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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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CZECH UNIVERSITY OF LIFE SCIENCES PRAGUE

Faculty of Economics and Management

DIPLOMA THESIS ASSIGNMENT

Mikhail Grigorev

Economics and Management

Thesis title

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

Objectives of thesis

The diploma thesis will examine the tax burden of enterprises in the Russian Federation. The first chapter presents the legislation of tax system and comparing the tax systems of the EU and the Russian. In the second chapter the tax system will be analyzed, explained for trends, and also will be identified problems and ways to solve it. The third chapter will offer recommendations for improving the tax system in Russia based on the analyzed data.

Methodology

selective method, correlation and regression analysis, grouping of indicators, surveys and SWOT analysis.

The proposed extent of the thesis

Approx 60 – 80 pages

Keywords

Special taxation regimes, a simplified taxation system, a single tax on imputed income, a single agricultural tax, a patent system of taxation, regular taxation system.

Recommended information sources

Alexandrov, I.M. Taxes and taxation / I.M. Alexandrov. – M. : Dashkov and K. – 2017. ISBN: 978-5-394-00440-7
Constitution of the Russian Federation (adopted by popular vote on 12/12/1993)
Federal Law of July 24, 2007 No. 209-Φ3 “On the Development of Small and Medium-Sized Businesses in the Russian Federation”
Gerdesmeier D. Euro economics: basics – methods – applications. 3rd edition. – 2018. ISBN: 978-87-403-2371-9
Hill R.A. Strategic financial management 1st edition. – 2014. ISBN: 978-87-7681-425-0
Petersen L.W. Introduction to investment and finance. – 2017. ISBN: 978-87-403-1646-9
Tax Code of the Russian Federation (part 1) Federal Law No. 146-Φ3 of July 31, 1998
Tax Code of the Russian Federation (part 2) Federal Law No. 117-Φ3 of August 5, 2000
The Civil Code of the Russian Federation (part 1) of 11/30/1994 No. 51-Φ3
Vermeulen K. The stochastic growth model. – 2014. ISBN: 978-87-7681-284-3

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Declaration

I declare that I have worked on my diploma thesis titled “Analysis of the Tax Burden of Small and Medium-sized Enterprises in the Russian Federation” by myself and I have used only the sources mentioned at the end of the thesis. As the author of the diploma thesis, I declare that the thesis does not break copyrights of any their person.

In Prague on 28th March, 2019

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

Abstract

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

Abstract

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.

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Introduction

According to various estimates, the share of small and medium-sized enterprises (SMEs) in creating gross domestic product (GDP) in the developed countries of the world fluctuates around 50-60%, while in Russia this figure in 2017 was about 22%. In this regard, the support of relevant enterprise entities is among the strategic objectives of the Russian state. President of the Russian Federation, Putin V.V., in a message to the Federal Assembly, indicated that by 2025 the contribution of small and medium-sized enterprises to the GDP “should approach 40%”. At the same time, he set a goal to increase the number of people working in this area from 19 million to 25 million people. However, a bit later, Minister of Economic Development Oreshkin M.S. noted that the national project for the development of small and medium-sized enterprises envisages, by 2024, increasing its contribution to the Russian economy to the level of 32.5%. According to this ministry, it is “the development potential of SME sector until 2024, taking into account the starting points, as well as the implementation of the national project measures”

Modern features of taxation of small and medium-sized enterprises in Russia are primarily determined by the implementation of federal programs and projects, as well as their components at the regional level. On the one hand, the authorities of the country seek to create the most comfortable and optimal conditions for the implementation of activities to SMEs. To this end, a moratorium has been introduced in Russia to increase the fiscal burden, a ban has been imposed on scheduled inspections, and subsidies are being developed for economically promising projects. As a result, taxes on small enterprise in the Russian Federation do not formally grow.

However, in fact, state authorities increase the load at the expense of related payments. Inflation, unstable exchange rates of the national currency, numerous administrative barriers have a negative effect on the situation. The shocks for the commercial segment were environmental charges, recycling fees. Tangible is a steady increase in the fixed contributions of entrepreneurs and insurance fees for labor contracts.

Calculation of obligations to non-budgetary funds is made based on the minimum wage. The increase in this indicator also negatively affects the financial stability of small commercial structures. The reform of payments makes life of small and medium enterprises more complicated. The introduction of online cash desks occurs at the expense of entrepreneurs. The turnover participants must purchase expensive equipment, annually pay for the services of fiscal operators and spend money on communications. Tax deductions do not cover costs. Moreover, not everyone can get them. All this factors only increase the tax burden on small and medium-sized enterprises in Russia.

Tax burden is an indicator that is important enough not only for the tax authorities (for them it plays an important role in making the decision to conduct a field tax audit), but also for the taxpayer himself. The last analysis of this indicator makes it possible to make a choice in favor of applying one or another taxation system and assess the risks of the close attention of the Federal Tax Service inspectorates (IIFTS - Interdistrict Inspectorate of the Federal Tax Service) to the data submitted reports. There are several formulas for calculating the tax burden, but for the purposes of tax analysis, the most common of them is the ratio, which is the proportion of the tax charged to the amount of income received for the corresponding period.

Consideration and application in real practice of commercial organizations and individual entrepreneurs both the possibilities of special tax regimes for small and medium-sized enterprises and methods for determining the tax burden is relevant and significant in the modern period for both direct economic entities and structures that charge taxes and control the correctness and the legality of this process. The current Russian reality in this area, its research and critical analysis in order to develop optimizing recommendations influenced the choice of the designated topic of this thesis.

Objectives

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.

The subject of the research is the scientific-theoretical, methodical and practical bases for analyzing the tax burden of small and medium-sized enterprises in the Russian Federation.

Methodology

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 scientific novelty lies in the fact that author of this work has conducted an original comprehensive study revealing the specifics of taxation and determining the tax burden of small and medium-sized enterprises in Russia, and on this basis formulated the author's recommendations for improving the analysis at the level of the country's subjects and a number of suggestions for choosing tax regimes for minimizing the tax burden of the relevant subjects.

Practical and theoretical significance of the work is to determine the tax burden of small and medium-sized enterprises in the Russian Federation as a whole and by region, their ranking by subjects and federal districts of the country in the use of UAT and UTII, as well as proposals for improving the tax burden calculation under the Simplified Taxation System.

The results of the master's thesis, the considered aspects and the identified reserves can be used to further deepen and develop this problem in theoretical and practical terms.

Research and conclusions made in the thesis can be applied in the process of teaching academic disciplines: "Taxes and taxation", "Basics of entrepreneurial activity" and others.

The informational basis of the master's thesis consists of legislative and regulatory acts of the Russian Federation, works of domestic and foreign authors devoted to the problems of taxation and the tax burden of small and medium-sized enterprises. The information base for the analysis was the reporting form of the Federal Tax Service of Russia.

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.

1. Theoretical basis of the tax burden of small and medium enterprises

This chapter examines the concept of essence, criteria and characteristics of tax burden for SMEs in Russia

1.1. The essence of the tax burden

Any subject of small and medium-sized businesses, seeking to increase its profits, feels the inevitable tax burden. The desire to reduce the cost of paying taxes is natural, while it is important not to cross the line defined by law. However, the tax burden can't be too low, because in this case, there is almost certainly a violation of tax laws, which can be inspected by the relevant authorized state bodies.

In present days, enterprises and organizations have the right to use legally approved tools to optimize (in particular, to reduce) the tax burden on an enterprise. However, the tax burden is carried out at two levels: macro - and micro. Here is what is said about this term in the English-Russian economic dictionary¹ "tax burden - state financial tax burden (the total loss of a given person, industry or all taxpayers of a country related to the payment of taxes; for an individual may not be same as actually paid taxes; for example, the inheritance tax is paid by the representative of the deceased, but shifted to heirs, as deducted from the amount of the inheritance)".

The macro level implies calculating the burden of taxation of the whole country or the tax burden on the economy; it also estimates the distribution of the tax burden between groups of similar enterprises, within the industry, etc. For the purposes of government finances, the tax burden or tax ratio in a country is calculated by taking the total amount of tax payments for a particular fiscal year as a share or percentage of gross national product (GNP) or national income for this year².

The micro level includes determining of tax burden on specific business entities, as well as calculating the tax burden on the employee. In particular, in the Cambridge Dictionary³ the following is indicated: "tax burden is the total group of people, etc., which can be interpreted roughly as "the total amount of tax paid by a certain group of people, industry, etc., especially compared to what other groups, industries, etc.".

¹ English-Russian Economic Dictionary: [electronic resource] - Available at: <https://eng-rus-economy-dict.slovaronline.com>. [cit. 2019-03-26].

² Dictionary of the site moneycontrol.com [electronic resource] - Available at: https://www.moneycontrol.com/glossary/taxes/tax-burden_3112.html. [cit. 2019-03-26].

³ Cambridge Dictionary [electronic resource] - Available at: <https://dictionary.cambridge.org/ru/slovar/english/tax-burden>. [cit. 2019-03-26].

Another foreign source⁴ gives the following interpretation of the “tax burden”. It interprets this as “The amount of income, property, or sales tax. Factors including income level, jurisdiction, and current tax rates. Income tax burdens are paid separately for each person’s paycheck. The tax burden may not exceed the total amount of money deducted during the taxable period”. Also it can be represented as “The amount of income tax, property tax or sales tax levied on a natural or legal person. The tax burden varies depending on a number of factors, including income level, jurisdiction, and current tax rates. The income tax burden is usually covered by a deduction from the person’s salary each time when it’s paid. Depending on the amount of benefits claimed by an individual, the tax burden may exceed the total amount of money deducted during the tax period”.

In another foreign source, there is following definition of “tax burden” “it is amount of tax suffered by an individual or organization. This may not be the same as the tax actually paid because of the possibility of shifting tax or the normal incidence of taxation. As an example of the latter case, inheritance tax is paid by the personal representatives of the deceased but the tax burden falls on the heirs, since their inheritance is reduced”.

Thus, in the English-language literature, this term is interpreted from different points of view, depending on its consideration at the corresponding hierarchical level of the economy. As for Russian sources, there is also a variety of approaches. For example, some authors say that, from an economic point of view, the tax burden is a part of the product produced, which is redistributed by tax as the sole legal means of extracting part of the profits of an enterprise that is not punitive; according to Western economists, a measure of the economic restrictions created by the deduction of funds for the payment of tax⁵.

There are also different points of view on the relationship between the terms “tax burden” and “tax load”: either they have the same meaning, or they differ. Thus, the term “tax burden” is used at the micro level, and the term “tax load” at the macro level. According to Dr. A.V.Bobrova: “tax burden” is the sum of all taxes and fees paid by a particular payer, the absolute value, and “tax load” is a relative value, partial from dividing the tax burden by the financial performance of the enterprise.

The first does not characterize the severity of taxation, as for its assessment it is necessary to have the entire set of parameters of the enterprise. The tax burden is free of detailed factor analysis and can be set as the optimal value for the category of taxpayers and each of them.

⁴ Dictionary site investorwords.com [electronic resource] - Available at: http://www.investorwords.com/8711/tax_burden.html. [cit. 2019-03-26].

⁵ Vikulenko, A.E. Taxation and economic growth of Russia [Text]: study guide / A.E. Vikulenko. - M.: Progress, 2013. - 365 p. ISBN 5-230-09640-3. [cit. 2019-03-26].

At the micro level, there is no uniform methodology for calculating the tax burden. Comparing the various methods of calculating the tax burden on the enterprise, the following controversial points can be highlighted:

- whether to use in the calculation of the tax burden of the enterprise the tax on personal income (PIT). Most authors do not recommend accepting this tax when calculating the tax burden, as the company pays it from the employee's funds, but not from its own funds (tax agent);
- whether indirect taxes are taken into account in the calculation.

Sometimes the tax burden is identified with the effective tax rate - a percentage of the actual payment of a tax in the total tax base. When it comes to the tax burden on a particular tax, it is permissible to apply this definition, which is done in some regulatory acts.

All discussions about the tax burden on enterprises will remain non-objective until an agreement is reached on the method of calculating the aggregate indicator that will characterize this burden. There are several methods for calculating the tax burden for an enterprise.

The main idea of each of methodologies is to make the indicator of the tax burden of the economic subject universal, allowing you to compare the level of taxation in various sectors of the economy⁶. Each of the methods also takes into account the effect of changes in the number of taxes, tax rates and benefits on the level of taxation, and this is where the practical value of various methods manifests itself. Consider some of them.

1. Methodology of the Tax Policy Department of the Ministry of Finance of the Russian Federation (author – E.V. Balatsky). According to this method, the tax burden is the ratio of all taxes paid to revenue from the sale of products (works, services), including revenue from other sales:

$$(1) \quad TB = T / B$$

where TB is the tax burden;

T - the sum of all taxes paid by the enterprise for the tax period, including contributions to the Pension Fund, Social Insurance Fund, Obligatory Health Insurance Fund; Personal Income Tax; Dividend Tax;

B - revenue from sales of products (works, services), including revenue from other sales.

The advantage of this method is that it characterizes the share of taxes paid in the proceeds (including VAT), minus - it does not allow to evaluate the effect of each tax and methods of its optimization on the financial condition of the company depending on the source

⁶ Pelkova, S.V. Analysis of methods for calculating the tax burden of the organization [Text]: / S.V. Pelkova, T.A. Savina // Modern tax system: state, problems and development prospects: intercollegiate collection. scientific tr. from intern. participation / ed. Aristarkhova M.K.. - № 3. - Ufa: USATU, 2010. - 354 p. ISBN: 978-5-4221-0734-6. [cit. 2019-03-26].

of tax payment; Revenues include direct and indirect costs, including depreciation, which form the cost of production. If the company will pay taxes at the expense of the cost of production, it will soon go bankrupt⁷.

2. M.N. Kreynina's methodology. Compares the amount of tax paid (taxes) and source of payment:

$$(2) \quad TB = (B - C - D) / (B-C) \cdot 100\%$$

where TB is the tax burden;

B - sales revenue;

C - the cost of the production of goods sold (works, services) minus indirect taxes;

D - is the actual profit remaining after paying taxes at the disposal of the economic entity.

The advantages of this methodology is that it is possible to estimate the share of tax paid at the source of payment, and also allows us to consider the effectiveness of applying tax planning methods for a particular tax over time. The negative point is that it does not apply for indirect taxes; need to simultaneously consider the tax burden of indirect taxes. Also a minus is non-use at unprofitable activity of the enterprise and does not take into account personal income tax (PIT).

3. A. Kadushin and N. Mikhailova's Methodology. It proposes to assess the tax burden as a share of the value added given to the budget, created by a specific economic entity. Simplified calculation of the added value of the enterprise (EAV) can be made in the form of the sum of the following components for the reporting period:

$$(3) \quad EAV = FOT + VP + AO + PNP + PR = V-MOH$$

where FOT - wages (including personal income tax);

VP - payments accrued to the wage fund in non-budgetary funds;

AO - depreciation charges;

PNP - direct and indirect taxes of the enterprise, paid from the EAV;

PR - balance sheet profit;

B - revenue with VAT;

MH - material costs.

The indicator of tax burden of the enterprise (ETB) can be calculated both on the fact of payment of taxes and on the fact of their calculation (data of tax returns or balance sheet data on the amounts owed to the budget and funds):

$$(4) \quad ETB = (PNP + VP) / EAV$$

⁷ Vikulenko, A.E. Taxation and economic growth of Russia [Text]: study guide / A.E. Vikulenko. - M.: Progress, 2013. - 365 p. ISBN 5-230-09640-3. [cit. 2019-03-26].

This method also allows to evaluate the effect of individual taxes on the financial condition of an enterprise using the coefficients:

The disadvantage of this technique is the share of value added in gross revenue (material intensity of production - KV):

$$(5) \quad KV = EAV / V$$

The disadvantage is: the share of wages (with charges) in value added (labor intensity of production - K FOT):

$$(6) \quad K \text{ FOT} = FOT + VP / EAV$$

The share of depreciation in value added (capital-output ratio) (KAO) - this indicator is a flaw in the methodology:

$$(7) \quad KAO = AO / EAV$$

The method allows to consider the share of taxes (Income Tax, Personal Income Tax, Social Tax, Value Added Tax, dividend tax) in the source from which they are paid - EAV;

But does not take into account the impact of taxes such as property tax, transport tax, payments for the use of natural resources, land tax⁸.

4. M.I. Litvina's Methodology⁹. In accordance with it, the tax burden (TB) is calculated as follows:

$$(8) \quad TB = \sum NP + \sum VP / \sum IP * 100\%$$

where $\sum NP$ - the amount of accrued tax payments;

$\sum VP$ - the amount of payments to non-budgetary funds;

$\sum IP$ - the amount of the source of funds for payment - value added.

Value added is calculated as follows:

$$(9) \quad EAV = FOT + VP + POF + NP + PR$$

where FOT - wages (including personal income tax);

VP - payments accrued to the wage fund, in non-budgetary forms;

POF - consumption (depreciation) of fixed assets, intangible assets and stocks;

NP - the sum of all taxes paid;

PR - profit before tax.

The method allows to consider the share of taxes (income tax, personal income tax, social tax, VAT, dividend tax) in the source from which they are paid – EAV, the profit indicator from the form No. 2 “Report on profits and losses” is used. In addition, it also allows comparing the tax burden on different industry enterprises (at the expense of FOT). But it does not take into

⁸ Panskov, V.G. Taxes and taxation in the Russian Federation [Text]: study guide / V.G. Panskov. - M.: Book World, 2013. - 340 p. ISBN 978-5-9916-1168-8. [cit. 2019-03-26].

⁹ Litvin, M.I. Tax burden and economic interests of enterprises // Finance. - 1998. - №5. - p. 29-31. Available at: <http://dspace.nbu.gov.ua/bitstream/handle/123456789/64773/13-Zubeiko.pdf?sequence=1>. [cit. 2019-03-26].

account the impact of taxes such as property tax, transport tax, payments for the use of natural resources, land tax.

5. E.A. Kirova's Methodology¹⁰. Offers a methodical approach to estimating the level of tax burden, in which the newly created value (BCC) acts as a comparable indicator. The method itself predetermines the calculation of the absolute tax burden (ANN) and relative tax burden (ONN).

The absolute tax burden is taxes and insurance premiums to be transferred to the budget and non-budgetary funds, as well as arrears on these payments.

The relative tax burden is the ratio of its absolute value to the newly created value (BCC):

$$(10) \quad BCC = B - MH - AO + VD - BP = (FOT + VP) + NP + PR$$

where B is the revenue from sales (including VAT);

MH - material costs;

AO - depreciation charges;

VD - non-operating income;

BP - non-operating expenses (excluding tax payments);

FOT - wage fund (without personal income tax);

VP - payments to non-budgetary funds;

NP - all taxes and contributions paid by the enterprise;

PR - profit of the organization before tax.

Then the relative tax burden (ONN):

$$(11) \quad ONN = ANN / BCC * 100\%$$

The technique allows to consider taxes in relation to the source of their payment, and also considers depreciation deductions as an element of the formation of production costs, and not as a source of tax payment. But it does not consider depreciation deductions as a source of tax payment, which does not allow us to consider industry burdens of enterprises (depending on the size of their funds) and does not take into account the effect of personal income tax.

6. V.D. Novodvorsky and R.L. Sabanin's Methodology¹¹. It identifies the expected share of taxes in the expected income and serves as an assessment of the tax burden during the transition to a simplified taxation system (STS) from the general taxation system (GTS).

$$(12) \quad TB \text{ STS} = (NR + HC) / D * 100\%$$

where TB STS is the tax burden when applying the simplified taxation system;

NR - expected tax expenses (without personal income tax);

¹⁰ Kirova, E.A. Methodology for determining the tax burden on business entities / E.A. Kirova // Finance. - 1998. - №9. - p. 32 Available at: <https://studfiles.net/preview/2203975/page:3/>. [cit. 2019-03-26].

¹¹ Chernik, D.G. Taxes: A textbook for universities [Text]: a textbook / D.G. Bilberry - M.: Finance and Statistics, 2013. - 405 p. ISBN 978-5-238-01717-4. [cit. 2019-03-26].

HC - the expected indicator of lost profits (the amount of lost revenue from price reductions by the value of VAT);

D - the sum of the expected annual income.

The advantage of the method is that it is used to select the most profitable tax system; minus - it can't be used in calculating for the simplified taxation system.

7. O.S. Sal'kov's Methodology. The technique is also used to compare the tax burden in the transition to a simplified system with the general tax regime.

$$(13) \quad TB \text{ STS} = HP / PRR * 100\%$$

where TB STS is the tax burden when applying the simplified taxation system;

NR - tax expenses (excluding personal income tax);

PRR - estimated profit.

The methodology is used to select the most profitable taxation system, but cannot be used when calculating the tax burden for the STS and is not used for enterprises with unprofitable activities.

8. The method of calculating the tax burden for a special tax regime (Simplified Taxation System, Unified Agricultural Tax). When calculating the tax burden for enterprises that use special tax regimes, it is desirable to use value added, which is adjusted for the specific features of the regime, as an integral indicator.

$$(14) \quad EAV \text{ SNR} = R \text{ OSN} + (FOT + VP) + NP + PR$$

where EAV SNR - value added, modified to the conditions for the use of special regimes;

R OSN - the cost of the acquisition (creation by the taxpayer) and fixed assets and intangible assets accounted for in the manner prescribed by the STS (taking into account the obligations of enterprises in the STS to maintain accounting records, it is advisable to use accounting data) or UAT;

FOT- accrued wage fund;

VP - accrued payments to non-budgetary funds for the tax period;

NP - tax payments, including a single tax, calculated in the application of the STS or UAT;

PR - profit of the organization before tax.

The tax burden is calculated as follows:

$$(15) \quad NN \text{ SNR} = NS / EAV * 100\%$$

where NN SNR is the tax burden when applying a special tax regime;

NS - taxes, fees and insurance premiums to be transferred to the budget and non - budgetary funds, as well as arrears, penalties and fines for these payments.

The method allows you to calculate the tax burden when applying a special tax regime

9. O.P. Osadchaya and E. B. Kozhevnikov's Methodology, which allows you to calculate the tax burden in the integrated business structures, where enterprises operate in parallel, and apply both of GTS and special tax regimes. As an integral indicator, the integrated value added is used, calculated taking into account the specifics of the GTS and a special tax regime.

$$(16) \quad DS \text{ IBS} = (AO + R \text{ OSN}) + (FOT + VP) + NP + PR$$

where AO - depreciation expense;

R OSN - the cost of the acquisition (creation by the taxpayer) and fixed assets and intangible assets accounted for in the manner prescribed by the STS (taking into account the obligations of enterprises in the STS to maintain accounting records, it is advisable to use accounting data) or UAT;

FOT - accrued wage fund;

VP - accrued payments to non -budgetary funds for the tax period;

NP - all taxes and contributions paid by the enterprise;

PR - profit of the organization before tax.

The indicator of the tax burden on the integrated business structure on the integrated business structure (NN IBS) is calculated as follows:

$$(17) \quad HH \text{ IBS} = ANH \text{ IBS} / DS \text{ IBS} * 100\%$$

where ANN IBS is the absolute tax burden - the total amount of liabilities to budget and non-budgetary funds arising in the course of business for a calendar year, and is the sum of the sums accrued during the year of each of the mandatory payments that an integrated education must pay, regardless of whether it is a taxpayer (payer) or a tax agent, including arrears, penalties and fines for these payments.

The negative point of this technique is that it allows you to calculate the tax for an integrated business structure in general, and another drawback is the complexity of the practical calculation of the DS (delimitation of indicators for the GTS and STS).

Below is a table 1.1 that describes the above methods for calculating the tax burden for certain characteristics.

The analysis of methods for calculating the tax burden of an economic 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 for tax planning and tax optimization measures both by taxpayers and the state. Professionals who make calculations of the tax burden for a particular economic entity can recommend a comprehensive approach to determining the tax burden and using all the methods discussed above. This approach 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 accounting objects are the most “overloaded” by them.

Table 1.1 - methods of calculating the tax burden

Methodology	Taxation regime	Personal income tax	VAT, excises	Integrated indicator
1. Methodology of the Tax Policy Department of the Ministry of Finance of the Russian Federation (author - EV Balatsky).	GTS	+	+	Revenue with VAT
2. Methodology of M.N. Kreynina.	GTS	-	-	Profit before tax
3. Methodology of A. Kadushin and N. Mikhailova	GTS	+	+	Added value
4. Methodology of Litvin M.I.	GTS	+	+	Source of payment
5. Methodology of Kirov E.A.	GTS	-	+	Newly created value
6. Methodology of Novodvorsky V.D. and Sabanina R.L.	Changing STS to GTS	-	+	Expected annual income
7. Methodika of Sal'kova OS	Changing GTS to STS	-	+	Estimated profit
8. The methods of calculating the tax burden for a special tax regime (STS, UAT)	STS, UAT	+	+	Added value for special tax regime
9. Methodics Kozhevnikova EB and Osadchaya O.P.	Integrated business structure	+	+	Added value for integrated business structure

Source: www.scienceforum.ru/2015/article/2015011470

In general, there is no possible to note that determining how much money is spent on taxes is an important point in determining the activities of economic entities at various levels. In particular, taxpayers themselves can assess the effectiveness of their activities, determine how great the risk of tax audit is, make a decision on the optimal tax regime, and predict further actions. The state tax service, using these figures, designs its control activities, and also has the ability to influence the modernization of the tax system as a whole. The Ministry of Finance and other economic state structures on the basis of tax burden indicators study the economic situation at the regional and state levels, planning and forecasting the country's future financial policy.

1.2. Criteria and the number of small and medium-sized enterprises in Russia

The share of small and medium-sized enterprises (SMEs) in the Russian economy is 21.9%. The relevant data was published by Russian Statistical Agency “Rosstat”. This is an estimate for 2017; the results of 2018 have not been summarized yet. The share of SME is calculated as the ratio of the total volume of gross value added created by medium and small enterprises (including micro enterprises) and individual entrepreneurs to the gross value added in

basic prices of all business entities, it follows from the methodology approved by “Росстат” at the end of December. In monetary terms, it is more than 20 trillion rubles for 2017.

“Росстат” published the contribution of SME in Russian GDP for the first time. 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 small and medium-sized enterprises to the economy in 2014 was 19%, in 2015 - 19.9%, in 2016 - 21.6%. At the same time, the share of SMEs 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% (data from the Institute of the Economics of Growth).

To subjects of small and medium-sized enterprises in the Russian Federation refer business companies, business partnerships, production cooperatives, consumer cooperatives, peasant (farmer) households and individual entrepreneurs registered in accordance with the current legislation and corresponding to certain conditions. In order to classify the above organizational and legal forms to small and medium-sized businesses, the following conditions should be met:

1. For business entities, business partnerships, at least one of the following requirements must be fulfilled:

a) the total share of the participation of the Russian Federation, constituent entities of the Russian Federation, municipalities, public and religious organizations (associations), charitable and other funds (except for the total share of participation in the assets of investment funds) in the authorized capital of a limited liability company does not exceed twenty five percent, and the total share of participation of foreign legal entities and (or) legal entities that are not small and medium-sized enterprises does not exceed forty-nine percent . The restriction on the total share of participation of foreign legal entities and (or) legal entities that are not small and medium-sized enterprises does not apply to limited liability companies that meet the requirements specified in subclauses “c” - “e” of this clause;

b) shares of a joint stock company traded on an organized securities market are classified as shares of the high-tech (innovation) sector of the economy in the manner established by the Government of the Russian Federation;

c) the activity of business entities, business partnerships consists in the practical application (implementation) of the results of intellectual activity (programs for electronic computers, databases, inventions, utility models, industrial designs, selection achievements, topologies of integrated circuits, production secrets (know-how) , exclusive rights to which belong to the founders (participants) of such economic societies, economic partnerships -

budgetary, autonomous scientific institution expectations or being budgetary institutions, autonomous institutions to educational organizations of higher education;

d) business entities, business partnerships received the status of a project participant in accordance with the Federal Law of September 28, 2010 No. 244-ФЗ¹² “On the Skolkovo Innovation Center”;

e) the founders (participants) of business entities, business partnerships are legal entities included in the list of legal entities approved by the Government of the Russian Federation that provide state support for innovation activities in the forms established by the Federal Law No. 127-ФЗ¹³ dated August 23, 1996 “On Science and State Scientific technical policy”. Legal entities are included in this list in the manner established by the Government of the Russian Federation, subject to compliance with one of the following criteria:

- legal entities are public joint-stock companies, at least fifty percent of whose shares are owned by the Russian Federation, or business companies in which public joint-stock companies have the right to directly and (or) indirectly dispose of more than fifty percent of the votes attributable to voting shares, constituting the authorized capitals of such business societies, or have the opportunity to appoint a sole executive body and (or) more than half of the collective executive body as well as the power to govern the election of more than half of the Board of Directors (Supervisory Board);
- legal entities are public corporations established in accordance with Federal Law No. 7-ФЗ of 12 January 1996 “On Non-Commercial Organizations”;
- legal entities were established in accordance with the Federal Law of July 27, 2010 No. 211-ФЗ “On the reorganization of the Russian Corporation of Nanotechnologies”;
- shareholders - the Russian Federation, constituent entities of the Russian Federation, municipalities, public and religious organizations (associations), charitable and other funds (except for investment funds) own no more than twenty-five percent of the voting shares of the joint-stock company, and the shareholders are foreign legal entities and (or) legal entities that are not subjects of small and medium enterprises own no more than forty-nine percent of the voting shares of the joint-stock company;

2. The average number of employees for the previous calendar year of business entities, business partnerships that meet one of the requirements specified in clause 1, production cooperatives, consumer cooperatives, peasant (farmer) farms, individual entrepreneurs shall not

¹² Federal Law of the Russian Federation of September 28, 2010 №244-ФЗ “On the Skolkovo Innovation Center” // Consultant Plus. Legislation. Version of Prof [Electronic resource] / LLC Consultant Plus. [cit. 2019-03-26].

¹³ Federal Law of the Russian Federation of August 23, 1996 №127-ФЗ “On Science and the State Scientific and Technical Policy”. // Consultant Plus. Legislation. Version of Prof [Electronic resource] / LLC Consultant Plus. [cit. 2019-03-26].

exceed the following limit values of the average number of employees for each categories of small and medium-sized businesses:

- from one hundred one (101) to two hundred fifty (250) people for medium-sized enterprises;
- up to one hundred (100) people for small enterprises; among small enterprises, microenterprises stand out — up to fifteen (15) people;

3. The income of business entities, business partnerships that meet one of the requirements specified in clause 1, production cooperatives, consumer cooperatives, peasant (farmer) households and individual entrepreneurs, derived from business activities for the preceding calendar year, which is determined in the manner prescribed the legislation of the Russian Federation on taxes and fees, is summarized across all types of activities and applies to all tax regimes should not exceed the limits set by the Government of the Russian Federation for each category of small and medium-sized businesses.

In 2019, Government Decree N 265 “On the limiting values of income from entrepreneurial activity” is valid. It shows income limits for SMEs. Previously, to determine whether a company is suitable for the criteria of such an enterprise, the sales revenue was estimated. Now the broader concept of “business income” is used. So, in accordance with the Decree of the Government of the Russian Federation of 04/04/2016 N 265, not only sales revenue is taken into account, but all tax accounting revenues.

Thus, to be considered as small, medium, or micro-enterprise in 2019, business must fit this definition by three basic parameters:

- limit on income;
- limit on the number of employees;
- limits of the share of participation of other companies in the share capital.

The criteria for attributing commercial structures in Russia to small and medium-sized enterprises are reflected in the table 1.2.

Table 1.2 - Criteria for attributing commercial structures in Russia to small and medium-sized businesses

Criterion	Medium-sized enterprise	Small enterprise	Microenterprise
Income	2 billion rubles	800 million rubles	120 million rubles
Number of employees	101–250 people	100 people	15 people
The share of participation of other persons in the capital	The share of participation of state formations (the Russian Federation, subjects of the Russian Federation, municipalities), public and religious organizations and funds is not more than 25% in total The share of participation of ordinary legal entities (including foreign ones) is not more than 49% of the total. The share of participation of legal entities, which themselves are small and medium-sized businesses, is not limited.		

Source: www.glavkniga.ru/situations/k505648

Small businesses are considered companies and entrepreneurs regardless of the tax regime, if they comply with the conditions of the current legislation of Russian Federation. From August 1, 2016, the calculation of the maximum amount of income for the past year includes not just all revenues at the box office, but all income according to the tax return.

The number of employees in 2019 is determined based on the average number of employees, a report on which is submitted annually to the tax inspectorate. As for shares in the authorized capital, the Federal Law N 209 dated July 24, 2007 provides for exceptions. Limits do not apply to:

- shareholders of high-tech (innovation) sector of the economy;
- participants of the Skolkovo project;
- companies that practically use the latest technologies developed by their founders - state or academic institutions;
- companies whose founders are included in the government list of persons providing state support for innovation.

But the income for the past tax period is estimated by tax returns. Separately, it should be noted that the Federal Tax Service in a letter of August 18, 2016 N 14-2-04/0870 clarified what criteria it is guided by when entering information about business entities in the register of small and medium-sized enterprises. The tax authorities indicated that the revised criteria for assigning economic entities to the category of small and medium-sized businesses, established by Federal Law of December 29, 2015 N 408-Φ3, will be taken into account when entering the register for the period from 2016 to 2018. Therefore, the first changes to the registry related to this will be made only during the next formation of the Register on August 10, 2019 as of July 1, 2019.

Since December 1, 2018, Federal Law 03.08.2018 N 313-ФЗ¹⁴ business entities were added to the list of small businesses. Now they can claim the support of the state.

From August 1, 2016, a single register of SMEs was created. It is formed by the Tax Service independently on the basis of the reporting from subjects of small businesses:

- income information;
- average number of employees;
- data from the Unified State Register of Legal Entities and the Unified State Register of Individual Entrepreneurs;
- information from other government agencies.

In order to get on the roster, managers of small companies and individual entrepreneurs do not need to do anything. Access to the register of SMEs can be obtained on a special page of the Federal Tax Service website. In order to check whether there is information about your business in a single register of SMEs, it is enough to enter the taxpayer identification number (TIN), Primary State Registration Number (PSRN), Primary State Registration Number of Individual Entrepreneur (PSRNIE), company name or full name of the individual entrepreneur in the search bar.

In the voluntary-declarative order, you can add information: report on their products, contracts, participation in partnership programs. If data on a specific small or medium enterprise is not in the registry or they are incorrect, then an application should be submitted for verification with indication of the correct information. Organizations and entrepreneurs without information in the registry are deprived of the opportunity to use the benefits provided for SMEs.

Consider the number of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts, information about which is contained in the Unified Register of small and medium-sized enterprises (table 1.3).

¹⁴ Federal Law of the Russian Federation of August 3, 2018 №313-ФЗ “On Amendments to the Federal Law On the Development of Small and Medium-Sized Businesses in the Russian Federation”// Consultant Plus. Legislation. Version of Prof [Electronic resource] / LLC Consultant Plus. [cit. 2019-03-26].

Table 1.3 - the Number of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	1866670	1771944	87322	7404
Northwestern	707495	673912	31354	2229
Southern	709427	687233	20758	1436
North Caucasus	201326	195729	5159	438
Volga	1080648	1029904	47424	3320
Ural	517901	495640	20781	1480
Siberian	642811	615256	25768	1787
Far Eastern	314917	302008	12192	717
Russian Federation as a whole	6041195	5771626	250758	18811

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, Central Federal District is in the first place, then Volga region follows, Southern is in the third place, and the North Caucasian Federal District closes the list.

The share of the three federal districts-leaders in relation to Russia as a whole is 30.9%, 17.9%, 11.7%, respectively, and the latest is only 3.3% (Table 1.4).

Table 1.4 - the Share of small and medium-sized enterprises in the context of the Federal districts in comparison with the Russian Federation as a whole (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	30.9	30.7	34.8	39.4
Northwestern	11.7	11.7	12.5	11.8
Southern	11.7	11.9	8.3	7.6
North Caucasus	3.3	3.4	2.1	2.3
Volga	17.9	17.8	18.9	17.6
Ural	8.6	8.6	8.3	7.9
Siberian	10.6	10.7	10.3	9.5
Far Eastern	5.2	5.2	4.9	3.8
Russian Federation as a whole	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The analysis of the structure of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts follows (table 1.5).

Table 1.5 - the Structure of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	100.0	94.9	4.7	0.4
Northwestern	100.0	95.3	4.4	0.3
Southern	100.0	96.9	2.9	0.2
North Caucasus	100.0	97.2	2.6	0.2
Volga	100.0	95.3	4.4	0.3
Ural	100.0	95.7	4.0	0.3
Siberian	100.0	95.7	4.0	0.3
Far Eastern	100.0	95.9	3.9	0.2
Russian Federation as a whole	100.0	95.5	4.2	0.3

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Thus, in almost all of districts, the share of micro enterprises exceeds 94.9%, reaching 97.2% in the North Caucasus Federal District. As for the situation in Russia as a whole, the latter occupy 95.5%, while the value of small enterprises is at 4.2%, and for medium-sized enterprises - 0.3%.

There are more detailed the number (table 1.6) and the share (table 1.7) of legal entities-small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts.

Table 1.6 - The number of legal entities-subjects of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts (as of 01/10/2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	958797	870405	81067	7325
Northwestern	376865	345685	28978	2202
Southern	207168	188540	17218	1410
North Caucasus	48397	43627	4341	429
Volga	469667	425337	41087	3243
Ural	232484	212955	18082	1447
Siberian	294143	269914	22481	1748
Far Eastern	127867	117098	10081	688
Russian Federation as a whole	2715388	2473561	223335	18492

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Here also in the first place is the Central FD with its 35.3%, then comes the Volga FD with its 17.3%, but the North-Western Federal FD with its 13.9% is in third place. As for the North Caucasus Federal District, it completes the list with a share equal to only 1.8%.

Table 1.7 - Share of legal entities-subjects of small and medium-sized enterprises in the context of the federal districts in comparison with the Russian Federation as a whole (as of 01.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	35.3	35.2	36.3	39.6
Northwestern	13.9	14.0	13.0	11.9
Southern	7.6	7.6	7.7	7.6
North Caucasus	1.8	1.8	1.9	2.3
Volga	17.3	17.2	18.4	17.5
Ural	8.6	8.6	8.1	7.8
Siberian	10.8	10.9	10.1	9.5
Far Eastern	4.7	4.7	4.5	3.7
Russian Federation as a whole	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Consider the structure of legal entities-subjects of SME in the Russian Federation as a whole and in the context of the Federal districts (table 1.8). As can be seen, the share of micro enterprises varies from 90.1% in the North Caucasus Federal District to 91.8% in the Siberian Federal District, while in Russia as a whole this indicator is at 91.1%. The share of small enterprises is equal to 8.2%, and medium-sized - 0.7%.

Table 1.8 - Structure of legal entities-subjects of small and medium-sized enterprises in the Russian Federation as a whole and in the context of the Federal districts (as of 01.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	100.0	90.8	8.5	0.8
Northwestern	100.0	91.7	7.7	0.6
Southern	100.0	91.0	8.3	0.7
North Caucasus	100.0	90.1	9.0	0.9
Volga	100.0	90.6	8.7	0.7
Ural	100.0	91.6	7.8	0.6
Siberian	100.0	91.8	7.6	0.6
Far Eastern	100.0	91.6	7.9	0.5
Russian Federation as a whole	100.0	91.1	8.2	0.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

It is need to analyze in more detail the number (table 1.9) and the share (table 1.10) of individual entrepreneurs in the Russian Federation as a whole and in the context of federal districts.

Table 1.9 - the Number of individual entrepreneurs in the Russian Federation as a whole and in the context of the Federal districts (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	907873	901539	6255	79
Northwestern	330630	328227	2376	27
Southern	502259	498693	3540	26
North Caucasus	152929	152102	818	9
Volga	610981	604567	6337	77
Ural	285417	282685	2699	33
Siberian	348668	345342	3287	39
Far Eastern	187050	184910	2111	29
Russian Federation as a whole	3325807	3298065	27423	319

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The Central FD is still leading here with its 27.3%, and then comes the Volga FD - 18.4%, and the Southern FD with its 15.1% closes the top three. In the penultimate place is the Far Eastern Federal District with its 5.6%, and at the last - the North Caucasus Federal District - only 4.6%.

Table 1.10 - the Share of individual entrepreneurs in the context of the Federal districts in comparison with the Russian Federation as a whole (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	27.3	27.3	22.8	24.8
Northwestern	9.9	10.0	8.7	8.5
Southern	15.1	15.1	12.9	8.2
North Caucasus	4.6	4.6	3.0	2.8
Volga	18.4	18.3	23.1	24.1
Ural	8.6	8.6	9.8	10.3
Siberian	10.5	10.5	12.0	12.2
Far Eastern	5.6	5.6	7.7	9.1
Russian Federation as a whole	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The calculation and reflection of the structure of individual entrepreneurs in the context of the Federal districts and in the Russian Federation as a whole are follows (table 1.11). As can be seen, according to the criteria noted earlier, of these, 98.9% are micro enterprises.

Table 1.11 - The structure of individual entrepreneurs in the Russian Federation as a whole and in the context of the Federal districts (as of 10.01.2019)

Federal District	Total	of which enterprises		
		micro	small	medium
Central	100.0	99.3	0.7	0.0
Northwestern	100.0	99.3	0.7	0.0
Southern	100.0	99.3	0.7	0.0
North Caucasus	100.0	99.5	0.5	0.0
Volga	100.0	99.0	1.0	0.0
Ural	100.0	99.0	0.9	0.0
Siberian	100.0	99.0	0.9	0.0
Far Eastern	100.0	98.9	1.1	0.0
Russian Federation as a whole	100.0	99.2	0.8	0.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Thus, during the research, it can be seen that now the bulk of small and medium-sized enterprises in the Russian Federation are micro enterprises, especially among individual entrepreneurs.

1.3. Features of modern taxation of small and medium enterprises in Russia

According to representatives of the Russian authorities, support for small and medium-sized enterprises is among the strategic objectives of the state. The government is striving to create the most comfortable and safe conditions for conducting commercial activities. In particular, a moratorium has been introduced on increasing the fiscal burden, a ban has been imposed on scheduled inspections, and subsidies are being developed for economically promising projects. Also, the existing opportunities and features of taxation of small and medium-sized enterprises are dictated by the implementation of a number of federal programs.

In the process of researching the problem that was declared, was founded out that, according to the current tax legislation of Russia, small and medium-sized enterprises can use one or several tax regimes, in particular, apply:

- general taxation system (GTS);
- simplified taxation system (STS);
- unified tax on imputed income (UTII);
- unified agricultural tax (UAT);
- patent taxation system (patent, PTS).

GTS is applied by default if the taxpayer did not express his preferences. The general tax regime includes the payment of income tax (individual entrepreneur instead of income tax paying personal income tax), VAT and property tax.

GTS is rarely used by small businesses, due to the high tax costs that accompany this regime. However, the general taxation system begins to act on a mandatory basis if an enterprise

goes beyond the boundaries established for the use of special regimes. Especially the GTS does not suit aspiring entrepreneurs. The cumbersome document flow and accounting complexity hamper the planned growth of a “young” but small business. For small and medium-sized enterprises, the Russian legislator has provided for several special regimes. The transition to their use is carried out voluntarily, but in compliance with the established rules.

In particular, the requirements for taxpayers of UTII are enshrined in Articles 346.26 and 346.28 of the Tax Code of the Russian Federation. In this case, the obligatory condition is the issuance of the relevant law in the region.

Newly registered organizations and merchants that meet the criteria of article 346.12 of the Tax Code of the Russian Federation may select a simplified system. The operating business is obliged to comply with the condition on maximum revenue for 9 months at 112,500,000 rubles.

The requirements for taxpayers working on the basis of the patent taxation system are established by article 346.43 of the Tax Code of the Russian Federation. The patent allows for the implementation of urgent and seasonal projects within a single municipality or a subject of the Russian Federation.

The unified agricultural tax regime is used by firms and entrepreneurs, whose agriculture has reached a share of 70%. This category includes persons who meet the requirements of article 346.2 of the Tax Code. The group includes not only agro-industrial enterprises, but also fish farms.

After registration, companies or entrepreneurs are given 30 days. Prior to the expiration of this time, taxpayers must notify the territorial inspection of their choice. If the documents are not received, the person remains on the general mode. In other cases, the change in the tax system of small businesses has been happening since the beginning of the new year. You must submit your application by December 31st. The only exception is the patent system. An application for the purchase of a patent is submitted 10 days before the actual implementation of the project.

Thus, the mechanism provides maximum flexibility of conditions. You can switch from one mode to another as production expands or the organizational structure becomes more complex.

Special modes are designed to simplify accounting and settlements with the budget. The choice of such options releases taxpayers from VAT, property tax. Proceeds in favor of entrepreneurs are not subject to personal income tax. Organizations do not need to calculate income tax. These features are common and are recognized by experts as undoubted advantages.

There are systems and specific characteristics. Brief descriptions of the tax regimes used by small and medium-sized enterprises in Russia are reflected in the table 1.12.

Table 1.12 - Brief description of the tax regimes used by small and medium-sized enterprises in Russia

Tax regime	Tax Base	VAT*	Property tax	Nominal tax rate	20% for legal entities, 13% for individual entrepreneurs
GTS	Profit	+	+	20% for legal entities, 13% for individual entrepreneurs	Flexible
STS 6%	Income	-	-	6%	Flexible
STS 15%	Revenues minus expenses	-	-	15%	Flexible
UAT	Revenues minus expenses	-	-	6%	Flexible
UTII	Imputed income	-	-	15%	Inflexible
Patent system	Possible income	-	-	6%	Inflexible

* Refers to VAT on sales.

Source: compiled on the basis of the current tax legislation of the Russian Federation

It is need to consider in more detail the advantages and disadvantages of these special modes.

As could be understood, the system of UAT is designed for agricultural producers. The regime is closely related to the type of economic activity. The tax is calculated on the basis of gross revenue, reduced by business expenses. Costs must be documented with reference to article 346.5 of the Tax Code of the Russian Federation. The total rate is 6%. Regions can reduce it.

The advantage of this system of taxation is that insurance fees for mandatory programs include in the list of costs. Also, agricultural companies have the opportunity to reduce the estimated (tax) base for costs. In this case, the declaration must be submitted 1 time, the report is submitted annually until March 31. The system is allowed to combine with UTII and PTS. What is important, the loss gives the right not to pay tax.

However, the following disadvantages occur. In particular, businessmen who have excisable goods in their product line cannot switch to this mode. Gambling organizers are excluded from the list of taxpayers. Advance payments for UAT will have to be paid every 6 months. The maximum average number of employees should not exceed 300 people. Under the regime, there is a ban on combining with the simplified taxation system. From 2019, in addition to UAT, you will have to pay VAT.

As for the simplified tax system, the procedure for calculating the tax depends on the object of taxation. If the payer accepts only income for accounting purposes, the STS is 6%.

Fixation of commercial expenses obliges to charge a single tax of 15%. Regions have the right to reduce rates.

Note the advantages of this system. First, taxpayers submit reports once a year, while individual entrepreneurs are given time until the end of April, and legal entities are obliged to send a declaration before the end of March. Secondly, income and cost records are kept in one journal. Thirdly, they consider a plus a wide list of activities. Fourthly, small business taxes are reduced by fixed insurance premiums and fees transferred to the funds for employees.

Consider the disadvantages of a simplified tax system. If the taxpayer applies a rate of 15%, he will have to pay money to the budget even in case of loss. In favor of the state will need to transfer the minimum contribution of 1% of turnover. Also, this mode has limitations:

- asset value - up to 150,000 rubles;
- average number of staff (employees) - up to 100 people;
- participation in the capital of other firms - up to 25%;
- annual turnover - up to 150,000,000 rubles.

Another disadvantage of the STS is the inability to use deferments at online cash registers.

One of the special tax regimes for small and medium-sized enterprises in Russia is the unified tax on imputed income. Since 2013, taxation of small businesses under this regime has become voluntary. For each type of activity, the regions claim a base rate of return. With her withholding tax rate of 15%. Payers apply correction factors. Actual revenue is not taken into account.

The advantages of this system are reflected below.

Employers and companies that use it are exempted from accounting for income and business expenses. Also, taxpayers who do not have employees, have the right to delay the purchase of an online cash register, and a deduction is provided when purchasing equipment. In addition, the mode is compatible with GTS, STS, and UAT. In the absence of a physical indicator (retail outlet, vehicle), you will not have to pay tax. Regarding individual entrepreneurs, it is possible to reduce UTII for fixed fees to the Pension Fund of the Russian Federation and the Social Insurance Fund of the Russian Federation. Obligations to the budget reduce when paying insurance premiums under labor contracts.

A significant disadvantage of using this system is that reports will have to be submitted every quarter. At the same time to reduce the estimated base for business costs will not work. In addition, a loss or decrease in revenue does not affect tax liabilities. But in general, the formula for calculating UTII for many businessmen seems to be unnecessarily complicated.

In addition, it is allowed to switch to the UTII mode only subject to the following restrictions:

- retail space - up to 150 sq.meters;
- average number of personnel - up to 100 employees;
- refusal to participate in trust management agreements or a simple partnership.

Also, as already noted, the obligatory condition is the establishment of UTII by regional law.

As for the patent system of taxation, it allows you to replace taxes on small business with a single fee. The cost is determined by the potential income multiplied by the rate of 6%. Regions have the right to introduce tax holidays for a period of 2 years. During this period, newly registered merchants and firms will be able to apply the 0% rate.

The undoubted advantage of this system is the complete lack of accountability. You can also carry out commercial activities immediately after the acquisition of a patent and before its expiration. It was provided that, until 2019, PTS payers had the right not to establish online cash registers, and in the case of their purchase they could use a tax deduction. In addition, the term of the patent varies from 1 to 12 months.

However, the patent taxation system has its drawbacks. First, fixed insurance fees and contributions for employees are not deducted from the patent value. Secondly, the number of employees at the payers of the PTS should not exceed 15 people. Thirdly, participants in trust management or a simple partnership cannot switch over to the system. Fourth, real income does not affect obligations to the budget. Fifth, you can conduct business within the boundaries of a clearly defined territory. Also, the disadvantage should be considered the restriction on annual turnover of 60,000,000 rubles and a closed list of business activities.

Features of the taxation of small businesses are partly related to the legal status. Registration as an entrepreneur does not deprive citizens of basic rights and obligations. If merchants sell personal property, earn money on transactions with financial instruments, or receive income from other sources, the obligation to pay personal income tax arises. Rewards outside the business are taxed in a standard manner.

As considered it important to note the fact that in certain regions trading fees are established. The rules of taxation are fixed by chapter 33 of the Tax Code of the Russian Federation. About the voluntariness of their payment is not talking. Exemption from contributions was received only by patent holders and agricultural producers. In particular, in 2018, trading fees were introduced in Moscow, St. Petersburg and Sevastopol.

Thus, a modern small or medium-sized business entity in Russia, both already active and beginner, has the opportunity to significantly reduce taxes, simplify accounting, and also take

advantage of benefits for small business. At the same time, the key condition on his 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 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 business entity.

2. The current state of taxation and tax burden of small and medium enterprises in the Russian Federation

This chapter examines and analyzes statistical data on the current situation of tax systems in Russia and its usage for the purposes of SME.

2.1. Taxation and tax burden as a result of using the unified agricultural tax

As noted in previous chapter, the tax burden can be calculated at different hierarchical levels of the economy:

- at the state level as a whole or its constituent regions;
- by industry sector of the country or region;
- for a group of similar enterprises;
- for individual business entities;
- on a specific person.

Depending on the economic level and the purpose of calculating this indicator, its base may be, for example:

- revenue (with or without VAT);
- income;
- source of tax payment (profit or expenses);
- newly created value;
- Expected income or planned profit.

As a calculated indicator, the tax burden echoes the concept of the effective tax rate, which is the percentage of the tax actually charged in the tax base for this tax. In the letters of the Federal Tax Service of the Russian Federation No. AC-4-2/12722 and № ЕД-4-15/14490@ this concept is defined as the tax burden of the corresponding tax.

According to a number of experts, the tax burden can be calculated for taxpayers-subjects of small and medium-sized enterprises that use the general taxation system, as well as the simplified tax system with the object “income minus costs” or UAT. Thus, taxpayers who apply the simplified taxation system can calculate their tax burden as the ratio of the amount of tax accrued to payment (line 273 of section 2.2 of the declaration) to the amount of income received during the tax period (line 210 of section 2.2). If the payer combines UTII and other regimes, the tax burden can be calculated in terms of activities that are not subject to UTII. For a “clean” UTII payer, this indicator is not calculated.

The formula for calculating the tax burden for an individual entrepreneur will be as follows:

(18) $NNndfl = NDFL / Dndfl$

where: NNndfl - tax burden on personal income tax;

NDFL - personal income tax accrued for payment of the declaration;

Dndfl - the income under the declaration 3-ИДФЛ (personal income tax).

For the STS payer, the tax burden calculation formula can be represented as follows:

(19) $NNusn = Nusn / Dusn$

where: NNusn - the tax burden on the STS;

Nusn - STS-tax, accrued to the payment on the declaration;

Dusn - income on the STS-declaration.

As for the payer UAT, the formula for calculating the tax burden (TB) for it is expressed by the following relationship:

(20) $NNeshn = Neshn / Deshn$

where: NNeshn - the tax burden for UAT;

Neshn - UAT-tax, accrued for payment of the declaration;

Deshn - income under the UAT-declaration.

It should be noted that there is a note to the calculation formulas for individual entrepreneurs, the simplified tax system, and UAT that if the taxpayer also pays other taxes (land, water, transport, property, subsoil tax, excise taxes, natural resources), then charges on these taxes are taken into account in the calculation. Personal income tax in this list is missing, and therefore, in contrast to the formula defined for the calculation of the total tax burden, does not participate in the formation of a similar result for individual tax regimes.

As noted in the first chapter, the unified agricultural tax, or UAT, is a specific tax regime developed and introduced specifically for agricultural producers. The situation with the tax base, the structure of charges and the tax burden for this tax in Russia as a whole in 2015-2017 reflected in tables 2.1, 2.2, 2.3. The tables were compiled and calculated on the basis of the data of the Federal Tax Service of the Russian Federation, reflected in form No. 5-ECXH (UAT). As seen in 2015, the tax base amounted to 195838.5 million rubles, including 152655.6 million rubles for legal entities, and 43183.0 million rubles for individual entrepreneurs. The share of taxpayers who submitted zero reporting was equal to 12.7%, 8.5% and 14.0%, respectively.

Table 2.1 - Tax base, structure of charges and tax burden on the unified agricultural tax for the whole of Russia in 2015, mln. Rub.

The name of indicators	Values of indicators, mln. Rub.		
	Total	Including	
		legal entities	individual entrepreneurs and peasant farms
Amount of income	1 443 238.1	1 209 177.4	234 060.7
Amount of expenses	1 295 985.6	1 102 396.8	193 588.9
The tax base	195 838.5	152 655.6	43 183.0
The amount of the decreasing tax base of tax (tax) periods (periods), the reduced tax base for the tax period	32 019.9	29 186.9	2 833.0
Amount of calculated UAT	9 586.6	7 183.6	2 403.0
The number of taxpayers submitted tax returns for unified agricultural tax, units / pers.	98 310.0	23 381.0	74 929.0
including the number of taxpayers who submitted zero reporting, units / person	12 495.0	1 994.0	10 501.0
The share of taxpayers represented by zero reporting,%	12.7	8.5	14.0
The tax burden,%	0.7	0.6	1.0
The amount of the estimated UAT in% of the tax base	4.9	4.7	5.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As a result, the tax burden, calculated as the ratio of the amount calculated by the UAT to the amount of income, was calculated by us as follows: 0.7% for all taxpayers, 0.6% for legal entities and 1.0% for individual entrepreneurs. For comparison, was determined the amount of calculated UAT in % of the tax base, which is equal to 4.9%, 4.7% and 5.6% respectively.

There is a similar calculations for 2016. As can be seen from table 2.2 compared with 2015, both the amount of revenues, the tax base, and the amount of the estimated UAT have increased. At the same time, the debt burden for the studied categories of taxpayers remained the same. At the same time, the number of taxpayers who submitted zero reporting decreased.

Table 2.2 - Tax base, structure of charges and tax burden on the unified agricultural tax for the whole of Russia in 2016, mln. rub.

Name of indicators	Values of indicators, mln. rub.		
	Total	Including	
		Legal entities	individual entrepreneurs, peasant farms
Amount of income	1 602 573.2	1 321 087.7	281 485.5
Amount of expenses	1 434 497.8	1 200 380.0	234 117.8
Tax base	212 471.7	161 707.7	50 764.1
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	19 205.8	17 153.6	2 052.2
Amount of calculated UAT	11 367.5	8 482.7	2 884.8
The number of taxpayers who submitted tax declarations on UAT, units/person	99 716.0	22 787.0	76 929.0
including the number of taxpayers who submitted zero reporting, units/person.	11 702.0	1 907.0	9 795.0
The share of taxpayers who submitted zero reports,%	11.7	8.4	12.7
Tax burden, %	0.7	0.6	1.0
The amount of the estimated UAT in% of the tax base	5.4	5.2	5.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The amount of calculated UAT in % to the tax base increased slightly, reaching 5.4% for all taxpayers, 5.2% for legal entities and 5.7% for individual enterprises.

In 2017 compared to 2016, the amount of revenues, the tax base and the amount of the estimated UAT in general decreased, but mainly due to legal entities, while for individual entrepreneurs these figures increased. The share of taxpayers who submitted zero reporting decreased slightly.

The tax burden was determined at 0.7% for all taxpayers, 0.6% for legal entities and 1.1% for individual enterprises, which almost coincides with the previous two years. According to calculations, the amount of the calculated UAT in % to the tax base was 5.4%, 5.2% and 5.7%, respectively, which is near the values of these indicators in 2016.

Table 2.3 - Tax base, structure of charges and tax burden on the unified agricultural tax for the whole of Russia in 2017, mln. Rub.

Name of indicators	Values of indicators, mln. rub.		
	Total	Including	
		Legal entities	individual entrepreneurs, peasant farms
Amount of income	1 548 773.3	1 238 807.6	309 965.7
Amount of expenses	1 390 556.0	1 132 969.8	257 586.1
Tax base	206 626.3	149 158.6	57 467.8
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	19 291.8	17 232.2	2 059.6
Amount of calculated UAT	11 192.7	7 881.7	3 311.1
The number of taxpayers who submitted tax declarations on UAT, units/person	100 673.0	21 755.0	78 918.0
including the number of taxpayers who submitted zero reporting, units/person.	11 126.0	1 751.0	9 375.0
The share of taxpayers who submitted zero reports,%	11.1	8.0	11.9
Tax burden, %	0.7	0.6	1.1
The amount of the estimated UAT in% of the tax base	5.4	5.3	5.8

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Table 2.4 reflects the dynamics of changes in the relevant indicators for the entire set of taxpayers of UAT. As can be seen, for 7 years in the period 2011-2017. the amount of income increased by 77.4%, and the amount of expenses only by 61.2%. At the same time, the tax base increased from 65.7 billion rubles to 206.6 billion rubles., that is 3.14 times.

Table 2.4 - Changes in the tax base, structure of charges and tax burden on the unified agricultural tax for the whole of Russia in 2011-2017, mln. Rub.

Name of indicators	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2011
Amount of income	873 115	948 168	1 014 204	1 145 857	1 443 238	1 602 573	1 548 773	177.4
Amount of expenses	862 868	920 645	976 508	1 064 504	1 295 986	1 434 498	1 390 556	161.2
Tax base	65 682	79 928	86 597	121 387	195 839	212 472	206 626	314.6
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	11 424	18 996	19 853	30 771	32 020	19 206	19 292	168.9
Amount of calculated UAT	3 283	3 674	4 025	5 453	9 587	11 367	11 193	340.9
Tax burden, %	146 669	121 644	98 762	94 014	98 310	99 716	100 673	68.6
The amount of the estimated UAT in% of the tax base	0.4	0.4	0.4	0.5	0.7	0.7	0.7	-
The number of taxpayers who submitted tax declarations on UAT, units/person	5.0	4.6	4.6	4.5	4.9	5.4	5.4	-

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The amount of loss (received in the previous tax period(s), reducing the tax base for the tax period) for the period under review increased by 68.9%, and the amount of the calculated UAT increased 3.41 times. At the same time, the number of taxpayers who submitted tax declarations on UAT, decreased from 146.7 thousand units / person up to 100.7 thousand units / person, in connection with which it can be concluded that the indicators discussed above for the average small and medium-sized enterprise entity in the agricultural enterprise as a whole have increased. The tax burden increased from 0.4% to 0.7%. In turn, the amount of calculated UAT in% to the tax base varied somewhat, reaching 2017 marks of 5.4%.

The change in the tax base, the structure of charges and the tax burden on a unified agricultural tax on legal entities was studied (Table 2.5). For 2011-2017 The sum of incomes of this category of taxpayers, UAT, steadily grew from 778.0 billion rubles. in 2011 to 1238.1 billion rubles. in 2017, which in percentage terms amounted to 59.2%, while the amount of expenses increased by 45.7% (from 777.7 billion rubles to 1133.0 billion rubles).

Table 2.5 - Changes in the tax base, structure of charges and tax burden on a unified agricultural tax on legal entities in Russia as a whole in 2011-2017, mln. Rub.

Name of indicators	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2011
Amount of income	778 009	828 382	877 945	976 439	1 209 177	1 321 088	1 238 808	159.2
Amount of expenses	777 716	814 001	854 544	917 591	1 102 397	1 200 380	1 132 970	145.7
Tax base	52 092	62 113	67 414	95 758	152 656	161 708	149 159	286.3
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	10 511	17 505	18 018	27 777	29 187	17 154	17 232	163.9
Amount of calculated UAT	2 521	2 692	2 979	4 087	7 180	8 483	7 882	312.6
Tax burden, %	28 055	26 394	24 286	23 586	23 381	22 787	21 755	77.5
The amount of the estimated UAT in% of the tax base	0.3	0.3	0.3	0.4	0.6	0.6	0.6	-
The number of taxpayers who submitted tax declarations on UAT, units/person	4.8	4.3	4.4	4.3	4.7	5.2	5.3	-

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

At the same time, the tax base increased by 186.3%. The amount of loss (received in the previous (previous) tax (tax) period (s), reducing the tax base for the tax period) for the study period reached 17.2 billion rubles. in 2017 against 10.5 billion rubles. in 2011, that is, increased by 63.9%. All this influenced the fact that the amount of calculated UAT increased by 3.13 times, while the number of taxpayers in this category who submitted tax returns for UAT decreased by 22.5%. The tax burden increased from 0.3% to 0.6%. At the same time, the amount of calculated UAT in % to the tax base in the study period varied, reaching in 2017 the level of 5.3%.

All the mentioned indicators changed slightly less in percentage terms in 2017 compared to 2011 relative to the corresponding indicators across the totality of UAT taxpayers, which indicates that the main contribution to their dynamics was made by individual entrepreneurs (including peasant farms). In this connection, there is the change in the tax base, the structure of charges and the tax burden on unified agricultural tax for this category of small and medium-sized enterprises (Table 2.6).

Table 2.6 - Changes in the tax base, structure of charges and tax burden on a unified agricultural tax on individual entrepreneurs (including peasant farms) in Russia as a whole in 2011-2017, mln. Rub.

Name of indicators	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2011
Amount of income	95 106	119 786	136 259	169 418	234 061	281 486	309 966	325.9
Amount of expenses	85 152	106 644	121 964	146 913	193 589	234 118	257 586	302.5
Tax base	13 590	17 815	19 183	25 628	43 183	50 764	57 468	422.9
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	913	1 492	1 834	2 994	2 833	2 052	2 060	225.6
Amount of calculated UAT	762	982	1 045	1 366	2 403	2 885	3 311	434.3
Tax burden, %	118 614	95 250	74 476	70 428	74 929	76 929	78 918	66.5
The amount of the estimated UAT in% of the tax base	0.8	0.8	0.8	0.8	1.0	1.0	1.1	-
The number of taxpayers who submitted tax declarations on UAT, units/person	5.6	5.5	5.5	5.3	5.6	5.7	5.8	-

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, for 7 years in the period 2011-2017 the amount of income increased by 3.26 times, and the amount of expenses by 3.0 times. At the same time, the tax base increased from 13.6 billion rubles to 57.5 billion rubles, or by 4.23 times. The amount of loss (received in the previous tax period (periods), reducing the tax base for the tax period) for the studying period increased by 125.6%, and the amount of the calculated UAT increased by 4.34 times. At the same time, the number of taxpayers in this category, who submitted tax declarations on UAT, decreased from 118.6 thousand people to 78.9 thousand people, that is, decreased by one third. The tax burden also increased from 0.8% to 1.1%, which is higher than for legal entities. The amount of calculated UAT in% to the tax base varied slightly, reaching in 2017 the mark of 5.8%.

For a more comprehensive analysis, the dynamics of changes in the share of legal entities and individual entrepreneurs (including peasant farms) in the tax base and the structure of accruals for UAT for Russia in 2011-2017 was presented below (table 2.7, 2.8).

Table 2.7 - The share of legal entities in the tax base and structure of charges for the unified agricultural tax for the whole of Russia in 2011-2017,%

Name of indicators	2011	2012	2013	2014	2015	2016	2017
Amount of income	89.1	87.4	86.6	85.2	83.8	82.4	80.0
Amount of expenses	90.1	88.4	87.5	86.2	85.1	83.7	81.5
Tax base	79.3	77.7	77.9	78.9	78.0	76.1	72.2
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	92.0	92.2	90.8	90.3	91.2	89.3	89.3
Amount of calculated UAT	76.8	73.3	74.0	74.9	74.9	74.6	70.4
The number of taxpayers who submitted tax declarations on UAT, units/person	19.1	21.7	24.6	25.1	23.8	22.9	21.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, the content of the first category in the study period decreased by almost all considered positions, except for the share of the number of taxpayers who submitted tax returns for the unified agricultural tax. In particular, in the amount of income there was a decrease from 89.1% to 80.0%, in the amount of expenses from 90.1% to 81.5%, in the tax base from 79.3% to 72.2%, in the amount of loss from 92.0% to 89.3%, in the amount of the estimated TPC from 76.8% to 70.4%.

Table 2.8 - Share of individual entrepreneurs (including peasant farms) in the tax base and structure of charges for the unified agricultural tax for the whole of Russia in 2011-2017,%

Name of indicators	2011	2012.	2013.	2014.	2015	2016.	2017
Amount of income	10.89	12.63	13.44	14.79	16.22	17.56	20.01
Amount of expenses	9.87	11.58	12.49	13.80	14.94	16.32	18.52
Tax base	20.69	22.29	22.15	21.11	22.05	23.89	27.81
The amount of loss received in the previous tax period(s), reducing the tax base for the tax period	7.99	7.85	9.24	9.73	8.85	10.69	10.68
Amount of calculated UAT	23.22	26.73	25.98	25.06	25.07	25.38	29.58
The number of taxpayers who submitted tax declarations on UAT, units/person	80.87	78.30	75.41	74.91	76.22	77.15	78.39

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In turn, the importance has increased in the respective indicators of individual entrepreneurs (including peasant farms). In particular, they began to play a more significant role

in the amount of the estimated UAT: their share increased from 23.2% to 29.6%. Nevertheless, the dynamics of the above-mentioned indicators indicate that the main part of it in all small and medium-sized enterprises is invested by legal entities.

2.2. Taxation of small and medium-sized enterprises as a result of using a unified tax on imputed income for certain types of businesses

As noted in the first chapter, small and medium-sized enterprises in Russia have the right to use a unified tax on imputed income (UTII). This is the name of the system of taxing certain types of business. Moreover, this system can be combined with the main general taxation system (GTS) or simplified taxation system (STS). The main difference is that the tax is taken into account, based not on the actual, but on the imputed (that is, the estimated) income. Previously, such a tax was mandatory, but since 2013 UTII was approved as a voluntary one. At the same time, there are a number of criteria under which an individual entrepreneur or a limited liability company can use this tax regime.

It is need to analyze the absolute and relative (per 1 taxpayer) change in the tax base and the amount of the estimated unified tax on imputed income for all of its payers in Russia as a whole in 2007-2017 (table 2.9). First of all, there should be considering the change in the tax base (the sum of the estimated imputed income). In 2007, it was equal to 524.6 billion rubles, and in 2017 it amounted to 892.2 billion rubles, that is, increased by 70.1%. At the same time, its maximum level was observed in 2015 - 948.2 billion rubles.

As for the amount of the estimated unified tax on imputed income and the sum of the UTII (payable to local budgets and budgets of state non-budgetary funds), it generally follows the trend with a tax base. The first of these indicators increased from 78.7 billion rubles to 133.6 billion rubles, that is, 1.7 times, and the second from 55.3 billion rubles to 69.9 billion rubles., that is, increased by only 26.4%. It should be noted that the number of taxpayers who submitted tax returns for a unified tax on imputed income for certain types of activities during the study period decreased by 20%.

Table 2.9 - Absolute and relative (per 1 taxpayer) change in the tax base and the amount of the estimated unified tax on imputed income for all of its payers in Russia as a whole in 2007-2017.

The name of indicators	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2007
Tax base (the sum of calculated imputed income), billion rubles	524.6	616.8	643.1	737.7	797.9	884.4	873.2	907.2	948.2	896.7	892.2	170.1
The amount of the estimated unified tax on imputed income, billion rubles	78.7	92.5	96.4	110.7	119.7	132.7	131.0	136.1	142.2	134.3	133.6	169.8
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, billion rubles.	55.3	63.4	65.0	72.4	71.1	79.9	70.9	77.2	78.7	72.7	69.9	126.4
The number of taxpayers who filed tax returns for a unified tax on imputed income for certain types of activities, thousand units / person.	2 553.8	2 759.8	2 794.7	2 770.3	2 718.3	2 637.9	2 346.6	2 144.1	2 094.2	2 041.9	2 044.2	80.0
The tax base (the amount of calculated imputed income) per 1 taxpayer, thousand rubles.	205.4	223.5	230.1	266.3	293.5	335.3	372.1	423.1	452.8	439.2	436.5	212.5
The amount of the estimated unified tax on imputed income per 1 taxpayer, thousand rubles.	30.8	33.5	34.5	39.9	44.0	50.3	55.8	63.5	67.9	65.8	65.4	212.2
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, per 1 taxpayer, thousand rubles.	21.6	23.0	23.2	26.1	26.1	30.3	30.2	36.0	37.6	35.6	34.2	158.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

If in 2007 there were 2553.8 thousand units/person, then in 2017 only 2044.2 thousand units / person. As a result, based on 1 taxpayer and the tax base (the amount of calculated imputed income), and the amount of the estimated unified tax on imputed income, and the amount of the unified tax on imputed income (payable to local budgets and budgets of state non-budgetary funds) increased more than corresponding absolute figures. Thus, the tax base (the sum of calculated imputed income) per 1 taxpayer increased from 205.4 thousand rubles. to 436.5 thousand rubles., that is, 2.12 times. If in 2007 the amount of the estimated unified tax on imputed income per 1 taxpayer was 30.8 thousand rubles, in 2017 it was 65.4 thousand rubles. (increased by 112.2%). As for the amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, it is based on 1 taxpayer for the period 2007-2017 increased from 21.6 thousand rubles up to 34.2 thousand rubles.

It is need to analyze in more detail, at the expense of which group of payers of the UTII, these changes occurred. To do this, need to calculate and investigate the corresponding absolute and relative indicators separately by categories of payers of the unified tax on imputed income: by legal entities (Table 2.19) and individual entrepreneurs (Table 2.20). It can be stated that in the first category, that is, legal entities, the tax base (the amount of calculated imputed income), the amount of calculated unified tax on imputed income, the amount of unified tax on imputed income (payable to local budgets and budgets of state non-budgetary funds) for 2007-2017 increased at a slower pace than whole UTII payers. In particular, the first and second indicators grew by only 21.7%, and the third by 7.8%. Therefore, the next result can be concluded - that it was individual entrepreneurs who made a more significant contribution to the growth of the corresponding indicators for this tax.

Table 2.10 - Absolute and relative (per 1 taxpayer) change in the tax base and the amount of the estimated unified tax on imputed income for legal entities in Russia as a whole in 2007-2017.

The name of indicators	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2007
Tax base (the sum of calculated imputed income), billion rubles	248.9	287.2	260.7	297.8	310.7	333.7	317.4	332.8	339.1	317.5	303.0	121.7
The amount of the estimated unified tax on imputed income, billion rubles	37.3	43.1	39.1	44.7	46.6	50.1	47.6	49.9	50.9	47.6	45.4	121.7
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, billion rubles.	23.5	27.0	24.5	28.0	26.6	28.8	27.0	28.2	28.9	26.6	25.4	107.8
The number of taxpayers who submit tax returns for a unified tax on imputed income for certain types of activities, thousand units.	419.7	441.9	411.8	406.6	401.7	393.2	351.8	333.8	313.4	290.1	275.6	65.7
The tax base (the amount of calculated imputed income) per 1 taxpayer, thousand rubles.	593.0	650.0	633.2	732.5	773.4	848.8	902.2	996.9	1 082.1	1 094.6	1 099.4	185.4
The amount of the estimated unified tax on imputed income per 1 taxpayer, thousand rubles.	88.9	97.5	95.0	109.9	116.0	127.3	135.3	149.5	162.3	164.1	164.8	185.3
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, per 1 taxpayer, thousand rubles.	56.0	61.1	59.6	68.8	66.3	73.3	76.9	84.6	92.3	91.7	92.0	164.2

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

At the same time, the number of taxpayers-legal entities who submitted tax declarations on a unified tax on imputed income for certain types of activities decreased by one third. If in 2007 there were 419.7 thousand units, then in 2017 only 275.6 thousand units.

In connection with these trends, changes in absolute indicators for this category of UTII payers, the corresponding relative indicators also showed a significantly smaller increase compared to the situation as a whole. So, here, based on 1 taxpayer, the tax base (the sum of calculated imputed income) and the sum of the estimated unified tax on imputed income for the period studied increased only 1.85 times, and the sum of unified tax on imputed income payable to local budgets and budgets state non-budgetary funds increased by only 64, 2%.

Now, the analogous absolute and relative (per 1 taxpayer) change in the tax base and the amount of the estimated unified tax on imputed income for individual entrepreneurs in Russia as a whole (table 2.20) must be compared. As can be seen, despite the fact that the number of taxpayers in this category who submitted tax returns for a unified tax on imputed income for certain types of activities, decreased from 2,134.1 thousand people in 2007 to 1768.5 thousand people in 2017 (by 17.1%), the absolute parameters for the tax base (the amount of calculated imputed income), the amounts of the estimated unified tax on imputed income and the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds , increased by 2.14, 2.13 and 1.4 times respectively. That is, it is this category of UTII payers that determined the upward trend of fees for this tax in Russia in 2007-2017. As a result, in the designated period for the whole country, individual entrepreneurs gradually increased their value in total absolute figures in terms of the tax base and the estimated unified tax on imputed income.

Table 2.11 - Absolute and relative (per 1 taxpayer) change in the tax base and the amount of the estimated unified tax on imputed income for individual entrepreneurs in Russia as a whole in 2007-2017.

The name of indicators	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % to 2007
Tax base (the sum of calculated imputed income), billion rubles	275.7	329.6	382.4	439.9	487.3	550.6	555.8	574.4	609.1	579.2	589.2	213.7
The amount of the estimated unified tax on imputed income, billion rubles	41.4	49.4	57.3	66.0	73.1	82.6	83.4	86.2	91.4	86.7	88.2	213.3
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, billion rubles.	31.7	36.4	40.4	44.4	44.4	51.1	43.9	48.9	49.7	46.1	44.5	140.2
The number of taxpayers who submit tax returns for a unified tax on imputed income for certain types of activities, thousand units.	2 134.1	2 317.9	2 382.9	2 363.8	2 316.7	2 244.7	1 994.8	1 810.3	1 780.8	1 751.8	1 768.5	82.9
The tax base (the amount of calculated imputed income) per 1 taxpayer, thousand rubles.	129.2	142.2	160.5	186.1	210.3	245.3	278.6	317.3	342.0	330.7	333.1	257.9
The amount of the estimated unified tax on imputed income per 1 taxpayer, thousand rubles.	19.4	21.3	24.0	27.9	31.6	36.8	41.8	47.6	51.3	49.5	49.9	257.4
The amount of the unified tax on imputed income payable to local budgets and budgets of state non-budgetary funds, per 1 taxpayer, thousand rubles.	14.9	15.7	17.0	18.8	19.2	22.8	22.0	27.0	27.9	26.3	25.2	169.2

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The similar situation with relative indicators. In particular, the tax base (the amount of calculated imputed income) per 1 taxpayer increased by 2.58 times: from 129.2 thousand rubles in 2007 to 333.1 thousand rubles in 2017. For the same period, the calculated unified tax on imputed income per 1 taxpayer increased by 2.57 times. As for the amount of the unified tax on imputed income payable to local budgets and the budgets of state non-budgetary funds per 1 taxpayer, it increased from 14.9 thousand rubles up to 25.2 thousand rubles, that is, by 69.2%.

Consider the situation with the amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities, in order to find out which of them have the largest share in the total volume (table 2.12). In the tables below, these activities are presented by us in a simplified form from those presented in the standard reporting form for this tax (Appendix 1). For example, in the table indicated such a view as “Retail trade in a trading place of more than 5 square meters”, and in form No. 5-EHBД (UTII), it is designated as “Retail trade carried out through objects of a stationary trading network that do not have trading rooms, as well as through objects of a non-stationary trading network, the area of the trading place in which exceeds 5 square meters.”

As can be seen, in the first place as a whole for all payers, as well as for legal entities and individual entrepreneurs, the main importance is taken by “Retail trade in stationary trading halls”. This type of activity accounts for 62.8%, 64.3%, and 62.1%, respectively, for the above categories of taxpayers. In second place as a whole, for all payers, there is “Retail trade in a trading place of more than 5 square meters”, however, individual entrepreneurs influenced the occupation of this position. They have this type of activity gives 11.6% of the amount of the estimated unified tax on imputed income in Russia in 2017, and in third place is position of “Freight” with a share of 6.42%.

Table 2.12 - The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities

Name of activities	million rubles			%		
	Total	Including:		Total	Including:	
		Legal entities	Individual entrepreneurs		Legal entities	Individual entrepreneurs
Retail in stationary trading halls	83 958	29 192.7	54 765.3	62.83	64.28	62.08
Retail trade in a trading place of more than 5 square meters	12 383.00	2 114.40	10 268.60	9.27	4.66	11.64
Catering with service hall	7 402.40	4 336.80	3 065.60	5.54	9.55	3.48
Cargo transportation	6 434.80	773.80	5 661.10	4.82	1.70	6.42
Repair, maintenance and washing of vehicles	5 917.40	3 270.20	2 647.20	4.43	7.20	3.00
Household services	5 263.90	1 233.00	4 030.90	3.94	2.71	4.57
Retail trade in a trading place of no more than 5 square meters	4 215.30	373.10	3 842.20	3.15	0.82	4.36
Passenger transportation	2 764.10	791.60	1 972.50	2.07	1.74	2.24
Lease of trading places and catering areas of more than 5 square meters	1 112.10	980.90	131.20	0.83	2.16	0.15
Temporary accommodation	889.00	327.10	561.90	0.67	0.72	0.64
Provision of parking spaces and storage of vehicles	775.20	476.80	298.40	0.58	1.05	0.34
Veterinary Services	478.00	401.50	76.50	0.36	0.88	0.09
Catering without service hall	474.80	173.80	301.00	0.36	0.38	0.34
Lease of trading places and catering areas of no more than 5 square meters	417.70	376.30	41.50	0.31	0.83	0.05
Distribution retail	372.00	39.40	332.60	0.28	0.09	0.38
Outdoor advertising with advertising designs (except automatic and electronic)	261.60	208.00	53.50	0.20	0.46	0.06
Sales of goods using vending machines	213.20	116.80	96.40	0.16	0.26	0.11
Lease of land more than 10 square meters to accommodate commercial network and catering facilities	97.30	85.70	11.60	0.07	0.19	0.01
Lease of land not more than 10 square meters to accommodate commercial network and catering facilities	90.70	80.60	10.10	0.07	0.18	0.01
Outdoor advertising with advertising structures with automatic image change	43.80	37.30	6.40	0.03	0.08	0.01
Advertisement using vehicle surfaces	37.80	6.60	31.20	0.03	0.01	0.04
Outdoor advertising using electronic screens	29.30	20.70	8.60	0.02	0.05	0.01
Total	133 631.60	45 417.20	88 214.40	100.00	100.00	100.00

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In third place for all payers is “Catering with a service hall” from 5.54%, on the fourth “Cargo transportation” from 4.82 5, on the fifth “Repair, maintenance and washing of vehicles” from 4.43 %

At the same time, legal entities in second place are “Catering with a service hall” - 9.55%, and in the third “Repair, maintenance and washing of vehicles” - 7.2%, in the fourth “Retail trade in a trading place more than 5 square meters”- 4.66%, on the fifth “Household services” with 2.71%. The remaining activities are much more modest, and the top ten leaders provide more than 97.6%, 95.5% and 98.6% in the amount of the estimated unified tax on imputed income for the considered groups of taxpayers.

The more detailing situation with the absolute and relative positions of taxpayers in Russia in 2017, who submitted tax returns for a unified tax on imputed income by type of activity (tab. 2.13) follows.

So, for all taxpayers of this tax in the form of the activity “Retail trade in stationary trading floors” 35.5% are concentrated, in “Cargo transportation” - 14.0%, in “Retail trade in a trading place of more than 5 square meters” - 12.5%, in “Household services” - 11.8%, in “Retail trade in a trade place no more than 5 square meters” - 10.7%. Approximately similar sequence and shares with small variations are characteristic of individual entrepreneurs (UTII payers). Whereas, on legal entities, the position on specific types of activity is different. “Retail trade in stationary trading floors” is also in the first place, 50 legal entities are occupied there, on the second “Public catering with a service hall” from 11.5%, on the third - “Retail trade in a trading place of more than 5 square meters” from 7.8%, on the fourth “Household services” from 6.9%, on the fifth – “Retail trade in a trading place not more than 5 square meters” from 5.1%.

Table 2.13 - Number of taxpayers in Russia in 2017 who filed tax returns for a unified tax on imputed income by type of activity

Name of activities	thousand units / thousand people			%		
	Total	Including:		Total	Including:	
		Legal entities	Individual entrepreneurs		Legal entities	Individual entrepreneurs
Retail in stationary trading halls	806.5	169.7	636.8	35.5	50.0	33.0
Cargo transportation	318.1	16.2	301.9	14.0	4.8	15.6
Retail trade in a trading place of more than 5 square meters	284.9	26.5	258.4	12.5	7.8	13.4
Household services	267.5	23.4	244.1	11.8	6.9	12.6
Retail trade in a trading place of no more than 5 square meters	243.4	17.4	226.0	10.7	5.1	11.7
Catering with service hall	92.0	39.1	52.9	4.0	11.5	2.7
Repair, maintenance and washing of vehicles	82.7	15.6	67.1	3.6	4.6	3.5
Passenger transportation	71.2	3.8	67.5	3.1	1.1	3.5
Distribution retail	38.3	3.8	34.5	1.7	1.1	1.8
Catering without service hall	20.6	4.5	16.0	0.9	1.3	0.8
Temporary accommodation	12.1	2.4	9.7	0.5	0.7	0.5
Veterinary Services	8.7	5.7	3.0	0.4	1.7	0.2
Sales of goods using vending machines	7.0	2.5	4.5	0.3	0.7	0.2
Provision of parking spaces and storage of motor vehicles	6.7	3.0	3.7	0.3	0.9	0.2
Lease of trading places and catering areas of more than 5 square meters	3.3	1.8	1.4	0.1	0.5	0.1
Lease of trading places and catering areas of no more than 5 square meters	2.5	1.6	0.9	0.1	0.5	0.0
Outdoor advertising with advertising designs (except automatic and electronic)	2.0	0.6	1.4	0.1	0.2	0.1
Advertisement using vehicle surfaces	1.3	0.2	1.1	0.1	0.1	0.1
Lease of land not more than 10 square meters to accommodate commercial network and catering facilities	0.8	0.6	0.2	0.0	0.2	0.0
Lease of land more than 10 square meters to accommodate commercial network and catering facilities	0.8	0.6	0.2	0.0	0.2	0.0
Outdoor advertising using electronic screens	0.4	0.1	0.3	0.0	0.0	0.0
Outdoor advertising with advertising structures with automatic image change	0.3	0.1	0.2	0.0	0.0	0.0
Total	2 270.8	339.1	1 931.7	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The next is situation regarding the position of certain types of activities in the amount of the estimated unified tax on imputed income in Russia in 2017 per 1 taxpayer for all its payers (tab. 2.14). As you can see, the difference is quite serious.

Table 2.14 - The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities per 1 taxpayer (all taxpayers)

Type of activity	Thousand rubles
Lease of trading places and catering areas of more than 5 square meters	342.1
Lease of trading places and catering areas of no more than 5 square meters	166.6
Outdoor advertising with advertising structures with automatic image change	135.1
Outdoor advertising with advertising designs (except automatic and electronic)	128.9
Lease of land more than 10 square meters to accommodate commercial network and catering facilities	126.9
Provision of parking spaces and storage of vehicles	115.9
Lease of land not more than 10 square meters to accommodate commercial network and catering facilities	113.7
Retail in stationary trading halls	104.1
Catering without service hall	80.5
Temporary accommodation	73.5
Repair, maintenance and washing of motor vehicles	71.6
Outdoor advertising using electronic screens	69.8
Veterinary Services	54.9
Retail trade in a trading place of more than 5 square meters	43.5
Passenger transportation	38.8
Sales of goods using vending machines	30.6
Advertisement using vehicle surfaces	29.6
Catering with service hall	23.1
Cargo transportation	20.2
Household services	19.7
Retail trade in a trading place of no more than 5 square meters	17.3
Distribution retail	9.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Such kind of activity as “Leasing of trading places and places of public catering with an area of more than 5 square meters” gives per payer 342.1 thousand rubles, “Lease of trading places and places of public catering with an area of no more than 5 square meters”- 166.6 thousand rubles., and “Outdoor advertising with advertising structures with automatic image change” - 135.1 thousand rubles. The minimum level falls on “Distribution and retail trade” - 9.7 thousand rubles.

The next is situation regarding to the position of certain types of activity in the amount of the estimated unified tax on imputed income in Russia in 2017 per 1 taxpayer for legal entities that pay this tax. Here, in general, there are similar trends with small variations; however, the amount is more substantial per 1 taxpayer (Table 2.15).

Table 2.15 - The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities per 1 taxpayer (tax payers are legal entities)

Type of activity	Thousand rubles
Lease of trading places and catering areas of more than 5 square meters	542.5
Outdoor advertising with advertising designs (except automatic and electronic)	356.8
Outdoor advertising with advertising structures with automatic image change	294.0
Lease of trading places and catering areas of no more than 5 square meters	234.6
Passenger transportation	210.0
Repair, maintenance and washing of vehicles	209.8
Retail in stationary trading halls	172.0
Outdoor advertising using electronic screens	164.3
Provision of parking spaces and storage of vehicles	160.5
Lease of land more than 10 square meters to accommodate commercial network and catering facilities	148.3
Temporary accommodation	139.1
Lease of land not more than 10 square meters to accommodate commercial network and catering facilities	130.5
Catering without service hall	111.0
Retail trade in a trading place of more than 5 square meters	79.9
Veterinary services	70.4
Household services	52.7
Cargo transportation	47.8
Sales of goods using vending machines	47.3
Catering with service hall	38.2
Advertisement using vehicle surfaces	37.4
Retail trade in a trading place of no more than 5 square meters	21.4
Distribution retail	10.5

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Consider the situation regarding the position of certain types of activities in the amount of the estimated unified tax on imputed income in Russia in 2017 per 1 taxpayer for individual entrepreneurs, payers of this tax (Table 2.16). As you can see, the gap between certain types of activities is not as huge as in the case of legal entities and the corresponding parameters for the amounts of calculated tax per one payer less.

Table 2.16 - The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities per 1 taxpayer (taxpayers are individual entrepreneurs)

Type of activity	Thousand rubles
Lease of trading places and catering areas of more than 5 square meters	90.9
Retail in stationary trading halls	86.0
Provision of parking spaces and storage of vehicles	80.3
Lease of land more than 10 square meters to accommodate commercial network and catering facilities	61.3
Catering without service hall	58.0
Temporary accommodation	57.7
Lease of land not more than 10 square meters to accommodate commercial network and catering facilities	56.2
Lease of trading places and catering areas of no more than 5 square meters	45.9
Retail trade in a trading place of more than 5 square meters	39.7
Repair, maintenance and washing of vehicles	39.5
Outdoor advertising with advertising designs (except automatic and electronic)	37.0
Outdoor advertising with advertising structures with automatic image change	32.6
Outdoor advertising using electronic screens	29.3
Passenger transportation	29.2
Advertisement using vehicle surfaces	28.4
Veterinary services	25.5
Sales of goods using vending machines	21.5
Catering with service hall	18.8
Cargo transportation	18.8
Retail trade in a trading place of no more than 5 square meters	17.0
Household services	16.5
Distribution retail	9.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In the first place is the “Lease of commercial places and catering places of more than 5 square meters” with 90.9 thousand rubles of tax based on the results of 2017, on the second “Retail trade in stationary trading halls” with 86.0 thousand rubles of tax, on the third “Providing parking spaces and storage of vehicles” with 80.3 thousand rubles of tax. At the last place also appears “Distribution retail” with 9.6 thousand rubles.

In general, the subjects of small and medium-sized enterprises that use the UTII are not important in calculating taxes. First of all, they are guided by the income imputed to them in accordance with the provisions of current legislation. At the same time, it can vary according to the subjects of the Russian Federation, since it is determined in them independently. That is, the UTII regime should be chosen when the company's profit exceeds the imputed income of the state. The amount of the unified tax on imputed income largely depends on such factors as: physical indicators (number of personnel, sales area, etc.), coefficients that are set at the level of the subject of the Russian Federation (K2), and federal deflator ratio (K1). Also, the use of the UTII regime has a certain limitation on the type of activity, the range of business directions

allowed for its use is rather limited. The list of permissible types of economic activity is defined in paragraph 2 of article 346.26 of the Tax Code of the Russian Federation, which was considered in the previous tables.

Among the advantages of the regime in question is the possibility of reducing the unified tax on the amount of contributions and benefits paid to employees. But only to personnel working in areas of activity to which UTII is applied. In addition, the tax can be reduced by no more than 50%.

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 entity.

2.3. Tax burden resulting from the use of a simplified tax system

As noted in the first chapter, the simplified tax system or STS is considered as one of the most popular tax systems among SMEs. The attractiveness of the simplified taxation system is explained by both a small tax burden and the relative simplicity of accounting and reporting, especially for individual entrepreneurs.

Simplified tax system is a fairly comfortable tax regime for most types of activities, and takes into account the interests of both those who have a business with a high share of costs (production and trade) and those engaged in activities with a high share of profits (rent and certain types of services) . For the former, a simplified taxation system with a taxable object “income minus expenses” (tax rate of 15%) is beneficial, for the latter, a simplified tax system with a taxable income object (rate of 6%).

In 2016, the regions received the right to reduce the tax rate on the simplified tax system “Income” to 1%, but not all enjoy this right. The usual rate for the simplified tax system “Income minus expenses” is 15%, but regional laws of the constituent entities of the Russian Federation can reduce the tax rate to 5% to attract investments or develop certain types of activities. For the first time, registered individual entrepreneurs on the simplified taxation system can get tax holidays, i.e. the right to work at a zero tax rate if the relevant law is adopted in their region.

The absolute change in the tax base, the amount of the unified tax on imputed income, the number of taxpayers for all of its payers in Russia as a whole in 2007-2017 are follows (table 2.17). Thus, the tax base in 2017 compared to 2007 increased by 317.1% for the object of taxation “income”, and for the object of taxation “income minus expenses” by 414.1%. At the same time, the number of taxpayers in the first form increased only 2 times, and in the second form - 1.75 times, while in all the increase was 90.8%.

Table 2.17 - Changes in the tax base, the amount of the unified tax on imputed income, the number of taxpayers for all its payers in the whole Russia in 2007-2017.

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % of 2007
Tax base, billion rubles.	Total	1 565.6	2 118.0	2 104.5	2 569.3	3 070.6	3 576.3	3 955.8	4 293.8	4 927.4	5 470.9	6 683.6	426.9
	"Income"	1 407.5	1 925.1	1 904.7	2 306.9	2 744.3	3 201.2	3 536.7	3 838.8	4 397.2	4 834.0	5 870.5	417.1
	"Income minus expenses"	158.2	192.9	199.8	262.4	326.2	375.1	419.1	455.0	530.2	636.9	813.1	514.1
Amount of tax calculated for the tax period, billion rubles.	Total	108.2	144.4	140.4	171.4	205.0	239.4	262.6	285.0	323.1	357.7	436.8	403.7
	with "income"	84.5	115.5	114.4	138.4	164.7	192.1	212.2	230.3	261.3	285.3	346.2	410.0
	with "income minus expenses"	23.7	28.9	26.1	33.0	40.3	47.3	50.4	54.7	61.8	72.4	90.5	381.5
The amount of tax payable for the tax period, billion rubles.	Total	83.2	110.7	106.2	130.0	148.7	175.3	189.0	207.6	236.0	259.0	320.1	384.8
	with "income"	63.1	86.2	83.9	101.5	114.0	134.8	145.0	159.7	182.3	196.2	241.4	382.2
	with "income minus expenses"	20.0	24.5	22.3	28.5	34.7	40.5	44.0	47.9	53.7	62.8	78.7	393.1
The amount of the minimum tax payable for the tax period, billion rubles.		5,7	5.7	7.3	8.7	11.9	14.7	16.3	17.8	19.7	22.6	26.1	30.4
The number of taxpayers who submitted tax returns for the tax paid in connection with the use of STS, thousand units / person.	Total	1 602.1	1 920.5	1 962.2	2 187.4	2 334.7	2 427.5	2 477.9	2 511.3	2 818.1	2 874.8	3 056.5	190.8
	with "income"	1 022.5	1 262.5	1 315.7	1 452.2	1 539.8	1 597.2	1 623.4	1 633.6	1 852.2	1 895.9	2 042.1	199.7
	with "income minus expenses"	579.6	658.0	646.5	735.2	794.9	830.3	854.5	877.7	965.8	979.0	1 014.4	175.0
The amount calculated for the tax period of the tax per 1 payer, thousand rubles.	Total	67.5	75.2	71.6	78.4	87.8	98.6	106.0	113.5	114.6	124.4	142.9	211.6
	with "income"	82.6	91.5	86.9	95.3	107.0	120.3	130.7	141.0	141.1	150.5	169.5	205.3
	with "income minus expenses"	40.9	43.9	40.3	44.9	50.7	57.0	59.0	62.3	63.9	74.0	89.2	218.0
The amount of tax payable for the tax period, based on 1 payer, thousand rubles.	Total	51.9	57.6	54.1	59.4	63.7	72.2	76.3	82.7	83.7	90.1	104.7	201.7
	with "income"	61.8	68.2	63.8	69.9	74.0	84.4	89.3	97.7	98.4	103.5	118.2	191.4
	with "income minus expenses"	34.5	37.2	34.4	38.8	43.7	48.7	51.5	54.6	55.6	64.2	77.6	224.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The amount of tax calculated for the tax period on the tax object “income” increased in 2007–2017 with 84.5 billion rubles to 346.2 billion rubles, and the object of taxation is “income minus expenses” from 23.7 billion rubles to 90.5 billion rubles, and in general for all payers of the simplified taxation system from 108.2 billion rubles to 436.8 billion rubles. The tax amounts payable for the tax period are somewhat less, but the same trends can be traced here. First, about three-quarters of taxes are accounted for by the “income” tax object, and the corresponding amounts increased in 2017 compared to 2007 about 4 times.

As for the amount of the minimum tax payable for the tax period, when using the regime of the simplified tax system, it is determined on the basis of a rate of 1.0%. This amount of tax is charged in the case when the amount of income received by the entrepreneur was less than the expenses incurred by him, that is, he had a loss. But despite this negative development, the payer, working with the simplified taxation system, still, according to the current legislation of Russia, will have to transfer the appropriate amount to the tax authorities. Also, 1% is paid when the amount of the unified tax calculated at a 15 percent rate on the difference of expenses and income did not exceed the level of the minimum tax for the same period.

The amount of tax calculated per tax period per one payer increased from 2007–2017 for all the objects of taxation under consideration, more than 2 times. If there will be considered such an indicator as the amount of tax payable for the tax period, based on 1 payer, it changed from 61.8 thousand rubles in 2007 to 118.1 thousand rubles in 2017, when using the object of taxation "income" (increased by 1.9 times), and by "income minus expenses", the increase was from 34.5 thousand rubles up to 77.6 thousand rubles (increased 2.24 times).

The change in the tax burden for all payers of the simplified tax system for the whole Russia in 2007-2017 are follows (table. 2.18), found by the formula presented in sub-chapter 2.1.

Table 2.18 - the change in the tax burden for all payers of the simplified tax system for the whole of Russia in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % of 2007
By the amount calculated for the tax period of the tax	"Income"	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.9	5.9	5.9	98.3
	"Income minus expenses"	15.0	15.0	13.0	12.6	12.4	12.6	12.0	12.0	11.6	11.4	11.1	74.2
	Total	6.9	6.8	6.7	6.7	6.7	6.7	6.6	6.6	6.6	6.5	6.5	94.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The tax burden was calculated varied in the study period from 6.0% to 5.9% for the object of taxation “incomes”, from 15.0% to 11.1% for the object “incomes minus expenses”. On average, the tax burden when using the STS decreased from 6.9% in 2007 to 6.5% in 2017.

The payers working under the terms of the simplified taxation system can be small and medium-sized businesses, both organizations and individual entrepreneurs. It is need to analyze the absolute change in the tax base, the amount of the unified tax on imputed income, the number of taxpayers-legal entities in Russia as a whole in 2007-2017 (table 2.19). As can be seen from the table, almost all the values that were discussed in detail in the previous one, showed a smaller increase over the study period, which means that individual entrepreneurs made a more significant contribution to the dynamics of the corresponding indicators. Although it should be noted that the amount of tax per payer, both calculated for the tax period and payable for the tax period, for legal entities is higher than the total for all categories. For example, in 2017, in the first case (by organizations), it was 234.7 thousand rubles for the object of taxation “income” and 150.5 thousand rubles, and in the second only 169.5 thousand rubles and 118.2 thousand rubles respectively.

Table 2.19 - Changes in the tax base, the amount of the unified tax on imputed income, the number of taxpayers on its payers-legal entities in the whole of Russia in 2007-2017.

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % of 2007
Tax base, billion rubles.	Total	1 088.3	1 432.1	1 413.0	1 722.0	2 018.7	2 299.9	2 480.8	2 631.6	2 783.4	3 067.1	3 520.1	323.4
	"Income"	971.3	1 290.5	1 268.4	1 530.0	1 777.9	2 019.8	2 169.7	2 293.1	2 388.6	2 596.0	2 930.8	301.7
	"Income minus expenses"	117.0	141.5	144.5	192.1	240.7	280.1	311.1	338.5	394.7	471.1	589.3	503.8
Amount of tax calculated for the tax period, billion rubles.	Total	75.8	98.7	95.1	116.1	136.6	156.8	168.1	178.8	188.8	209.3	241.8	318.9
	"Income"	58.3	77.4	76.1	91.8	106.7	121.2	130.2	137.6	142.1	154.2	174.1	298.8
	"Income minus expenses"	17.5	21.2	18.9	24.3	29.9	35.6	38.0	41.2	46.7	55.1	67.7	385.7
The amount of tax payable for the tax period, billion rubles.	Total	54.0	69.6	66.1	81.9	91.4	106.1	114.5	122.4	129.9	144.6	169.5	314.2
	"Income"	39.2	51.7	50.2	61.2	65.9	76.1	81.9	86.8	90.0	97.6	111.6	284.8
	"Income minus expenses"	14.8	18.0	15.9	20.7	25.5	30.0	32.6	35.5	39.9	47.0	57.9	392.3
The amount of the minimum tax payable for the tax period, billion rubles.		4,9	4,9	6,2	7,6	10,2	12,7	14,1	15,4	17,1	19,6	22,6	26,0
Number of taxpayers who filed tax returns for taxes paid in connection with the use of the simplified tax system, thou.	Total	773.4	923.6	940.7	1 051.2	1 134.6	1 210.4	1 283.7	1 314.5	1 430.3	1 451.8	1 472.1	190.3
	"Income"	384.9	475.4	497.9	549.7	589.8	629.4	670.6	676.2	729.0	735.8	742.0	192.8
	"Income minus expenses"	388.4	448.1	442.8	501.5	544.8	580.9	613.1	638.3	701.3	716.0	730.0	187.9
The amount calculated for the tax period of the tax per 1 payer, thousand rubles.	Total	98.1	106.8	101.0	110.5	120.4	129.5	131.0	136.0	132.0	144.1	164.3	167.5
	"Income"	151.4	162.9	152.9	167.0	180.9	192.6	194.1	203.5	194.9	209.6	234.7	155.0
	"Income minus expenses"	45.2	47.4	42.8	48.6	54.9	61.3	61.9	64.6	66.6	76.9	92.7	205.2
The amount of tax payable for the tax period, based on 1 payer, thousand rubles.	Total	69.8	75.4	70.3	78.0	80.6	87.6	89.2	93.1	90.8	99.6	115.2	165.1
	"Income"	101.8	108.6	100.8	111.4	111.7	120.9	122.1	128.4	123.4	132.7	150.5	147.7
	"Income minus expenses"	38.0	40.1	35.9	41.3	46.8	51.6	53.2	55.7	56.9	65.7	79.3	208.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Consider the value of legal entities in the tax base, the amounts of the unified tax on imputed income, the number of taxpayers to all its payers in Russia as a whole in 2007-2017 (table 2.20). The share of this category of taxpayers remained approximately the same - 48.2% in 2017 compared to 48.3 3 in 2007, but there is a drop in the value of organizations in almost all indicators.

Table 2.20 - The share of legal entities in the tax base, the amounts of the unified tax on imputed income, the number of taxpayers to all of its payers in Russia as a whole in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Share in tax base	Total	69.5	67.6	67.1	67.0	65.7	64.3	62.7	61.3	56.5	56.1	52.7
	"Income"	69.0	67.0	66.6	66.3	64.8	63.1	61.3	59.7	54.3	53.7	49.9
	"Income minus expenses"	74.0	73.4	72.4	73.2	73.8	74.7	74.2	74.4	74.5	74.0	72.5
Share in the amount of tax calculated for the tax period	Total	70.1	68.3	67.7	67.7	66.6	65.5	64.0	62.7	58.4	58.5	55.4
	"Income"	69.0	67.0	66.6	66.3	64.8	63.1	61.3	59.7	54.4	54.1	50.3
	"Income minus expenses"	74.0	73.4	72.6	73.8	74.2	75.3	75.3	75.4	75.6	76.0	74.8
Share in the amount of tax payable for the tax period	Total	64.9	62.9	62.2	63.0	61.5	60.5	60.6	59.0	55.0	55.8	53.0
	"Income"	62.1	60.0	59.8	60.3	57.8	56.4	56.5	54.4	49.4	49.8	46.3
	"Income minus expenses"	73.7	73.4	71.4	72.7	73.4	74.1	74.1	74.2	74.3	74.8	73.6
Share in the minimum tax payable for the tax period		85,2	85.2	86.0	87.5	85.9	86.2	86.6	86.7	86.6	86.7	86.6
Share in the number of taxpayers who filed tax returns on the simplified tax system	Total	48.3	48.1	47.9	48.1	48.6	49.9	51.8	52.3	50.8	50.5	48.2
	"Income"	37.6	37.7	37.8	37.9	38.3	39.4	41.3	41.4	39.4	38.8	36.3
	"Income minus expenses"	67.0	68.1	68.5	68.2	68.5	70.0	71.7	72.7	72.6	73.1	72.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The following table reflects the absolute change in the tax base, the amount of the unified tax on imputed income, the number of taxpayers on individual entrepreneurs in Russia as a whole in 2007-2017 (table 2.21). Thus, the tax base for individual entrepreneurs who work using the simplified taxation system has grown over the study period from 477.3 billion rubles in 2007 to 3163.6 billion rubles in 2017, that is, 6.63 times.

Table 2.21 - Changes in the tax base, the amount of the unified tax on imputed income, the number of taxpayers for individual entrepreneurs in Russia as a whole in 2007-2017.

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as% of 2007
Tax base, billion rubles.	Total	477.3	685.9	691.5	847.3	1 051.9	1 276.4	1 474.9	1 662.2	2 144.0	2 403.8	3 163.6	662.8
	"Income"	436.1	634.6	636.3	776.9	966.4	1 181.4	1 367.0	1 545.7	2 008.6	2 238.0	2 939.8	674.1
	"Income minus expenses"	41.2	51.3	55.2	70.3	85.5	95.0	108.0	116.5	135.5	165.8	223.8	543.2
Amount of tax calculated for the tax period, billion rubles.	Total	32.3	45.8	45.4	55.3	68.4	82.6	94.5	106.2	134.3	148.4	194.9	602.6
	"Income"	26.2	38.1	38.2	46.6	58.0	70.9	82.0	92.7	119.2	131.1	172.1	657.6
	"Income minus expenses"	6.2	7.7	7.1	8.7	10.4	11.7	12.5	13.4	15.1	17.3	22.8	369.4
The amount of tax payable for the tax period, billion rubles.	Total	29.2	41.0	40.1	48.1	57.3	69.2	74.5	85.2	106.1	114.4	150.5	515.4
	"Income"	23.9	34.5	33.7	40.3	48.1	58.7	63.1	72.8	92.3	98.6	129.7	541.8
	"Income minus expenses"	5.3	6.5	6.4	7.8	9.2	10.5	11.4	12.4	13.8	15.8	20.8	395.3
The amount of the minimum tax payable for the tax period, billion rubles.			0.8	1.0	1.1	1.7	2.0	2.2	2.4	2.6	3.0	3.5	
Number of taxpayers who filed tax returns for taxes paid in connection with the use of the simplified tax system, thou.	Total	828.7	996.9	1 021.5	1 136.2	1 200.1	1 217.1	1 194.2	1 196.8	1 387.7	1 423.0	1 584.4	191.2
	"Income"	637.5	787.0	817.8	902.5	950.0	967.7	952.8	957.5	1 123.2	1 160.1	1 300.1	203.9
	"Income minus expenses"	191.2	209.8	203.7	233.8	250.1	249.4	241.4	239.4	264.5	262.9	284.3	148.7
The amount calculated for the tax period of the tax per 1 payer, thousand rubles.	Total	39.0	45.9	44.4	48.7	57.0	67.9	79.1	88.7	96.8	104.3	123.0	315.2
	"Income"	41.0	48.4	46.8	51.7	61.0	73.3	86.1	96.9	106.1	113.0	132.4	322.5
	"Income minus expenses"	32.3	36.7	35.0	37.0	41.6	46.9	51.6	56.2	57.0	66.0	80.3	248.4
The amount of tax payable for the tax period, based on 1 payer, thousand rubles.	Total	35.2	41.2	39.2	42.3	47.7	56.9	62.4	71.2	76.5	80.4	95.0	269.6
	"Income"	37.6	43.8	41.2	44.7	50.6	60.7	66.3	76.1	82.2	85.0	99.8	265.7
	"Income minus expenses"	27.5	31.1	31.3	33.3	37.0	42.0	47.2	51.7	52.3	60.1	73.2	265.8

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In this case, as evidenced by upon calculations, mostly individual entrepreneurs use the object of taxation "income".

The amount of tax calculated for the tax period for this object increased in 2007-2017 by 557.6%, and the amount of tax payable for the tax period is 441.8%. At the same time, the number of individual entrepreneurs who filed tax returns on taxes paid in connection with the use of the simplified tax system increased only by 91.2%. In this regard, the corresponding relative indicators show significant growth rates. For example, the amount of tax calculated for the tax period per one payer increased from 39.0 thousand rubles in 2007 to 123.0 thousand rubles in 2017 (3.15 times), and the amount of tax payable for the tax period, per 1 payer from 35.2 thousand rubles up to 95.0 thousand rubles (2.7 times).

Consider the change in the tax burden on the payers of the STS-legal entities in Russia as a whole in 2007-2017 (table 2.22).

Table 2.22 - Changes in the tax burden on payers of the STS-legal entities in Russia as a whole in 2007-2017.

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as % of 2007
By the amount calculated for the tax period of the tax	"Income"	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.9	5.9	5.9	99.0
	"Income minus expenses"	15.0	15.0	13.1	12.7	12.4	12.7	12.2	12.2	11.8	11.7	11.5	76.6
	Total	7.0	6.9	6.7	6.7	6.8	6.8	6.8	6.8	6.8	6.8	6.9	98.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, for the taxable object "incomes" it was within 6.0-5.9%, while for the object "income minus expenses" it decreased from 15.0% in 2007 to 11.5% in 2017, and for all payer organizations, its level is around 6.9%.

The next table is the share of individual entrepreneurs in the tax base, the amounts of the unified tax on imputed income, the number of taxpayers to all its payers in Russia as a whole in 2007-2017 (table 2.23). From existing data it follows that the value of this category of taxpayers during the study period in the presented indicators increased significantly. For example, on the tax base, the share of individual entrepreneurs increased from 30.5% in 2007 to 47.3% in 2017 (mainly due to using the object of taxation "income").

Table 2.23 - Share of individual entrepreneurs in the tax base, amounts of a unified tax on imputed income, the number of taxpayers to all of its payers in Russia as a whole in 2007-2017,%

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Share in tax base	Total	30.5	32.4	32.9	33.0	34.3	35.7	37.3	38.7	43.5	43.9	47.3
	"Income"	31.0	33.0	33.4	33.7	35.2	36.9	38.7	40.3	45.7	46.3	50.1
	"Income minus expenses"	26.0	26.6	27.6	26.8	26.2	25.3	25.8	25.6	25.5	26.0	27.5
Share in the amount of tax calculated for the tax period	Total	29.9	31.7	32.3	32.3	33.4	34.5	36.0	37.3	41.6	41.5	44.6
	"Income"	31.0	33.0	33.4	33.7	35.2	36.9	38.7	40.3	45.6	45.9	49.7
	"Income minus expenses"	26.0	26.6	27.4	26.2	25.8	24.7	24.7	24.6	24.4	24.0	25.2
Share in the amount of tax payable for the tax period	Total	35.1	37.1	37.8	37.0	38.5	39.5	39.4	41.0	45.0	44.2	47.0
	"Income"	37.9	40.0	40.2	39.7	42.2	43.6	43.5	45.6	50.6	50.2	53.7
	"Income minus expenses"	26.3	26.6	28.6	27.3	26.6	25.9	25.9	25.8	25.7	25.2	26.4
Share in the minimum tax payable for the tax period		14,8	14.8	14.0	12.5	14.1	13.8	13.4	13.3	13.4	13.3	13.4
Share in the number of taxpayers who filed tax returns	Total	51.7	51.9	52.1	51.9	51.4	50.1	48.2	47.7	49.2	49.5	51.8
	"Income"	62.4	62.3	62.2	62.1	61.7	60.6	58.7	58.6	60.6	61.2	63.7
	"Income minus expenses"	33.0	31.9	31.5	31.8	31.5	30.0	28.3	27.3	27.4	26.9	28.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Despite approximately the same share in the number of taxpayers using the STS, the value of individual entrepreneurs in the amount of tax calculated for the tax period increased from 29.9% in 2007 to 44.6% in 2017, and in the amount of tax payable for the tax period, from 35.1% to 47.0%, respectively.

Next step is the investigation of the change in the tax burden on the payers of the STS-individual entrepreneurs in Russia as a whole in 2007-2017 (table 2.24). The data shows that the tax burden on the taxation object "incomes" is approximately the same as that of legal entities. However, for the object "income minus expenses", it decreased from 15.0% in 2007 to 10.2% in 2017 and turned out to be slightly less than that of organizations that use the simplified tax system.

Table 2.24 - the change in the tax burden on payers of the simplified tax system-individual entrepreneurs in Russia as a whole in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as% of 2007
By the amount calculated for the tax period of the tax	"Income"	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	5.9	5.9	5.9	97.6
	"Income minus expenses"	15.0	15.0	12.9	12.3	12.2	12.3	11.5	11.5	11.1	10.5	10.2	68.0
	Total	6.8	6.7	6.6	6.5	6.5	6.5	6.4	6.4	6.3	6.2	6.2	90.9

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In general, it is necessary to note that there are situations when some individuals open an individual entrepreneurship (IP), but due to certain circumstances they do not carry out relevant activities. In this case, they, as a rule, report a “zero” declaration after the end of the tax period. In all its lines, where usually show the amount of revenue and expenses, the entrepreneur puts dashes. That is, if the income of an individual entrepreneur is zero, then the tax cannot be assessed. If the IP did not have a profit, then there are no advance payments or fines. In fact, in this situation there is no need for any calculations in the process of drawing up a declaration. But still, there are some fixed amounts that any entrepreneur must pay, even if he did not conduct activities for the relevant period. In particular, the volume of its annual contributions will be equal to 27,990 rubles, of which 23,400 rubles will go to the Pension Fund, and 4,590 rubles to the Federal Fund for Mandatory Medical Insurance. It may also be imposed a sanction in the amount of 1000 rubles, if there was a delay in filing reports. In this case, the tax burden can't be calculated.

3. Suggestions for improving the statistical analysis and calculation of the tax burden of small and medium-sized enterprises of the Russian Federation

This chapter defines the significance of the regions in matters of taxation and also provides recommendations on the correct use of the existing tax regimes for small and medium-sized businesses

3.1. Determination of the value of the Federal districts and regions of Russia in taxation when using the unified agricultural tax and in the amount of the estimated UAT per one payer

In the theoretical chapter for finding the tax burden, were basically reflected techniques that are relevant to its definition at the micro level, that is, using data from a particular enterprise. However, in the second chapter, were applied the data of the Federal Tax Service of the Russian Federation for the relevant and based on the recommended methods was calculated the tax burden of SMEs in general for all payers of specific taxes, including in the context of legal entities and individual entrepreneurs.

In order to improve the statistical analysis of the tax burden of small and medium-sized enterprises in Russia at the macroeconomic level, it should be propose to conduct a more detailed study to identify relevant indicators that underlie the determination of the calculated unified agricultural tax in the context of federal districts and regions of the country. At the same time, in this process, was considered that very important to build a rating of the constituent entities of the Russian Federation on the basis of the sum of the estimated UAT per one payer. First, 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 small and medium-sized enterprises of the constituent entities of the Russian Federation, and may contribute to identifying on their part abuses and violations of current legislation. In connection with the above, consider in more detail the amounts of income and expenses for the calculation of UAT in 2017 in the context of the Federal districts of Russia both in absolute (Table 3.1) and in relative values (Table 3.2).

Table 3.1 - Amounts of income and expenses for the calculation of UAT for the Federal districts of Russia in 2017, mln. Rub.

Federal District	Amount of income			Amount of expense		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	340 564.9	219 272.2	121 292.7	292 712.5	201 134.8	91 577.8
Volga	282 670.1	219 237.8	63 432.2	268 550.6	212 401.8	56 148.8
Central	216 562.7	175 655.1	40 907.7	206 019.4	170 570.0	35 449.4
Far Eastern	177 074.1	167 020.6	10 053.5	142 462.8	133 275.5	9 187.3
Siberian	165 914.8	132 288.9	33 625.8	160 475.3	130 209.4	30 265.9
Northwestern	150 806.0	146 148.6	4 657.4	116 672.8	112 363.9	4 308.9
Ural	114 337.2	102 210.0	12 127.2	111 330.8	100 412.1	10 918.7
North Caucasus	100 843.6	76 974.3	23 869.2	92 331.7	72 602.3	19 729.4
Russia, in general	1 548 773.3	1 238 807.6	309 965.7	1 390 556.0	1 132 969.8	257 586.1

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, for all taxpayers of the UAT, the Southern Federal District is among the leaders, followed by the Volga Federal District, the Central Federal District, etc., and the North Caucasus Federal District closes the list.

Table 3.2 - the Share of the Federal districts of Russia in 2017 in the amount of income and expenses for the calculation of the unified agricultural tax, %

Federal District	Amount of income			Amount of expense		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	22.0	17.7	39.1	21.1	17.8	35.6
Volga	18.3	17.7	20.5	19.3	18.7	21.8
Central	14.0	14.2	13.2	14.8	15.1	13.8
Far Eastern	11.4	13.5	3.2	10.2	11.8	3.6
Siberian	10.7	10.7	10.8	11.5	11.5	11.7
Northwestern	9.7	11.8	1.5	8.4	9.9	1.7
Ural	7.4	8.3	3.9	8.0	8.9	4.2
North Caucasus	6.5	6.2	7.7	6.6	6.4	7.7
Russia, in general	100.0	100.0	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As for the indicators under consideration for legal entities, there is a similar trend with slight variations. However, the contribution of individual entrepreneurs (including peasant farms) of a particular Federal District of Russia differs both in the amount of income and in the amount of expenses. The lowest values in ascending order are in the North-West Federal District, the Far Eastern Federal District, and the Ural Federal District.

Appendix 2 presents the rating of 25 subjects of Russia on the maximum amount of income and expenses for calculating the UAT in 2017. The top three in terms of these indicators for all UAT payers include Krasnodar Territory, Rostov Region and Stavropol Territory. As for other regions ranked in descending order by the amount of income for calculating the UAT for all its payers, significant variations are observed in the other categories, especially in the context of data on individual entrepreneurs (including peasant farms).

Nevertheless, in the aggregate, designated 25 subjects of Russia give 66.4-70.3% in the corresponding amounts of income and expenses for the calculation of UAT for the categories of its taxpayers under consideration.

Further need to analyze the absolute (Table 3.3) and relative (Table 3.4) parameters of the tax base and the amount of loss (received in previous tax periods, reducing the tax base for the tax period) for calculating the UAT for the Federal districts of Russia in 2017.

In the first place in the tax base is for all taxpayers of the UAT Southern FD (27.6%), then comes the Far Eastern FD (20.2%), and the North-Western FD (19.2%) closes the top three. In the last place is the Ural Federal District - 2.5%. However, in the context of specific categories of taxpayers, there is a significant variation in the indicators under consideration in the Federal districts of Russia. For example, in the Southern Federal District, 53.9% of the tax base from Russia as a whole was provided by individual entrepreneurs (including peasant farms), and the Far Eastern and North-West Federal Districts yielded 27.1% and 26.1% of the tax base for the country from legal entities.

Table 3.3 - Tax base and the amount of loss (received in previous tax periods, reducing the tax base for the tax period) for calculating the amount of UAT in the Federal districts of the Russian Federation in 2017, mln. Rub.

Federal District	Tax base			Amount of loss		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	57 043.5	26 094.6	30 948.9	3 776.4	3 198.6	577.8
Far Eastern	41 663.3	40 395.7	1 267.6	1 836.3	1 704.5	131.8
Northwestern	39 578.1	38 945.9	632.3	1 149.7	1 114.8	34.9
Volga	21 435.0	13 333.6	8 101.4	4 695.0	4 286.5	408.5
Central	19 284.4	12 796.2	6 488.2	3 684.9	3 291.5	393.4
North Caucasus	11 195.8	6 916.6	4 279.2	830.8	749.3	81.5
Siberian	11 177.4	6 993.7	4 183.7	1 759.6	1 447.9	311.7
Ural	5 248.8	3 682.3	1 566.5	1 559.2	1 439.1	120.1
Russia, in general	206 626.3	149 158.6	57 467.8	19 291.8	17 232.2	2 059.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In the amount of loss, the Volga FD (24.3%), the Southern FD (19.6%) and the Central FD (19.1%) are in the lead on all taxpayers. At the same time, in the context of specific categories of taxpayers, the positions of the Federal Districts in this indicator differ significantly for the country as a whole.

Table 3.4 - Share of federal districts of Russia in 2017 in the tax base and the amount of loss (received in previous tax periods, reducing the tax base for the tax period) for calculating the unified agricultural tax, %

Federal District	Tax base			Amount of loss		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	27.6	17.5	53.9	19.6	18.6	28.1
Far Eastern	20.2	27.1	2.2	9.5	9.9	6.4
Northwestern	19.2	26.1	1.1	6.0	6.5	1.7
Volga	10.4	8.9	14.1	24.3	24.9	19.8
Central	9.3	8.6	11.3	19.1	19.1	19.1
North Caucasus	5.4	4.6	7.4	4.3	4.3	4.0
Siberian	5.4	4.7	7.3	9.1	8.4	15.1
Ural	2.5	2.5	2.7	8.1	8.4	5.8
Russia, in general	100.0	100.0	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

So, for legal entities, the Far Eastern Federal District is in the first place with its 24.9%, and for individual entrepreneurs (including peasant farms) - the Southern Federal District with its 28.1%.

In Appendix 3, a rating of 25 subjects of Russia is indicated on the maximum tax base for calculating the UAT in 2017. The figure clearly shows that Krasnodar Territory leads in all taxpayers of unified agricultural tax, then Murmansk Region and Kamchatka Territory follow. However, if someone looks at the situation with individual entrepreneurs (including peasant farms), here Krasnodar Territory, Rostov and Saratov Regions are in the top three in descending order. In the aggregate, the designated 25 subjects of Russia provide 80.4–81.9% in the tax base for calculating the amount of agricultural tax for the categories of its payers under consideration.

Next the amount of the estimated UAT (million rubles) and the number of taxpayers (units / person) who submitted tax returns for UAT in the context of the federal districts of Russia in absolute terms (Table 3.5) and in relative values (Table. 3.6) should be considered in more detail.

Table 3.5 - The amount of the estimated UAT (million rubles) and the number of taxpayers (units / person), who submitted the tax returns for the UAT for the Federal districts of Russia in 2017

Federal District	The amount of the estimated unified agricultural tax			The number of taxpayers who filed tax returns for UAT		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	3 150.4	1 341.8	1 808.6	26 407.0	3 594.0	22 813.0
Far Eastern	2 389.9	2 321.5	68.4	5 541.0	1 506.0	4 035.0
Northwestern	2 305.6	2 269.7	35.9	2 770.0	969.0	1 801.0
Volga	1 007.1	545.2	461.9	21 961.0	4 985.0	16 976.0
Central	936.4	570.1	366.3	12 602.0	3 726.0	8 876.0
North Caucasus	622.0	370.1	251.9	13 183.0	2 842.0	10 341.0
Siberian	560.5	328.6	232.0	14 462.0	3 021.0	11 441.0
Ural	220.8	134.7	86.1	3 747.0	1 112.0	2 635.0
Russia, in general	11 192.7	7 881.7	3 311.1	100 673.0	21 755.0	78 918.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As you can see, for all taxpayers of UAT, leaders are follow: Southern Federal District (28.1%), followed by the Far Eastern Federal District (21.4%), the North-Western Federal District (20.6%), etc., and the Urals District closes the list FD - 2.0%. In turn, the rating of the Federal Districts of Russia in terms of the number of taxpayers who filed tax returns on the unified agricultural tax is somewhat different. In all categories of taxpayers in the first place is the Southern Federal District, and then comes the Volga Federal District. These two federal districts account for 48.0% of all taxpayers of UAT. At the same time, in the context of legal entities, the Volga Federal District leads, then the Central Federal District and the Southern Federal District, in the context of individual entrepreneurs (including peasant farms) in the top three Southern Federal District, Volga Federal District and Siberian Federal District.

Table 3.6 - Share of the Federal Districts of Russia in 2017 in the amount of the estimated UAT and the number of taxpayers who submitted tax returns for the UAT,%

Federal District	The amount of the estimated unified agricultural tax			The number of taxpayers who filed tax returns for UAT		
	Total	Including		Total	Including	
		Legal entities	individual entrepreneurs, peasant farms		Legal entities	individual entrepreneurs, peasant farms
Southern	28.1	17.0	54.6	26.2	16.5	28.9
Far Eastern	21.4	29.5	2.1	5.5	6.9	5.1
Northwestern	20.6	28.8	1.1	2.8	4.5	2.3
Volga	9.0	6.9	14.0	21.8	22.9	21.5
Central	8.4	7.2	11.1	12.5	17.1	11.2
North Caucasus	5.6	4.7	7.6	13.1	13.1	13.1
Siberian	5.0	4.2	7.0	14.4	13.9	14.5
Ural	2.0	1.7	2.6	3.7	5.1	3.3
Russia, in general	100.0	100.0	100.0	100.0	100.0	100.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Appendix 4 shows the rating of 25 subjects of Russia on the maximum amount calculated by UAT in 2017. As can be seen, the Krasnodar Territory, the Murmansk Region and the Kamchatka Territory are in the number of all payers of the unified agricultural tax in the top three. However, for specific categories of taxpayers there are significant variations. The same applies to the data on the number of taxpayers who filed tax returns on the unified agricultural tax, since the “Sum of the estimated unified agricultural tax” was taken as the basis of the ranking for the entire consignment tax payer.

Table 3.7 - The amount of estimated UAT per taxpayer in the Federal districts of Russia, ths. Rub.

Federal District	Total	Federal District	counting on a legal entity	Federal District	counting on a individual entrepreneurs and peasant farms
Northwestern	832.3	Northwestern	2 342.3	Southern	79.3
Far Eastern	431.3	Far Eastern	1 541.5	Central	41.3
Southern	119.3	Southern	373.3	Ural	32.7
Central	74.3	Central	153.0	Volga	27.2
Ural	58.9	North Caucasus	130.2	North Caucasus	24.4
North Caucasus	47.2	Ural	121.2	Northwestern	20.3
Volga	45.9	Volga	109.4	Siberian	19.9
Siberian	38.8	Siberian	108.8	Far Eastern	17.0
Russia, in general	111.2	Russia, in general	362.3	Russia, in general	42.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As calculations show, the North-Western Federal District (823.3 thousand rubles), the Far Eastern Federal District (431.3 thousand rubles) and Southern Federal District (119.3 thousand rubles) lead in the aggregate of payers of the unified agricultural tax, while in Russia as a whole, the level of this indicator amounted to 111.2 thousand rubles. At the same time, it is clear that, based on a legal entity, the amount of the estimated UAT is almost an order of magnitude more than one individual entrepreneur (including peasant (farmer) farms).

There was also compiled the rating of twenty-five Russian regions in 2017 based on the maximum amount of the estimated UAT per taxpayer (Table 3.8). According to the data on this indicator reflected in the table, the Murmansk region was in the lead for all payers of the unified agricultural tax, then came the Kamchatka Territory, and after it the Sakhalin Region. This was mainly due to the contribution of legal entities. Whereas by individual entrepreneurs (including peasant enterprises) the Republic of Karelia, the Krasnodar Territory and the Rostov Region are among the dealers.

Table 3.8 - Rating of 25 constituent entities of the Russian Federation in 2017 by the maximum amount calculated by the unified agricultural tax per one taxpayer, thousand rubles.

The subject of the Russian Federation	Total	The subject of the Russian Federation	counting on a legal entity	The subject of the Russian Federation	counting on a individual entrepreneurs and peasant farms
Murmansk region	13 413.9	Murmansk region	16 347.3	Republic of Karelia	109.6
Kamchatka region	4 628.7	Kamchatka region	7 564.0	Krasnodar region	103.6
Sakhalin region	1 718.3	Republic of Karelia	3 795.1	Rostov region	101.9
Republic of Karelia	1 496.6	Sakhalin region	3 083.2	Saratov region	88.0
Nenets Autonomous Region	1 073.3	Arkhangelsk region	1 969.3	Volgograd region	87.1
Khabarovsk region	787.2	Khabarovsk region	1 881.5	Tambov Region	74.2
Magadan Region	749.9	Magadan Region	1 795.6	Murmansk region	67.1
Arkhangelsk region	584.5	Nenets Autonomous Region	1 351.8	Magadan Region	61.2
Kaliningrad region	492.1	Kaliningrad region	1 263.1	Chukotka Autonomous Region	60.7
Primorsky region	216.3	Primorsky region	777.0	Voronezh region	57.6
Moscow	201.6	Krasnodar region	686.1	Moscow region	56.5
Krasnodar region	173.5	Moscow	590.7	Republic of Adygea	49.6
Leningrad region	151.8	Stavropol region	539.6	Kursk region	46.9
Rostov region	133.8	Oryol Region	516.1	Stavropol region	46.3
Moscow region	128.8	Leningrad region	446.7	Omsk region	46.1
Volgograd region	120.1	Komi Republic	349.2	Lipetsk region	40.8
Tula region	113.8	Rostov region	328.2	Samara Region	38.7
Oryol Region	110.3	St. Petersburg	327.2	Moscow	38.0
Saratov region	106.7	Irkutsk region	305.1	Belgorod region	37.7
Stavropol region	98.3	Republic of Adygea	287.8	Amur region	37.2
St. Petersburg	94.8	Tula region	286.8	Jewish Autonomous Region	35.9
Tambov Region	90.1	Volgograd region	274.0	Primorsky region	35.2
Ulyanovsk region	87.0	Voronezh region	226.1	Sverdlovsk region	35.0
Voronezh region	83.1	Saratov region	204.4	Khanty-Mansiysk Autonomous region - Ugra	34.8
Komi Republic	78.2	Moscow region	196.5	Orenburg region	33.3

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As can be seen, the last positions in all indicators are occupied by the Chechen Republic and the Republic of Tyva. If the data for some regions from this table with those from the previous one will be compared, then involuntarily there are questions about why SMEs in the constituent entities of the Russian Federation located in much more severe natural and climatic conditions give much more significant amounts of calculated UAT in the calculation of one of its payer.

Table 3.9 - Rating of 25 constituent entities of the Russian Federation in 2017 by the minimum amount calculated by the unified agricultural tax per one taxpayer, thousand rubles.

The subject of the Russian Federation	Total	The subject of the Russian Federation	counting on a legal entity	The subject of the Russian Federation	counting on a individual entrepreneurs and peasant farms
Republic of Kalmykia	32.4	Krasnoyarsk region	82.9	Republic of Tatarstan	11.7
Krasnoyarsk region	30.8	Kurgan region	82.7	Republic of Mordovia	11.0
Astrakhan region	30.7	Mari El Republic	77.9	Republic of North Ossetia-Alania	9.3
Jewish Autonomous Region	30.7	Orenburg region	76.7	Komi Republic	9.0
Kirov region	28.5	Tyumen region	73.8	Karachay-Cherkess Republic	8.6
Tver region	28.4	Chukot Autonomous Area	70.1	Vladimir region	8.4
Kabardino-Balkaria	28.2	The Republic of Ingushetia	70.1	Chuvash Republic	8.0
Chuvash Republic	26.9	Republic of Bashkortostan	67.7	Altai Republic	8.0
Mari El Republic	24.2	Lipetsk region	60.7	Kostroma region	7.8
Karachay-Cherkess Republic	22.1	Perm region	54.7	Republic of Bashkortostan	7.4
Ivanovo region	20.9	Tver region	46.6	Perm region	7.4
Republic of Bashkortostan	20.2	Smolensk region	41.4	The Republic of Khakassia	7.4
Altai Republic	19.5	Ivanovo region	39.3	Ivanovo region	7.0
Yaroslavl region	19.2	The Republic of Buryatia	37.3	The Republic of Dagestan	6.8
Perm region	19.0	Republic of North Ossetia-Alania	36.6	Mari El Republic	6.5
Republic of North Ossetia-Alania	18.8	Kirov region	30.2	Tver region	6.2
The Republic of Ingushetia	16.0	Yaroslavl region	30.2	Yaroslavl region	5.6
Pskov region	15.1	Transbaikal region	26.3	Pskov region	5.2
The Republic of Dagestan	13.8	Pskov region	24.4	Novgorod region	4.7
The Republic of Khakassia	8.3	The Republic of Dagestan	24.1	The Republic of Sakha (Yakutia)	4.0
The Republic of Buryatia	8.2	The Republic of Sakha (Yakutia)	22.9	The Republic of Ingushetia	3.9
The Republic of Sakha (Yakutia)	8.0	The Republic of Khakassia	20.2	The Republic of Buryatia	3.8
Transbaikal region	7.8	Jewish Autonomous Region	15.7	Transbaikal region	3.6
Chechen Republic	4.2	Tyva Republic	7.2	Tyva Republic	3.6
Tyva Republic	4.2	Chechen Republic	6.0	Chechen Republic	3.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In general, as this study shows, firstly, the possibility of using a unified agricultural tax in different regions of Russia is determined by the specifics of the specific agricultural business, and secondly, there is a significant difference in the regions of the country in terms of the estimated UAT per taxpayer, which causes certain doubts that in some of them representatives of small and medium-sized enterprises fully comply with the current legislation of the Russian Federation in terms of declaring relevant indicators to determine the amount of taxation with the use of the UAT regime.

3.2. Construction of the rating of subjects of the Russian Federation on the maximum amount of the unified tax on imputed income (UTII) payable to the budget, per one taxpayer

In the framework of the proposals that was indicated in the previous chapter, here will be determined the rating of the subjects of the Russian Federation on the maximum amount of the unified tax on imputed income payable to the budget, calculated per taxpayer. To do this, the tax base (the amount of the estimated imputed income) for the Federal Districts of Russia in 2017 (Table 3.10) should be initially investigated. According to next calculations for that indicator, the Central FD is in the lead. Its share in the whole country was 20.9% for all tax payers, including 22.5% for legal entities and 20.2% for individual entrepreneurs

Table 3.10 - Tax base (the sum of calculated imputed income) for the Federal districts of Russia in 2017, mln. Rub.

Federal District	million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	Individual entrepreneurs
		legal entities	Individual entrepreneurs		legal entities	Individual entrepreneurs		
Central	186 906.1	68 042.3	118 863.8	20.9	22.5	20.2	36.4	63.6
Volga	176 143.5	59 057.7	117 085.8	19.7	19.5	19.9	33.5	66.5
Siberian	130 133.5	44 107.6	86 025.9	14.6	14.6	14.6	33.9	66.1
Southern	110 768.9	27 075.7	83 693.2	12.4	8.9	14.2	24.4	75.6
Northwestern	102 837.5	44 283.3	58 554.2	11.5	14.6	9.9	43.1	56.9
Ural	81 934.1	28 419.0	53 515.1	9.2	9.4	9.1	34.7	65.3
Far Eastern	73 341.1	24 364.4	48 976.7	8.2	8.0	8.3	33.2	66.8
North Caucasus	30 114.1	7 646.6	22 467.5	3.4	2.5	3.8	25.4	74.6
Russia, total	892 178.9	302 996.6	589 182.2	100.0	100.0	100.0	34.0	66.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

The Volga Federal District is in second place with its 19.7%, 19.5% and 19.9%, respectively, and the third Siberian Federal District, where similar figures for these groups were 14.6%. The North-Caucasian Federal District occupies the last place with its 3.4% for all

Russian tax payers, including 2.5% for legal entities and 3.8% for individual entrepreneurs. As for the share of individual legal entities and entrepreneurs in % of the tax base, in the whole of Russia the first group accounted for 34.0%, and the second - 66.0%. At the same time, in some federal districts the share varies considerably from the average Russian levels. For example, in the Southern FD and the North Caucasus FD, individual entrepreneurs accounted for 75.6% and 74.6%, while the North-Western Federal District occupies a leading position in terms of importance in the tax base of legal entities - 43.1%.

With consideration of the amount of the estimated unified tax on imputed income in the Federal districts of Russia in 2017 (table. 3.11) there are similar proportions and trends as in the table above, since the tax rate is 15.0% of the tax base.

Table 3.11 - The amount of the estimated unified tax on imputed income in the Federal districts of Russia in 2017, mln. Rub.

Federal District	million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	Individual entrepreneurs
		legal entities	Individual entrepreneurs		legal entities	Individual entrepreneurs		
Central	28 013.4	10 202.1	17 811.3	21.0	22.5	20.2	36.4	63.6
Volga	26 398.9	8 853.2	17 545.7	19.8	19.5	19.9	33.5	66.5
Siberian	19 429.7	6 615.8	12 813.9	14.5	14.6	14.5	34.0	66.0
Southern	16 605.6	4 061.0	12 544.6	12.4	8.9	14.2	24.5	75.5
Northwestern	15 416.7	6 635.8	8 780.9	11.5	14.6	10.0	43.0	57.0
Ural	12 281.0	4 259.8	8 021.2	9.2	9.4	9.1	34.7	65.3
Far Eastern	10 986.1	3 644.0	7 342.1	8.2	8.0	8.3	33.2	66.8
North Caucasus	4 517.1	1 147.4	3 369.8	3.4	2.5	3.8	25.4	74.6
Russia, total	133 648.5	45 419.0	88 229.5	100.0	100.0	100.0	34.0	66.0

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

At the same time, the amount of the unified tax on imputed income payable to the budget differs from the amount of the imputed UTII. In this regard, here should be analyzed in more detail the amounts of the unified tax on imputed income payable to the budget for the federal districts of Russia in 2017 (Table 3.12). As can be seen, on average in Russia, the share of legal entities in % of the amount of UTII payable to the budget as a whole was 36.3%, and that of individual entrepreneurs was 63.7%. Among federal districts, the last category of taxpayers has the highest value in the South - 72.3%, and the smallest in the North-West - 55.6%. As for the share and position of individual federal districts in the country as a whole, there are similar trends as in the tables reviewed above.

Table 3.12 - The amount of the unified tax on imputed income payable to the budget for the Federal districts of Russia in 2017, mln. Rub.

Federal District	million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	Individual entrepreneurs
		legal entities	Individual entrepreneurs		legal entities	Individual entrepreneurs		
Central	14 625.4	5 690.0	8 935.3	20.9	22.4	20.1	38.9	61.1
Volga	13 479.9	4 880.3	8 599.6	19.3	19.2	19.3	36.2	63.8
Siberian	10 337.1	3 714.4	6 622.6	14.8	14.6	14.9	35.9	64.1
Southern	8 265.3	2 291.2	5 974.0	11.8	9.0	13.4	27.7	72.3
Northwestern	8 108.8	3 598.9	4 509.9	11.6	14.2	10.1	44.4	55.6
Ural	6 548.8	2 376.6	4 172.3	9.4	9.4	9.4	36.3	63.7
Far Eastern	6 289.4	2 069.4	4 220.1	9.0	8.2	9.5	32.9	67.1
North Caucasus	2 215.3	736.9	1 478.4	3.2	2.9	3.3	33.3	66.7
Russia, total	69 869.9	25 357.6	44 512.4	100.0	100.0	100.0	36.3	63.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Next table shows the amount of the single tax in 2017, payable to the budget, per taxpayer for the Federal districts of Russia (tab. 3.13).

Table 3.13 - The amount of the unified tax on imputed income in 2017 to be paid to the budget, per taxpayer in the Federal districts of Russia, ths. Rub.

Federal District	Total	Federal District	counting on a legal entity	Federal District	counting on a individual entrepreneurs
Far Eastern	59.7	Far Eastern	124.7	Far Eastern	47.5
Northwestern	39.0	Central	102.8	Siberian	27.3
Ural	36.5	North Caucasus	96.7	Northwestern	27.1
Central	35.8	Ural	94.8	Ural	27.0
Siberian	35.5	Volga	91.5	Central	25.3
Volga	32.7	Northwestern	87.0	Volga	23.9
Southern	24.8	Southern	82.5	Southern	19.6
North Caucasus	21.0	Siberian	76.6	North Caucasus	15.1
Russia, in general	34.2	Russia, in general	92.0	Russia, in general	25.2

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Here, in all categories of UTII payers in the first place is the Far Eastern Federal District with 59.7 thousand rubles per 1 taxpayer as a whole, 124.7 thousand rubles per legal entity and 47.5 thousand rubles in the calculation of the individual entrepreneur. Further, there is some variation in the position of a particular federal district in the analyzed indicator depending on the group of UTII payers. For example, the North-West Federal District takes the second place in all categories of payers (39.0 thousand rubles), 6th place per legal entity (87.0 thousand rubles) and third place per individual entrepreneur (27.1 thousand rubles.).

Table 3.14 - Rating of 25 subjects of Russia in 2017 by the maximum tax base (the sum of calculated imputed income), mln. Rub.

The subject of the Russian Federation	Million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	individual entrepreneurs
		legal entities	individual entrepreneurs		legal entities	individual entrepreneurs		
Moscow region	48 890.3	23 782.5	25 107.7	5.5	7.8	4.3	48.6	51.4
Krasnodar region	47 774.7	12 294.8	35 479.8	5.4	4.1	6.0	25.7	74.3
St. Petersburg	30 665.4	16 275.5	14 390.0	3.4	5.4	2.4	53.1	46.9
Sverdlovsk region	28 908.8	10 221.9	18 686.9	3.2	3.4	3.2	35.4	64.6
Rostov region	27 992.1	6 638.0	21 354.2	3.1	2.2	3.6	23.7	76.3
Republic of Tatarstan	25 448.3	8 133.9	17 314.3	2.9	2.7	2.9	32.0	68.0
Republic of Bashkortostan	23 650.1	8 050.8	15 599.3	2.7	2.7	2.6	34.0	66.0
Nizhny Novgorod Region	23 176.3	8 273.2	14 903.1	2.6	2.7	2.5	35.7	64.3
Krasnoyarsk region	22 046.4	7 355.5	14 690.9	2.5	2.4	2.5	33.4	66.6
Novosibirsk region	20 471.0	9 533.4	10 937.6	2.3	3.1	1.9	46.6	53.4
Primorsk region	20 012.2	6 809.4	13 202.9	2.2	2.2	2.2	34.0	66.0
Irkutsk region	18 825.4	6 793.1	12 032.2	2.1	2.2	2.0	36.1	63.9
Stavropol region	18 691.0	5 497.6	13 193.5	2.1	1.8	2.2	29.4	70.6
Voronezh region	18 076.1	5 937.2	12 138.9	2.0	2.0	2.1	32.8	67.2
Samara Region	17 951.1	8 246.9	9 704.3	2.0	2.7	1.6	45.9	54.1
Khabarovsk region	17 278.7	6 392.8	10 885.9	1.9	2.1	1.8	37.0	63.0
Kemerovo region	16 395.2	6 019.3	10 375.9	1.8	2.0	1.8	36.7	63.3
Chelyabinsk region	16 339.0	4 886.0	11 453.0	1.8	1.6	1.9	29.9	70.1
Perm region	14 930.1	4 415.3	10 514.8	1.7	1.5	1.8	29.6	70.4
Volgograd region	14 858.9	3 734.5	11 124.5	1.7	1.2	1.9	25.1	74.9
Saratov region	14 383.0	4 228.4	10 154.6	1.6	1.4	1.7	29.4	70.6
Khanty-Mansi Autonomous Area - Ugra	14 173.3	5 536.1	8 637.2	1.6	1.8	1.5	39.1	60.9
Altai region	13 241.7	4 093.7	9 148.0	1.5	1.4	1.6	30.9	69.1
Vladimir region	13 115.0	4 335.7	8 779.3	1.5	1.4	1.5	33.1	66.9
Belgorod region	12 299.2	3 228.7	9 070.5	1.4	1.1	1.5	26.3	73.7
In total, 25 subjects	539 593.3	190 714.1	348 879.2	60.5	62.9	59.2	35.3	64.7

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

According to calculations above, among the regions of Russia, Moscow Region is the leader in all UTII payers with a share of 5.5%, including in legal entities 7.8%, and in individual entrepreneurs only 4.3%, which is second place after Krasnodar Territory with its 6.0% level. As can be seen, the share of commercial organizations and individual entrepreneurs in % to the tax base varies significantly from region to region. In general, 25 regions of Russia on the maximum tax base (the amount of estimated imputed income) in 2017 provided 60.5% of the tax base for all UTII payers, including 62.9% for legal entities and 59.2% for individual entrepreneurs.

Next, the rating of 25 subjects of Russia in 2017 on the maximum amount of the estimated unified tax on imputed income (tab. 3.15) should be analyzed.

Table 3.15 - Rating of 25 subjects of Russia in 2017 by the maximum amount of the estimated unified tax on imputed income, mln. Rub.

The subject of the Russian Federation	Million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	individual entrepreneurs
		legal entities	individual entrepreneurs		legal entities	individual entrepreneurs		
Moscow region	7 332.6	3 567.4	3 765.3	5.5	7.9	4.3	48.7	51.3
Krasnodar region	7 157.8	1 843.9	5 313.9	5.4	4.1	6.0	25.8	74.2
St. Petersburg	4 598.5	2 441.1	2 157.5	3.4	5.4	2.4	53.1	46.9
Sverdlovsk region	4 331.8	1 532.0	2 799.8	3.2	3.4	3.2	35.4	64.6
Rostov region	4 198.3	995.7	3 202.6	3.1	2.2	3.6	23.7	76.3
Republic of Tatarstan	3 817.2	1 220.1	2 597.1	2.9	2.7	2.9	32.0	68.0
Republic of Bashkortostan	3 547.5	1 207.6	2 339.9	2.7	2.7	2.7	34.0	66.0
Nizhny Novgorod Region	3 455.7	1 235.8	2 219.9	2.6	2.7	2.5	35.8	64.2
Krasnoyarsk region	3 307.0	1 103.3	2 203.6	2.5	2.4	2.5	33.4	66.6
Novosibirsk region	3 070.4	1 430.0	1 640.4	2.3	3.1	1.9	46.6	53.4
Primorsk region	3 001.8	1 021.4	1 980.4	2.2	2.2	2.2	34.0	66.0
Irkutsk region	2 823.8	1 019.0	1 804.8	2.1	2.2	2.0	36.1	63.9
Stavropol region	2 803.4	824.6	1 978.8	2.1	1.8	2.2	29.4	70.6
Voronezh region	2 711.4	890.6	1 820.8	2.0	2.0	2.1	32.8	67.2
Samara Region	2 692.7	1 237.0	1 455.6	2.0	2.7	1.6	45.9	54.1
Khabarovsk region	2 591.8	958.9	1 632.9	1.9	2.1	1.9	37.0	63.0
Kemerovo region	2 457.4	902.7	1 554.7	1.8	2.0	1.8	36.7	63.3
Chelyabinsk region	2 450.3	732.8	1 717.5	1.8	1.6	1.9	29.9	70.1
Perm region	2 239.5	662.3	1 577.2	1.7	1.5	1.8	29.6	70.4
Volgograd region	2 228.4	560.2	1 668.3	1.7	1.2	1.9	25.1	74.9
Saratov region	2 157.4	634.3	1 523.2	1.6	1.4	1.7	29.4	70.6
Khanty-Mansi Autonomous Area - Ugra	2 125.9	830.4	1 295.5	1.6	1.8	1.5	39.1	60.9
Altai region	1 986.3	614.1	1 372.2	1.5	1.4	1.6	30.9	69.1
Vladimir region	1 967.3	650.4	1 316.9	1.5	1.4	1.5	33.1	66.9
Belgorod region	1 844.6	484.3	1 360.3	1.4	1.1	1.5	26.3	73.7
In total, 25 subjects	80 898.9	28 599.6	52 299.2	60.5	63.0	59.3	35.4	64.6

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As in the case of federal districts, similar proportions and trends are observed here, as in the table above, because, as was noted, the single tax rate on imputed income is 15.0% of the taxable base.

Next, the rating of 25 subjects of Russia in 2017 on the maximum amount of UTII payable to the budget (tab. 3.16) was investigated.

Table 3.16 - Rating of 25 subjects of Russia in 2017 by the maximum amount of the unified tax on imputed income payable to the budget, mln. Rub.

The subject of the Russian Federation	Million rubles			In % to Russia as a whole			In % to the tax base as a whole	
	Total	including		Total	including		legal entities	individual entrepreneurs
		legal entities	individual entrepreneurs		legal entities	individual entrepreneurs		
Moscow region	4 136.2	2 026.7	2 109.5	5.9	8.0	4.7	49.0	51.0
Krasnodar region	3 529.6	1 042.8	2 486.7	5.1	4.1	5.6	29.5	70.5
St. Petersburg	2 399.0	1 324.0	1 075.0	3.4	5.2	2.4	55.2	44.8
Sverdlovsk region	2 309.0	842.0	1 467.0	3.3	3.3	3.3	36.5	63.5
Rostov region	2 099.2	557.6	1 541.6	3.0	2.2	3.5	26.6	73.4
Republic of Tatarstan	1 944.3	684.9	1 259.4	2.8	2.7	2.8	35.2	64.8
Republic of Bashkortostan	1 904.6	684.6	1 220.0	2.7	2.7	2.7	35.9	64.1
Krasnoyarsk region	1 813.3	623.8	1 189.5	2.6	2.5	2.7	34.4	65.6
Nizhny Novgorod Region	1 732.0	667.7	1 064.4	2.5	2.6	2.4	38.5	61.5
Primorsk region	1 645.4	572.5	1 072.9	2.4	2.3	2.4	34.8	65.2
Novosibirsk region	1 626.8	796.1	830.7	2.3	3.1	1.9	48.9	51.1
Khabarovsk region	1 568.8	545.6	1 023.2	2.2	2.2	2.3	34.8	65.2
Irkutsk region	1 531.0	578.3	952.7	2.2	2.3	2.1	37.8	62.2
Stavropol region	1 423.2	530.6	892.5	2.0	2.1	2.0	37.3	62.7
Samara Region	1 398.0	691.4	706.6	2.0	2.7	1.6	49.5	50.5
Voronezh region	1 388.0	508.5	879.4	2.0	2.0	2.0	36.6	63.4
Kemerovo region	1 362.2	497.6	864.6	1.9	2.0	1.9	36.5	63.5
Chelyabinsk region	1 215.9	415.4	800.5	1.7	1.6	1.8	34.2	65.8
Khanty-Mansi Autonomous Area - Ugra	1 184.6	467.3	717.3	1.7	1.8	1.6	39.4	60.6
Perm region	1 136.1	361.2	774.9	1.6	1.4	1.7	31.8	68.2
Saratov region	1 109.1	350.8	758.3	1.6	1.4	1.7	31.6	68.4
Volgograd region	1 099.7	305.4	794.3	1.6	1.2	1.8	27.8	72.2
Vladimir region	1 017.0	358.4	658.6	1.5	1.4	1.5	35.2	64.8
Altai region	987.8	346.8	641.0	1.4	1.4	1.4	35.1	64.9
Omsk region	974.4	247.9	726.5	1.4	1.0	1.6	25.4	74.6
In total, 25 subjects	42 535.1	16 027.7	26 507.5	60.9	63.2	59.6	37.7	62.3

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

According to this indicator, the rating of the regions, especially in the top ten, almost repeats the previous tables. At the same time, the share of legal entities and individual entrepreneurs in % of the amount of UTII payable to the budget as a whole for taxpayers of this tax varies from region to region. For example, in the Krasnodar Territory, located on the 2nd place after the Moscow Region on the maximum amount of the unified tax on imputed income payable to the budget for all of its payers, with a share of 5.1%, the main contribution was made by individual entrepreneurs with 70.5% of the amount UTII payable to the budget as a whole. At the same time, in St. Petersburg, located in third place on the maximum amount of a unified tax on imputed income payable to the budget for all its payers, with a share of 3.4%, the main

contribution was made by legal entities from 55.2% of the amount of UTII payable to the budget as a whole.

In total, 25 regions of Russia on the maximum amount of the unified tax on imputed income payable to the budget in 2017 provided 60.9% of the total amount of UTII (payable to the budget) for all of its payers, including 63.2% from legal entities and 59.6% from individual entrepreneurs.

Further displayed the rating of 25 subjects of Russia in 2017 on the maximum amount of a unified tax on imputed income payable to the budget, per taxpayer (tab. 3.17). At the forefront of all UTII payers is the Chukotka Autonomous District with 88.7 thousand rubles, followed by the Khabarovsk Territory with 86.1 thousand rubles, and after the Nenets Autonomous District with 82.1 thousand rubles. Based on legal entities, the Chukotka Autonomous Region also took the first place with 234.7 thousand rubles, the second - the Magadan region with 194.9 thousand rubles, the third - the Kamchatka Territory with 188.7 thousand rubles.

As for the studied indicator per 1 individual entrepreneur, here the three leaders among the constituent entities of the Russian Federation are as follows: Nenets Autonomous District - 70.9 thousand rubles, Khabarovsk Territory - 70.6 thousand rubles, Sevastopol - 59.0 thousand rubles.

In general, in the considered rating of 25 regions of Russia, the difference between the maximum and minimum levels of the corresponding indicators differs by more than 2 times.

Table 3.17 - Rating of 25 subjects of Russia in 2017 by the maximum amount of the unified tax on imputed income payable to the budget, per taxpayer, thousand rubles.

The subject of the Russian Federation	Total	The subject of the Russian Federation	counting on a legal entity	The subject of the Russian Federation	counting on a individual entrepreneur
Chukotka autonomous area	88.7	Chukotka autonomous area	234.7	Nenets autonomous area	70.9
Khabarovsk region	86.1	Magadan region	194.9	Khabarovsk region	70.6
Nenets autonomous area	82.1	Kamchatka region	188.7	Sevastopol	59.0
Sevastopol	78.0	Republic of Bashkortostan	182.4	Chukotka autonomous area	57.5
Magadan region	75.1	Sevastopol	157.0	Magadan Region	56.5
Kamchatka region	71.8	Yamalo-Nenets autonomous area	150.5	Kamchatka region	53.5
Sakhalin region	60.1	Khabarovsk region	146.2	The Republic of Ingushetia	52.8
Moscow region	60.0	Voronezh region	142.4	Yamalo-Nenets autonomous area	49.4
Yamalo-Nenets autonomous area	59.7	Republic of Tatarstan	141.0	Sakhalin region	48.8
Arkhangelsk region	56.8	Moscow region	137.0	Amur region	46.3
The Republic of Ingushetia	56.7	Khanty-Mansi Autonomous Area - Ugra	132.5	Arkhangelsk region	44.3
Amur region	54.8	The Republic of Sakha (Yakutia)	125.4	The Republic of Sakha (Yakutia)	43.0
The Republic of Sakha (Yakutia)	53.5	Amur region	122.8	Moscow region	39.0
Khanty-Mansi Autonomous Area - Ugra	50.0	Arkhangelsk region	122.3	Kaliningrad region	37.3
Kaliningrad region	48.7	Vologodskaya Oblast	121.6	Primorsky Krai	37.0
Komi Republic	48.1	Republic of Karelia	118.4	Jewish Autonomous Region	36.0
Vologodskaya Oblast	47.4	Stavropol region	117.6	Komi Republic	35.9
Primorsky Krai	47.3	Pskov region	116.0	Khanty-Mansi Autonomous Area - Ugra	35.5
Republic of Karelia	46.0	Nenets autonomous area	116.0	Vologodskaya Oblast	34.6
Republic of Bashkortostan	45.6	Sakhalin region	114.8	Omsk region	34.6
Jewish Autonomous area	44.4	Tyumen region	111.1	Kostroma region	32.9
Kostroma region	42.9	Novgorod region	110.8	Republic of Bashkortostan	32.1
Kirov region	42.3	Komi Republic	109.1	Krasnoyarsk region	32.0
Sverdlovsk region	41.9	Sverdlovsk region	105.7	The Republic of Buryatia	31.7
Pskov region	41.8	Vladimir region	105.4	Kemerovo region	31.4

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Next the rating of 25 subjects of Russia in 2017 on the minimum amount of a unified tax on imputed income payable to the budget, per taxpayer (table 2.34) should be reflected. As can

be seen, in the last place in all categories of UTII taxpayers are such regions of the country as the Karachay-Cherkess and Chechen Republics.

Table 2.34 - Rating of 25 subjects of Russia in 2017 by the minimum amount of a unified tax on imputed income payable to the budget, per taxpayer, thousand rubles.

The subject of the Russian Federation	Total	The subject of the Russian Federation	counting on a legal entity	The subject of the Russian Federation	counting on an individual entrepreneur
Volgograd region	28.1	Republic of Kalmykia	73.3	Belgorod region	20.8
Tula region	27.7	St. Petersburg	72.5	Ivanovo region	20.7
The Republic of Khakassia	27.0	The Republic of Khakassia	71.7	Oryol Region	20.7
Belgorod region	26.8	Republic of Udmurtia	69.3	Altai region	19.9
Republic of Tyva	26.7	Kurgan region	67.1	Leningrad region	19.5
Altai region	25.5	Ivanovo region	66.8	St. Petersburg	19.5
Leningrad region	25.4	Kursk region	66.2	Astrakhan region	19.5
Stavropol region	25.1	Perm region	64.3	Penza region	19.3
Ryazan region	24.2	Orenburg region	63.4	Rostov region	19.1
Rostov region	23.9	Astrakhan region	62.0	Samara Region	19.0
Krasnodar region	23.8	Republic of Tyva	61.1	Ryazan Oblast	18.5
Astrakhan region	23.7	Ulyanovsk region	60.6	Republic of Kalmykia	18.5
Republic of Kalmykia	23.3	The Republic of Buryatia	60.1	Krasnodar region	18.3
Ulyanovsk region	23.3	Ryazan Oblast	59.9	Stavropol region	17.1
Penza region	22.1	The Republic of Ingushetia	59.5	Ulyanovsk region	17.0
Chelyabinsk region	20.9	Republic of Adygea	59.0	Republic of Altai	16.2
Orenburg region	20.8	Kabardino-Balkaria	56.8	Republic of Dagestan	16.0
Republic of Dagestan	19.7	Chelyabinsk region	55.9	Chelyabinsk region	15.8
Lipetsk region	19.6	Leningrad region	55.0	Orenburg region	15.2
Republic of Altai	19.4	Altai region	52.3	Kabardino-Balkaria	14.6
Republic of Adygea	18.9	Penza region	46.9	Republic of Adygea	14.0
Republic of North Ossetia-Alania	17.9	Transbaikal region	44.7	Lipetsk region	13.9
Kabardino-Balkaria	17.5	Republic of Altai	36.8	Republic of North Ossetia-Alania	12.0
Karachay-Cherkess Republic	12.1	Karachay-Cherkess Republic	36.6	Karachay-Cherkess Republic	9.8
Chechen Republic	5.4	Chechen Republic	27.3	Chechen Republic	4.9

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

In general, as was noted, according to this calculations carried out on the basis of using data presented in the reports of the Federal Tax Service of the Russian Federation, there is a significant gap in the indicators discussed above in the context of the country's subjects. Thus, the difference between the minimum and maximum level for all UTII payers is 16.4 times, for legal entities - 8.6 times, for individual entrepreneurs - 14.5 times.

3.3. Recommendations on the use of tax regimes for SMEs and on the calculation of the tax burden in the simplified taxation system (STS)

In the course of this study, was founded that in the Russian Federation as a whole and in its regions, small and medium-sized enterprises can vary when choosing tax regimes (based on the specifics of their business and its size, as well as other factors). Thus, they have a real opportunity to optimize their tax burden legally. However, very low level of this indicator (calculated according to the recommended methods of the Federal Tax Service of Russia) can be the basis when deciding whether to conduct a field tax audit of a specific small and medium-sized business, since this is one of the evaluation criteria for the STS.

The main documents that define the concept of “tax burden” in relation to the relationship between the taxpayer and the tax authorities are following:

- Order of the Federal Tax Service of Russia “On the Approval of the Concept for the System of Planning of Field Tax Audits” of 30.05.2007 No.MM-3-06/333@. According to the changes made to this document by the order of the Federal Tax Service of Russia dated 10.05.2012 No.MMB-7-2/297@, its annex No.3, reflecting the indicators of the aggregate tax burden for the national economy and the country as a whole, is updated annually no later than May 5 over the past year. This data can also be seen on the Federal Tax Service website.

- Until July 25, 2017 - the letter of the Federal Tax Service of Russia “On the work of the tax authorities' commissions on legalizing the tax base” No.AC-4-2/ 12722 dated July 17, 2013, containing formulas for calculating the tax burden for certain specific taxes and certain types of tax regimes. Its action was canceled in stages (by the letters of the Federal Tax Service dated 03/21/2017 No.E-4-15/5183@ and dated 07/25/2017 No.E-4-15/14490@).

- On July 25, 2017 - letter of the Federal Tax Service of Russia “On the work of the commission for the legalization of the tax base and the base for insurance contributions” dated July 25, 2017 No.ED-4-15/14490@ those indicators of economic activity of taxpayers, on which the level of their tax burden depends. Compared to the letter No.AC-4-2/ 12722, the letter No.ЕД-4-15/14490@ has been added to the analysis of the data received in connection with the reporting of insurance contributions, which has been handed over to the Federal Tax Service in 2017.

Even from titles of these documents the high significance of the indicator under consideration follows, not only for the tax inspectorate, but also for taxpayers. In order No.MM-3-06/333@ in the list of criteria by which taxpayers are selected for inspection, the tax burden is in 1st place, and in letters No.AC-4-2/12722 and No.ED-4-15/14490@ it is not only given a significant part of the text, but also its values (letter No.AC-4-2/12722) or comparative indicators

(letter No.ЕД-4-15/14490@), which can cause close attention to the activities of a legal entity or an individual entrepreneur.

According to the results of the year, the Federal Tax Service of Russia determines the average tax burden for specific types of activity. In particular, the Federal Tax Service approved the tax burden indicators for 2018 in Annex 3 to Order No.MMV-3-06/333 of May 30, 2017 and published it on the official website in the section “Taxation in the Russian Federation”. Subjects of small and medium-sized enterprises that have a tax burden less than the industry average levels may come under special control from the tax authorities, since the Federal Tax Service takes these indicators into account in the first place when selecting candidates for on-site inspection.

For these reasons, it is advisable for the taxpayer to carefully read the contents of the main documents on the tax burden. If in the process of self-settlement, it is revealed that the tax burden is lower than its average level for a specific type of activity, then it is necessary to worry in advance about the argument on its part in the case of inspections by authorized tax authorities. If there are significant deviations from the average figures in the direction unprofitable for the taxpayer, it is necessary to check the data used in the calculation for errors and, if correct, prepare arguments for the tax inspectorate explaining the reasons for the low tax burden. For example, among them may be:

- an incorrectly defined code of the activity;
- temporary implementation problems;
- the increase in costs associated with price increases by suppliers;
- making investments;
- creating a stock of goods;
- availability of export operations.

In addition, a more detailed and qualitative analysis of one’s own activities allows to detect some moments, changes or optimization in it that could be helpful both in choosing a different taxation regime or type of activity, and lead to a reduction in the tax burden. In addition, it provides an additional information base for planning and forecasting the results of work for the future.

In this regard, on the basis of current legislation and tax practice in Russia, here a number of recommendations on the choice and use of certain tax regimes intended for small and medium-sized enterprises could be made.

One of the safest options is a simplified taxation system with a rate of 6%. The use of this regime is suitable, first of all, for start-up entrepreneurs, who often have no idea about primary reporting. This object of taxation is particularly relevant when providing services via the

Internet. Also, such a system can be recommended to self-employed citizens, so-called freelancers.

If the firm has significant expenses, it makes sense to pay attention to the rate of 15%. The key to success will be a documentary fixation of costs. It will be of great importance to check counterparties for good faith. In order to avoid challenging the costs of regulatory authorities, the organization should prefer cashless payments.

Simplified mode is relevant for developing businesses, high threshold of annual turnover allows firms to actively expand and enter new markets. Unlike the Patent taxation system and the unified tax on imputed income, there are no territorial boundaries for doing business in it. You can work in any region of the country without additional registration. If the company on the STS began to sell products regularly, the trading place can be distinguished at UTII. The legal scheme will be with a clear distinction between cash flows and documenting the movement of material values.

There are presented some recommendations for payers of unified tax on imputed income. Since this tax system for small and medium-sized enterprises is not related to real incomes and costs, it is necessary to focus more on physical indicators. So, taxpayer can reduce the fiscal burden by redeveloping rooms. Installation of partitions that separates sales area from the warehouse and technical areas will lawfully reduce payments to the budget. Main assets for taxpayers of UTII are better to rent. In the case of a sharp decline in income or idle, the agreement can be terminated. The absence of a physical indicator will exclude tax accrual. For owners of commercial assets will be much more difficult to prove the “freezing” of business.

Some types of activities under unified tax on imputed income can duplicate some positions on the lists of the patent taxation system and the simplified taxation system. If subject of SME has a real income in a specific activity is lower than the amount of imputed income, then it is wiser to change recent regime. It also should be noted that optimization of patent taxation system also consists in correctly determining the period of implementation of the relevant type of 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 business with a seasonal nature.

As another proposal, also could be recommended that during determining of tax burden under simplified taxation system, the tax amount payable for the tax period should be used as the numerator instead of the tax calculated for the tax period. According to this proposal, in tables 3.19, 3.20, 3.21 was calculated tax burden under this tax regime, both for all STS payers and for legal entities and individual entrepreneurs separately. As can be seen, tax burden on the taxation

object “incomes” and “incomes minus expenses” as a whole turned out to be lower than using the amount of tax calculated for the tax period.

Table 3.19 - Calculation of the tax burden for all payers of STS for the whole of Russia in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as% of 2007
By the amount calculated for the tax period of the tax	"Income"	4.5	4.5	4.4	4.4	4.2	4.2	4.1	4.2	4.1	4.1	4.1	91.6
	"Income minus expenses"	12.7	12.7	11.1	10.9	10.6	10.8	10.5	10.5	10.1	9.9	9.7	76.5
	Total	5.3	5.2	5.0	5.1	4.8	4.9	4.8	4.8	4.8	4.7	4.8	90.1

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

At the same time for the study period there is a reduction of this indicator. So for all STS payers, it decreased from 4.5 in 2007 to 4.1 in 2017 for the “income” tax object, from 12.7 to 9.7 in the same years for the “income minus expenses” tax object, but in general, the figure decreased from 5.3 to 4.8.

There are similar trends for the corresponding indicators calculated for the payers of STS-legal entities.

Table 3.20 - Calculation of the tax burden for payers of the STS-legal entities in Russia as a whole in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as% of 2007
By the amount calculated for the tax period of the tax	"Income"	4.0	4.0	4.0	4.0	3.7	3.8	3.8	3.8	3.8	3.8	3.8	94.4
	"Income minus expenses"	12.6	12.7	11.0	10.8	10.6	10.7	10.5	10.5	10.1	10.0	9.8	77.9
	Total	5.0	4.9	4.7	4.8	4.5	4.6	4.6	4.7	4.7	4.7	4.8	97.1

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

As for individual entrepreneurs, their tax burden (that was calculated according to the proposed method) has decreased more significantly in comparison with organizations, as evidenced by the corresponding data of the relations of 2017 to 2007.

Table 3.21 - Calculation of the tax burden on the payers of the STS-individual entrepreneurs in Russia as a whole in 2007-2017

The name of indicators	Object of taxation	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2017 as% of 2007
By the amount calculated for the tax period of the tax	"Income"	5.5	5.4	5.3	5.2	5.0	5.0	4.6	4.7	4.6	4.4	4.4	80.4
	"Income minus expenses"	12.8	12.7	11.5	11.1	10.8	11.0	10.5	10.6	10.2	9.5	9.3	72.8
	Total	6.1	6.0	5.8	5.7	5.4	5.4	5.1	5.1	5.0	4.8	4.8	77.8

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Based on this work, it can be concluded, that there is no universal recommendation for all SMEs to select the most profitable and optimal tax regime. It is due to a number of factors.

First, tax bases for calculating taxes are incomparable. In particular, in the UTII mode, it slightly differs from the general methodology, since its value does not depend on the actual financial results of a legal entity or an individual entrepreneur.

Secondly, for comparison, an assumption about the cost structure is necessary. The benefits from a particular regime depend on the activity profitability. For example, agriculture, industrial production and trade are characterized by a high share of costs in revenue, while in the leasing processes and services, the share of profits is higher.

Thirdly, the total tax burden is influenced by the amount of social contributions from wages and its role in determining the final tax amount.

In general, for small and medium enterprises, especially those who not engaged in agriculture, optimization will primarily be associated with the choice between UTII or STS, since for them, the GTS is the most disadvantageous mode, and besides, with last tax regime, impossible to use the patent system. If, due to exceeding the revenue limit, the choice of special regime is impossible and the company can only rely on a unified tax on imputed income, then the situation in which activities on unified tax on imputed income is accompanied by a higher tax burden than on general taxation system is unacceptable.

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 small and medium-sized enterprises in the Russian economy in 2017 amounted to 21.9%. It is calculated as the ratio of the total volume of gross value added created by SMEs (including micro enterprises) and individual entrepreneurs to the gross value added in basic prices of all economic entities. 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 small and medium-sized enterprises 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 small and medium-sized enterprise 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. Professionals who make calculations of the tax burden for a particular economic entity can recommend a comprehensive approach to determining the tax burden and using all the methods discussed above. This approach 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, small and medium-sized enterprises 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 small or medium-sized enterprise 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 his 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 small and medium enterprises that use UTII, when calculating taxes, the amount of actually received profits is not important. First of all, they are guided by the income imputed to them in accordance with the provisions of current legislation. At the same time, it can vary according to the subjects of the Russian Federation, since it is determined in them independently. That is, the UTII regime should be chosen when the company's profit exceeds the imputed income of the state. The amount of the unified tax on imputed income largely depends on such factors as: physical indicators (number of personnel, sales area, etc.), coefficients that are set at the level of the subject of the Russian Federation (K2), and the federal deflator coefficient (K1). 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 small and medium-sized enterprises 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 unified agricultural tax 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. First, 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 small and medium-sized enterprises of the constituent entities of the Russian Federation, and may contribute to identifying on their part abuses and violations of current legislation.

7. Here is presented some recommendations for tax payers of unified tax on imputed income. Since this tax system for small and medium-sized enterprises is not related to real incomes and costs, it is necessary to focus more on physical indicators. So, entity can reduce the fiscal burden by redeveloping the room. Installation of partitions separating the sales area from the warehouse and technical areas, will lawfully reduce payments to the budget. Taxpayer's fixed assets on UTII is better to rent. In the event of a sharp decline in income or idle, the agreement can be terminated. The absence of a physical indicator will exclude tax charges. Owners of commercial assets to prove the "freezing" of enterprise will be much more difficult.
8. Some types of activity subject to a unified tax on imputed income 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.
9. As another proposal, when determining the tax burden under the simplified taxation system, 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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Appendix

Appendix 1 - Full simplified name of certain types of activities for which it is possible to use the tax regime of the Unified tax on imputed income

Full name	Short title
Provision of personal services	Domestic services
Veterinary services	Veterinary Services
Provision of services for repair, maintenance and washing of motor vehicles.	Repair, maintenance and washing of vehicles
Provision of services for the provision for temporary possession (in use) of parking spaces for motor vehicles, as well as for storage of motor vehicles at paid parking	Provision of parking spaces and storage of motor vehicles
The provision of road transport services for goods	Cargo transportation
The provision of road transport services for passengers	Passenger transportation
Retail trade carried out through objects of a stationary trading network, having trading rooms	Retail in stationary trading halls
Retail trade carried out through objects of a stationary trading network that do not have trading rooms, as well as through objects of a non-stationary trading network, the trading space in which does not exceed 5 square meters	Retail trade in a trading place of no more than 5 square meters
Retail trade carried out through objects of a stationary trading network that do not have trading rooms, as well as through objects of a non-stationary trading network, the area of the trading place in which exceeds 5 square meters	Retail trade in a trading place of more than 5 square meters
Distribution retail	Distribution retail
Provision of catering services through a catering facility that has a visitors service hall.	Catering with service hall
Provision of catering services through a catering facility that does not have a customer service hall	Catering without service hall
Distribution of outdoor advertising using advertising structures (with the exception of advertising structures with automatic image change and electronic boards)	Outdoor advertising with advertising designs (except automatic and electronic)
Distribution of outdoor advertising using advertising structures with automatic image change	Outdoor advertising with advertising structures with automatic image change
Distribution of outdoor advertising using electronic scoreboards	Outdoor advertising using electronic scoreboards
Advertising with the use of external and internal surfaces of vehicles	Advertisement using vehicle surfaces
Provision of temporary accommodation.	Temporary accommodation
Provision of services for the transfer to temporary possession and (or) the use of trading places located in objects of a stationary trading network that do not have trading rooms, objects of a non-stationary trading network, as well as catering facilities that do not have visitors service rooms, if each they do not exceed 5 square meters	Lease of trading places and catering areas of no more than 5 square meters
Provision of services for the transfer to temporary possession and (or) the use of trading places located in objects of a stationary trading network that do not have trading rooms, objects of a non-stationary trading network, as well as catering facilities that do not have visitors service rooms, if each they exceed 5 square meters	Lease of trading places and catering areas of more than 5 square meters
Provision of services for the transfer to the temporary possession and (or) the use of land for the placement of objects of stationary and non-stationary distribution network, as well as catering facilities, if the land area does not exceed 10 square meters	Lease of land not more than 10 square meters to accommodate commercial network and catering facilities
Provision of services for the transfer to the temporary possession and (or) the use of land for the placement of objects of stationary and non-stationary distribution network, as well as catering facilities, if the land area exceeds 10 square meters	Lease of land more than 10 square meters to accommodate commercial network and catering facilities
Sales of goods using vending machines	Sales of goods using vending machines

Appendix 2 - Rating of 25 subjects of Russia by the maximum amount of income and expenses for the calculation of IAT in 2017, mln. Rub.

Subject of Russia	Amount of income			Amount of expenses		
	total	including		total	including	
		legal entities	individual entrepreneurs and peasant farms		legal entities	individual entrepreneurs and peasant farms
Krasnodar region	164227.1	110945.6	53281.5	141539.8	101823.6	39716.1
Rostov region	98001.7	59060.7	38941	84144.7	55070.6	29074.1
Stavropol region	64658	50173.6	14484.5	58223.3	47027.9	11195.4
Murmansk region	60603.8	60489.6	114.2	37085.3	36991.4	93.8
Kamchatka region	58197	58022.3	174.7	41007.6	40849	158.6
Chelyabinsk region	56738.7	52907.9	3830.8	55372.7	51955.2	3417.4
Sakhalin region	45977	45613.2	363.8	36358.7	36031.8	326.9
Saratov region	45222.4	25129.6	20092.8	41341	24685.9	16655.1
Republic of Bashkortostan	40550.4	32960.9	7589.5	39585.6	32390.5	7195.1
Altai region	38043.2	26716.3	11326.8	36923.7	26608	10315.7
Sverdlovsk region	37543.1	35177.9	2365.2	36972.2	34871.6	2100.6
Volgograd region	37308.1	21492.9	15815.2	31897.9	19393.3	12504.7
Voronezh region	36555.7	24769.8	11785.9	33553.2	23723.7	9829.5
Kaliningrad region	31506.3	30436.1	1070.2	27861.5	26877.2	984.3
Republic of Tatarstan	30669.6	23952.1	6717.5	29553	23225.5	6327.5
Orenburg region	29939.5	18962.8	10976.7	28157.4	18498.7	9658.8
Irkutsk region	28416.5	24939.5	3477	27022.2	23765.5	3256.7
Nizhny Novgorod Region	27307.9	25057.5	2250.5	26262	24181.6	2080.4
Omsk region	27299.8	19904.4	7395.4	25731.2	19284.2	6447.1
Novosibirsk region	25737.5	22982.8	2754.6	26242.9	23763.2	2479.7
Moscow region	24749.7	23374.4	1375.3	24026.1	22861.9	1164.2
Khabarovsk region	22847.5	22476.1	371.3	19131.4	18821.9	309.5
Republic of Udmurtia	21452.2	20141.3	1310.9	21238.9	20030.4	1208.5
Primorsk region	19319.8	16848.6	2471.3	16363.9	14269	2094.9
Tula region	18232.1	15880.7	2351.4	17711.2	15569.4	2141.8

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Appendix 3 - Rating of 25 subjects of Russia by the maximum amount of the tax base and the amount of loss (received in previous tax periods that reduce the tax base for the tax period) for calculating the unified agricultural tax, mln. Rub.

Subject of Russia	Amount of income			Amount of expenses		
	total	including		total	total	
		legal entities	individual entrepreneurs and peasant farms		legal entities	individual entrepreneurs and peasant farms
Krasnodar region	28338.3	14319.9	14018.3	2033.6	1832.3	201.4
Murmansk region	24840.2	24817.8	22.5	24.5	24.4	0.1
Kamchatka region	18629.7	18604.1	25.6	577.7	576.5	1.3
Rostov region	16482.8	6037.4	10445.4	933.8	658.9	274.9
Sakhalin region	10875.9	10830.3	45.6	193.8	193.4	0.5
Stavropol region	8504.6	5146.9	3357.7	689.9	622.9	67.1
Khabarovsk region	6247.1	6173	74	185.4	183.7	1.7
Volgograd region	5849.4	2426.6	3422.8	223.1	156.9	66.2
Saratov region	5673.2	2050.1	3623.1	533.4	465.6	67.8
Kaliningrad region	4845.6	4714.1	131.5	638.9	630.2	8.6
Republic of Karelia	4713	4495.5	217.5	73.5	67.9	5.6
Voronezh region	3917.6	1836.2	2081.4	536.4	445.6	90.8
Primorsk region	3878.2	3390	488.2	706.4	605.9	100.5
Altai region	2749.5	1435.3	1314.2	275	162.6	112.4
Orenburg region	2504.5	1017.3	1487.3	405.9	262.4	143.6
Republic of Crimea	2366	1694.7	671.3	189.5	177.7	11.8
Omsk region	2282.2	1142.4	1139.8	267.4	191.9	75.6
Arkhangelsk region	2170.3	2126.8	43.4	26.9	26.2	0.7
Chelyabinsk region	2080.7	1561.9	518.8	735.2	707.2	28
Chuvash Republic	2073.8	1909.8	164	1474.9	1451.7	23.2
Moscow region	2044.8	1726.6	318.2	582.8	573.6	9.2
Republic of Bashkortostan	1978.7	1511.9	466.8	415.7	400.9	14.8
Tambov Region	1924.8	697.3	1227.5	217	159.9	57.1
Samara Region	1764.5	1043.9	720.6	119.9	78.4	41.6
Nizhny Novgorod Region	1716.9	1513.4	203.5	648.7	619.7	29

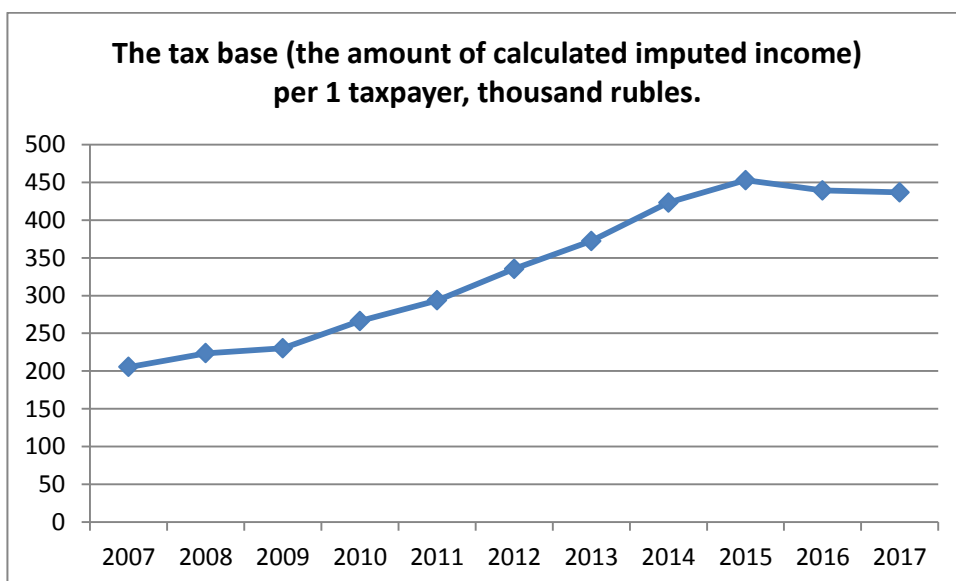
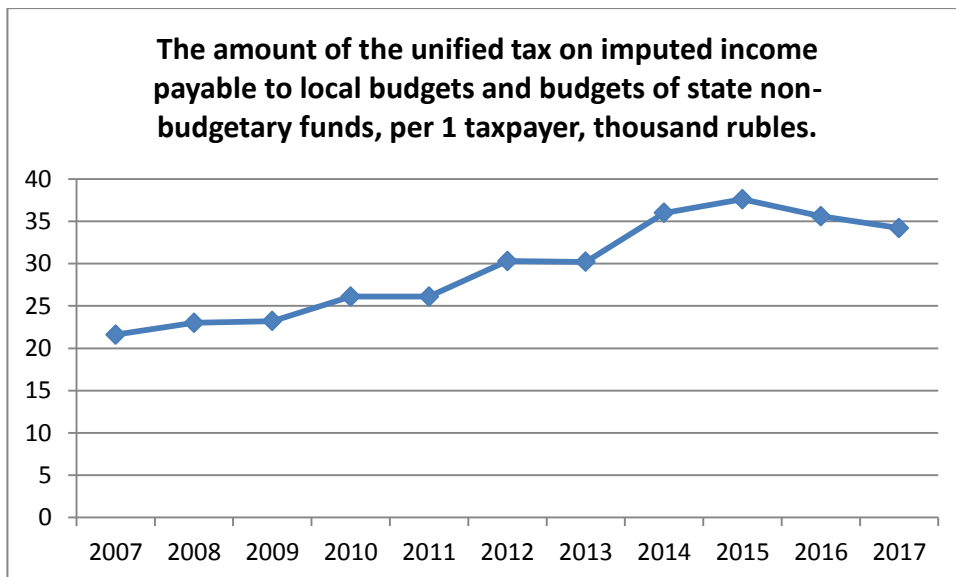
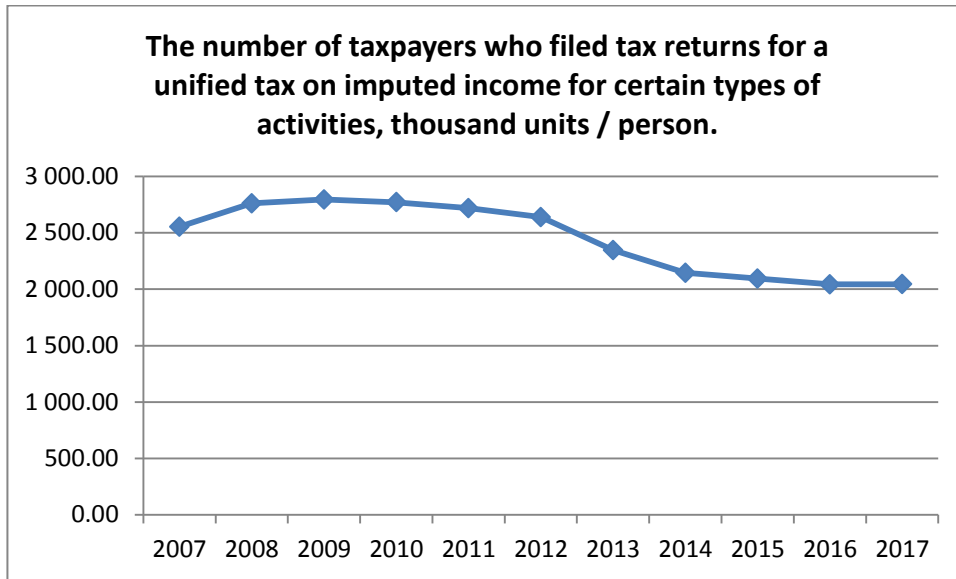
Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

Appendix 4 - Rating of 25 subjects of Russia on the maximum amount of the estimated unified agricultural tax, mln. Rub.

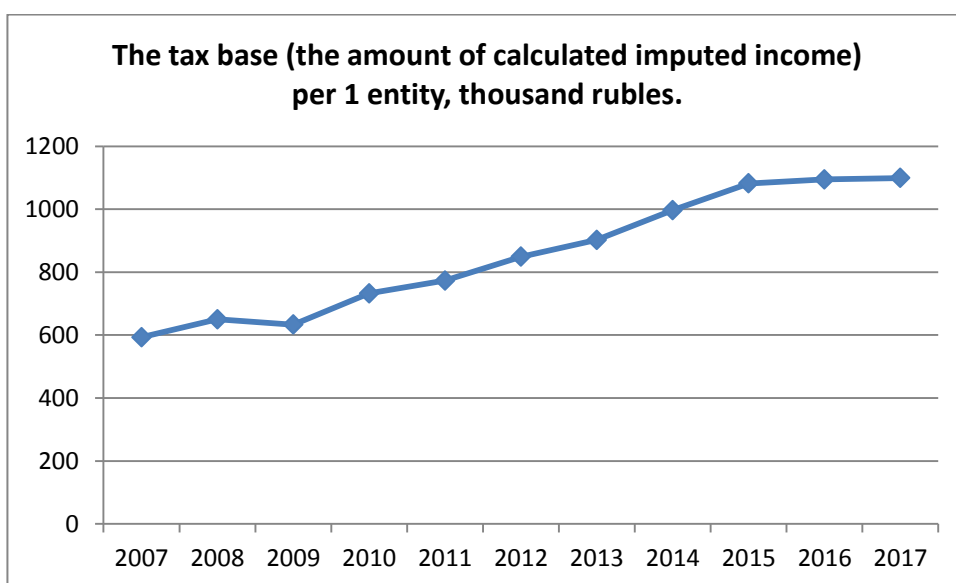
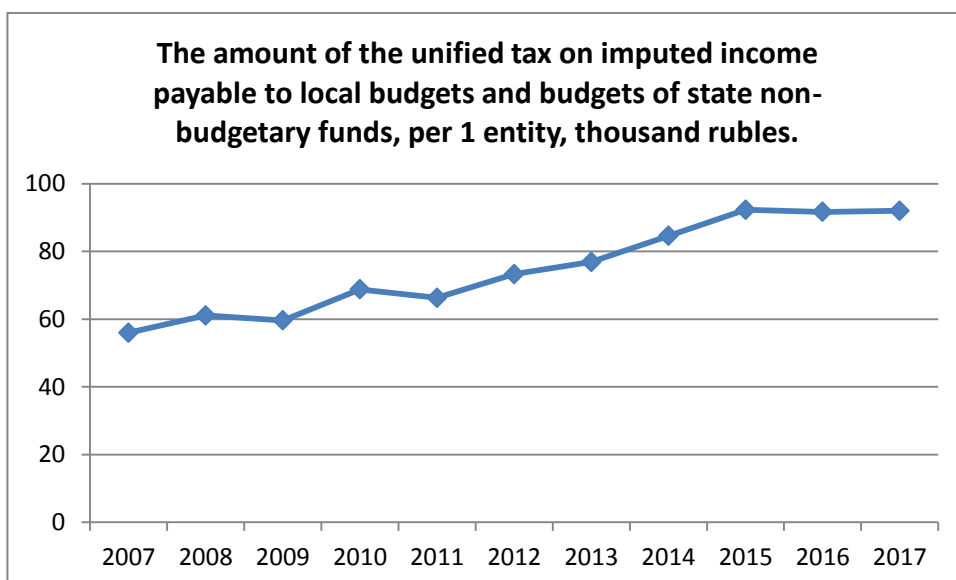
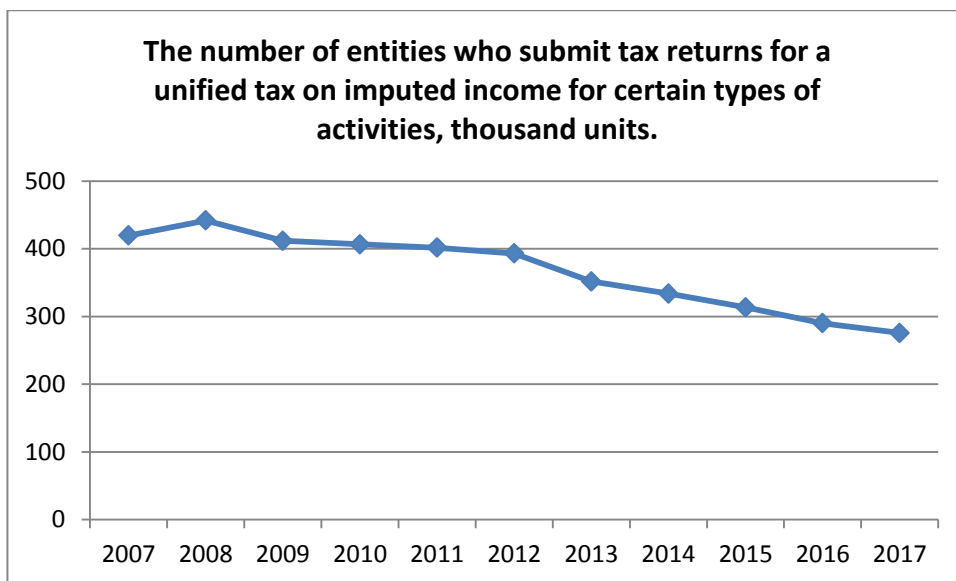
Subject of Russia	Amount of the estimated unified agricultural tax			Number of taxpayers who submitted tax returns for UAT		
	total	including		total	including	
		legal entities	individual entrepreneurs and peasant farms		legal entities	individual entrepreneurs and peasant farms
Krasnodar region	1578.7	749.3	829.4	9097	1092	8005
Murmansk region	1488.9	1487.6	1.3	111	91	20
Kamchatka Krai	1083.1	1081.7	1.5	234	143	91
Rostov region	932.5	322.6	609.8	6968	983	5985
Sakhalin region	640.9	638.2	2.7	373	207	166
Stavropol region	468.9	271.4	197.4	4772	503	4269
Khabarovsk region	363.7	359.4	4.3	462	191	271
Volgograd region	337.6	136.2	201.4	2810	497	2313
Saratov region	308.4	95.1	213.3	2889	465	2424
Republic of Karelia	278.4	265.7	12.7	186	70	116
Kaliningrad region	252.4	245	7.4	513	194	319
Voronezh region	202.9	83.4	119.4	2441	369	2072
Primorsk region	190.3	167	23.3	880	215	665
Altai region	148.5	76.4	72.1	2952	707	2245
Arkhangelsk region	128.6	126	2.6	220	64	156
Orenburg region	125.9	45.3	80.6	3009	591	2418
Omsk region	120.9	57	63.9	1731	345	1386
Tambov Region	102.5	32.2	70.2	1137	190	947
Samara Region	98.7	57.9	40.8	1399	347	1052
Republic of Bashkortostan	93.8	66.6	27.1	4648	984	3664
Republic of Tatarstan	91.3	65.4	26	2608	397	2211
Moscow region	87.8	69.2	18.6	682	352	330
Republic of Crimea	87.1	60.7	26.4	1960	615	1345
Tula region	86.3	72.3	14	758	252	506
Republic of Kalmykia	84.8	26	58.8	2617	149	2468

Source: compiled and calculated according to the Federal Tax Service of the Russian Federation

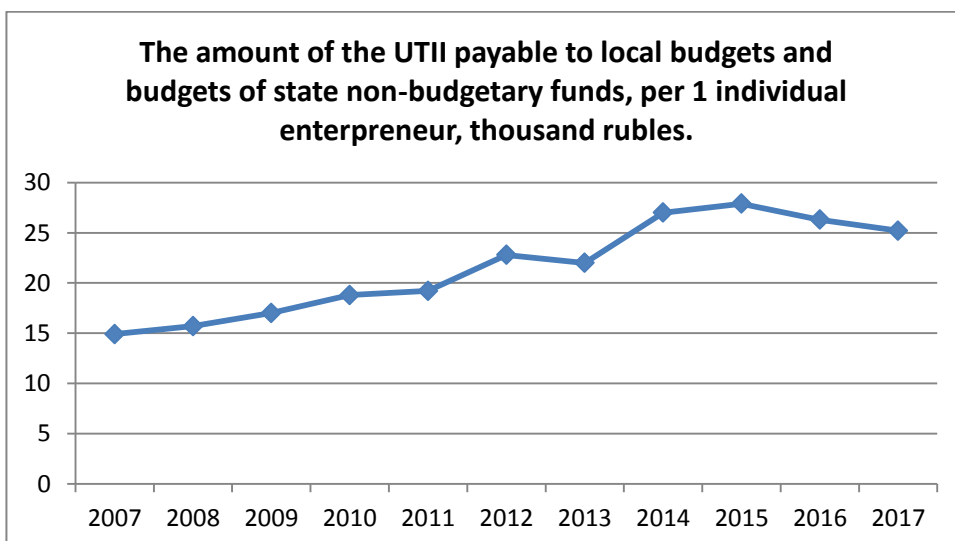
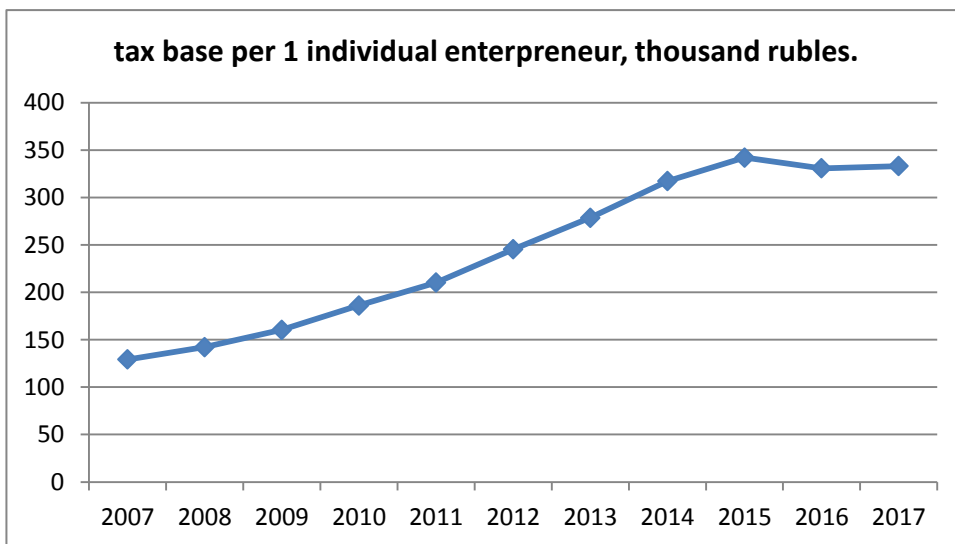
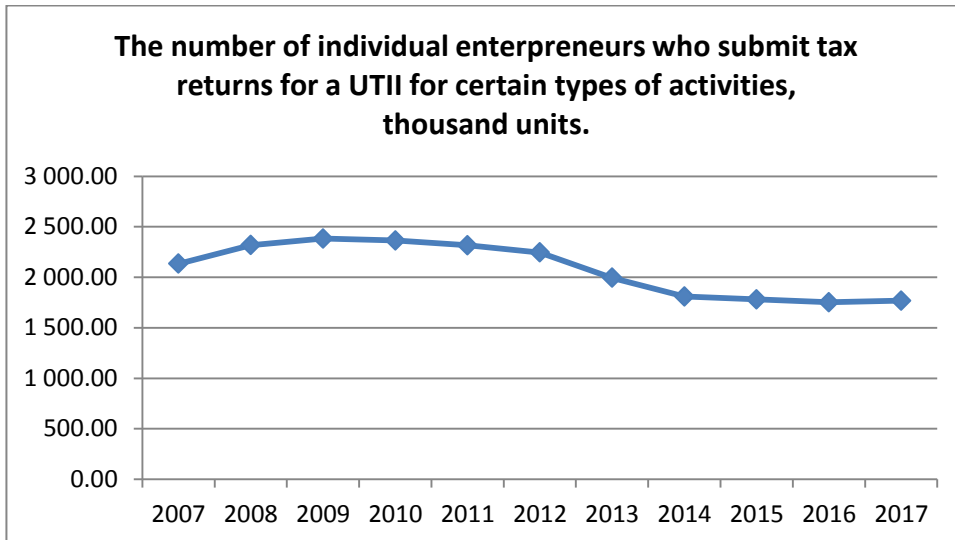
Appendix 5 - Graphs from table 2.9



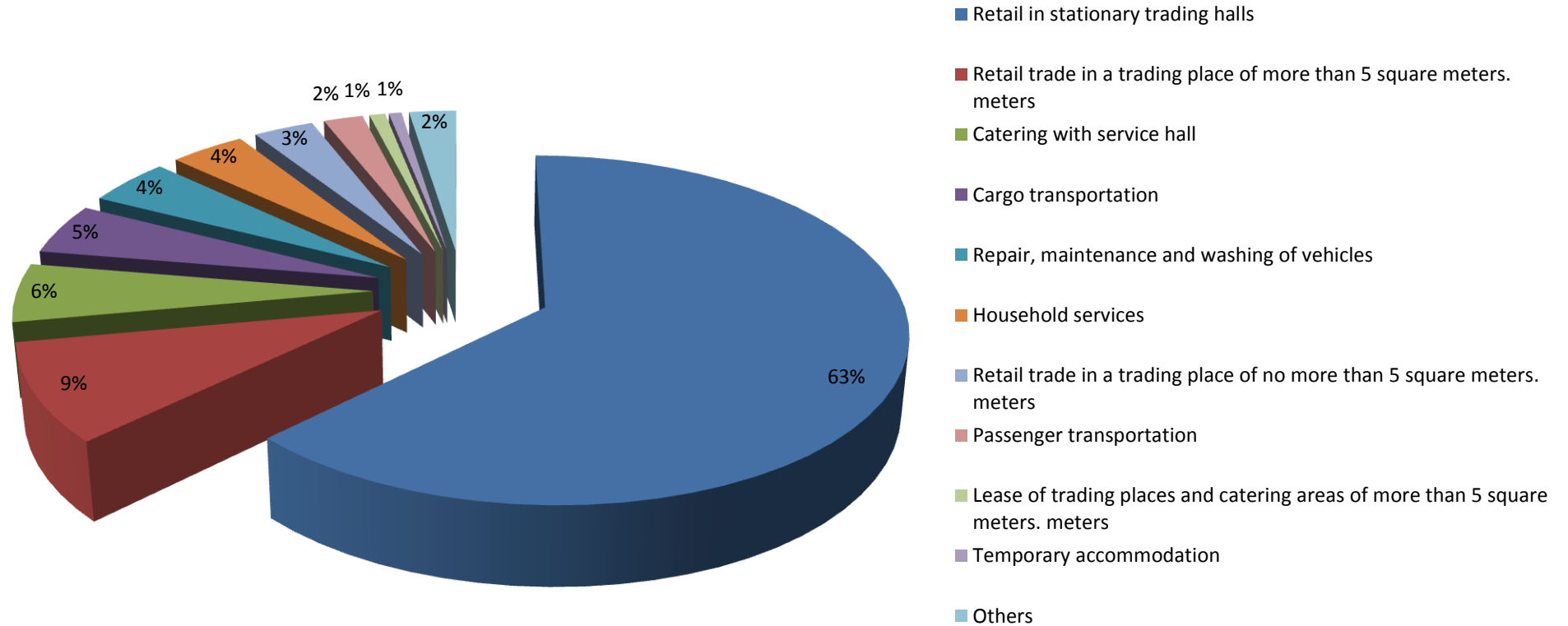
Appendix 6 – Graphs from table 2.10



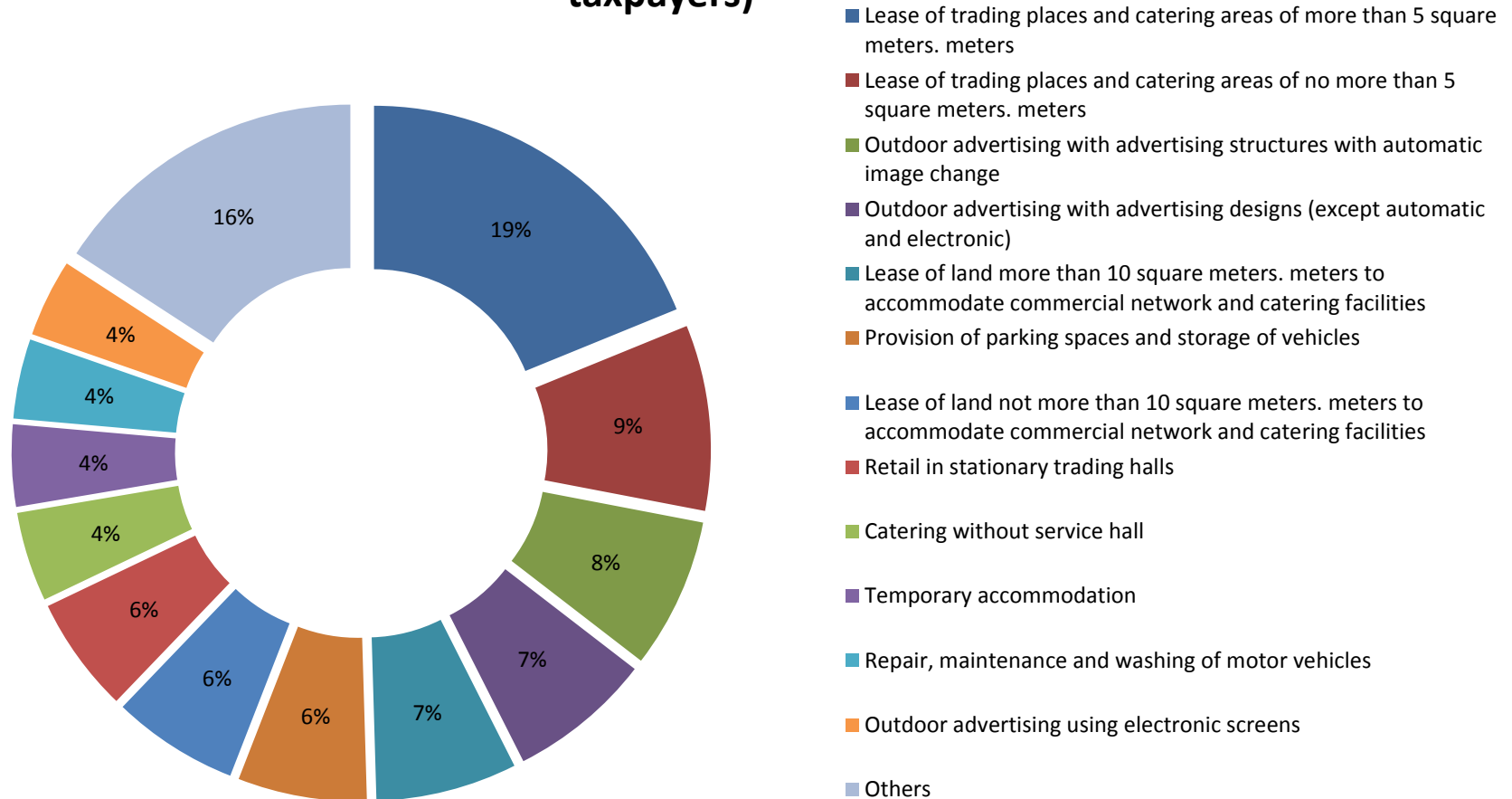
Appendix 7 – Graphs from table 2.11



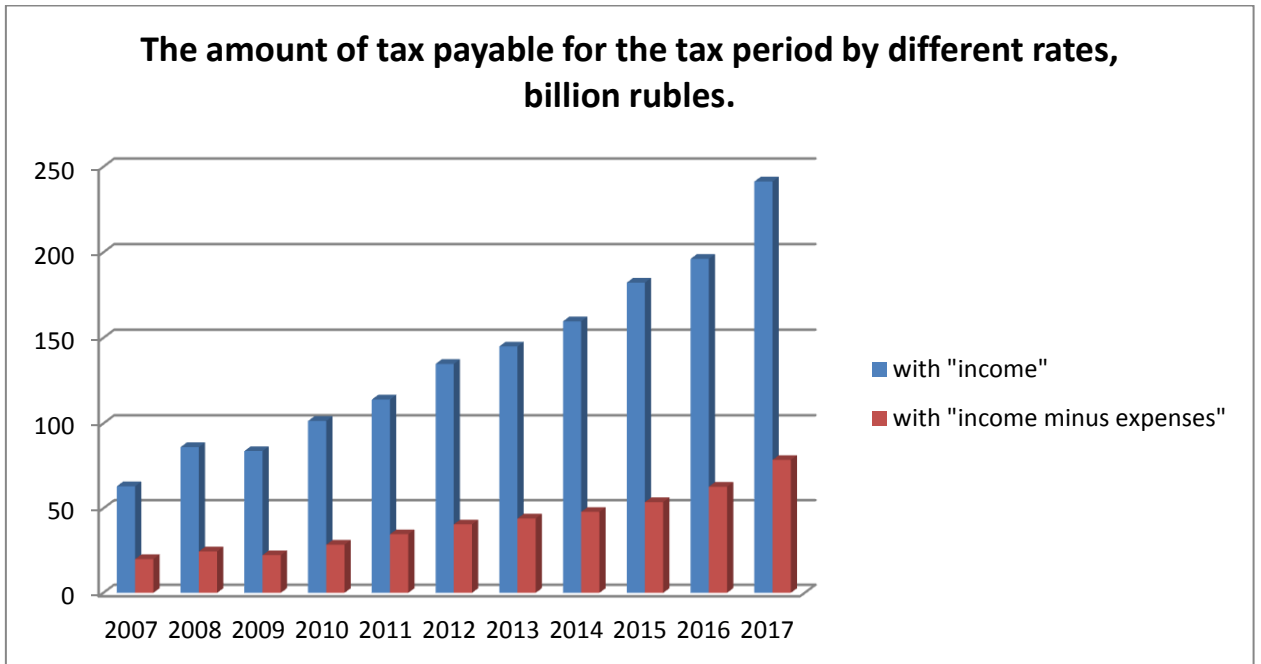
The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities



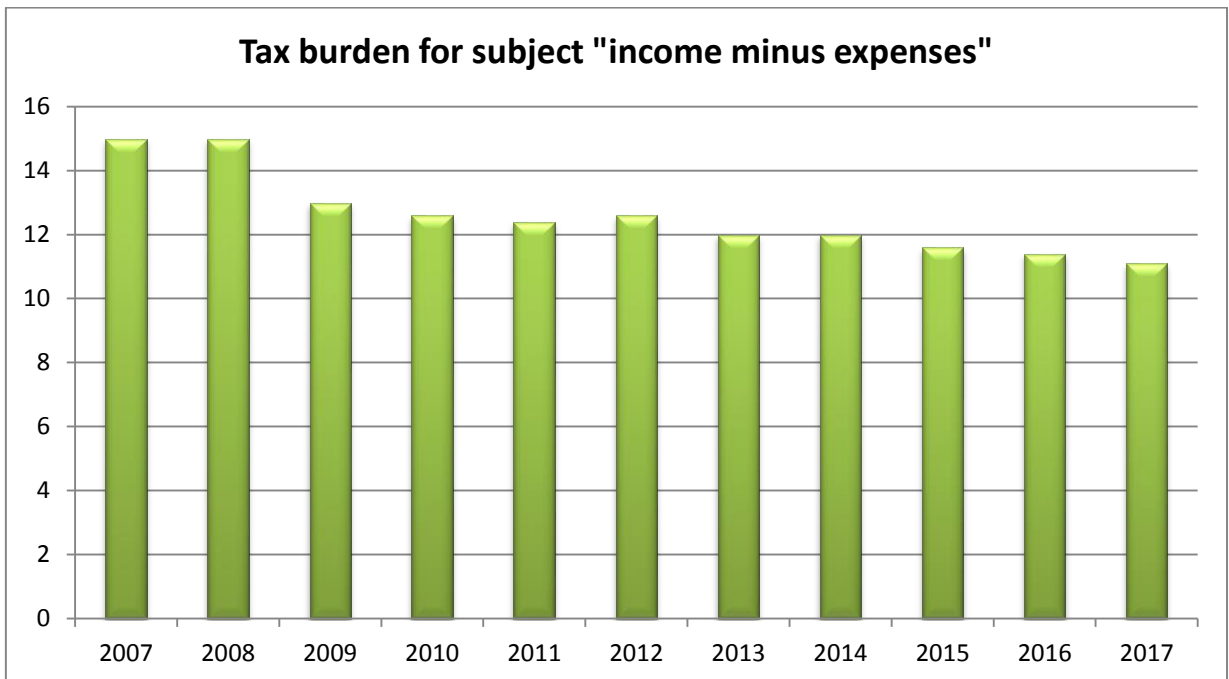
The amount of the estimated unified tax on imputed income in Russia in 2017 in the context of certain types of activities per 1 taxpayer (all taxpayers)



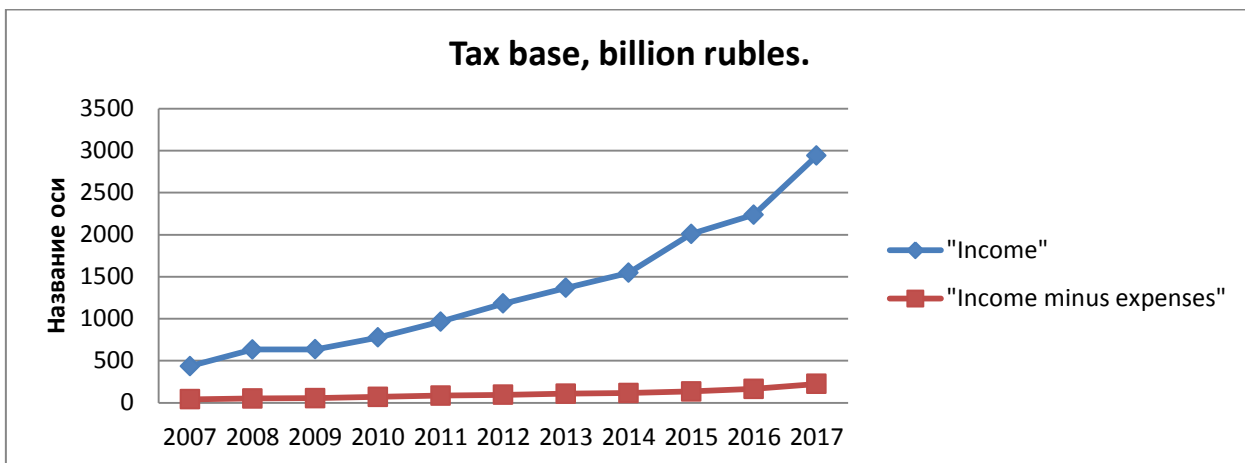
Appendix 10 – Graph from Table 2.17



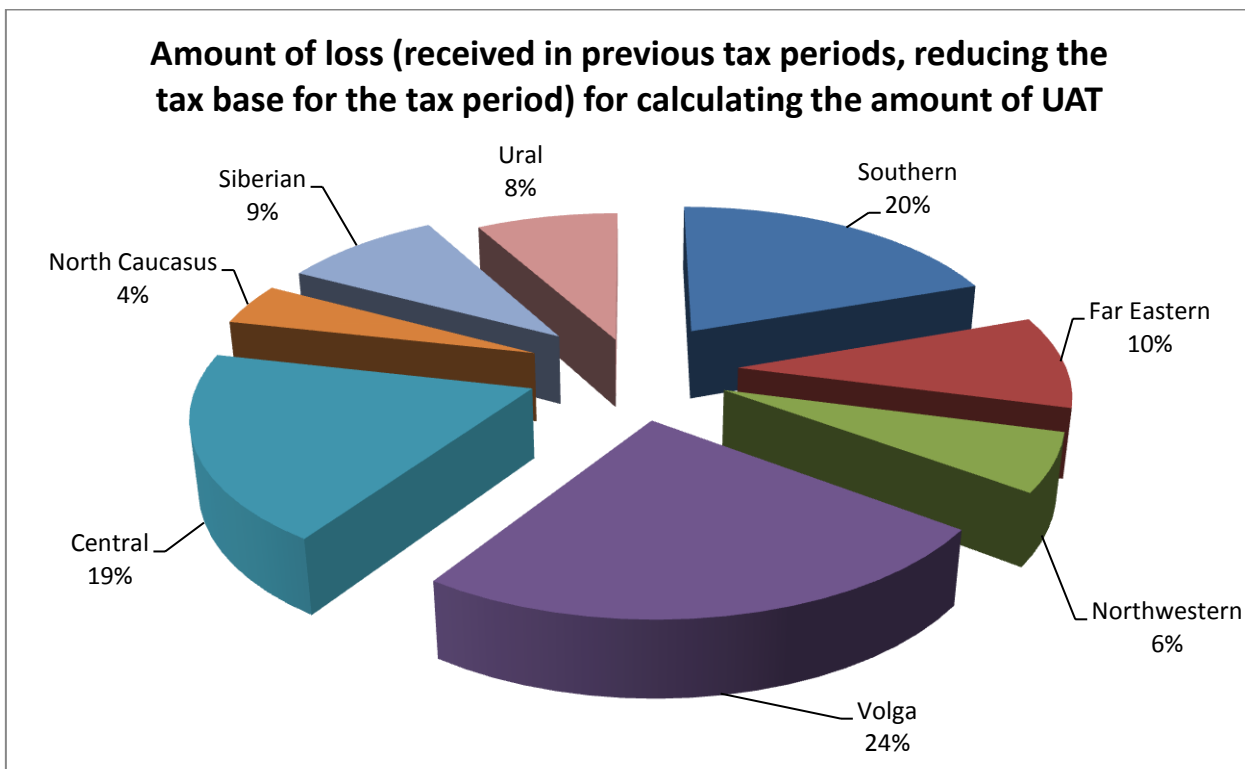
Appendix 11 – Graph from Table 2.18



Appendix 12 – Graph from Table 2.21



Appendix 13 – Graph from Table 3.3



Appendix 14 – Graphs from Table 3.7

