

Nairi I. Fedyshyn (*National University
"Lviv Polytechnics", Ukraine*)

TAX BURDEN: ESSENCE, TYPES AND FACTORS OF INFLUENCE

The article considers the essence of tax burden as an economic category. Tax burden types are presented according to their economic impact, tools of fiscal pressure and the participants of economic and financial relations interested in the volume of such burden. The main factors affecting the volume of tax burden are investigated.

Keywords: taxes; tax burden; tax planning; business entities.

Наїрі І. Федішин (*Національний університет
«Львівська політехніка», Україна*)

ПОДАТКОВЕ НАВАНТАЖЕННЯ: СУТНІСТЬ, ВИДИ ТА ЧИННИКИ ВПЛИВУ

У статті розглянуто сутність податкового навантаження як економічної категорії. Наведено види податкового навантаження відповідно до їхнього економічного впливу, інструментів фіскального тиску та зацікавлених у його величині суб'єктів господарсько-фінансових відносин. Досліджено основні чинники впливу на величину податкового навантаження.

Ключові слова: податки, податкове навантаження, податкове планування, суб'єкти господарювання.

Літ. 13.

Наїрі І. Федьшин (*Национальный университет
«Львовская политехника», Украина*)

НАЛОГОВАЯ НАГРУЗКА: СУЩНОСТЬ, ВИДЫ И ФАКТОРЫ ВЛИЯНИЯ

В статье рассмотрено сущность налоговой нагрузки как экономической категории. Приведены виды налоговой нагрузки согласно их экономическому влиянию, инструментов фискального давления и заинтересованных в его величине субъектов хозяйственно-финансовых отношений. Исследованы основные факторы влияния на величину налоговой нагрузки.

Ключевые слова: налоги; налоговая нагрузка; налоговое планирование; субъекты хозяйствования.

Introduction. Tax burden reduction is known to be one of the major objectives of tax planning at the enterprise. Tax burden is often referred to as an important economic category in the theory and practice of taxation, being one of the key indicators that characterize the tax system of the country and its fiscal policies. Research into tax burden and the related issues is relevant because despite the fact that the essence of the tax burden, its types and factors affecting it are being widely discussed by the economists, no unanimous opinion has been elaborated yet. On the other hand, the significance of tax burden in the process of tax planning at the enterprise has not been given proper attention by the researchers.

Latest research and publications analysis. In modern economic literature considerable attention is paid to the problems of tax burden and reducing its impact on business. In particular, tax burden is examined in some chapters of scientific papers on tax

planning, tax management and enterprises' taxation of such Ukrainian and foreign authors as T. Chernyakova (2006), S. Dzhaarbekov (2005), J. Ivanov, O. Tishchenko, G. Dorozhkina, O. Zyma and V. Karpova (2007), P. Sukhareva, L. Sukharev and J. Glushchenko (2006), E. Vilkova and M. Romanovskij (2004), L. Zlobina and M. Stazhkova (2003) et al.

The aim of the research is to investigate the essence of tax burden and its significance in the process of the tax planning at the enterprise.

The methods of the research are systematic and comprehensive analysis of economic scientific literature and tax legislation.

The essence and types of tax burden. In economic literature related to the issues of taxation such terms as "tax load", "tax pressure" and "tax press" are used as synonyms of "tax burden". However, the interpretation of each of these terms is slightly different.

Longman Dictionary of Contemporary English (2000) provides the following definitions: "burden" – something difficult or worrying that you are responsible for, something that is carried; "load" – a large quantity of something that is carried by a person etc.; "pressure" – the act of force or weight being put on something or somebody; "press" – a weight put on something. On the basis of these definitions we may make a conclusion that interchangeable use of such terms as "tax burden", "tax load", "tax pressure" and "tax press" can be justified.

As it has been already noted, economic literature provides various interpretations of the term "tax burden". "Financial and Economic Dictionary" defines the term "tax burden" as a share of total tax payments in the taxpayer's gross income during a certain period of time (fiscal year); and the term "tax load" is defined as the ratio between the amount of paid taxes, contributions, other obligatory payments and incomes, profits and other financial results of the taxpayer (Zagorodnij and Voznyuk, 2011: 441, 755). "The New Economic and Legal Dictionary" explains tax burden as a degree of economic restrictions imposed on taxpayers by their obligations to pay taxes, as impossibility to spend money, paid as taxes, for other purposes (Azrilijan, 2003: 69). In the monograph (Ivanov et al., 2007: 150–151) the following differentiated definitions of "tax burden" are given:

1) tax burden at the level of business entities is the relative indicator that characterizes the share of accrued income taxes, calculated according to the requirements of tax legislation concerning formation of various tax elements;

2) tax burden (load) at the government level is a ratio between tax payments and the gross national product;

3) tax burden is a generalized characteristic of the effect that taxes have. It embodies the share deduced from both the total income of the state and the income of individual taxpayers.

The monograph also presents the definition of tax load as an indicator that describes the proportion of accrued taxes and contributions that the taxpayer must pay into the budgets of different levels.

In the encyclopedia "Finance. Budget. Taxes. National and International Terminology" (Efimenko, 2010) in the article on tax burden this term is explained as a generalized description of the taxes' effect which determines the intensity of taxation. At the same time, tax burden is considered using qualitative and quantitative

approaches. The qualitative approach explains tax burden (pressure) as the aggregate effect of the taxes on the economy in general and (or) on individual taxpayers associated with economic constraints that arise as the result of paying taxes and diverting money from its other potential use. A quantitative approach considers tax burden as a relative indicator that can be determined as the ratio between the total amount of separate tax payments and the gross added value, sales incomes, gross income, the amount of value-added tax transactions, payrolls, gross domestic product, enterprise's revenues, volume of sales (of goods and services) (Efimenko, 2010: 284).

After summarizing the above interpretations, it is necessary to note that tax burden can be considered at the macro- and micro-levels depending on its economic effect. At the macro-level tax burden shows the impact of taxes on the economy in general, and at the micro-level it describes the impact of tax payments on reducing the taxpayers' profits.

The following works (Ivanov et al., 2007: 154; Efimenko, 2010: 284–285; Chernyakova, 2006: 132) provide identification of 4 levels of tax burden:

1. Tax pressure of direct tax leverages (tax elements).
2. Tax pressure of the total amount of taxes, charges and other obligatory payments.
3. Use of the mechanism of benefits by taxpayers due to which tax burden is redistributed among taxpayers.
4. Use of taxation techniques due to which pressure on the taxpayer is increased (particularly, it concerns advance payments when taxpayers have to pay due taxes before getting real income).

In addition, we can single out 3 levels of tax burden corresponding to the interested parties (participants of economic and financial relations), which are described in (Ivanov et al., 2007: 165):

1. The level of the state as a subject of economic management and income redistribution that is made to the benefit of other elements of the state and society.
2. The level of enterprises as the objects of government managerial influence and subjects of economic activity that contribute to the formation of income and tax base.
3. The level of employees as participants of economic activity that earn their living and are members of public life.

Factors of influence on tax burden. In theoretical researches on taxation, economists present various factors that affect the amount of tax burden. Since the object of our scientific research is a search for possibilities to reduce the tax burden on business entities by introducing and implementing the concept of tax planning, it is necessary to determine the factors that affect the value of tax burden on businesses. Thus, in the work of L. Zlobina and M. Stazhkova (2003: 6) it is noted that in modern economic conditions while determining the weight of tax burden, there must be taken into account the factors that can both increase and decrease this burden, being: the level of state development and nature of government spending, peculiarities of primary accumulation of capital and financial resources of a business entity depending on the type of ownership, legal and organizational form of enterprise, participation in government investment programs and production sharing agreements, possibility to receive budget loans, investment tax credit, tax credit, deferred tax liabilities and charges.

In the work (Jutkina, 2002) factors affecting the amount of tax burden are divided into factors that affect tax burden on legal entities and those affecting tax burden on individuals. Legal entity's tax burden is affected by industry specifics, state shareholding, share of exports, the total amount of tax arrears. The tax burden on individuals is influenced by: consumer price index, individual's place of living, type of activity, ability to work.

E. Vilkova. and M. Romanovsky (2004) distinguished such factors of influence on tax burden: the elements of contractual and accounting policies for the purpose of taxation (methods of depreciation, inventory assessment methods, accounting costs for repair etc.), benefits, directions of budget, investment and tax policy, investment tax credit, tax credit, deferred tax payments, placing businesses and management of the enterprise in offshore zones.

The authors of the monograph (Ivanov et al., 2007) highlight 5 groups of factors affecting tax burden: economic (the state of the economy, income of taxpayers, the pricing policy of the enterprise), political and legal (economic interests of political forces that are in power, changes in tax legislation, the impact of foreign governments), socio-demographic (uniformity in taxing various segments of population, increasing proportion of retired people, birth rate, migration), scientific and technical (innovation orientation of enterprises), environmental (ecological safety of production).

Considering the above, we can see a significant variety of factors that affect tax burden and agree with the authors singling them out. Based on the fact that the object of our scientific research is a search for the ways of reducing tax burden on business entities, we propose to classify the factors affecting the amount of tax burden according to the possibilities of enterprise's management to control the impact of these factors during the implementation of the tax planning concept. The external factors of influence on tax burden on businesses are regulated by the government, in particular, by the level of economic development, the nature of public spending, directions of budget, investment and tax policies, changes in tax legislation, tax benefits, agreements with foreign governments. The internal factors of influence on tax burden are those that can be controlled by enterprise's managers and economists while implementing the tax planning concept, in particular, it concerns tax and accounting policies of the enterprise, type of ownership, organizational and legal forms of management, industry profile, registration in an offshore zone, ways of attracting financial resources, the ability to postpone tax payments, the structure of production, pricing policy, the share of exported products, the volume of polluted emissions into the environment etc.

Conclusions. Tax burden is undoubtedly one of the key indicators that characterize the tax system of the country and its fiscal policies. Tax burden shows the impact of taxes on the economy in general, and describes the impact of tax payments on reducing the taxpayers' profits. Economists identify a number of factors that affect the amount of tax burden. But it is important to classify the factors affecting the amount of tax burden according to the possibilities of enterprise's management to control the impact of these factors during the process of the tax planning concept implementation. Managers of enterprises must control the internal factors of influence on tax burden to reduce the tax burden on their business.

Perspectives for further research are the analysis of internal factors of influence on tax burden of enterprise with the idea of their possible application during implementing enterprise's tax planning concept and justification of tax burden calculation methods according to various approaches.

References:

- Податковий кодекс України від 02.12.2010 №2755-VI // zakon.rada.gov.ua.
- Вылкова Е., Романовский М.* Налоговое планирование. — СПб: Питер, 2004. — 634 с.
- Джаарбеков С.М.* Методы и схемы оптимизации налогообложения. — М.: МЦФЭР, 2005. — 814 с.
- Загородній А.Г., Вознюк Г.Л.* Фінансово-економічний словник. — Львів: Національний університет «Львівська політехніка», 2011. — 844 с.
- Злобина Л. А., Стажкова М.М.* Оптимизация налогообложения экономического субъекта. — М.: Академический Проект, 2003. — 235 с.
- Злобина Л.А. Стажкова М.М.* Практика оптимизации налоговой нагрузки экономического субъекта. — М.: Академический Проект, 2003. — 106 с.
- Новый экономический и юридический словарь / Сост. А.Н. Азрилян. — М.: Институт новой экономики, 2003. — 1088 с.
- Проблеми розвитку податкової політики та оподаткування / Ю.Б. Иванов, О.М. Тищенко, Г.М. Дорожкіна, О.Г. Зима, В.В. Карпова; Науково-дослідний центр індустріальних проблем розвитку НАН України. — Харків: ІНЖЕК, 2007. — 448 с.
- Сухарева Л.О., Сухарев П.М., Глуценко Я.І.* Податкове планування в системі управління підприємством: Монографія. — Донецьк: ДонДУЕТ, 2006. — 209 с.
- Фінанси. Бюджет. Податки: національна та міжнародна термінологія: У 3-х т. / За ред. Т.І. Єфименко. — К.: Ін-т світ. екон. і міжнар. відносин НАНУ, ДННУ Академія фінансового управління, 2010. — Т. 3. — 576 с.
- Чернякова Т.М.* Податкова система України та оподаткування підприємств: Навч. посібник. — Луганськ: СНУ ім. В. Даля, 2006. — 584 с.
- Юткина Т.Ф.* Налоги и налогообложение. — М.: ИНФРА-М, 2002. — 576 с.
- Longman (2000). Longman Dictionary of Contemporary English. Third edition. 1668 p.

Стаття надійшла до редакції 12.01.2013.