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## SOME ASPECTS OF TAX REGULATION IN THE PROGRAM OF INCREASING THE INCOME OF THE POPULATION UNTIL 2025

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**Annotation.** *The growth of public welfare and support for the least well-to-do members of society is a priority for the development of society at the present stage of the Republic of Kazakhstan. Social and labor inequality, "shadow" income from property, lack of alternatives in tax regulation, unfair competition, low level of tax cleanliness of entrepreneurship and social responsibility have led to the fact that the monthly income of half of the population does not exceed fifty thousand tenge. Problems of the self-employed, difficulties in determining their real profitability, dependent expectations in society as a whole hinder the progress of business development. The ineffective local economic policy associated with the decentralization of functions between the center and the regions once again confirms the need for a reasonable fiscal policy to solve the issues of inequality in the development of regions. An increase in profitability are to be accompanied with appropriate measures of tax regulation, while the draft program for increasing the income of the population until 2025 provides exemption from payments of all taxes and social contributions for 2 years. The proposed increase in the yield threshold to 3,000 MCI based on a single total income with self-payment of social contributions, and prolongation of the special tax regime based on a retail tax with registration and payment of 3% of income can equalize the existing income differentiation via tax regulation methods.*

**Keywords:** *labor income, social transfers, wages, income increase, tax regulation, self-employed, single total payment, social contributions, special tax regime, individual entrepreneur.*

A government decree on April 14, 2022 approved a program to increase household incomes until 2025. Moreover, based on the document, it implies an increase in salaries for state employees, an increase in the number of new jobs and protection of the purchasing power of the population's income.

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Simply put, we are talking about the fact that the state intends to take systematic measures so that the salary of Kazakhstanis does not depreciate as quickly as it is now. So, in the last quarter of 2021, the average per capita accounted for 214.5 thousand tenge. Of these, labor incomes amounted to 150.2 thousand, or 70.1%. The rest is social transfers, which include pensions, benefits, TSA, housing assistance and scholarships. Moreover, in the fourth quarter of 2021, social payments in the structure of cash income increased by 10.6% than they were in the same period in 2020. This is the average for the republic. But in some regions — in East Kazakhstan and North Kazakhstan — social payments exceeded a third in the income structure.

#### **Main provisions of the article.**

The program for increasing the income of the population until 2025 includes an increase in the income of population from labor activity. within 2024 -2026 the minimum wage will be reviewed in relation to the median wage at the rate of 40% by 2024.

An increase in cash income of 1 million 650 thousand employees including 430 thousand civil servants is expected. during 2022 the personnel potential of science will be strengthened and the payment of 1200 leading scientists of the country from 74 research institutes will be increased, as well as the salary increase of 1128 teachers of four creative universities by 40%, where the current average salary is 84 thousand tenge. traditionally, the salary of doctors will be increased to 415.9 thousand tenge (2021 - 320 thousand tenge), nurses - 190.6 thousand tenge (2021 - 173.5 thousand tenge), also the lifelong monthly provision for athletes and coaches will be increased from 24 to 100 mci to prevent leakage of personnel.

**Introduction.** in the sphere of energy and gas industry the growth of wages of production and administrative personnel is provided within 30% annually until 2024.

At the same time it is recommended to the ministry of industrial and innovative development, industrial enterprises, nce atameken, and development institutions to introduce, as part of counter obligations, the requirement to increase wages for employees of enterprises receiving state support measures.

Equalization of imbalance in the salaries of the personnel of samruk-kazyna jsc is planned.

The main task is to increase the share of labor income which currently constitutes 70%, and in 2012 it was 80% [1.5p.].

These direct measures will make it possible to differentiate labor incomes with different qualifications and labor productivity, as well as to increase the purchasing power of citizens that will undoubtedly contribute to the development of small and medium-sized businesses.

Income is the main factor in improving the well-being of the population and confidence in the future. unfortunately, recently the income of the population is not due to the improvement of the economy, but due to social transfers.

**Methodology.** the theoretical and methodological basis for studying the issues of taxation of personal income was the works of domestic and foreign scientists, researchers, statistical data, and general scientific methods for studying socio-economic problems.

**Results.** Over 5 years, the share of labor income in the total income of the population have decreased from 80 to 67%, while social transfers have increased from 17 to 29% [2].

According to J. Rawls, if relative economic inequality contributes to the achievement of a higher standard of living for the low-income population, then this income differentiation is fair.

The principles of justice are formulated as follows:

1. Every individual should have an equal right to the most general system of equal fundamental freedoms compatible with similar systems of freedoms for all other people.



2. Social and economic inequality is to be organized in a way that it leads to the greatest benefit of the least prosperous members of society and opens positions to all under conditions of honest equality of opportunities.

The task of the income increase program is to reduce the share of social income and increase labor income. Let us analyze the dynamics of target indicators (Fig. 1).

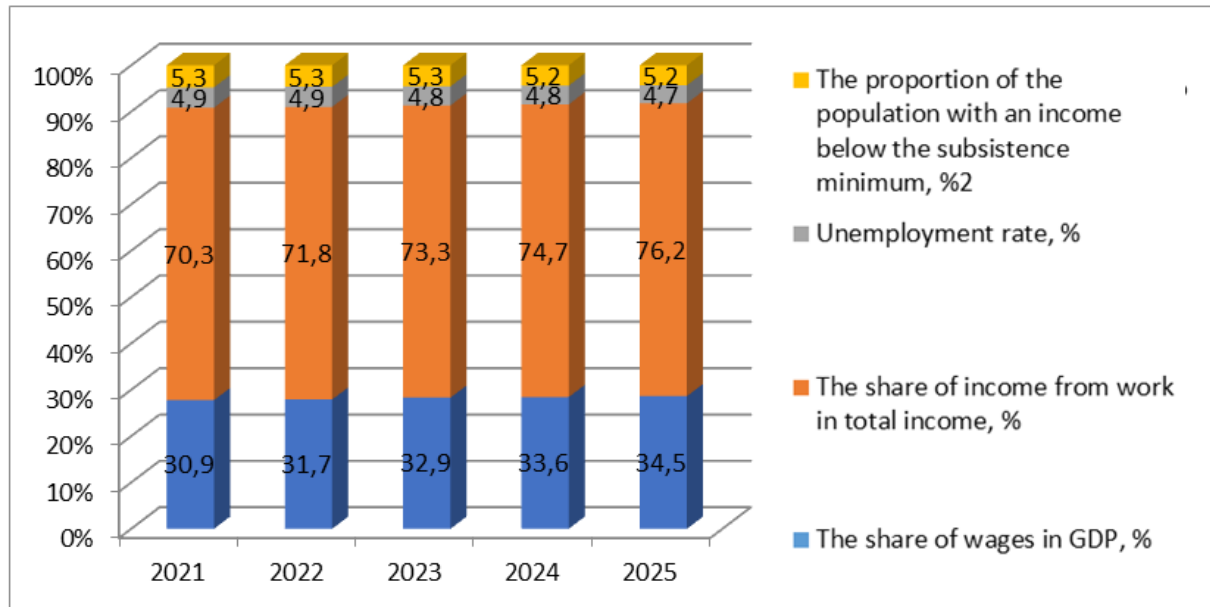


Figure 1. Target indicators of the Income Improvement Program

The implementation of the target indicators will make it possible by 2025 to achieve an increase in wages in GDP - up to 34.5%, income from labor activity in the total income structure 76.2. It will create 569.5 thousand jobs, where the level of the population with incomes below the living wage will decrease by 5.2%, unemployment rate by 4.7% [3.3s.].

Measures taken based on expanding their growth opportunities by promoting population through employment, vocational education and training, i.e. by increasing the productivity of manufacturing enterprises and entrepreneurship.

As for the labor income, tax regulation measures are provided as follows. In terms of quality employment or income of the population from entrepreneurial activity the project provides 2 year exemption from paying all taxes and social contributions for the stimulation and registration of the self-employed.

That is, the J. Rawls criterion combines efficiency and fairness in the best way compared to other income redistribution criteria and retains motivation and incentives for productive labor, as complete equality is not considered [4].

Currently the self-employed pay Single aggregate payment (Articles 774-776) of the Tax Code of the Republic of Kazakhstan to legalize entrepreneurial activity without being registered as an individual entrepreneur subject to the following conditions: not using hired labor, providing services to individuals or selling to individuals agricultural products of personal subsidiary plots (except excisable), limitation of annual income to 1175 MCI [5].



As a rule, these are renting out your own apartment, services of a home atelier, growing vegetables and fruits, maintaining an apiary, selling meat and dairy products from your own private household.

Revision of the profitability limit of 1,175 MCI (3,599,025 tenge) is proposed for the purpose of subsequent registration, as the exemption from the payment of all taxes and social contributions actually again shifts the financing of social contributions from the self-employed to the state, which was the message for the creation of a program to increase income of the population until 2025, since the share of labor income today is 70%, and 10 years ago it was 80% [6].

Paying monthly a single aggregate payment in the amount of 0.5-1 MCI, an individual not only completely legalizes his activity, but also participates in the formation of the basic pension payment and receives the rights to insurance payments from the social insurance fund - disability, loss of work, loss of breadwinner, pregnancy and childbirth, adoption of a child, caring for a child under 1 year old.

Under a special tax regime based on a patent, annual income should not exceed 3,528 times the MCI (10,806,264 tenge), with a simplified declaration, 24,038 times the MCI (73,628,394 tenge). Based on this, it is proposed to increase the threshold of Single aggregate payment from 1,175 MCI to 3,000 times the MCI (6,036,000 tenge) with self-payment of social contributions. The projected exemption from payment of all taxes and social contributions for 2 years does not guarantee the mandatory registration of the self-employed as an individual entrepreneur, and in the income structure of the population, income from labor activity will decrease with an increase in the share of social transfers.

From January 1, 2021, the Tax Code has been supplemented with Chapter 77-1 "Special Tax Regime of Retail Tax". The standard has been calculated from January 1, 2021 to January 1, 2023[5].

The regime has been introduced as temporary measure to support the country's entrepreneurship in those sectors of the economy most affected by the COVID-19 pandemic, and at the same time to simplify the taxation process as much as possible. In total 114 types of activities have been identified. In the process of functioning, the regime showed comfort for entrepreneurs, since its features are exemption from VAT and social tax, as well as a special procedure for calculating CIT / PIT.

**Conclusions.** Thus, the above proposed yield of 3,000 MCI (6,036,000 tenge) on the Single aggregate payment without registration as an individual entrepreneur and continued operation on the basis of the retail tax regime with registration and payment of 3% of income, that will increase the profitability of the self-employed and reduce the share of social transfers to the state.

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## 2025 ЖЫЛҒА ДЕЙІН ХАЛЫҚТЫҢ ТАБЫСЫН АРТТЫРУ БАҒДАРЛАМАСЫНДАҒЫ САЛЫҚТЫҚ РЕТТЕУДІҢ КЕЙБІР АСПЕКТІЛЕРІ

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**Түйін.** Мақалада халықтың табысын арттырудың 2025 жылға дейінгі бағдарламасының бағыттары белгіленген, олар: бюджеттен жалақыны арттыру жөніндегі міндеттеме; жаңа жұмыс орындарын құру арқылы халықтың табысын арттыру; халықтың табысын сатып алу қабілетін қорғау; табыс деңгейін арттыруды қамтамасыз ететін жүйелі шаралар. Сондай-ақ, мақалада жастарды жұмыспен қамтуға арналған "бірінші жұмыс орны", "түлектерге арналған Жастар практикасы" жобаларын іске асыруды қамтитын жаңа жұмыс орындарын құруға бағытталған іс-шаралар, сондай-ақ жекелеген осал адамдарды жұмысқа орналастыру тетігі сипатталған.

**Түйін сөздер:** еңбек табысы, әлеуметтік трансферттер, жалақы, табыстың артуы, салықтық реттеу, өзін-өзі жұмыспен қамтығандар, бірыңғай жиынтық төлем, әлеуметтік жарналар, арнайы салық режимі, жеке кәсіпкер.

## НЕКОТОРЫЕ АСПЕКТЫ НАЛОГОВОГО РЕГУЛИРОВАНИЯ В ПРОГРАММЕ ПОВЫШЕНИЯ ДОХОДОВ НАСЕЛЕНИЯ ДО 2025 ГОДА

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**Резюме.** В статье обозначены направления Программы повышения доходов населения до 2025 года, такие как: обязательство по повышению заработных плат из бюджета; повышение доходов населения путем создания новых рабочих мест; защита покупательной способности доходов населения; системные меры, обеспечивающие повышение уровня доходов. Также в статье описаны мероприятия, направленные на создание новых рабочих мест, которые включают в себя реализацию проектов для молодежной занятости "Первое рабочее место", "Молодежная практика для выпускников", а также механизм трудоустройства отдельных уязвимых лиц.



**Ключевые слова:** трудовой доход, социальные трансферты, заработная плата, увеличение доходов, налоговое регулирование, самозанятые, единый совокупный платеж, социальные взносы, специальный налоговый режим, индивидуальный предприниматель.

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