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## Business tax burden in the non-linear system

Tax burden affect economic performance by changing incentives for business formation in the non-linear system, expansion and operation. In the article the definition of tax burden as an integrated feature of the impact of taxation on the business entity. Authors specify the sources of spending between the tax rate and tax revenues, there is a nonlinear relationship. Raise the notion of tax schemes. On the basis of the studied materials the allocation of tax revenues between levels of budget was considered. Author's opinion is justified from the standpoint of complex nonlinear doctrine; the main functions of the tax burden at the micro level were defined. Authors describe in details the order of their finding, note the time lag for which it is advisable to determine the tax burden of an entity in the nonlinearity. The tax burden of the enterprise in a nonlinear system should not be. The State can and should regulate the rational development of small and medium-sized businesses in the tax load of the enterprise in a complex nonlinear system. Efficient design of a business tax system encourages activities with beneficial economic spillovers and imposes lighter burdens on those industries and activities that are most responsive to taxation. Tax reforms have the potential to improve economic efficiency by adjusting the level and design business burden in the non-linear system.

*Keywords:* budget, system, tax burden, tax payments nature, functions of tax burden.

At the present stage the general course of the State Finance concept improvement in the World is to move to program-target principles of forming the State budget. Tax-budgetary system is complex non-linear system, including the interests of the vast majority of the State citizens. At the same time, every state tends to optimize the tax burden that, first of all, characterizes in balance of State interests in one hand, and tax-payers in another [1].

As we touch upon the issue of the business tax burden, so it is necessary to touch upon the concept of tax schemes. Tax schemes are specific methods and terms to reduce tax burden in particular situation. There are black and white tax schemes.

*Black tax schemes* are tax schemes that directly contradict tax legislation. Application of the black schemes is forbidden and leads to legal liability. While white tax schemes are not prohibited by law, sometimes are directly provided by it. Tax practitioners, owing specific knowledge, can always prove the validity of white tax schemes. There is an indicator – if the validity of the scheme is impossible to prove, so the scheme is black, and it is prohibited to apply it [2].

Author's opinion on white tax schemes is that they can be used in accordance with Kazakh legislation. So, the tax burden of the business entity, until now was only theoretical subject, but with the spread of tax planning on practice, the need for an informative measure instrument of the impact of tax on the financial position of a business entity appeared, and the views of many modern economists turned to the issue of studying the tax burden. All scientific approaches to this economic category can be divided into two groups.

The basis of the delimitation is the principle of the number of indicators included in the tax burden. Some economists consider the tax burden for a particular taxpayer as a share of its income, levied to the budget in the form of taxes and fees. In this case, a quantitative assessment of the tax burden is reduced to the calculation of one indicator. The indicator is universal, it is easy to calculate it, but it is significantly averaged and not informative enough. Economic scholars define the tax burden as a complex characteristic of the impact of taxation on business entity [3].

In this case, it is proposed to measure the tax burden not by one but by several indicators. The main point of the tax burden is most objectively defined as follows: tax burden is a set of complementary indicators that quantitatively and qualitatively characterize the effect of compulsory tax payments levied to the budget system of the Republic of Kazakhstan on the financial position of a business entity.

Separately taken indicators of the tax burden cannot constitute a full-scale picture of the effect of taxation on the financial condition of an economic entity. Only complex application of such indicators provides clear and reliable understanding of the tax burden in the enterprise. Obligatory tax payments are a set of taxes and fees, insurance fees to the Pension Fund of the Republic of Kazakhstan, the Social Insurance Fund and the Compulsory Health Insurance Fund (CHF), custom duties paid by the business entity, and fines and penalties related to these payments [4].

First of all, it should be taken into account that the 31 % increase in tax receipts in 2016 with the growth of nominal GDP by 13.8 % indicates a serious increase in the tax burden in the Republic of Kazakhstan.

Second: the load increase on a payroll is an objective fact. Even taking into account the adjustment of calculations for tax deductions, the tax burden on the payroll by 2020 will increase from 28.5 % to 40 %.

Payroll contributions are as follows:

– IIT (Individual Income Tax) ~ 7 % (deductions for the minimum wage (estimated at 1.5 %), mandatory pension contributions (1.5 %);

– Pension contributions – 15 % (+ 5 % from 2018);

– Social tax and social contributions – 11 %;

– Contributions to the Social Health Insurance Fund – 7 % (5 % employer + 2 % employee).

Third: the distribution of tax receipts between the levels of the budget (republican / local) is a matter of the budget policy rather than tax policy (Ministry of Finance of RK, 2015-2016).

The nominal increase in tax receipt to the state budget in January-July 2016 compared with the respective period of 2015 amounted to 875.1 billion tenge. The main attention should be paid to the three main items of budget revenues, namely, income tax, internal taxes on goods and services, as well as taxes on international trade, the cumulative increase of which amounted to about 83 % of the increase in state budget revenues for 7<sup>th</sup> month of 2016 (Table 1).

Table 1

**The structure of tax revenue, (bln. tenge)**

Name	7M2014	7M2015	7M2016	7M2016 to 7M2015, %	7M2015 to 7M2014, %
<b>Tax revenues</b>	<b>2 713.9</b>	<b>2 329.8</b>	<b>3 204.9</b>	<b>37.6</b>	<b>-14.2</b>
Income tax	978.5	922.3	1 171.0	27.0	-5.7
Social tax	234.2	256.6	295.0	15.0	9.6
Property tax	114.5	128.2	136.9	6.8	12.0
<b>Domestic taxes on goods and services</b>	<b>764.8</b>	<b>607.2</b>	<b>1 074.5</b>	<b>77.0</b>	<b>-20.6</b>
<b>Taxes on trade and external transactions</b>	<b>602.5</b>	<b>390.5</b>	<b>506.4</b>	<b>29.7</b>	<b>-35.2</b>
Mandatory payments	19.4	24.9	20.9	16.2	28.3
Other taxes	0.0	0.1	0.2	154.3	71.2

Note. Source: (Ministry of Finance of RK, 2015–2016) [4].

Thus, revenues on income tax increased by 248.7 billion tenge (+ 27.0 % y/y), internal taxes on goods and services – by 467.3 billion tenge (+ 77.0 % y/y), taxes on international trade and foreign operations – by 115.9 billion tenge (+ 29.7 % y/y). According to the State Revenue Committee, the nominal increase in income tax was mainly due to corporate tax (Table 2).

Table 2

**The corporate income tax, wage population and profitability of enterprises, (bln. tenge)**

Name	7M2014	7M2015	7M2016	7M2016 to 7M2015, %	7M2015 to 7M2014, %
<b>Income tax</b>	<b>978.5</b>	<b>922.3</b>	<b>1 171.0</b>	<b>27.0</b>	<b>-5.7</b>
Corporate income tax (non-oil sector)	667.0	525.4	770.8	46.7	-21.2
Individual income tax	311.5	343.7	400.2	16.4	10.3
<b>Fund salaries (6 months)</b>	<b>2 473.8</b>	<b>2 646.6</b>	<b>2 852.6</b>	<b>7.8</b>	<b>7.0</b>
Salaries of civil servants	797.9	862.8	1 031.7	19.6	8.1
Salaries for other sectors	1 676.0	1 783.8	1 820.9	2.1	6.4
<b>Enterprises income (1kw)</b>	<b>8 071.5</b>	<b>7 043.3</b>	<b>8 414.5</b>	<b>19.5</b>	<b>-12.7</b>
<b>The profits of enterprises (1kw)</b>	<b>1 070.6</b>	<b>707.6</b>	<b>1 387.4</b>	<b>96.1</b>	<b>-33.9</b>

Note. Source: (Ministry of Finance of RK, 2015-2016) [4].

In accordance with the data on the activities of the enterprises of the Committee on Statistics, the total profit of small, medium and large enterprises in the republic increased significantly in the 1<sup>st</sup> quarter of 2016 compared with the respective period of last year, which can explain the growth of corporate income tax. In turn,

it is difficult for us to explain the almost two-fold increase in profits in the 1<sup>st</sup> quarter of 2016 compared to the 1<sup>st</sup> quarter of 2015. The revenues of enterprises increased by 19.5 %, and profits – by 96.1 %. Also, a large increase in the profitability of enterprises does not correspond to a sharp decline in economic growth and a large decrease in demand in it. Also, it is difficult for us to explain the growth of individual income tax. The difference between figures of the growth of taxes collected under the IIT (+ 16.4 % y/y) and the growth in total wages (+ 7.8 % y/y) produces a question. According to Table 3 to the weak growth of wages in the non-state sector against the background of growth in sales and profitability of enterprises also draws attention.

An alternative and possibly supplementary method of encouraging business activity would be to reduce business taxes and replace the lost revenue with other taxes, while strengthening measures to prevent personal income from being reclassified as tax-favored business income. But quite apart from the difficulty of preventing tax avoidance by reclassifying income, and the unattractiveness of any replacement taxes, such a course would run into another common constraint on democratic policymaking: the political importance of appearing to impose significant tax burdens on businesses [5]. Of course, the notion of actually imposing a tax burden on business is illusory, because the burdens of business taxes are in fact borne by combinations of individuals — business owners, domestic workers and consumers, and possibly foreigners — rather than by business entities per se. And as a method of raising tax revenue, many business taxes are extended considerably less efficient and equitable than other tax alternatives that are within the power of governments to enact. But some combination of the difficulty of the legislative compromise, prevailing uncertainty over who actually bears the burden of business taxes, and the powerful if misleading imagery of taxing large, affluent business organizations create a sufficiently compelling political imperatives for heavy and distortionary business entity taxation to persist in some countries, despite these taxes' economic consequences [6].

Available measures commonly suggest tax burden that exceed those of almost all and possibly all other countries. One challenge in ranking the relative tax burdens of different countries is that no single measure offers an entirely reliable or compelling metric by which to compare tax systems. The most easily accessible comparative guide is provided by statutory corporate tax rates [7]. Because countries differ in the extent to which subnational governments levy business taxes, it is important to incorporate subnational taxes when comparing them.

The Organization for Economic Cooperation and Development [8] reports the combined national and subnational average corporate tax rates for the 35 OECD member countries; Table 3 displays these 2017 tax rates from highest to lowest. The United States appears prominently at the top of the list, with an average 38.91 % tax rate; France is in a second distant at 34.43 %; Belgium is the third at 33.99 %; Germany is the fourth at 30.18 %; and the remaining 31 OECD countries have tax rates of 30 % or below, notably including Canada (26.7 %) and the United Kingdom (19 %).

Table 3

**Statutory Corporate Income Tax Rates Combined for the OECD Countries, 2017**

Country	Tax rate (%)	Country	Tax rate (%)
United States	38.91	Israel	24
France	34.43	Norway	24
Belgium	33.99	Denmark	22
Germany	30.18	Sweden	22
Australia	30	Switzerland	21.15
Mexico	30	Slovakia	21
Japan	29.97	Estonia	20
Portugal	29.5	Finland	20
Greece	29	Iceland	20
New Zealand	28	Turkey	20
Italy	27.81	Czech Republic	19
Luxembourg	27.08	Poland	19
Canada	26.7	Slovenia	19
Austria	25	United Kingdom	19
Chile	25	Latvia	15
Netherlands	25	Ireland	12.5
Spain	25	Hungary	9
South Korea	24.2		

Note. Source: OECD tax database (OECD, 2017) [9].

The United States has the highest corporate tax rate among countries with advanced economies, and, despite offering significant additional deductions, exclusions, and tax credits; it imposes the heaviest tax burdens. This paper offers a new measure of corporate tax burdens based on information in the tax expenditure budgets; this measure implies that the burden of U.S. corporate taxation in 2017 is equivalent to that of mass-produced by a corporate tax rate of between 31.7 and 34.8 %, without the additional deductions, exclusions, or tax credits. As judged by statutory corporate tax rates, the United States clearly has the highest business tax burden among the OECD countries in 2017. But there is an understandable concern that statutory tax rates fail to capture important aspects of tax systems, and thus are potentially misleading guides to comparative tax burdens [10].

Business tax systems differ in the degrees to which they feature favorable deductions, tax credits, exclusions, and other provisions designed to encourage specific business activities. These provisions serve to mitigate tax burdens, thereby subjecting businesses to effective levies that can be significantly lower than those suggested by the headline tax rates. Furthermore, savvy taxpayers commonly structure their firms and their business transactions to benefit from available tax deductions and credits.

Professor Baimuratov U.B. believes that the tax burden of the company in a non-linear system should not exist. The state can and must regulate the budget and tax system flexibly, indirectly, because the state is the owner of the budget resources generated by its citizens and it is responsible for the rational use of budget funds [11].

American economist Arthur Laffer suggested that between the tax rate and tax revenues there is non-linear system, but more complex connection [12]. Non-linear dependence suggests that after a certain figure of the tax rate –  $t$ -optim. The general tax revenues begin to decline. At high tax rates, the reasons described earlier will be valid: economic agents either cease to operate at all or go to the shadow sector. With a tax rate of 100 %, there is no sense to make any effort, since all income will be taken out.

The author's opinion, the state must fulfill its social obligations and this requires linear steady budget revenues. At the same time, we believe that the tax burden has an inherent immanent property of bifurcation (fluctuations). No national economic system can completely eliminate this phenomenon. They can be smoothed, softened, but it is impossible to eradicate, since the control parameters do not regulate the behavior of the object of management from outside, but create the internal potential of its self-organization.

We note that it is appropriate to conduct the determination of the tax burden for the calendar year; at the same time only tax payments for the analyzed period are included in the calculation. Fines and penalties calculated on taxes and duties of the previous period are not taken into account of the current analyzed period [13].

The companies act as legal entities that carry out economic and business transactions on their own behalf. The scope of application of the tax burden in the financial analysis of the company is quite wide and performs the following functions (Fig.).

#### The functions of the burden on the micro level

- 1 Used as a tax planning tool; with its help, the need for tax planning at the enterprise is determined, and also the results of carried out the tax planning are assessed;
- 2 Using independent indicators of the tax burden, business entities determine the potential of tax optimization, i.e. identify inefficient, from the point of view of taxation of a group of operations that require tax optimization;
- 3 The determination of the tax burden and the application of legal measures for its reduction give business entities a competitive advantage; additionally released funds are directed by business entities to the development of business and increase the competitiveness of their products;
- 4 The calculation of the tax burden helps to assess the investment attractiveness of projects, both for business entities and for exterior investors. The decision to invest money to a large extent depends on the level of taxation, which means that a reliable and objective determination of the tax burden has great importance;
- 5 Determining the tax burden on the company and comparing it with the industry tax burden is extremely important for the financial management of the company. Such ratio makes it possible to assess the quality of tax accounting and tax planning at the enterprise, as well as the level of professional training of the company's specialists, engaged in tax management;
- 6 The tax burden can be also used by participants of the equity market in the formation of financial instruments. A comparison of the tax burden and the commercial value of shares of listed companies gives a notion on the efficiency of the company's business.

*Note.* Source: author's learning aid.

Figure. The functions of the burden on the micro level

The functions of the tax burden are very significant, but until now, insufficient attention has been paid to it. In practice, business entities aim to minimize their tax payments, without conducting full-fledged tax planning, and therefore, not determining the tax burden. One of the reasons for this situation is the absence of a non-bulky, understandable and reliable method for determining the tax burden on a production enterprise. In the economic literature there are many methods for calculating the tax burden. This issue was studied by U.B. Baimuratov, M.S. Erzhanov [1, 2] and others.

The load level is extremely uneven. By 2015, we defined that users of a special tax treatment (1.4 million entities) pay only 98 billion tenge. But if to look not from a fiscal point of view, but from a long-term perspective, from the standpoint of economic policy, then we certainly see that now, in the context of an economic downturn, the ultimate truth is employment. And only small and medium businesses can provide productive employment.

Now we have a third of the business that pays 98 billion tenge to the budget, but they have to pay much more, but we cannot even make an assumption how much, because they do not declare their income, they do not file the declaration. They simply indicate their amount – If I want, I indicate 100 thousand, If I want, I indicate 1 million tenge. That is, this is my own wish. In what mood I woke up today and what tax I want to pay today. If 1 million 400 thousand business entities have to pay 3 %, then we should see that they pay 3 %, and not 0.3 % [5].

Frequently there is a free transfer of property between friendly companies. The donated property for the receiving party is recognized as income, involving the obligation to pay CIT (Corporate Income Tax). In addition, such an operation involves the obligation to pay VAT (Value Added Tax) [4].

In order to exclude the obligation to pay CIT and VAT it is recommended to transfer this property as a contribution to the authorized capital. The tax law explicitly provides that the receipt of property as a contribution to the authorized capital is not considered as income, therefore, does not involve an obligation on CIT. At the same time, this operation is not recognized as a turnover on VAT [4].

For example, in Kazakhstan, organizations operating in the field of medicine, education, and science are exempted from corporate income tax (CIT) and value-added tax (VAT). In addition, organizations do not pay CIT and VAT in which the number of people with disabilities or the cost of remunerating their work exceeds 51 %.

Consequently, if the company's activities are related to these types, or if the occupation allows it to use the work of people with disabilities, it can rely on tax benefits.

We also cannot abstract from our institutional peculiarities related to the fact that we have a fairly high level of corruption burden on business. Of course, we are struggling with this, but this load exists, and it is stated by official bodies. Therefore, small and medium business entities, in addition to paying taxes, a quasi-tax burden, they also pay corruption rent.

Well-known economic expert Rakhim Oshakbayev: «We have a very high level of transaction costs in doing business. We see very often inaccessibility of information; we see difficulties with the implementation of export-import operations. And we cannot abstract from it. Therefore, when we are talking about the tax burden, we must consider everything together. And for a small business, as a matter of fact, the payment of corruption rent is a matter of life and death: if he does not pay it, then he goes out of business, which is why he also goes for tax evasion. This is not the only reason, of course; there is also opportunistic business behavior that needs to be fought» [14].

Business taxes affect incentives for business formation, expansion, and operation, which is why in the non-linear system poorly structured business taxes offer the prospect of improving resource allocation. Efficient business taxation minimizes the harmful consequences of taxation, albeit in a decidedly second-best fashion, because virtually any effort to collect tax revenue from the business sector distorts the economy. Conditional on raising any given the amount of business tax revenue, efficient business taxes align private incentives with social costs and benefits, adjust for market failures, and seek to impose the heaviest tax burdens on activities that are least responsive to taxation.

Efficiency-minded tax reform selects both the level and design of business taxes. The high current rates of business tax burden in the non-linear system imply that economic gains will be available in the non-linear system business taxes are reduced and other, more efficient taxes are used to advanced the lost revenue.

The distributional consequences of such a change would of course depend on the specific nature of any business tax reductions and on which other taxes were used to raise the needed revenue; but with a progressive individual income tax at its disposal, the government could make this combination of tax changes more or less progressive than current taxes.

In addition to adjusting the level of business tax burden in the non-linear system intended to improve economic efficiency would maintain and in some cases increase the differentiation of tax burdens across business activities, firms, and industries, notably by exempting the foreign business incomes tax burden in the non-linear system, but more generally by offering favorable tax treatment to highly responsive economic activity.

The calculation of the set of indicators of the tax burden allows you to get an idea of the current impact of taxation on the financial and economic activities of the enterprise and the structure of the tax burden [15]. According to the results of calculations, it is necessary to assess the impact of taxation on the enterprise and identify the possibilities for its optimization. Also, the data obtained on the level of the tax burden of the enterprise can be used for the purposes of intra-management. Therefore, at present, the search for an optimal tax system with the aim of stimulating production growth, as well as the development of small and medium-sized businesses in a complex non-linear system has primary importance.

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### Бейсызқтық жүйеде кәсіпорынның салықтық жүктемесі

Салық жүктемесін бейсызқтық жүйеде басқаруда, кеңейту және пайдалануды қалыптастыру үшін экономикалық көрсеткіштері арқылы ынталандыру ықпалына әсер етеді. Мақалада шаруашылық субъектіге салық салудың кешенді сипаттамасының ықпалы ретінде салық жүктемесінің анықтамасы пысықталды. Авторлар салық мөлшерлемесі мен салық түсімдері бар сызқтық емес байланыс көздерін нақтылады. Салық сызбаларының ұғымы түсіндірілді. Авторлық түсінікке салық жүктемесін микродеңгейдегі негізгі функциялары анықталып, ауыр бейсыздық доктрина тұрғысынан негізделген. Авторлар олардың уақытша орналасқан жерін, тәртібін егжей-тегжейлі суреттеді және бейсызқтықта шаруашылық жүргізуші субъектінің салықтық жүктемесін орынды анықталуын толық ашып көрсетті. Кәсіпорынның салықтық жүктемесі бейсыздық жүйесі болуы тиіс. Кәсіпорынның салық жүктемесіндегі күрделі сызқтық емес жүйесі шағын және орта бизнесті ұтымды дамытуды мемлекет реттеуі тиіс. Тиімді экономикалық қуатымен салық жүйесінің тиімді нысаны өзінің экономикалық

тиімді қуатымен бизнестің қызметін ынталандырады және қызмет түрлері мен салаларға жеңіл салмақты одан әрі салық салуға неғұрлым бейім келеді.

*Кілт сөздер:* бюджет жүйесі, салық жүктемесі, салық сипатындағы төлемдер, салық жүктемесінің функциялары.

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## Налоговая нагрузка предприятия в нелинейной системе

Налоговая нагрузка влияет на экономические показатели путем изменения стимулов для формирования бизнеса в нелинейной системе, расширения и эксплуатации. В статье рассмотрено определение налоговой нагрузки как комплексной характеристики влияния налогообложения на хозяйствующий субъект. Автор конкретизирует, что между ставкой налога и налоговыми поступлениями существует нелинейная связь. Дано понятие налоговых схем. На основе изученных материалов рассмотрено распределение налоговых поступлений между уровнями бюджета. Обоснован авторский взгляд с позиций сложной нелинейной доктрины, определены основные функции налоговой нагрузки на микроуровне. Авторы подробно описывают порядок их нахождения, отмечают временной лаг, за который целесообразно определять налоговую нагрузку хозяйствующего субъекта в нелинейности. Налоговой нагрузки предприятия в нелинейной системе не должно быть. Государство может и должно регулировать рациональное развитие малого и среднего бизнеса в налоговой нагрузке предприятия в сложной нелинейной системе. Эффективная форма налоговой системы бизнеса стимулирует деятельность с выгодными экономическими мощностями и налагает более легкую нагрузку на те отрасли и виды деятельности, которые более восприимчивы к налогообложению. Налоговые реформы могут повысить экономическую эффективность путем регулировки уровня и формы нагрузки на бизнес в нелинейной системе..

*Ключевые слова:* бюджет, система, налоговая нагрузка, платежи налогового характера, функции налоговой нагрузки.

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