
Glushchenko O.O. – Head of conducting inspections of the State Tax Inspectorate Zhovtnevyi district of the city Lugansk Main Directorate of the Ministry of income and charges Ukraine in the Luhansk region.

ANALYSIS OF TAX PAYERS' BEHAVIOR MODELS

Introduction. Model of tax payers' behaviour concerning execution of tax obligations is considered as aggregate of linked actions and deeds of payers about accrual and defrayal of tax payments. Tax payers' behaviour models mostly are defined by reality of tax relations, psychological features of enterprises managers, measure of harmonization with practice of tax administration activity. Results of analysis of features of enterprise behaviour models concerning tax payments are useful while building enterprise economic security system. **Aim:** analysis of models of tax payers' behaviour models, defining features of such models and their suitability to practice of domestic enterprises activity. **Methods:** structural-logical and monograph analysis, comparison. **Results.** Models of tax payers' behaviour are considered. There are such models as standard, optimizing, minimizing, tax planning, overcoming, evading, preventing and avoiding. Illegal character of model of evading is proved. Difference between models of minimization and optimization is considered. Difference between models of minimization and evading of tax defrayal is shown. Different perception of models of tax minimization and optimization by enterprises and tax administration is considered. It is shown that such different perception demonstrates different interests of enterprises and tax administration. It is considered by the results of analysis of tax payers' behaviour that a tax decreasing is target function and vector of actions for tax payers in all models. **Conclusion.** The most expedient model for domestic tax payers' today is the model of minimization. Such model is oriented to decreasing tax pressing on an enterprise using the imperfect laws. Border of such decreasing is laws limitation. Using such method is possible to provide balance of interests between state and tax payer. Enterprise as tax payer doesn't avoid of making constitutional obligation but decreases taxes using lacks in existing laws and protects its economic security.

Keywords: enterprise, tax payer, model, laws, lacks, economic security.

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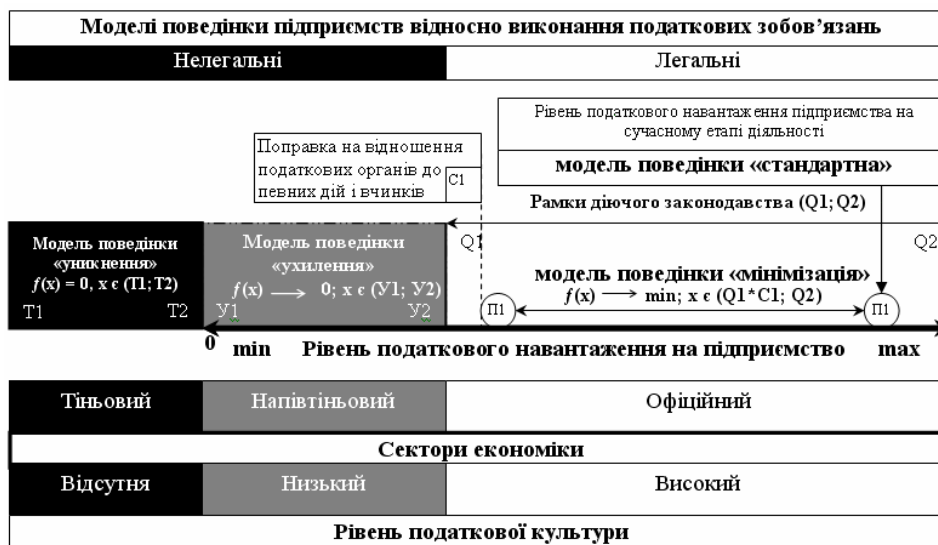
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Reviewer

V. I. Chizh
 Doctor of Economic Sciences, Professor
 Volodymyr Dahl East Ukrainian National University, Severodonetsk, Ukraine