

СЕКЦІЯ 4. СУЧАСНІ ПРОБЛЕМИ ТЕОРІЇ ТА ПРАКТИКИ ОПОДАТКУВАННЯ В УКРАЇНІ

PERSONAL INCOME TAX AS A SPECIFIC FACTOR FOR THE DEVELOPMENT OF TERRITORIAL COMMUNITIES

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Personal Income Tax (PIT) is among the top three taxes levied on Ukraine's population. It forms almost 10% of the revenues in the budget of our country and is the regulator of the income of various social groups of the population [1]. But the current process of transferring PITs to local government budgets, on the contrary, exacerbates the stratification of territorial communities. This is due to the fact that today there is a widespread circumstance in which citizens work in institutions outside the territorial community where they reside. That is, PIT is credited to the budget of the community where the legal entity is registered and where that employee is employed. In turn, the community where the individual-payer lives must provide the citizen with social services, without receiving additional benefits. This creates insecurity for individual local budgets as they provide services and pay taxes to other territorial communities.

The solution to this problem is to change the order in which PITs are assigned to local budgets, i.e. to give the employee the right to choose which local community to pay the budgetary tax.

As reality shows, many Ukrainian citizens, whose territorial communities are more remote from developed cities, are forced to travel to their places of employment for 40-60 km and pay taxes there. At the same time, they receive socio-cultural (educational, medical, etc.) services at the place of residence. Therefore, the inclusion of PIT in the budgets of territorial communities, where a registered citizen is quite justified.

In many countries of the world, as well as in Ukraine, PIT is one of the main sources of formation of the state budget, and in some even local budgets (Fig. 1).

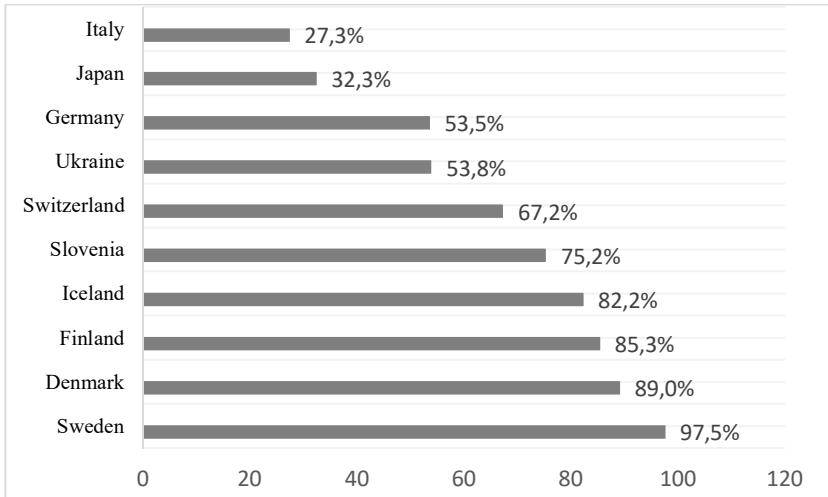


Fig. 1. The share of PIT income in the total tax revenues of local budgets of different countries, in % [3]

The main feature that characterizes the countries where the PIT are credited to the local budget is, first of all, that they include a tax in the budget where the employee is living. Therefore, there are two options for changing the PIT assignment to local budgets, whereby the burden load will be split between all members (employee, employer and reviewer):

1. attribute the PIT to the local budget, where the taxpayer employee lives;
2. to give each citizen the opportunity to choose where to pay the tax (to the budget at the place of registration of the individual or place of work).

In order to implement the first solution it is necessary to:

- require employees to provide employers with their current tax address;
- oblige citizens receiving higher wages to file an electronic tax return;
- oblige employers to withhold, transfer PIT to relevant local budgets, and report to tax authorities;
- to train the population on raising the tax culture.

In the implementation of the second option, the individual decides where to send their own funds in the form of taxes. If a citizen expresses a desire to pay personal income tax to the local budget at the place of residence, he will have to write a statement to the accounting department of the enterprise [2].

Therefore, for local self-government bodies of territorial communities in which the «workforce» resides, a change in the current PIT enrollment order will improve the quality and quantity of social services; develop infrastructure, improve well-being, and implement territorial development plans.

References.

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3. Freedom to payers of PIT! Or how to balance opportunities for the development of territorial communities: [Electronic resource]. Access mode: <http://cost.ua/news/643-pdf-freedom>.

ДЕЯКІ АСПЕКТИ ОБЛІКУ І ОПОДАТКУВАННЯ НЕПРИБУТКОВИХ ОРГАНІЗАЦІЙ

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Неприбуткові організації мають специфічні особливості організації та методики обліку, оподаткування і звітності. До таких організацій належать ті, які здійснюють некомерційну діяльність, для яких основною метою не є одержання прибутку.

Кожна неприбуткова організація має свою місію на користь якої вона працює. Їх діяльність в основному спрямована для вирішення соціальних питань, в т.ч. захист прав людини, здійснення благодійності, екологічних питань, поліпшення умов навколишнього середовища через наукові досягнення у галузі досліджень і освіти, збереження енергії та пошук її альтернативи.