Nanolevel: social-based taxation

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Abstract. Optimization of tax burden the consumer is offered as an impulse to the growth of domestic financial assets. Field studies of social value taxation involve theoretical arid empirical approaches to social vectors of fiscal policy to address the problem of optimal consumer behavior in the context of economic uncertainty include parameter - the tax burden. The article is devoted to the substantiation of the necessity to develop a mechanism for providing social development and immunity of the society in whole and each citizen of the Russian Federation on the basis of the regulating tax function. Another issue of the article is the necessity of the transfer from tax burden based on the goods price to the social-oriented tax.


Keywords: tax, the income effect, substitution effect, the tax burden, return, elasticity, price, revenue, consumption, savings.

Introduction

Taxes for the State are the same as a sail for the ship.
They serve to quickly bring it into the harbor, and not to fill up to him as a burden or keep always in the open sea and to finally sink it.

Catherine II

Approaches adopted to study the tax system are the economic and legal, with the tax as a social phenomenon, and the taxpayer as the main protagonist is hot being taught. Thus, in their area of research involves the taxation of social value-theoretic empirical approach to social vector of tax policy, to rationality with respect to the taxpayer and the taxation of social justice.[1] Acceptance by society of the tax system is based on the legitimacy of the state and public policy, the size of tax deductions is set in the context of social justice, tax fraud related to the sociology of deviations, the decision of the taxpayer fit into a broad model of rationality, the administrative implementation of the tax affects the theory of bureaucracy, etc. In other words, the social significance of tax issues involves the formulation of socio-political nature.[2] Despite the fact that the definition of the tax burden (burden) is the subject of research since the XVIII century, it still remains the very same problem, where you can not even put a full stop.[3] Effects of taxation for individuals are the subject of a detailed analysis of the theory of taxation in the economic well-being. According to this theory, a consequence of the individual income tax is the deterioration of their well-being. This deterioration is due to two effects - income and substitution. The income effect is that the payment of tax by the. Individual reduces its real income compared to income before income taxes and, consequently, the volume of consumer goods, which he can buy for your income. At this same time, the real welfare losses of the taxpayer are not identical to the amount they paid the tax, and hence the level of taxation of his income, i.e.

share of tax revenue. The theory of welfare states that "the level of taxation is opposed to the counter services of the state", because "after-tax only changes the individual combination of consumer goods" by reducing private consumption of goods arid services (market goods) and increasing their consumption at the expense of public goods, which are the source of financing for taxes.[4] If the amount of taxes paid by the individual was equivalent to the benefits he received from the consumption of public goods, the income effect would not have resulted in actual losses of wealth, and therefore does not produce a tax burden.[5] In fact, this is not happening. The actual welfare losses arise only in consequence of the substitution effect of taxable goods and activities to those that are not taxed or taxed at lower rates. In this case the deterioration of well-being (though not obvious) really exists, because the individual refuses to consumption of desirable goods.

Methods

The tax burden created by the substitution effect and income effect: [6]

\[ NB = NBD + NBr \]

The calculation of the tax burden generated by the income effect can be represented as the sum of taxes paid by the individual, and in the form of cash equivalents utility of public goods (OB1 – education services, health care. OB2 - defense services, police, security services)

\[ NBD = H - OB1 - OB2 \]

The tax burden imposed on individuals - it is caused by the deterioration of wealth tax of the taxpayer manifested in the reduction of his income (and thus the consumption of market goods), not compensated by the submission of public goods, financed by taxes paid, as well as the restructuring (consumption) tax.

The main part

The problem of optimal taxation - the search for such values with which to mobilize a given level of tax revenues with minimal loss of efficiency. The magnitude of
the price of goods consumed is influenced by internal factors (organizational goals, the strategy of the marketing mix, etc.) and external factors (type of market, competition, economic conditions, government regulation of prices). Long-term practice of pricing determined differentiated approach to the formation of prices for specific products, consumer goods, goods for civilian use appropriate models of taxation.

- "Tough" model of tax on products for special purposes: See Ster + cos + + Socket CLE (CLE soz +) + 5.0 7.0 + ORC + 0.01 ORR (CR + PR + 0.25 0.18 VAT) When the tax load: 0.03 + 0.25 Socket Pr 0.18 + VAT = 0.5 (50%)
- "Moderate" model of taxation on the production of goods for special purposes: See: Ster + cos + 0.12 + 0.34 CLESocket + 0.2 + 0.3 CROs ORM Cable Management + 0.01 + 0.27 + 0.1 Pr VAT

When the tax load: 0.03 + 0.25 Socket Ave VAT + 0.1 = 0.38 (38%).
- "Light" model of taxation on the production of consumer goods:

See Ster + + cos + 0.12 + 0.34 CLE Soč + + Socket 0.2 + 0.3 CROs ORM + 0.01 + 0.07 TFR Pr + 0.1 VAT

When the tax load: 0.03 + 0.07 Socket Ave VAT + 0.1 = 0.2 (20%).

In fact, many times the tax burden relative to the base model. Applying the decomposition method Dantzig-Wolfe reduce the solution of specific problems to solve individual subproblems each block (B).

D1 = D + Ster + cos + 0.12 + 0.34 CLE Soč + + ORM + 0.1 + 0.25 Cable Management Pr;
B2 = Ster + cos + 0.12 + 0.34 CLE Soč + ORM + 0.1 + 0.25 Cable Management Pr;
Bsuyazka = B1 + B2 + (Soz + 0.12 CLE) + 0.34 + Socket (CRO + ORM) Cable Management + 0.1 + 0.25 0.18 + VAT Pr
= 0.2 = 0.2 - 0.05 = 0.03 = 0.07 = 0.02 = 0.25 = 0.18

Consumer choice of an individual depends on the decision: how to dispose of their income how much to spend today, and what to postpone for the future.[7]

All of the concepts of consumer choice can be divided into two groups:
- The amount of income acts as an exogenous parameter (JM Keynes, F. Modigliani, M.Friedman).
- The amount of income acts as an endogenous parameter.

Findings

In his youth, people get into debt, expecting higher earnings in adulthood, that is, a young individual consumes and saves. In the second period of the life cycle of an individual consumes, but not in store, however, enjoys the savings of the first period of life. The individual - consumer includes: five years - T, a has a wealth of - W; expects to receive income - has, up to retirement age to work out - K, the resources that the consumer has a lifetime, made up of the initial wealth W and (R*Y) income.

Since = (W + R * Y): T;
C = (1/T)*W + (R/T)*Y;
Since = aW + pu.

Consumption function Modigliani and Ando suggests that the average propensity to consume is: C / Y = (aW / Y) + p.[8]

At the heart of hypothesis constant permanent income is the position that actors from their consumer spending depends not on the current (like Keynes), and the constant (permanent) income, thus striving to provide an equal level of consumption throughout life.

From a mathematical point of view of each of the products purchased by the consumer, it characterizes the set X = (X1, X2,... Xn), where Xi denotes the number of i-th goods purchased by the consumer.[9] Consumer preferences described by utility function V, for which the inequality V (x)≥V (y) for the preference ofX over Y. For a set of goods and services that satisfy the given constraints on household incomes and market prices calculated the corresponding values of utility functions. The behavior of consumers is to find a set X, utility-maximizing. For each specific level of income an optimal set of goods and services is detected on the basis of the following classical model of the nonlinear programming R1H1 + + R2H2 RnHn = D, where V (X1, X2,... Xn) max.[10]

Under this procedure, many consumers are divided into certain categories by level of income variation, some of which it is willing or able to spend on buying goods from this segment.[11] This approach allows us to solve the problem of optimal consumer behavior in the context of economic uncertainty. [12]

Consumption of Friedman proportional constant (permanent) income,
C = a * Ur;
C = 0.88 * Ur.

The income of the individual, as mentioned above, respectively, decreases the amount of the tax burden:
- On the one hand to force income is reduced by personal income tax;
- On the other hand the prices of goods acquisition.

The consumption of desired goods (sustainable consumption) depends on the level of tax burden on the product (good). And the more the tax burden, the lower the consumption of desired goods. Therefore, the formula for the consumption of Friedman, it is necessary to include indicator - the tax burden.

C = 0.88 Ur

Conversion algorithm is as follows: consumption goods (sustainable consumption) are possible with the accumulation of income, as the disposable income of consumers

repeatedly compromised by a set of consumer goods with differentiated tax burden.
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