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THE IMPACT OF DIRECT TAXATION ON THE LEVEL OF ECONOMIC DEVELOPMENT OF THE COUNTRY

The article considers the tax policy as the most important factor of the country's economic development and an effective tool for stimulating the activity of economic entities – individuals and legal entities. The dynamics of the share of direct taxes in the total volume of tax revenues to the budget is traced; the results of the impact of direct taxation on economic activity in the country (its population, enterprises and the state institution) are systematized. Methods of optimization of the taxation system of Ukraine for stimulating economic growth are proposed.

Key words: direct taxation, indirect taxation, business entities, tax rate, fiscal policy, GDP, life quality index.

JEL Classification: E62, K34.

Problem setting. Fiscal policy is used by governments around the world to promote economic growth, ensure the filling of budgets of various levels and fulfill social guarantees for the population. In the world, the taxation policy differs significantly across countries and regions, but the structure of government revenues remains virtually unchanged – taxes account for the bulk of budget revenues. Therefore, the high efficiency of the country's fiscal policy will always be a guarantee of the provision of basic public goods and services, as well as ensuring their quality and distribution equity.

Currently Ukraine, like many other European countries, faces certain economic difficulties, the solution of which often lies in the sphere of fiscal policy. It is effective taxation that should be an instrument for solving the economic problems of the state. For many years, Ukraine was a country in which the key role in GDP

was played by production representatives. Therefore, it is direct taxation that could ensure an increase in the budget revenues. Modern economic development indicates a sharp drop in production volumes. Thus, one of the most important tasks of tax administration is to conduct empirical studies of the effectiveness of the fiscal burden on producers in order to predict the further level of the country's economic development and determine the most effective management methods.

In connection with the difficult situation in the economy of Ukraine, the issue of studying the positive experience of the countries of Eastern Europe is acute, which like Ukraine have passed along a path of replacing the socialist socio-economic formation by the capitalist one and searching for the most effective ways and means of stimulating the country's economic development – especially domestic ones which are not connected with external debt loans and injections. The mechanism of the impact of taxation (in particular, the impact of direct tax rates on the efficiency of economic entities, individuals and legal entities) on economic indicators in Ukrainian modern realities has not been sufficiently studied. The methods of using the taxation system for activating the economic activities of enterprises and individuals, as well as stimulating the country's economic development, currently used in Ukraine, unfortunately are not effective enough.

Recent research and publication analysis. The relationship between tax structure and economic growth has been the focus of research since the 1980s. Both general theoretical works and works in which an analysis of the dependence of the economic situation on taxes in specific countries is presented are devoted to this topic. The general theoretical questions of the relationship between taxation and economic growth are discussed in the works of such authors as Engen and Skinner (1996), Gale and Samwick (2014), research groups of Gale, Krupkin and Rueben (2015), and Johansson, Heady, Arnold, Brys and Vartia (2008), and Myles (2000).

One of the first works involving data on the economic indicators of a group of countries was the cross-national study of the team of authors Katz, Mahler and Franz (1983). The article examines the impact of taxes on growth and distribution in the 22 developed capitalist countries. Taxation in its interrelation with economic indicators of different countries and regions was also analyzed by Arnold (2008), Besley and Persson (2014), Bernardi (2005, 2008). Arnold (2008), based on panel data from 21 OECD countries, proved that the consumption tax and property tax play a more significant role in economic growth than corporate income tax.

Many scholars are turning to the study of the taxes situation and their impact on economic growth in individual countries. Branson and Lovell (2001) calculated the optimal tax burden that maximizes the rate of economic growth in New Zealand. Edame and Okoi (2014) examined the impact of taxation on investment and economic growth in Nigeria from 1980 to 2010. Kalaš, Mirović and Andrašić

(2017) assessed the impact of taxes on economic growth in the United States of America in 1996–2016.

There are also developments to optimize the tax structure in terms of economic growth for the Canadian provinces (Ferede & Dahlby, 2012), Pakistan (N. Ahmad, A. Ahmad & Yasmeen, 2013), Nigeria (Chigbu, Linus & Appah, 2012), China (Han Wu, KeGao & Ming Chen, 2017) and other countries.

As for Ukraine, the connection between the principles of taxation and economic growth was considered by Turiansky (2014), and in the aspect of the influence of the tax policy on international competitiveness and European integration of Ukraine.

Paper objective is revealing the degree of influence of rates of direct taxes on the effectiveness of the activities of legal entities and individuals, dependence of changes in the level of economic development of the country (on the example of Ukraine and countries of Eastern Europe) on this impact.

Paper main body. The level of economic development of the country can be assessed in various ways. The most common is the calculation of certain indicators and an analysis of their dynamics. The most frequently estimated and analyzed indicators characterizing the economic development of the country include the volume of GDP, GNP, the level of national income, the country's share in world exports and imports. In addition, in recent years, such a factor as the assessment of the level of human development is being taken into account more often. With cross-country comparison, experts necessarily calculate the Human Development Index (HDI) as a key characteristic of human potential (the term «human potential» in this case means a set of indicators such as the standard of living, level of education and life expectancy).

International economic organizations which draw up various analytical reports and develop forecasts of the economic development of the countries of the world on their basis, rarely take into account the degree of influence of taxation on the level of efficiency of economic entities. But it is the added value created by them during the year that determines the GDP of any country. That is, the level of economic activity of economic entities (both legal entities and individuals) and, as a consequence, the volume of produced GDP depends on how effective the direct taxation of these entities is.

In the current economic conditions, direct tax rates vary considerably across the world. In most Asian countries tax rates are low. The countries of Western Europe (especially in the Scandinavian region) are characterized by high rates of both personal income tax and corporate income tax.

Direct taxation receipts form up to 20% of budget revenues. The levying of indirect taxes, the share of which in the revenue part of the budget is more than 50%, significantly affects the economic activity of legal entities and individuals, as economic entities are consumers of a wide variety of products. However, as

a rule, it is direct taxes that are problematic for enterprises and the working population, since their payment reduces the revenue (profit) received.

From the point of view of the state, in order to ensure a high level of the country's economic development, it is logical to gradually increase the tax rates of direct taxes, but modern mechanisms for managing the taxation system are based on expanding the tax base (that is, increasing the number of direct and indirect taxes) and reducing tax benefits, since this method of management is more effective. In general, the tax system should, on the one hand, ensure maximum budget coverage, and on the other – activate economic activity of enterprises and the population.

To stimulate economic activity of economic entities and accelerate the development of the country's economy, it is necessary to take primarily into account the role of tax policy as an important component of financial policy, which not only affects the economic sphere but also largely determines the social climate. It is the tax policy that can become the main tool for increasing the interest of economic entities in activating their economic activities within the country, and also contribute to the expansion of foreign trade volume and ensure the inflow of foreign investment.

Let us consider the dynamics of rates of direct taxes in Ukraine and the proportion of their volume in the country's budget revenues, and also analyze how the volume of GDP (the main indicator of the country's economic development) and the quality of life have changed in the last five years. Note that in the analysis we used the calculated indicator of the quality of life, which is a set of estimates of the purchasing power index (the higher it is, the better), the index of environmental pollution (the lower, the better), the ratio of the purchase of housing to income (the higher, the better), the safety index (the higher, the better), the health index (the higher, the better), the traffic time index (the lower, the better) and the climate index (the higher, the better). The calculation of the quality of life index, as well as its components, was carried out by the world's largest database of the standard of living in different cities and countries of the world Numbeo (Numbeo, 2018).

Table 1

The dynamics of the share of direct taxes in the total volume of tax revenues and budget revenues, changes in the rates of direct taxes (2012-2017)

Indicators	2012	2013	2014	2015	2016	2017
Total revenues of the State Budget, mln. UAH	344 711	337 618	357 084	534 695	616 275	793 265
Tax revenues, % of total budget revenues	79,7	77,8	78,5	76,6	81,8	79,1

Indicators	2012	2013	2014	2015	2016	2017
Personal income tax, % of total budget revenues	2,0	2,2	3,5	8,4	9,7	9,5
Corporate income tax, % of total budget revenues	16,1	16,1	11,2	6,5	8,8	8,4
Rate of Personal income tax, %	15 (17)	15 (17)	15 (17)	15 (17)	18	18
Rate of Corporate income tax, %	21	19	18	18	18	18

Sources: Ministry of Finance of Ukraine, 2018.

The data show that in the period under review, an increase in the income tax rate from citizens and a reduction in the corporate profit tax rate led to a significant increase in revenues to the budget revenues from the collection of the first tax and a sharp reduction in the income received from the second one. This situation can be explained by the fact that, despite the increase in the rate of income tax, the population actively pays it. And this, in turn, may indicate a toughening of control over the official registration of employees at enterprises by the state. At the same time, enterprises, despite the reduction in the tax rate, are in every way hiding from paying taxes. This table indicates that, with an increase in budget revenues by more than 2 times, the share of tax revenues is kept at about 80%. At the same time, the share of income tax decreased by 2 times. This situation negatively characterizes the fiscal policy of the state with regard to legal entities.

Let's take the experience of direct taxation in the countries of Eastern Europe as an example (Table 2).

Table 2

The level of taxation of legal entities and individuals in the countries of Eastern Europe in 2017

Country	Corporate tax	Maximum income tax rate
Belarus	18%	15%
Bulgaria	10%	10% (additional 12,9% by employee for social security contributions, i.e. health insurance, pension and unemployment fund); and additional 17,9% by the employer for various social security contributions)
Czech Republic	19%	53.5% (15% income tax + 6.5% by employee + 25% by employer (2.3% healthcare + 21.5% social security + 1.2% state policy of employment) + 7% solidarity contribution (assuming income is above 1 277 328 CZK per year))

Country	Corporate tax	Maximum income tax rate
Hungary	9%	15% (additional contributions at 10% Social Security by employee and 22% Social Security by employer and health care 7% by employer)
Poland	19%	32%
Romania	Revenue <€1 m: 1% of all sales Revenue >€1 m: 16% on profit	Employee: 41.5% [10% income tax (out of gross minus pension & health deductions), 25% pension contribution (out of gross), 10% health contribution (out of gross)] – Gross incomes below RON 3,600 benefit from personal deductions of up to RON 1,310 from taxable income. Employer: 2.25% (compulsory work insurance)
Russia	20%	13% straight tax + 29% social tax (paid by company) + social insurance from 0,5% to 2,5% depending on traumatism risk. In total ca. 43%.
Slovakia	22%	50% (income tax 19% + 25% for the part of annual income greater than € 35,022.31; additional contributions at 4% mandatory health insurance by employee and 10% by employer, 9.4% Social Security by employee and 25.2% by employer)
Ukraine	18%	18%

Sources: Tax rates in Europe, 2018.

Let's compile the ratings of the mentioned countries for 2017 for the following indicators:

- 1) the level of direct taxation of legal entities and individuals – the corporate income tax rate, the income tax rate (excluding various types of insurance);
- 2) the quality of life of the population – the quality of life index;
- 3) the level of economic activity of enterprises – the level of conduct of a business;
- 4) the level of development of the economy of the state – GDP per capita (Table 3).

Ranks in the ratings range from the highest to the lowest, as they decrease.

Table 3

**The ratings of the countries of Eastern Europe on the level of taxation
and the most important indicators of the development of the population,
enterprises and the state in 2017**

Country	Rate of Corporate income tax	Rank of doing business	Rate of Personal income tax	Quality of Life Index	GDP per capita, US\$, at prices and PPPs of 2010
Belarus	5	5	4	7	2
Bulgaria	8	6	6	6	8
Czech Republic	3	2	4	1	1
Hungary	9	8	4	5	5
Poland	4	1	1	3	4
Romania	7	4	6	4	6
Russia	2	7	5	9	7
Slovakia	1	3	2	2	3
Ukraine	6	9	3	8	9

Sources: UNECE Statistical Database, 2017; The World Bank Group, 2017.

If we consider the relationship between direct taxation of legal entities and the level of activity of their business, it can be noted that the higher the taxation rate is, the higher is the activity of economic entities. In the pair of ratings «income tax rate – the level of quality of life» the dependence is somewhat different: the higher the taxation of incomes of citizens is, the lower is the level of quality of their life. If we consider the rating of countries by GDP per capita, the main dependence will look like this: the higher the tax rate is, the higher is the GDP level. However, there are exceptions to this pattern. Thus, with fairly high rates of direct taxes, the level of GDP per capita in Ukraine and Russia is one of the lowest in Europe. This suggests that countries with a high level of taxation of legal entities actively monitor the collection of taxes, thereby solving one of the most important tasks of management in tax policy. In developed countries, taxes account for about a third of GDP, and the level of tax burden in them is about 40%. However, in these countries, the level of social security is very high. In Ukraine, however, despite the fact that the share of income tax in the total volume of tax revenues and budget revenues is constantly growing, the quality of life level remains rather low. The same can be said about the impact of taxation on the activities of legal entities. Despite the low level of taxation, enterprises divert revenues to the informal sector,

evade taxes and, most importantly, significantly reduce production due to the political and economic crisis in the country. In this regard, the primary task of the state is to provide such conditions for the activities of enterprises in which, at existing tax rates, legal entities will be able to attract foreign investors. In addition, in order to ensure the positive impact of taxation of legal entities and individuals on the level of economic development of the state, it is necessary to ensure the bilateral relations of the state with the producers of GDP.

In our opinion, instruments of direct taxation influence on the level of the country's economic development should yield the following results (Figure 1).

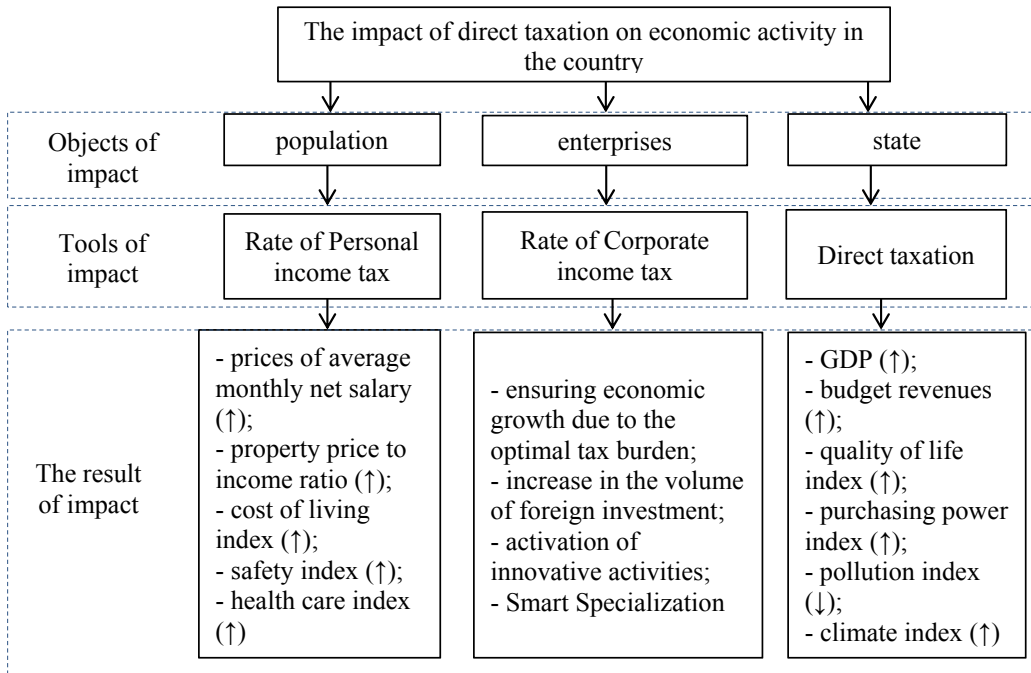


Figure 1. The impact of direct taxation on economic activity in the country (Author's own elaboration)

So, it is necessary to build the optimal system of taxation and the work of the state financial sector as a whole, in order to stimulate the activation of economic activity of legal entities and individuals. We offer the following optimization methods:

- transparency increase of control over government budget expenditures (disclosure of information about the use (distribution) of funds received in the form of direct taxes will increase the trust of citizens and enterprises to the state);

- activation of the activities of fiscal authorities to ensure a high level of tax collection;
- non-admission (reduction of volumes) of the company's profit in off-shore zones, toughening of penalties in case of revealing such concealment of income;
- control of cash turnover (reducing the volume of transactions using cash payments, because enterprises and individual entrepreneurs often hide these transactions, thereby reducing the tax base);
- control over non-monetary forms of settlement (recently operations with the use of calculations by bitcoins are activated, which does not allow the state to receive additional income from taxation of such transactions);
- the application of differentiated rates of direct taxation for enterprises of various branches and scale of production;
- optimization and constant monitoring of the volume of paid taxes by legal entities and individuals.

Conclusions. The conducted researches of a level and efficiency of direct taxation in Ukraine and the countries of the Eastern Europe have allowed drawing following conclusions:

1. The balance of direct and indirect taxation in the country's fiscal system affects the efficiency of the activities of economic entities (individuals and legal entities) on which the volume of produced GDP depends, and therefore, the economic development of any country.

2. In developed countries, the level of direct taxation is very high. In Eastern Europe, corporate income tax and personal income tax rates are significantly lower, while in Ukraine direct tax rates are among the lowest in the region. In spite of the fact that in recent years the tax rate of profit of enterprises has been decreasing, budget revenues from direct taxation of enterprises have been significantly reduced. In this case, two ways of solving this problem can be proposed: to intensify the actions of the fiscal service in terms of increasing the level of tax collection, and also to provide favourable business conditions not only for large and medium-sized enterprises, but also for small business entities. Also, in order to activate the activities of economic entities, it is necessary to apply differentiation of direct tax rates for enterprises of various branches of industry and scale of production.

3. To increase business activity and, in general, the level of the country's economic development, it is also necessary to toughen the control of cash turnover when calculating enterprises and other business entities. In addition, monitoring of non-monetary forms of settlements should also become one of the important functions of managing the country's fiscal policy.

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**ВЛИЯНИЕ ПРЯМОГО НАЛОГООБЛОЖЕНИЯ НА УРОВЕНЬ
ЭКОНОМИЧЕСКОГО РАЗВИТИЯ СТРАНЫ**

В статье рассматривается налоговая политика как важнейший фактор экономического развития страны и эффективный инструмент стимуляции активности хозяйствующих субъектов – физических и юридических лиц. Прослежена динамика доли прямых налогов в общем объеме налоговых поступлений в бюджет, систематизированы результаты влияния прямого налогообложения на экономическую активность в стране (ее населения, предприятий и института государства). Предложены методы оптимизации системы налогообложения Украины для стимуляции экономического роста.

Ключевые слова: прямое налогообложение, косвенное налогообложение, хозяйствующие субъекты, ставка налога, фискальная политика, ВВП, индекс качества жизни.

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**ВПЛИВ ПРЯМОГО ОПОДАТКУВАННЯ НА РІВЕНЬ
ЕКОНОМІЧНОГО РОЗВИТКУ КРАЇНИ**

Постановка проблеми. Податкова політика держави впливає на економіку. Для прогнозування показників економічного розвитку країни і розробки дієвих методів господарювання важливими є емпіричні дослідження ефективності фіскального навантаження на виробників. Механізм впливу оподаткування на економічні показники (зокрема, впливу ставок прямих податків на ефективність діяльності суб'єктів господарювання) в українських сучасних реаліях поки що вивчений недостатньо. А ефективність методів використання системи оподаткування для активізації економічної діяльності підприємств і фізичних осіб, а також стимуляції економічного розвитку країни є низькою.

Аналіз останніх досліджень і публікацій. Теми взаємозв'язку між структурою податків і економічним зростанням торкалися економісти різних країн. Останнім часом до означеної теми зверталися автори як загальнотеоретичних праць (E. Engen,

J. Skinner, W. Gale, A. Samwick та ін.), так і робіт, у яких проаналізовано залежність економічної ситуації від податків у конкретних регіонах і країнах (J. M. Arnold, L. Bernardi, J. Branson, C. A. K. Lovell, Han Wu, Ke Gao, Ming Chen та ін.). Зв'язок принципів оподаткування в Україні з економічним зростанням розглянув Ю. І. Турянський в аспекті впливу податкової політики на міжнародну конкурентоспроможність і європейську інтегрованість країни. Важливими є встановлення ролі впровадженої і Україні фіскальної політики в економічному розвитку країни, врахування досвіду інших країн.

Формулювання цілей. Метою статті є виявлення впливу ставок прямих податків на ефективність діяльності юридичних і фізичних осіб, залежності від цього впливу зміни рівня економічного розвитку країни (на прикладі України та країн Східної Європи).

Виклад основного матеріалу. Податкова політика – найважливіший інструмент підвищення зацікавленості суб'єктів господарювання в активізації економічної діяльності всередині країни, розширення обсягів зовнішньої торгівлі та забезпечення припливу іноземних інвестицій.

В Україні в останні п'ять років зростання ставки податку на доходи фізичних осіб та зниження ставки податку на прибуток підприємства призвели до того, що надходження до бюджету коштів від податку першого типу збільшилося, а від другого – різко скоротилося. Тобто, незважаючи на зниження податкової ставки, підприємства всіляко ухиляються від сплати податків, вводять доходи у тіньовий сектор і значно знижують обсяг виробництва. Однак, як показує досвід країн Східної Європи, чим вищі ставки оподаткування податком на прибуток, тим вища активність суб'єктів господарювання. Отже, необхідно вибудувати оптимальну систему оподаткування і роботу державного фінансового сектору в цілому, щоб активізувати економічну діяльність юридичних і фізичних осіб.

Оптимальне застосування прямого оподаткування позитивно вплине на рівень економічного розвитку країни: для населення зростуть середньомісячна заробітна платня, індекси прожиткового мінімуму, безпеки і здоров'я; підприємствам будуть забезпечено стабільне економічне зростання, збільшення обсягу іноземних інвестицій та активізація інноваційної діяльності; держава отримає зростання ВВП, доходів бюджету, показників якості життя та індексу купівельної спроможності населення.

Висновки. Баланс прямого і непрямого оподаткування у фіскальній системі країни впливає на ефективність діяльності суб'єктів господарювання (фізичних та юридичних осіб), від яких залежить обсяг виробленого ВВП, а також економічний розвиток будь-якої країни.

Для оптимізації системи оподаткування можна застосувати такі методи, як підвищення прозорості контролю державних видатків бюджету, стимуляція діяльності фіскальних органів щодо забезпечення високого рівня збирання податків, недопущення виведення прибутків підприємств в офшорні зони, контроль обороту готівко-

вого розрахунку і негрошових форм розрахунку, застосування диференційованих ставок прямого оподаткування для підприємств за галузями та масштабами виробництва.

Коротка анотація статті

Анотація. У статті розглянуто податкову політику як найважливіший фактор економічного розвитку країни і ефективний інструмент стимуляції активності суб'єктів господарювання – фізичних і юридичних осіб. Простежено динаміку частки прямих податків у загальному обсязі податкових надходжень до бюджету, систематизовано результати впливу прямого оподаткування на економічну активність у країні (її населення, підприємств та інституту держави). Запропоновано методи оптимізації системи оподаткування України для стимуляції економічного зростання.

Ключові слова: пряме оподаткування, непряме оподаткування, суб'єкти господарювання, ставка податку, фінансова політика, ВВП, індекс якості життя.

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