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***Tulai Oksana***

*Doctor of science in economics, Professor,  
Professor of the Department of Finance named after S. I Yuriy  
Ternopil National Economic University, Ternopil, Ukraine*

***Alekseyenko Lyudmyla***

*Doctor of science in economics, Professor,  
Chief of Department of Accounting and Finance  
Ivano-Frankivsk Research and Development Institute of Management  
Ternopil National Economic University, Ternopil, Ukraine*

### **PERSONAL INCOME TAX IN WORLD PRACTICE**

In the current conditions of the integration movement of Ukraine to the European Union and the reform of the institutions of state power, the issue of studying foreign experience of the system of taxation of personal income is actualized. In the world practice of personal income taxation, PIT is seen as an important source of revenue and a tool for redistributing income between high-income and low-income categories of the population. Taxation of personal income in foreign countries has its own peculiarities. The same income in different countries can both be taxed and exempt. The two main sources of taxable income in most countries of the world are wage income and capital income (passive income). In general, in the EU countries, about 16 types of personal income are taxed [1, p. 56]. Today, there are trends in the liberalization of taxation of capital income.

The highest wage burden for persons employed is observed in countries such as: Denmark (36.2%), Iceland (28.9%), Belgium (26.8%), Australia (24.3%), Italy (21.6%). Low levels of tax burden on wages in Korea (5.7%), Poland (7.2%), Japan (7.8%). At the same time, Chile is the only country among OECD countries where the personal income tax is not paid by employees [2, p. 20].

Interesting for Ukraine is the experience of Lithuania, in which the system of taxation of personal income is low progressive and involves two rates: 20% and 27%. Accordingly, annual income of up to EUR 136344 (120 average wages) is taxed at the first rate and over EUR 136344 at the second rate. Today, PIT is one of the most important taxes in the Lithuanian tax system in terms of fiscal efficiency. A similar system operated in Ukraine until 2016 at rates of 17% and 20%.

Bulgaria, Romania and other countries use the system of proportional taxation of personal income to secure international competitive advantage [3]. This system of taxation is also characteristic of third world countries with low levels of tax culture. The proportional taxation system enables the state to remove some of the "gray" economy from the shadows and to some extent motivates workers to work more productively. At the same time, it should be noted that countries with low levels of development are

largely unable to effectively use citizens' income regulation and social policies to reduce inequality [1].

In France, about 20% of the lowest-income PIT payers are tax exempt, while others use a progressive rate of 45%. In Austria, personal income of up to € 11,000 is not taxed; income over € 11,000 to € 18,000 is taxed at the rate of 25%; income over 18 thousand to 31 thousand euro is taxed at the rate of 35%; income over 31 thousand to 60 thousand euro is taxed at the rate of 42%; income over € 60,000 to € 90,000 is taxed at the rate of 48%; income over € 90,000 is taxed at the rate of 50%. In the period 2016-2020, under the experiment, individuals' income in Austria of over one million euros is taxed at a rate of 55%. The most liberal is taxation in Cyprus, where incomes up to € 19.5 thousand are not taxed at all, and incomes over € 19.5 thousand are taxed on a scale of 20% to 35% [4].

Thus, PIT is one of the major budgeting and regulatory taxes that has a significant impact on individuals who work. The progressive PIT tax scale provides for an efficient redistribution of income in society and for social justice. This is achieved by paying the high-income tax bracket. Instead, low-income low-income citizens are exempt from taxation or taxed at low rates. Such a system of income taxation provides significant benefits for economically disadvantaged families and, to some extent, compensates for inequality in income distribution [5, p. 47].

Although from the standpoint of citizens' equality, taxing citizens at different rates is a debatable issue, but from the point of view of social justice, progressive income taxation is a necessity. The progressiveness of taxation makes it possible to ensure in society not only horizontal equality (which is ensured by proportional taxation systems) but also vertical in accordance with the solvency of the taxpayer [3]. The progressiveness of taxation makes it possible to set the tax burden according to the amount of income that counteracts inequality of income [6, p. 82].

A progressive tax system is characteristic of countries with high levels of wealth (Sweden, Denmark, Germany, France, Belgium, the Netherlands). These countries, through PIT, are redistributing resources to ensure high social standards. That is, progressive taxation contributes to the formation of an effective system of providing public goods. For example, in Belgium there is a progressive tax system with fairly high rates - 25%, 40%, 45%, 50%. In the Netherlands, there is a similar system with a high marginal rate, but with significantly lower base rates: 9%, 10.45%, 38.1%, 51.75%. Citizens' income of up to € 34,300 in the Netherlands is taxed at relatively low rates (9%; 10.45%) [4].

Therefore, the foreign experience of taxing personal income is quite diverse. In developed countries, a progressive PIT tax system is an effective tool for generating fiscal revenues and addressing social inequality in society. Instead, third-world countries cannot make good use of this mechanism because of significant tax compliance issues. They apply a proportionate PIT tax system that minimizes the risks associated with tax evasion and enhances international competitiveness.

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**Туряниця К.С.**

*викладач кафедри обліку і аудиту*

*ДВНЗ «Ужгородський національний університет», м. Ужгород, Україна*

**Безносько Ю.В.**

*викладач фінансово-економічних дисциплін*

*Природничо - гуманітарний коледж*

*ДВНЗ «Ужгородський національний університет», м. Ужгород, Україна*

### СПЕЦИФІКА ОБЛІКУ ГОТЕЛЬНИХ ПОСЛУГ

Готельна індустрія достатньо специфічна і багатогранна галузь в економіці, яка об'єднує підприємства, що здійснюють виробництво як матеріальних так і нематеріальних (послуги) благ. Підприємства готельного комплексу являють собою складний механізм по виробництву і наданню послуг і включають в себе декілька різнопланових видів діяльності: розміщення, харчування, відпочинок, побутове обслуговування та інше. Невизначеність та суперечливість організації обліку надання готельних послуг в Україні зумовлюють потребу в поглибленому їх дослідженні.

Готельні послуги - це дії (операції) підприємства з розміщення споживача шляхом надання номера (місця) для тимчасового проживання в готелі, а також інша діяльність, пов'язана з розміщенням і тимчасовим проживанням [1].