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TABLE OF CONTENTS

Iryna Azhaman, Nataliya Petryshchenko Development of construction investment in the rural area	1
Olena Bondarenko, Oksana Kichuk, Andrii Antonov The possibilities of using investment tools based on cryptocurrency in the development of the national economy	10
Nataliia Havlovska, Yevhenii Rudnichenko, Ihor Lisovskyi Transformation processes in the system of providing economic security of investment activities of industrial enterprises	18
Igor Guzhva, Petro Nebotov, Yevhen Ivanov Foreign trade policy for integration into global value chains	24
Tetiana Drakokhrust, Iryna Prodan, Uliana Tkach Migration challenges: trends and implications for Ukraine and countries of Eastern Europe	30
Oksana Zhylynska, Maksym Sitnicki, Alona Vikulova Systematic assessment of the innovative potential of a research university	38
Nataliia Zachosova Innovative approach in the estimatology of financial institutions economic security: possibilities of use in management and regulatory activity within the means of provision of the state financial security	45
Inna Irtysheva, Maryna Ponomarova, Iryna Dolzhykova Conceptual fundamentals of development of the food security system	57
Viktoriia Kachuriner, Malvina Hrushko Formation of the innovative project financing model in modern conditions	65
Sergey Kivalov, Olha Kibik Economic and organizational preconditions for the development of agency relations in a crisis period	73
Oleg Kuklin, Mykhailo Kryvoruchko Institutional analysis of interregional socio-economic convergence in the context of European integration: interdisciplinary methodological approach development	80
Valentyna Kutsyk, Leonid Ostapenko, Denys Pudryk Development of procedures for ensuring the repayment of tax debt as a guarantee of the formation of an investment climate	86
Yuliia Lazarenko Open innovation practice: exploring opportunities and potential risks	90
	iii

Pavlo Latkovskiy, Anna Marushchak	Problems and prospects of deepening EU-Ukrainian relations	96
Anatolii Lomonosov, Oksana Lomonosova, Iryna Nadtochii	Socio-economic and institutional preconditions for the formation of the educational services market in higher education of Ukraine	104
Anatolii Mazur, Oksana Kubai	Scientific-methodological and practical principles of regional economic systems integration	117
Valentyna Martynenko	Assessment of favourableness for the tax system of Ukraine in the international context	124
Olena Melikh, Konstantin Bogatyrev, Inna Irtysheva	Conceptual approaches to the development of health-improving tourism	131
Natalia Mushynska, Marianna Kniazian	Social innovations in the professional training of managers under the conditions of knowledge economy development	137
Alla Opalenko, Oksana Rudenko	Methodological bases and principles of formation of the organizational structure of the enterprise by the golden ratio theory	144
Olena Parubets, Olena Boiko, Dmytro Suhoniako	Development of small and medium business in Ukraine with funding from the European Union	153
Lesya Petkova, Michael Ryabokon, Yuriy Vdovychenko	Modern systems for assessing the informatization of countries in the context of global sustainable development	158
Tetiana Plakhtii, Lidiia Fedoryshyna, Olena Tomchuk	Socio-economic component of preferential taxation of individual income	171
Nataliia Pravdiuk, Vitalii Pokynchereda, Maryna Pravdiuk	The human capital of an enterprise: theory and assessment methodology	176
Natalia Radionova, Margaryta Skrypnyk, Tayisiya Voronkova	Dual nature of industrial enterprise cost management system	184
Diana Raiko, Viktoriia Cherepanova	Creation of the image and brand of the enterprise on the basis of marketing as a philosophy of management	191
Svitlana Sliusar	Business in modern conditions of management	206

Svetlana Tereschenko, Elena Diachenko	
Ukraine's place and challenges in the Eastern European production of chicken eggs	214
Olena Tymoshenko, Olena Trokhymets	
Mechanism of behavioural economics	221
Anatoliy Tkach, Viktoriia Kolomiets, Maryna Radieva	
Institutional platforms of the transformation of the economy	226
Olga Tkachuk, Valentyna Khachatryan	
World spatial features of doing business	234
Oleksandr Khrystov, Vladyslav Lipynskyi	
Comparative analysis of forensic expert activity: an administrative, criminal, criminalistic, economic approach	242
Oleksandr Shpykuliak, Ilona Bilokinna	
"Green" cooperatives in the formation of an institutional mechanism of development of alternative power engineering in the agrarian sector of the economy	249

SOCIO-ECONOMIC COMPONENT OF PREFERENTIAL TAXATION OF INDIVIDUAL INCOME

Tetiana Plakhtii¹, Lidiia Fedoryshyna², Olena Tomchuk³

Abstract. The *purpose* of the article is to study the socio-economic component of the preferential taxation of individuals. It is shown that the Tax Social Benefit is the ability of the taxpayer to reduce the calculated total monthly taxable income in the form of wages. *Methodology.* The object of taxation is determined according to the status of the payer. So, for a resident – is: the total monthly (annual) taxable income; income from the source of their origin, which are finally taxed when they are charged (payment, provision), and foreign incomes – income (profit) received from sources outside. The object of taxation of a non-resident is: the total monthly (annual) taxable income from the source of its origin and income from the source of their origin in Ukraine, which are finally taxed during their calculation (payment, provision). *Results.* The basis of taxation is the total taxable income – any taxable income accrued (paid, provided) in favour of the taxpayer during the reporting tax period. Imagine the structure of the aggregate resources of households, which in the overwhelming majority are subject to tax. Individual Income Tax is fiscally significant for budgets of all levels, since after the distribution through the budget system the lion's share remains at the disposal of local budgets *Practical implications.* Although Ukraine is a market economy country, in our opinion, observance of these recommendations will have only a positive effect both on activating the regulatory function of the Individual Income Tax and on the level of income differentiation of the population as a result. *Value/originality.* In view of a large number of studies of domestic scientists on this issue, it is necessary to systematize tax deductions from Individual Income Tax in accordance with the concept of tax expenditures, taking into account the specifics of tax legislation. The established indicators for the tax social benefit are calculated according to the following algorithm: the maximum amount for the application of the tax social benefit: the subsistence minimum for an able-bodied person on January 1 of the reporting tax year, multiplied by 1.4 and rounded to the nearest 10 hryvnias. The size of the tax social benefit is equal to 50% of the subsistence minimum for an able-bodied person (per month), established by law on January 1 of the reporting tax year.

Key words: taxes, income, personal income tax, tax exemptions, tax social benefit, tax object, budget, insurance premiums.

JEL Classification: G28, H24, J20

1. Introduction

Modern Ukrainian society took the vector for integration into the European Union and the implementation of its system.

At the stage of its formation, Ukraine has a number of social and economic problems. Their solution will increase growth for Modern Ukrainian society, which has taken the vector for integration into the European Union and the implementation of its values system, is in the process of dialectical development and constant

change. But like every country at the appropriate stage of its formation, Ukraine has a number of social eco-friendliness.

Their decision will contribute to the growth of public welfare and economic basis, the formation of the necessary amount of financial resources for conducting the necessary transformations, enhancing macrofinancial and macroeconomic stability of the state, as well as ensuring a decent standard of living for the population and the overcoming of social problems.

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In September 2015, Ukraine joined the process of implementing the goals of Sustainable Development by 2030, which envisaged the achievement of qualitative and quantitative results in four areas: social welfare, economic growth, protection and preservation of the environment, and also fair justice and peace. One of the key and fundamental goals is the reduction of inequality, poverty reduction, good health and well-being, quality education, as well as decent work and economic growth (Fedoryshyna, 2017). The achievements of tasks within their framework are extremely important for ours the state and become especially relevant in the light of the need to overcome a number of social and economic problems that have emerged during independence. Among them, in the first place, one can distinguish between the social and economic university and the poverty of the population, as evidenced by numerous scientific research and statistical surveys level and quality of life of the population. In the context of the economic crisis, payments play a key role in Ukraine in the accumulation of material and financial resources necessary for managing income and budget expenditures.

In general, a long way in shaping the state budget at the expense of income over the centuries has changed: from the natural form, under the conditions of an undeveloped market economy, to the absolute use of monetary form now.

The most actual method of accumulation by the state of a social product has become fiscal payments – that is taxes that provide a lion's share of budget revenues. Today, taxes have undergone significant changes and especially the personal income tax, which requires detailed study and detail of such notion as “socio-economic component of preferential taxation.”

At present, it can be stated that the tax social benefit is intended to enable the taxpayer to reduce the calculated total monthly taxable income in the form of wages.

2. Economic crisis effects on consumer behaviour

The purpose of the article is to study the socio-economic component of the preferential taxation of individuals.

With the independence of our country, the Individual Income Tax has undergone many transformations and repositioned. On July 5, 1991, the Law of the Ukrainian SSR “On the Income Tax on Citizens of the Ukrainian SSR, Foreign Citizens and Stateless Persons” was adopted. Its action was stopped by the Decree of the Cabinet of Ministers of Ukraine “On Personal Income Tax” as of 26.12.1992. However, on May 22, 2003, the Verkhovna Rada of Ukraine adopted the Law of Ukraine “On Personal Income Tax”, which entered into force on January 1, 2004, and since January 1, 2011, TCU standards have been applied.

Due to the permanent changes in the editorial and content character of Ukraine's PIT many formal and real features are similar to the profitable taxes of the EU countries, in particular, Germany, Poland, France, which is confirmed by the ratio of the main tax objects, the list of taxpayers and administration procedures.

According to Art. 162 TCU, taxpayers are (Fedoryshyna, 2017): 1) individuals – residents who receive income from the source of their origin in Ukraine, as well as foreign incomes; 2) individuals – non-residents who receive income from the source of their origin in Ukraine; 3) tax agents (Fedoryshyna, 2017).

The object of taxation is determined according to the status of the payer. So, for a resident – is: the total monthly (annual) taxable income; income from the source of their origin in Ukraine which is finally taxed at the time of their accrual (payment, provision) and foreign incomes – income (profit) received from sources outside Ukraine. The object of taxation of a non-resident is: the total monthly (annual) taxable income from the source of its origin in Ukraine and income from the source of their origin in Ukraine, which are finally taxed when they are charged (payment, provision) (Aleskerova, 2015).

The basis of taxation is the total taxable income – any taxable income accrued (paid, provided) in favour of the taxpayer during the reporting tax period.

PIT is fiscally significant for budgets of all levels, since after the distribution through the budget system the lion's share remains at the disposal of local budgets.

However, the detailing of Individual Income Tax receipts in the context of budget classification codes indicates the need to take into account threatening trends.

The main instrument for reducing poverty is the distribution and redistribution of income, which is carried out including at the expense of taxes. Let's analyse how privileged taxation of individuals' incomes implemented in Ukraine can meet the challenges and global environment and internal challenges.

“Tax exemption” – is the fiscal legislation that provides for the taxpayer to be exempted from the obligation to charge and pay taxes and duties.

At present, there is no reason to elaborate a clear definition and the concept of “tax exemption” and “tax expenditures” enshrined in the legislation, as it will allow distinguishing the tax exemptions from the existing variety of forms of various types of tax exemptions and directly those that are classified as tax expense. Therefore, the consolidation in the TCU of a clear and unambiguous list of criteria for tax breaks and other forms of tax exemptions and exceptions to the general rules of taxation has not only theoretical but also purely practical significance.

The absence of an adequate tax-exempt minimum income for citizens in Ukraine to meet the needs of primary necessities, which accordingly is not taxed, is a serious obstacle to the growth of the welfare of the population.

3. Differences in consumer spending behaviour among age groups

We share the opinion of the researcher Aleskerova Y. (Aleskerova, 2016) that today the actual role of the non-taxable minimum is fulfilled by the tax social benefit (further – TSB), which has a number of restrictions both in size and according to the criteria for its receipt. Taking this into account, we agree with the numerous suggestions of researchers on the need to improve the TSB and substantiate their own approaches (Aleskerova, 2016).

According to the Tax Code of Ukraine, different sizes of tax social benefits are established depending on categories of taxpayers:

*100 (“normal”),

* 150,

* 200 % – the size of the subsistence minimum for an able-bodied person on January 1 of the reporting year.

Note that the size of the TSB is the subject of constant refinements. So, in the Law of Ukraine “On Personal Income Tax” as of 22.05.2003 № 889-IV for the transition period till 2007, the limit on its maximum value was established by introducing a reduction coefficient. And by 2014, the size of the TSB remained at the level of 50% of the subsistence minimum for an able-bodied person (per month) on January 1 of the reporting year, and from 01.01.2015, according to clause 1 of section XIX “Final clauses” of the TCU had to be equal to 100% of this size (that is, 1 218 UAH). However, the Law of Ukraine “On Amendments to the Tax Code of Ukraine and certain Laws of Ukraine (regarding the tax reform)” No. 71-VIII increased the size of the TSB was postponed for another year – until January 1, 2016. However, in 2016, TSB was determined at the level of 50% of the subsistence minimum for able-bodied persons with the transfer of this norm from item 1 of the XIX “Final Provisions” in subparagraph 169.1.1 paragraph of Article 169 TCU. Taking into account the inclusion of the reduction coefficient in

the main text of the Code, we estimate the likelihood of an increase in the TSB to 100% of the subsistence minimum for able-bodied persons in the near future as insignificant. In general, TSB can be called a virtual privilege because of its insignificant size (Table 1).

As can be seen from the data in Table 1, the size of the TSB for 4 years actually remained unchanged and taking into account the size of inflation – even decreased, which in our opinion converts a fixed size of the TSB to a conventional value. The fixed maximum amount of income, which gives the right to use the normal size of the TSB, also seems to us to be economically irrational in terms of strengthening the regulatory function of the tax.

Based on the values of the subsistence minimum and according to the norms of the Tax Code of Ukraine, the tax social benefit in 2017 had the following indicators: the maximum amount for the application of the tax social benefit: 2240 UAH, ordinary social benefit (100%) – 800 UAH, increased social benefit (150%) – 1200 UAH, increased social benefit (200%) – 1600 UAH, the benefit in 2018 will have the following indicators: the maximum amount for the application of tax social benefits: 2470 UAH, ordinary social privilege (100%) – 881 UAH, increased social benefit (150%) – 1321.50 UAH, increased social benefit (200%) – 1762 UAH.

The tax social benefit is granted in the amount equal to 50 percent of the subsistence minimum for an able-bodied person.

4. Survey methodology

In accordance with the Law of Ukraine “On the State Budget of Ukraine for 2017” [8], the budget for 2017 includes the following social indicators:

Minimum wage in 2017: in monthly amount: from January 1, 2017 – 3200 UAH; hourly rate: from January 1, 2017 – 19.34 UAH.

Table 1

Changing the tax social benefit and its related indicators in 2011–2018

Year	Marginal wage giving right to TSB	The subsistence minimum for able-bodied persons as of the 1st of the reporting year	Reducing factor	The amount of the TSB		
				100% (subparagraph 169.1.1 and subparagraph 169.1.2 TCU) (col. 3 x col. 4 x 100%)	150% (subparagraph 169.1.3 TCU) (col. 3 x col. 4 x 150%)	200% (subparagraph 169.1.4 TCU) (col. 3 x col. 4 x 200%)
2011	1 320	941	50 %	470,5	705,75	941
2012	1 500	1 073	50 %	536,5	804,75	1 073
2013	1 610	1 147	50 %	573,5	860,25	1 147
2014	1 710	1 218	50 %	609	913,50	1 218
2015	1 710	1 218	50 %	609	913,50	1 218
2016	1 930	1 378	50 %	689	1 033,50	1 378
2017	2240	1600	50%	800	1200	1600
2018	2470	1762	50%	881	1321,50	1762,00

Source: The State Fiscal Service of Ukraine

Minimum wage in 2018: in monthly amount: from January 1, 2018 – 3723 UAH; in hourly rates: from January 1, 2018 – 22.41 UAH.

Subsistence minimum in 2017: for able-bodied persons: from January 1, 2017 – 1600 UAH, from May 1, 2017 – 1684 UAH, from December 1, 2017 – 1762 UAH. In average per person: from January 1, 2017 – 1544 UAH, from May 1, 2017 – 1624 UAH, from December 1, 2017 – 1700 UAH.

Subsistence minimum in 2018: for able-bodied persons: from January 1, 2018 – 1762 UAH; from July 1, 2018 – 1841 UAH; from December 1, 2018 – 1921 UAH. On average, one person: from January 1, 2018 – 1700 UAH; from July 1, 2018 – 1777 UAH; from December 1, 2018 – 1853 UAH.

For children under the age of 6: from January 1, 2017 – 1355 UAH, from May 1, 2017 – 1426 UAH, from December 1, 2017 – 1429 UAH. For children aged 6 to 18 years: from January 1, 2017 – 1689 UAH, from May 1, 2017 – 1777 UAH, from December 1, 2017 – 1860 UAH.

For people who have lost their ability to work: from January 1, 2017 – 1247 UAH, from May 1, 2017 – 1312 UAH, from December 1, 2017 – 1373 UAH (Fedoryshyna, 2017). The established indicators for the tax social benefit are calculated according to the following algorithm: the maximum amount for the application of the tax social benefit: the subsistence minimum for an able-bodied person on January 1 of the reporting tax year multiplied by 1.4 and rounded to the nearest 10 UAH (clause 169.4.1 TCU). The size of the tax social benefit is equal to 50% of the subsistence minimum for an able-bodied person (per month), established by law on January 1 of the reporting tax year (Section 169.1.1 TCU) (Fedoryshyna, 2017).

5. Findings

With the size of the subsistence minimum for an able-bodied person as of 01.01.2018 in the amount of 1762 UAH, the marginal revenue for application of the tax social benefit in 2018 will be:

$$1762 \text{ hryvnias} \times 1.4 = 2470 \text{ hryvnias}$$

However, the size of the minimum wage from 01.01.2018 is 3723 UAH. Therefore, less than this value cannot be charged to the employee for the monthly labour rate.

So, it turns out that the tax social benefit will not be applied to the income of the vast majority of employees, since their salaries should be higher than UAH 3723, and the maximum income for the application Tax social benefit for 2018 – UAH 2470.

The size of the General Tax Social Income for 2018 amounts to 50% of the subsistence minimum for an able-bodied person (per month) established by law on January 1 of the reporting tax year (clause 169.1.1 of the Tax Code):

$$1762 \text{ hryvnias} \times 50\% = 881 \text{ hryvnias.}$$

Thus, only the workers who work under conditions of part-time work will be able to benefit from the general Tax Social Income, and this is not always the case.

6. Conclusions

The lack of relevant statistical information in Ukraine due to the lack of accounting for budget losses through the provision of Individual Income Tax benefits does not allow for the use of an adequate mathematical instrument that has been successfully used in countries such as Germany, Poland, France to determine the change in tax revenues from tax increases for tax incentives for hired workers.

The introduction of the concept of tax expenditures into domestic practice will provide a completely new impetus to the relationship around tax deductions from Individual Income Tax. Therefore, it is recommended to apply tax incentives to attract investment.

Although Ukraine is a market economy country, in our opinion, observance of these recommendations will have only a positive effect both on activating the regulatory function of the PIT and on the level of income differentiation of the population as a result.

In view of a large number of studies of domestic scientists on this issue, it is necessary to systematize tax deductions from Individual Income Tax in accordance with the concept of tax expenditures, taking into account the specifics of Ukrainian tax legislation.

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