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## БАЯНДАМАЛАРЫ

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НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК  
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**Zh.O. Lukpanova<sup>1</sup>, A.C. Dairabaeva<sup>2</sup>, A.K. Orazgalieva<sup>3</sup>**<sup>1</sup>Kazakh University of Economics, Finance and International Trade, Astana;<sup>2</sup>University "Turan-Astana";<sup>3</sup>Kazakhstan Innovative University, Semey[zhanar\\_or@mail.ru](mailto:zhanar_or@mail.ru), [dairabaeva.aizhan@mail.ru](mailto:dairabaeva.aizhan@mail.ru), [arailymk78@mail.ru](mailto:arailymk78@mail.ru)**IMPROVING TAXATION AND SOCIAL PAYMENTS  
AS IMPORTANT COMPONENTS OF THE STATE BUDGET**

**Abstract.** The authors draw attention to the problem of inefficiency of taxation, as there is a numerous tax inspectorate, tax police, departments of the Internal Affairs Directorate to combat economic crimes, and yet the result of the work leaves much to be desired. Lists the problems of unskilled staff of these bodies, the inability to competently conduct support, audit, often many legal entities and individuals easily escape responsibility for tax evasion. However, the state budget includes revenues and expenditures and is a unity of the main parts of the financial system: government spending, taxes, state credit and a separate economic category, reflecting the financial relations of the state with individuals and legal entities regarding the redistribution of national income when using the budget fund, which is intended financing of national economy, social and cultural events, the needs of public administration and us.

**Keywords:** taxation, social payments, state budget, policy.

**INTRODUCTION**

Tax regulation is the purposeful influence of the state on the behavior of economic agents through the use of various methods and instruments of tax policy to achieve the desired socio-economic results. The theoretical aspects of the content of tax regulation are summarized, the tasks and tools of tax regulation are highlighted in order to identify the main directions of further tax regulation by the state.

State tax policy has not only fiscal goals, but also regulates the economy through taxes. Tax policy and tax regulation correlate as a whole and private, and tax regulation is a separate, and very important, direction of tax policy. An objective basis for the use of taxation as one of the most important levers of state economic policy is the regulatory function inherent in taxes.

**MAINPART**

Tax regulation tools:

1. The general level of taxation as a system regulator. Increasing the tax burden is, as a rule, a factor constraining economic activity and accumulation processes that contribute to the accelerated development of the shadow economy. Reducing the tax burden often helps to revive all economic processes and reduce the level of the shadow economy, but it is accompanied by a temporary reduction in the budget revenue for the period until a corresponding increase in tax bases.

2. The structure of the current tax system in the country as a system regulator. Changing this structure can be done in two main ways: first, by introducing new or canceling the applicable taxes and fees, and secondly, by changing the ratio of effective tax rates for different tax groups, which can be realized through the coordinated application of elementary instruments of tax regulation.

The most important structural indicators of the tax system are: the ratio of direct and indirect taxes (reducing this indicator generally allows shifting the center of gravity of taxation from the producer to the consumer and stimulating savings and investment, and its increase reduces the incentives for production

and income, but reduces the urgency of the problem of accommodation taxes); correlation of corporate and individual taxes (by regulating this ratio, the state can significantly stimulate business activity, influence the structure of investments and change in production volumes. Increasing this ratio contributes to the growth of real incomes of the population and reduction of the scale of the shadow economy (due to legalization of income payments to individuals) At the same time, there is also an indirect regulatory impact on consumption due to an increase in net income, which remains At the same time, an excessive increase in the tax burden for legal entities leads to such negative consequences as an increase in prices, a decrease in domestic sources of investment and a loss of competitive positions by producers of goods (works, services).

3. The use of alternative tax systems as a system regulator. Such systems include: a taxation system for agricultural producers, a simplified taxation system, a taxation system in the form of a single tax on imputed income for certain types of activities.

As a rule, alternative systems are aimed at stimulating the development of individual sectors of the economy and priority forms of entrepreneurial activity. The alternativeness of these tax systems in most countries using such a regulator is due to the following circumstances: the transition to one of these tax systems (subject to the restrictions) is determined in most cases by the decision of the taxpayer; the same activity carried out by an economic agent may be taxed on only one tax system - ordinary or alternative; each of these systems is an alternative to the general taxation system, i.e. limits the corresponding list of taxes and fees that are mandatory to pay. At the same time, the choice of one of these systems exempts the payer from paying a number of the most fiscally significant taxes and fees, which are provided for by the common system.

4. Special territorial tax regimes as a comprehensive regulator. This regulator includes all the variety of special (free) economic zones (FEZ).

The use of such tools can be aimed at addressing the priority tasks of economic development of those regions that have significant potential in the relevant field (foreign trade, recreational zones, high-tech zones or technology parks) or aims at leveling regional development by increasing the investment attractiveness of depressed regions, which allows solve and their inherent social problems. Distinctive features of special tax regimes, as complex tools of tax regulation, are the following: within each special regime, a set of interdependent and applied tax incentives are applied, which relate to various taxes and fees. In most cases, they relate to VAT, income tax, customs duties, and some types of property taxes (primarily land tax); special tax regimes are introduced for a period defined by the relevant legislative act; Special regimes are aimed at stimulating the development of regions or regions by creating appropriate conditions for intensifying investment and innovation (mainly within technoparks) activities.

Other tax incentives (for example, stimulating the production of certain types of goods, creating favorable conditions for certain social groups of taxpayers, etc.), which are solved by the use of elemental (local) tools, are not inherent in special tax regimes; For each special tax regime, priority types and special conditions for carrying out entrepreneurial activities are established (for example, the minimum amount of investment is limited), which determines the coolness of the subjects of such special regimes; for the means of tax regulation of this group, the combination of tax incentives proper with other measures of non-tax regulation of business activity is characteristic.

Tax reform, under which, unlike separate amendments to the existing tax system, is meant a radical revision of its conceptual and methodological foundations - a complexly organized economic system. It is a lengthy, dynamically developing, multivariate and multi-purpose process that has a specific set of similar-type, specific in execution and decision-making successive stages, which are its subsystems and consisting, in turn, of a number of primary elements - stages. Normally, there are three such stages in total: preparatory, direct universal introduction of new legislation and significant. The sequence and economic classification of all elements of tax reform is in the aggregate a complete hierarchical series, each subsequent stages and stages of which, according to their final result, are somehow coordinated with the previous ones.

Sources of income:

- taxes;
- government loans (securities, treasury bills, etc.);
- issue (additional issue) of paper and credit money;

- loans from international organizations.

The structure of the budget expenditure in developed countries:

- social needs (at least 50% of all expenses);
- maintaining the country's defense (approximately 20%);
- public debt service;
- provision of subsidies to enterprises;
- infrastructure development (roads, communications, transport, external energy supply, landscaping, etc.).

If we recognize that the state exists to ensure the well-being of its citizens, the government can choose one of the following two strategic lines: either to collect high taxes and assume, respectively, high responsibility for the well-being of its citizens, or to charge low taxes, bearing in mind that citizens themselves must take care of their well-being, not relying on state support. At the same time, the level of the needs of the population is important, and in accordance with this, at the initial stages of economic development, the states are subject to relatively low taxes;

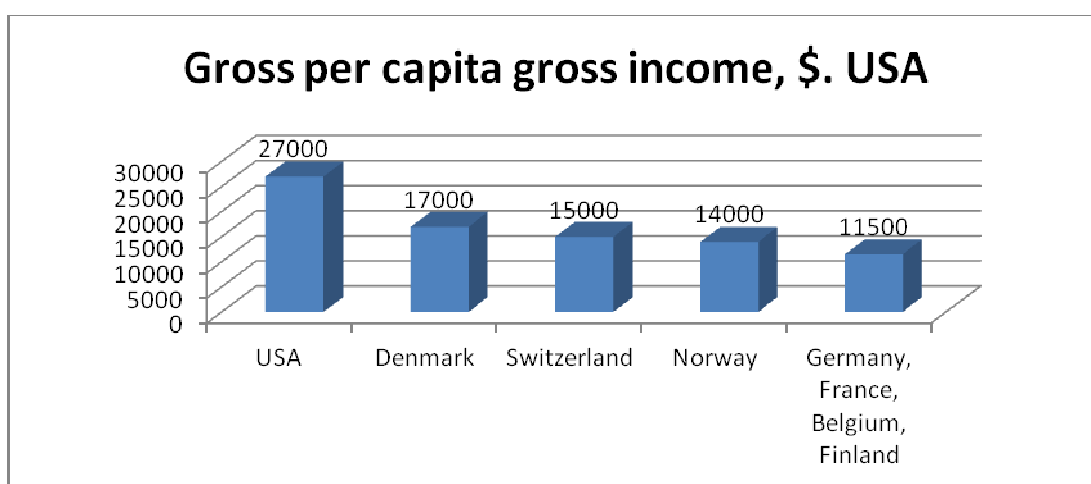


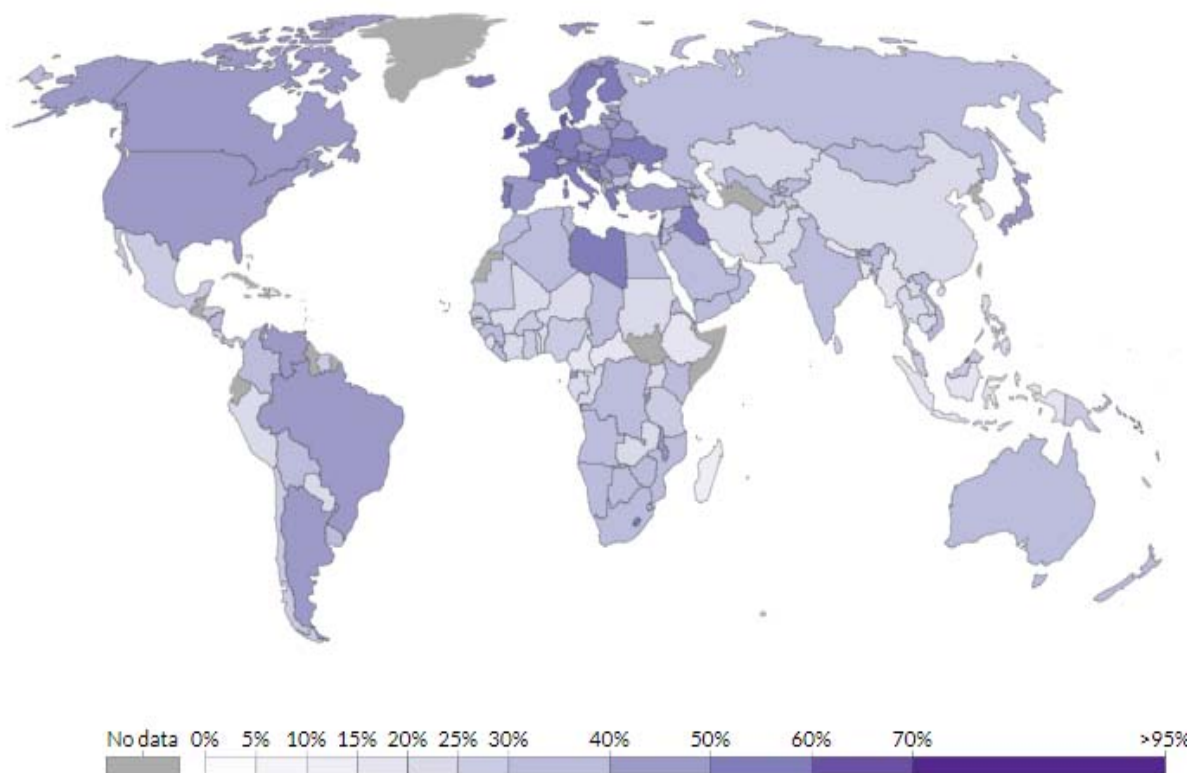
Figure 1 - Gross – per capita gross income of developed countries

Among the first mainly developed countries with the level of average per capita gross income in the range of 25-30 thousand US dollars, their tax exemptions amount to very significant amounts: in Dacia - 17 thousand dollars per capita (the share of taxes in GDP - 51%), in Switzerland - about 15 thousand dollars (the share of taxes in GDP is about 33%), in Norway - 14 thousand dollars (the share of taxes in GDP - 42%), in Germany, France, Belgium, Finland - in the range of \$ 11-12 thousand. (The share of taxes in GDP is 40%, 45%, 46.5% and 47% respectively).

Based on the analysis of international experience, it can be concluded that the most effective and complex social protection systems usually include the following main elements:

- government benefits;
- compulsory social insurance;
- accumulative pension provision;
- social help.

So, at the end of the 19th century, European countries spent less than 10% of GDP through the government. In the 21st century, this figure exceeds 50% in many European countries. The increase in absolute terms, and not in the relative figures shown, is much greater, since the level of GDP per capita has increased significantly during this period.



Source: IMF Fiscal Affairs Departmental Data, based on Mauro et al. (2015)

Figure 2 - The growth of social spending in the second half of the 20th in countries with early industrialization

The above visualization shows that government spending in countries with early industrialization increased significantly in the 20th century. The following visualization shows that this was the result of growth in social spending.

The sharp increase in social spending in the second half of the 20th century was largely due to the expansion of state funding for health and education.

However, within the framework of this general trend, different states build their financial systems in different ways: some consider it possible to withhold taxes (including all types of tax and obligatory payments, including social insurance contributions) up to 50% of society's total income, based on concepts of higher efficiency in the use of financial resources under the control of state structures than in the hands of private individuals; others do not share this belief and limit their tax appetites to only 25-30% (of GDP).

An important element of social protection of the population is the program of employment and re-qualification. With the introduction of these programs involved the state and entrepreneurs. For example, in America, firms annually spend about \$ 30 billion on these measures. The state spends most of the money on re-qualification programs. By the end of the 1990s, about 50 million people had been retrained in the USA. In order to create new jobs, the state also took upon itself the execution of such public works as road construction, sewage, etc. During the economic crisis, the state increases investment in state-owned enterprises. Employment programs are also carried out through preferential taxation of companies that create jobs. On a national scale, the modern state, in order to reduce the army of the unemployed, is trying to regulate wages at such a level that its growth rates are lower than the growth of labor productivity. To do this, the "income policy", active monetary policy, etc. are implemented. Such tactics are used by private firms, trying to make it so that the level of labor productivity outpaces the growth of labor remuneration.



## CONCLUSION

To ensure social protection of the rural population, it is necessary to: create economic conditions for the growth of wages and other monetary incomes of workers in rural areas; strengthening the TSA for the rural population, the introduction of cards for the registration of low-income citizens in all settlements; stage-by-stage repayment of all types of social payments, pensions and wages, which they have not seen for years; provision of targeted social support for rural inhabitants.

If the financial resources that make up the excess of expenditure over income are directed to the development of the economy, they are used to develop priority sectors, i.e. are used efficiently, in the future the growth of production and profit in them will more than compensate for the costs incurred and society as a whole will only benefit from such a deficit. If the government does not have a clear economic development program, and the excess of expenditures over revenues allows for the purpose of patching "financial holes", subsidizing unprofitable production, then the budget deficit will inevitably lead to an increase in negative aspects in economic development.

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**САЛЫҚ САЛУ ЖӘНЕ ӘЛЕУМЕТТІК ТӨЛЕМДЕРДІ МЕМЛЕКЕТТІК  
БЮДЖЕТТІҢ МАҢЫЗДЫ КОМПОНЕНТТЕРІ РЕТІНДЕ АРТТЫРУ**

**Аннотация.** Авторлар салық салудың тиімсіздігіне назараударады, себебі көптеген салық инспекциясы, салық полициясы, ішкі істер басқармасының экономикалық қылмыстармен күресу бөлімдері бар, алайда жұмыс нәтижесі төмен. Бұл органдардың біліктілігі жоқтығын тізімдейді, аудитті сауатты жүргізе алмайды, көбінесе көптеген заңды тұлғалар мен тұлғалар салық төлеуден жалтарғаны үшін жауапкершіліктен оңай босады. Алайда, мемлекеттік бюджет кірістер мен шығыстарды қамтиды және қаржы жүйесінің негізгі бөліктерінің бірлігі болып табылады: халық шаруашылығын, Әлеуметтік және мәдени іс-шараларды, мемлекеттік басқару мен қорғанысқа жеткіліктерін қаржыландыруға арналған бюджет қорын пайдалану кезінде ұлттық табысты қайта бөлу мәселелері бойынша мемлекеттің жеке және заңды тұлғалармен қаржылық қатынастарын көрсететін мемлекеттік шығыстар, салықтар, мемлекеттік кредит және жеке экономикалық санат.

**Түйін сөздер:** салық салу, әлеуметтік төлемдер, мемлекеттік бюджет, саясат

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**СОВЕРШЕНСТВОВАНИЕ НАЛОГООБЛОЖЕНИЯ И СОЦИАЛЬНЫХ ВЫПЛАТ  
КАК ВАЖНЫХ СОСТАВЛЯЮЩИХ ГОСУДАРСТВЕННОГО БЮДЖЕТА**

**Аннотация.** Авторы обращают внимание на проблему неэффективности налогообложения, так как существует многочисленный аппарат налоговой инспекции, налоговой полиции, отделов УВД по борьбе с экономическими преступлениями и тем не менее, результат работы оставляет желать лучшего. Перечислены проблемы низкой квалификации кадров этих органов, неумения грамотно провести поддержку, ревизию, зачастую многие и юридические и физические лица легко уходят от ответственности за сокрытие налогов. Однако государственный бюджет включает доходы и расходы и представляет собой единство основных частей финансовой системы: государственных расходов, налогов, государственного кредита и отдельную экономическую категорию, отражающую финансовые отношения государства с физическими и юридическими лицами по вопросам перераспределения национального дохода при использовании бюджетного фонда, который предназначен для финансирования народного хозяйства, социальных и культурных мероприятий, потребностей государственного управления и обороны.

**Ключевые слова:** налогообложение, социальные выплаты, государственный бюджет, политика

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