 .

*Consideration be given to the social tax and the future prospects, due to the need to harmonize relations between the state and taxpayers. Tax policy Russia is currently not fully take into account the social dimension of development of the state. In this regard, there is a need for a comprehensive study of the social tax in Russia. The paper analyzes the theoretical and practical aspects of the social tax, the analysis of the feature of the tax on personal income and insurance fees (unified social tax) for 2001-2011. The prospects of reform of the social tax in the Russian Federation, suggested ways of improving the mechanism of calculation of social payments.*

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2011 9,57 % ,  
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13 % , 2001  
10,9 % , 2011  
17,69 % .  
STATISTICA.  
2012  
721,7 . . , 2013 - 1032 . . ;

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