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Diploma thesis

Analysis of the Tax Burden of Small and Medium-sized Enterprises in the Russian Federation

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The aim of this thesis is to evaluate the tax burden of small and medium enterprises in the Russian Federation and to offer recommendations on the choice of the most favorable tax regime, as well as to consider the current problems in the Russian taxation system. In addition the object of thesis is tax base and amount of calculated and payable taxes for different tax regimes of small and medium-sized enterprises in the whole of the Russian Federation, in the context of the Federal districts and subjects of the country. The first part of the thesis provides a summary of the analyzed information and web resources on the topic of tax burden, regimes, and criteria of SMEs and features of modern taxation. The methodology of the second part, own research, is based on the calculation of the required indicators, most of which are taken from the website of the federal statistical agency and the federal tax service of Russia. The information obtained was analyzed, grouped and used to obtain consolidated and dynamic indicators. Based on the results obtained, recommendations were made for improving the situation of SME in Russian Federation.

Keywords: special tax regimes, taxation systems, a patent, small and medium-sized enterprises, tax burden.

Analýza daňového zatížení malých a středně velkých podniků v Rusku

Cílem této práce je analyzovat daňové zatížení malých a středních podniků v Rusku a nabídnout doporučení k výběru nejpříznivějšího daňového systému, a zároveň zvážit současné problémy v ruském daňovém zřízení. Předmětem diplomové práce je dále daňový základ a výše vypočtených a splatných daní pro různé daňové systémy malých a středních podniků v celém Rusku v kontextu federálních okresů a subjektů v zemi. V první části práce jsou shrnuty analyzované informace a webové zdroje na téma daňové zatížení, systémy a kritéria SME a rysy moderního zdanění. Metodika druhé části, vlastní výzkum, je založena na výpočtu požadovaných ukazatelů, z nichž většina je převzata z webových stránek federálního statistického úřadu a federální daňové služby Ruska. Získané informace byly analyzovány, seskupeny a použity k získání konsolidovaných a dynamických ukazatelů. Na základě získaných výsledků byla učiněna doporučení pro zlepšení situace malých a středních podniků v Rusku.

Klíčová slova: daňové režimy, daňové systémy, patenty, malé a střední podniky, daňové zatížení.

Objectives and methodology

The aim of the study is to analyze the tax burden of small and medium enterprises in the Russian Federation. To achieve this goal, the following tasks were set and solved:

- to explore the theoretical foundations of the tax burden and methods for its determination;
- to consider the criteria and the number of small and medium-sized enterprises in Russia;
- to identify the features of modern taxation of small and medium enterprises in the Russian Federation and to reveal the specifics of specific tax regimes;
- to calculate and analyze the taxation and tax burden of small and medium-sized enterprises as a result of using the unified agricultural tax (UAT), as well as the unified tax on imputed income (UTII) for certain types of enterprise;
- establish the tax burden of small and medium-sized enterprises in Russia as a result of using the simplified taxation system (STS);
- to determine the values of the Federal districts and regions of Russia in the taxation of SMEs when using the UAT and UTII as a whole and per taxpayer;
- to formulate recommendations on the use of tax regimes for small and medium-sized enterprises and on the calculation of the tax burden under the simplified tax system.

The object of the thesis is the tax base and the amount of calculated and payable taxes for different tax regimes of small and medium-sized enterprises in the whole of the Russian Federation, in the context of the Federal districts and subjects of the country.

Methodology and research methods. The theoretical basis for writing the diploma thesis was the works of Russian and foreign scientists in the field of taxation and tax burden of SMEs, scientific research and recommendations, the results of research institutions and centers, the regulatory framework in the field of taxation. In the process of collecting and processing information, a set of economic research methods was used: monographic, analytical, design-constructive, abstract-logical, graphic.

The structure of the work is determined by the logic of analysis of interrelated aspects of the studied subject and the set of tasks to be solved. The master thesis consists of an introduction, three chapters, conclusion, bibliography, applications in appendix. For clarity, the study reflects charts and tables.

Conclusion

A multilateral study of the theoretical and practical provisions of taxation and determining the tax burden of small and medium-sized enterprises in Russia, their use in the process of writing graduation qualification work allows the author to draw the following conclusions and suggestions:

1.   The share of SMEs in the Russian economy in 2017 amounted to 21.9%. In monetary terms, it is more than 20 trillion rubles for the year 2017. Earlier, "Росстат" and the Ministry of Economic Development and Trade conducted their analysis of the share of SMEs in gross value added, but did not publish its results. According to these data, the contribution of SMEs to the economy in 2014 was 19%, in 2015 - 19.9%, in 2016 - 21.6%. At the same time, the share of small and medium enterprises in the GDP of developed countries is 50–60%. So, in the UK it is 51%, in Germany - 53%, in Finland - 60%, in the Netherlands - 63%.

2.   The analysis of methods for calculating the tax burden of a SME entity shows that, despite the differences in approaches, the data obtained by researchers as a result of the use of these methods can be used to carry out tax planning and tax optimization measures both by taxpayers and by the state. This approaches will allow not only to more accurately assess the tax liabilities of the economic entity, but also to understand how to start optimizing taxation in each particular case, which tax liabilities are the "bottleneck" at this particular enterprise and which of the accounting objects are the most "overloaded" by them .

3.   In the process of researching the problem was declared, was founded out that, according to the current tax legislation of Russia, SMEs can use one or several tax regimes, in particular, apply: general taxation system (GTS); simplified taxation system (STS); unified tax on imputed tax (UTII); unified agricultural tax (UAT); patent taxation system (patent, PSN).

4.   A modern SME entity in Russia, both already active and beginner, has the ability to significantly reduce taxes, simplify accounting, and also take advantage of benefits for small enterprise. At the same time, the key condition from its part is the correct choice of the regime or proper combination of mechanisms, which can be affected by many factors, ranging from the specific type of activity to the characteristics of the legal environment of a specific subject of the Russian Federation. However, not all entrepreneurs, due to certain conditions, can immediately determine for themselves the optimal tax system that the legislator has provided to him. Nevertheless, the existing opportunities create not just alternative tax burden options, but the freedom to choose them, that is, independent decision-making, which remains for the small and medium enterprise entity.

5.   For SMEs that use UTII the amount of actually received profits is not important. The UTII regime should be chosen when the company's profit exceeds the imputed income of the state. Also, the use of the UTII regime has a certain limitation on the type of activity, the range of enterprise directions allowed for its use is rather limited. As for the tax burden, a number of experts believe that with a fixed UTII value, its tax burden size is the same for all options. If we are talking about a relative indicator, namely the tax burden as a percentage, then its value depends on the financial performance of the small or medium enterprise entity.

6.   In order to improve the statistical analysis of the tax burden of SMEs in Russia at the macroeconomic level, can be proposed to conduct a more detailed study to identify relevant indicators that underlie the determination of the calculated UAT in the federal districts and regions. At the same time, in this process, was considered that it important to build a rating of constituent entities of the Russian Federation on the basis of the sum of the estimated UAT per one payer. Firstly, it will allow to identify the tax burden not in percentage terms of income, but in the actual money supply per taxpayer of a particular region. Secondly, this may give grounds for quantitative and qualitative comparisons on the part of the authorized tax authorities of the relevant indicators of specific SMEs of the constituent entities of the Russian Federation, and may contribute to identifying on their part abuses and violations of current legislation.

7.   Some types of activity subject to a UTII somewhat duplicate positions in the lists of the patent taxation system and the simplified tax system. If the subject of a small or medium enterprise real income in a specific activity is lower than the amount of imputed income, then it is wiser to change the system used. There also noted that optimization when using the PTS (patent) regime also consists in correctly determining the period of implementation of the relevant activity. This is due to the fact that the current legislation of Russia provides for the possibility of acquiring a patent with a minimum period, which makes this option optimal for certain types of enterprise of a seasonal nature.

8.   As another proposal, when determining the tax burden under the STS, to use the tax amount payable for the tax period as the numerator instead of the tax calculated for the tax period. According to this proposal, there was calculated tax burden under this tax regime, both for all taxpayers of the simplified taxation system, and separately for legal entities and individual entrepreneurs. As a result, the tax burden for the taxation object "incomes" and "incomes minus expenses" as a whole turned out to be lower than using amount of tax calculated for the tax period.

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