



ментирована их причинно-следственная связь. Обоснованы достигнутые результаты, связанные с непрерывной работой фискальных органов над недостатками налогового администрирования.

Ключевые слова: налоговое администрирование, фискальное регулирование, фискальные органы, органы государственных доходов, налоговые услуги, налоговые проверки, налоговые нарушения, доходы бюджета, расходы бюджета, государственный бюджет.

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TOPICAL ISSUES OF INDIVIDUAL INCOME TAXATION IN THE REPUBLIC OF KAZAKHSTAN

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Annotation. *Taxes are legally established payments that business entities and the population are obliged to pay in accordance with the established rules for filling the state treasury. Nowadays, taxes are used by the state to redistribute national income and serve as the main source of state revenue necessary for the implementation of its main functions: the maintenance of the administrative apparatus, law enforcement and social services, financing of the social security system. Also, with the help of taxes, the state can level income inequality among different groups of the population in order to increase their well-being as a whole. Individuals in Kazakhstan are required to pay personal income tax, transport tax, land tax, property tax of individuals. Pensions, sick leave payments and social benefits are formed from these contributions. In addition, individuals bear the burden of paying indirect taxes – value added tax and excise taxes on alcohol, tobacco and petroleum products. According to some estimates, individuals actually pay more than 50% of the amounts of indirect taxes received by the budget of the Republic.*

Key words: *minimum social standard, individual income tax, minimum wage, standard deduction, subsistence minimum, social function of taxes, social contributions.*

Among the elements of state regulation of the market economy, the most complex and confusing for Kazakhstan was the tax system. It is connected with the formation of financial resources at various levels, including the formation of the budget, affects the economic interests of all taxpayers, determines the nature of the relationship between the state and economic entities of the economy.

The tax system of the Republic of Kazakhstan is in constant search, which indicates its shortcomings and the unresolved nature of many of its problems. A new stage in the formation of a market economy dictates the need to reform the tax system that has developed over 2 decades. However, the Tax Code of the Republic of Kazakhstan, introduced in stages, constantly needs to be improved and adjusted, so every year changes and additions are introduced to the tax legislation.



Main provisions of the article.

Analysis of the state of the socio-economic situation of the population of the region in the context of the weakening of the mechanism of state regulation of income.

Identification of trends in the formation of income of the population as an object of tax regulation.

Study of the role of the tax mechanism in the regulation of socio-economic development.

Analysis of the state of taxation of individuals and identification of its shortcomings.

Justification of the need to differentiate the taxation of personal income depending on the amount and source of income generation.

Development of proposals for improving the system of taxation from individuals.

Introduction. The current tax legislation of the Republic of Kazakhstan provides a number of tax deductions for individual income tax for individual workers (employees) in accordance with Article 342 of the Tax Code of the Republic of Kazakhstan «General provisions on tax deductions» [1].

They include:

1) Tax deduction in the form of mandatory pension contributions – in the amount established by the Legislation of the Republic of Kazakhstan on pension provision;

1-1) Tax deduction on contributions to compulsory social health insurance – in the amount established by the Legislation of the Republic of Kazakhstan on compulsory social health insurance;

2) Tax deduction on pension payments and accumulative insurance contracts;

3) Standard tax deductions (hereinafter referred to as standard deductions);

4) Other tax deductions (hereinafter referred to as other deductions), which include:

- tax deduction for voluntary pension contributions;

- tax deduction for medicine;

- tax deduction for remuneration.

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.

Individuals are required to submit to the tax authorities a report on their income in addition to wages under an employment contract. To do this, a tax return is filled in.

The declaration of income to the tax authority is provided by:

- individuals engaged in entrepreneurial activity, - according to the amounts of income received from the implementation of such activities;

- notaries, lawyers and other persons engaged in private practice - according to the amounts of income received from such activities;

- individuals - based on the amounts of remuneration received from individuals who are not tax agents on the basis of concluded contracts of a civil nature, including income from lease agreements or lease agreements of any property;

- individuals - based on the amounts received from the sale of property belonging to these persons by right of ownership;

- individuals - tax residents of the Republic of Kazakhstan who receive income from sources located outside the Republic of Kazakhstan – based on the amounts of such income;

- individuals receiving other income, upon receipt of which tax was not withheld by tax agents - based on the amounts of such income;



- individuals receiving winnings paid by the organizers of lotteries, sweepstakes and other games - based on the amounts of such winnings.

The standard tax deduction in the form of a minimum wage (42500 tenge) is a non-taxable minimum, or income that is minimally necessary to maintain the health and vital activity of citizens [2].

The minimum social standard in the field of labor «The minimum monthly wage» contains the norm of working time per month of labor standards (labor duties of a first-class employee in regulatory conditions [3].

The minimum monthly salary is established annually by the Law of the Republic of Kazakhstan on the republican budget for the corresponding financial year, should not be lower than the subsistence minimum.

An analysis of the growth of the minimum social standards for 2017-2021 in Kazakhstan shows that the minimum wage (42,500 tenge) has remained unchanged from 2019 to the present, while the minimum pension has increased annually. (Table 1)

Table 1.

Calculated indicators for 2017-2021 in Kazakhstan (in tenge)

Calculated indicators	2017	2018	2019	2020		2021
				01.01.2020	01.04.2020	
MCI	2 269	2 405	2 525	2 651	2 778	2 917
MS	24 459	28 284	42 500	42 500	42 500	42 500
Minimum pension amount	28 148 (since July 2017 y. - 31 245)	33 745	36 108	36 636	40 441	43 272
<i>Deviations from the prev. year</i>		+ 5 597	+ 2 363	+ 528	+ 3 805	+ 2 831
Basic pension amount	12 802 (since July 2017 y. - 14 466)	15 274	16 037	16 839	17 641	18 524
<i>Deviations from the prev. year</i>		+ 2 472	+ 763	+ 802	+ 802	+ 883
Living wage	24 459	28 284	29 698	31 183	32 668	34 302
ИТ		10%	10%	10%		10%
Social contributions		3,5%	3,5%	3,5%		3,5%
MPC		10%	10%	10%		10%
МОПС		5%	5%	5%		5%
Deductions of MSHI		1,5%	1,5%	2%		2%
Contributions of MSHI, 2%				1%		2%
SAP: the capital, the city of the republic, the region of significance meaning			1 MCI	1 MCI		1 MCI
SAP: other localities			0,5 MCI	0,5 MCI		0,5 MCI

Note: compiled by the author



The subsistence minimum has also increased from 24459 tenge in 2017 to 34302 tenge in 2021. Since 2020, deductions for mandatory social health insurance (MSHI) have increased from 1.5% to 2%. Using the example of an employee's income, we will consider the calculation of individual income tax according to the current taxation procedure.

With an income of 100 thousand tenge, mandatory pension contributions (MPC) are withheld in the amount of 10 thousand tenge (10%), individual income tax (IIT), taking into account deductions, including the minimum wage (MS) – 4550 tenge, 2% contributions to MSHI – 2000 tenge.

Also, with a total deduction of 16550 tenge, the employee receives 83450 tenge.

We suggest that if the yield is lower and equal to 100 thousand tenge, the deduction should be set at 2.5 subsistence minimums (34302 tenge x 2.5). In this case, the deduction will amount to 10 thousand tenge of MPC, IIT, taking into account the amount of deduction in the amount of 85735, will amount to 224 tenge, contributions to the MSHI 2000 tenge. When withholding 12224.5 tenge, the employee receives 87775.5 tenge or more than under the current tax procedure for 4325 tenge.

Over 200 thousand tenge of income is necessary to establish a deduction in the amount of two subsistence minimums, over 300 thousand tenge and more than one subsistence minimum.

According to the existing taxation procedure, the rates of deductions for MPC (10%) are the same for all taxpayers; deduction for contributions to MSHI (2%); standard tax deductions (42500 tenge), as well as 882 the MCI for disabled people, participants of the Great Patriotic War, certain categories of citizens (parents, guardians of disabled children). Other tax deductions are individual.

The uniformity of the standard tax deduction in the amount of one minimum wage violates the principle of tax fairness.

In our opinion, the tax-free minimum (standard deduction) for individual income tax should be constantly adjusted, including by the level of profitability and by the affiliation of taxpayers to socially vulnerable segments of the population, thereby realizing the social function of taxation. Moreover, the legislation does not take into account the «negative» yield below the minimum wage, below the subsistence minimum, which is typical for self-employed citizens and citizens who receive wages in «envelopes». As a rule, they do not participate in income taxation, paying meager amounts of pension contributions and deductions to the MSHI through the payment of a single aggregate payment (SAP) in the amount of 0.5 and 1 minimum calculated indicator, that is, there is practically no regulatory function of taxation. In this connection, measures would be relevant to introduce into the standard tax deduction the minimum social standard in the field of social security «The value of the subsistence minimum», which more accurately reflects the needs of citizens, taking into account the projected inflation rate and representing the minimum monetary income per person, equal in value to the value of the minimum consumer basket, which is a minimum set of food, goods and services necessary to ensure human life, in physical and monetary terms, consisting of a market basket and a fixed share of expenditures on non-food goods and services. Moreover, the poverty line is determined at the rate of 70% of the subsistence minimum for the purpose of assigning targeted social assistance (TSA) to those in need. [4]

The information system «E-halyk» of the Ministry of Labor and Social Protection of the population of the Republic of Kazakhstan within the framework of the «Social Family Map» allows to define the economic condition of a family: the availability of work and income – by calculating the average per capita income for each family member also in relation to the subsistence minimum.



Besides the integration of the system with the databases of twenty-four state bodies makes it possible to «digitize» the entire population and systematize for taxation purposes, including universal declaration, the registration of unemployed, self-employed, low-income citizens and employees, that is, to determine whether taxpayers belong to socially vulnerable segments of the population for concessional taxation.

In fact, the introduction of a new mechanism for calculating the individual income tax of an individual is an actual tax benefit for the implementation of the social orientation of income taxation (the introduction of new social tax benefits, changes in the object of taxation, accounting for the status of a taxpayer).

The introduction of the minimum social standard «the amount of the subsistence minimum» into the non-taxable tax minimum (standard deduction) would make it possible to differentiate taxpayers more fairly based on their profitability, while remaining a participant in social and pension funds, as well as being a payer of individual income tax, since according to Article 35 of the Constitution of the Republic of Kazakhstan, the payment of legally established taxes, fees and other mandatory payments is the duty and obligation of everyone. [5]

One of the key tasks for reforming the existing tax system will be its streamlining. In particular, the government was instructed to create a register of non-tax payments and develop common approaches to them, streamline existing fiscal benefits, make them targeted, and abandon inefficient tools.

To stimulate the activities of small and medium-sized businesses, it is planned to optimize state regulation: simplify tax administration, reduce tax and statistical reporting and systematize various payments to the treasury.

It is also planned to improve the system of taxation of oil production and the procedure for VAT taxation. The mass media traditionally treat any innovations in the tax sphere with skepticism and, first of all, aim to assess all the positive and negative consequences for the economy and society.

The unconditional support of the media was enjoyed only by legislative initiatives that were unequivocally positive for taxpayers, such as, for example, the abolition of the sales tax in 2004 or the reduction of insurance premiums to social funds for entrepreneurs.

In 2014, a campaign was launched in the media to inform the public about the change in the procedure for calculating the property tax of individuals: it was announced that instead of the usual inventory value in 2016, the tax will be calculated based on the cadastral value of the property. The new principle was declared as a fairer way to increase the tax burden on owners of expensive real estate.

Some media outlets fueled the panic that had arisen in society and predicted an increase in the tax to an unaffordable amount for the population. However, most of the media took a balanced approach to this topic, explaining by examples that the amount of tax for the majority will change slightly. This helped to significantly reduce the degree of tension in society.

In 2015, thanks to the media, information spread about the appearance of an investment tax deduction for owners of individual investment accounts. This type of accounts and the tax benefit associated with it were specially developed as part of the state policy to stimulate investment activity of the population. The media has great merit in popularizing this new financial product and the benefits that the investor receives.

Conclusions. Differentiation of the income of an individual worker (employee) for taxation purposes and the application of the minimum social standard «the amount of the subsistence minimum» in the field of social security instead of the minimum social standard in the field of labor «the minimum monthly wage» will allow adjusting the non-taxable mini-



zum for the purpose of calculating individual income tax, which will undoubtedly confirm the principle of tax fairness.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДА ЖЕКЕ ТҮЛҒАЛАРДЫҢ ТАБЫСТАРЫНА САЛЫҚ САЛУДЫҢ ӨЗЕКТІ МӘСЕЛЕЛЕРІ

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Түйін. Мақалада салық салудың әділ және тиімді әлеуметтік функциясы салық төлеушілерді олардың кірістерін азайту кезінде қорғауға, жеке қызметкердің (қызметкердің) нақты төлем қабілеттілігін анықтауға мүмкіндік береді. "Ең төмен күнкөріс деңгейінің мөлшері" әлеуметтік қамсыздандыру саласындағы ең төмен әлеуметтік стандартты стандартты салық шегеріміне енгізу салық төлеушіге Әлеуметтік және зейнетақы жарналарының қатысушысы, табыстарын тиісінше саралай отырып және жеңілдікті салық салу үшін халықтың әлеуметтік осал топтарына жататын жеке табыс салығын төлеуші болып қалуға мүмкіндік береді.

Түйін сөздер: ең төменгі әлеуметтік стандарт, жеке табыс салығы, ең төменгі жалақы, стандартты шегерім, ең төменгі күнкөріс деңгейі, салықтардың әлеуметтік функциясы, әлеуметтік жарналар.

АКТУАЛЬНЫЕ ВОПРОСЫ НАЛОГООБЛОЖЕНИЯ ДОХОДОВ ФИЗИЧЕСКИХ ЛИЦ В РЕСПУБЛИКЕ КАЗАХСТАН

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Резюме. В статье определено, что справедливая и эффективная социальная функция налогообложения позволяет защитить налогоплательщиков при снижении их доходов, определить реальную платежеспособность отдельного работника (служащего). Обоснованно, что введение минимального социального стандарта в области социального обеспечения «размер прожиточного минимума» в стандартный налоговый вычет позволит налогоплательщику оставаться участником социальных и пенсионных взносов, плательщиком индивидуального подоходного налога с соответствующей дифференциацией доходов и принадлежностью к социально уязвимым слоям населения для льготного налогообложения.

Ключевые слова: минимальный социальный стандарт, индивидуальный подоходный налог, минимальная заработная плата, стандартный вычет, прожиточный минимум, социальная функция налогов, социальные взносы.