

UDC 336.2

JEL Classification: K 34, H 24

INVESTIGATION OF THE SYSTEM OF ACCOUNTING AND TAXATION OF SALARY IN UKRAINE AND GERMANY

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Селіванова Н.М., Товкан Д.М. Дослідження системи обліку та оподаткування заробітної плати в Україні та Німеччині.

У статті викладені погляди українських та іноземних вчених на визначення терміна «заробітна плата». Наведено порівняння структури плану рахунків в Україні і Німеччині, показано класи, на яких враховується зарплата. Розглянуто порівняння національних і міжнародних положень (стандартів) бухгалтерського обліку. Досліджено особливості оподаткування заробітної плати, а саме: наведено перелік податків і зборів з їх ставками, які стягують з громадян України і Німеччини при розрахунку заробітної плати. Зроблено висновок по дослідженню системи обліку та оподаткування заробітної плати в Україні та Німеччині, а також дані рекомендації щодо поліпшення даних систем в Україні.

Ключові слова: заробітна плата, Україна та Німеччина, план рахунків, національні та міжнародні положення (стандарти) бухгалтерського обліку, оподаткування

Селиванова Н.Н., Товкан Д.Н. Исследование системы учета и налогообложения заработной платы в Украине и Германии.

В статье изложены взгляды украинских и иностранных ученых на определение термина «заработная плата». Приведено сравнение структуры плана счетов в Украине и Германии, показано классы, на которых учитывается зарплата. Рассмотрены сравнения национальных и международных положений (стандартов) бухгалтерского учета. Исследованы особенности налогообложения заработной платы, а именно: приведен перечень налогов и сборов с их ставками, которые взимают с граждан Украины и Германии при расчете заработной платы. Сделано заключение по исследованию системы учета и налогообложения заработной платы в Украине и Германии, а также даны рекомендации по улучшению данных систем в Украине.

Ключевые слова: заработная плата, Украина и Германия, план счетов, национальные и международные положения (стандарты) бухгалтерского учета, налогообложение

Selivanova N.N., Tovkan D.N. Investigation of the system of accounting and taxation of salary in Ukraine and Germany.

The article outlines the views of Ukrainian and foreign scholars on the definition of the term "wages". The comparison of the structure of the chart of accounts in Ukraine and Germany is given, classes are shown on which the salary is taken into account. Comparisons of national and international accounting standards (standards) are considered. The peculiarities of the taxation of wages are studied, namely: a list of taxes and fees with their rates, which are collected from citizens of Ukraine and Germany in the calculation of wages, is given. A conclusion was made on the investigation of the system of accounting and taxation of wages in Ukraine and Germany, as well as recommendations for improving these systems in Ukraine.

Keywords: wages, Ukraine and Germany, chart of accounts, national and international provisions (standards) of accounting, taxation

At all times, wages played an important role in the life of any person, regardless of his status. Employees always want to receive a decent salary for their work, but a lot of factors influence on this: the economic and political situation of the country, the knowledge of the employee, his qualifications, work experience and many other factors, so this topic is relevant. In this article, we would like to investigate the tax burden on wages in Ukraine and Germany.

Analysis of recent researches and publications

The analysis of literary sources on the accounting and taxation of wages in Ukraine and Germany was conducted. Among them there should be distinguished works of Ukrainian scholars such as V.D. Bazylevych, F.F. Butinets, A.V. Mikhailenko, G.T. Zavinovskaya, A.M. Kolot, V.V. Kulishov, O.A. Grishnov, L.M. Yaremenko; and foreign scholars: M. Armstrong, T. Stevens, C. McConnell, S. Brue, M. Meskon, M. Albert, F. Hedory, D. Milkowich, D. Newman, R. Henderson.

Unsolved aspects of the problem

Thanks to the analysis of literary sources on accounting and taxation of wages, this topic was analyzed taking into account the features of foreign experience on the example of Germany.

Purpose of article: is to analyze accounting systems and taxation of wages in accordance with Ukrainian legislation and legislation of Germany.

The main part

For the purpose of studying the accounting system and taxation of wages in Ukraine and Germany, let's list in tabl. 1 definition of the term "wages" by Ukrainian and foreign scholars.

During The Law of Ukraine "About labour remuneration" interprets this term as a remuneration, calculated, as a rule, in monetary terms, which, according to an employment contract, the employer pays a worker for the work performed by him [15].

In the Ukrainian plan for calculating wages, an account 66 "Payments to employees" is assigned. In Germany, they use their own chart of accounts and the wages are shown on the corresponding account. In tab. 2 provides a comparison of the structure of accounts' chart.

Table 1. Determination of the definition of "wages" by different authors

Author	Definition
Ukrainian scholars	
Bazylevych V.D. [1]	Wages – remuneration, calculated as a rule, in monetary terms, which, according to an employment contract, the owner or an authorized body pays the employee for the work performed by him
Butynets F.F. [2]	Wages – wages of hired workers, which expresses the transformed form of cost and labour cost.
Mykhaylenko O.V. [3]	Wages – an element of the labour market, the price at which an employee sells labour services, that is, the market value of the use of hired labour
Zavinovska H.T. [4]	Wages – remuneration, calculated as a rule, in monetary terms, which, according to an employment contract, the owner or an authorized body pays the employee for the work performed by him
Kolot A.M. [5]	Wages – an economic category that reflects the relationship between the owner of the enterprise and the employee in relation to the distribution of the newly created value. Wages – an element of the labour market, which is the price at which the smallest employee sells labour supply.
Kulishov V.V. [6]	Wages – the price of employment of a hired employee
Hrishnova O. A. [7]	Wages – an element of production costs, and at the same time, the main factor in ensuring the material interest of employees in achieving high end results of labour
Yaremenko L.M. [8]	Wages – part of the cost in cash, which, as a result of its distribution, comes to employees, depending on the quantity and quality of labour they spend.
Pashuto V. [9]	Wages – it is objectively necessary for the reproduction of the labour force and the effective functioning of the production of the volume of the money-denominated main part of the means of life, which corresponds to the level of development of productive forces and increases in proportion to the increase of the labour productivity of the working people.
Foreign scholars	
M. Armstronh, T. Stivens [10]	Wages – a traditional quantitative element of aggregate remuneration.
K. McConnell S. Bru [11]	Wages – the price paid for the use of labour.
M. Meskon M. Albert F. Hedory [12]	Wages – part of the external remuneration provided to the employee by the employer.
D. Milkovych, D. Nyuman [13]	Wages – 1/4 of the cash compensation provided by the employer to the employee
R. Khenderson [14]	Wages – compensation based on eight indicators.

Source: compiled by the authors according to materials [1-14]

Table 2. Structure of the accounts of Germany and Ukraine

Class	Content	Class	Content
Germany		Ukraine	
0	Constant assets and capital	1	Non-current assets
1	Financial accounts	2	Stocks
2	Income and expenses	3	Funds, calculations and other assets
3	Materials	4	Equity and liabilities
4	Costs	5	Long-term liabilities
5-6	Pricelist of cost	6	Current liabilities
7-8	Management accounting records	7	Revenues and performance
9	Reserve	8	Expenditure on items
10	Accounts of balance remnants	9	Expenses of activity
		0	Off-balance sheet accounts

Source: own elaboration

In Ukraine, the management of accounting is not regulated, but the registration in Germany is regulated; management accounting can be conducted, and may not be conducted. In the accounts of Germany, the accounts of cost and management accounting are collected in separate classes. Accordingly: the cost accounts are contained in 5-6 classes, accounting management accounts – 7-8 classes. Also, in the accounts of Germany separately

allocated to the class financial accounts, where there is a record of wages.

In Germany, as in Ukraine, there is no general plan of accounts for doing business in any sphere. Each company has the right to determine the composition, content of accounts' plan, which will be relevant for accounting. However, all enterprises rely on the general plan of accounts, as the standard of accounting [16].

One of the main components of the costs of any firm is the payment of workers. Their accounting is an essential aspect of accounting. It would be appropriate to identify the similarities and differences in the characteristics of accounting for employee benefits in accordance with national accounting standards and international standards (IFRS and Accounting Standards).

In Ukraine, employee benefits are governed by the National Accounting Standards 26 "Payments to employees" [17], and in Germany, the International Accounting Standard (IAS) 19 "Payments to employees" [18]. In fig. 1, we will provide a structure for payments to employees of enterprises in accordance with IAS 19 and Accounting Standards 26 "Payments to employees".

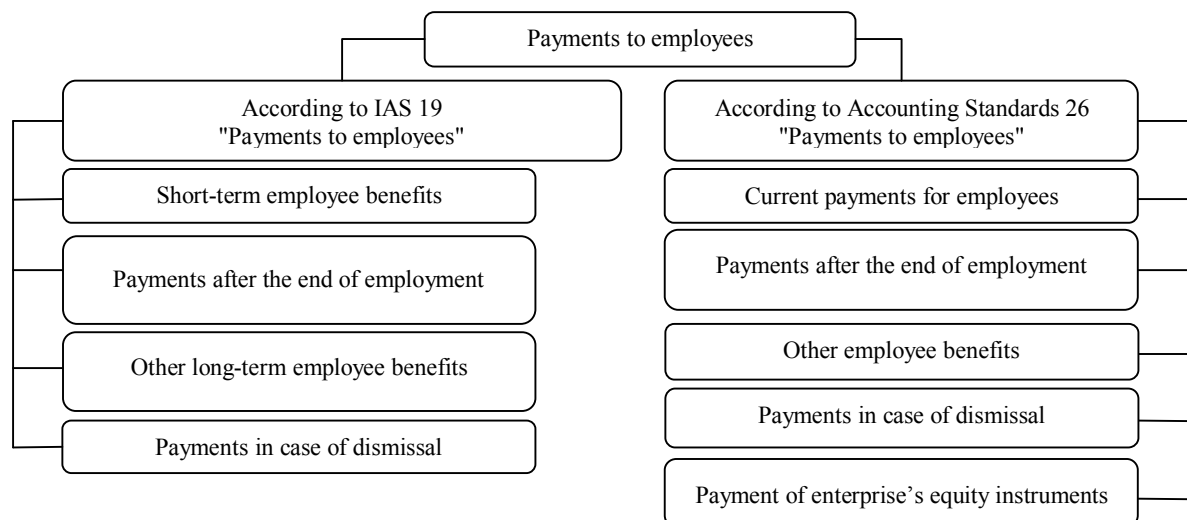


Fig. 1. The structure of payments to employees of enterprises in accordance with IAS 19 and Accounting Standards 26

Source: compiled by the authors according to materials [17-18]

In order to see the general and differences in the accounting of wages in Ukraine and Germany, it is necessary to consider the structure of Accounting

Standards 26 and IAS 19 "Payments to employees" (tab. 3).

Table 3. The structure of employee benefits according to IAS 19 and Accounting Standards 26 "Payments to employees"

The structure of employee benefits	
in Germany according to IAS 19 [18]	in Ukraine according to Accounting Standards 26 [17]
1. Short-term employee benefits, such as those specified below, if they are expected to be fully paid in full for 12 months after the end of the annual reporting period in which the employees provided the relevant services	1. Current employee benefits – are payments payable within twelve months
1.1. Wage	1.1. Wages on salaries and tariffs
1.2. Contributions to social security	1.2. Other payroll taxes
1.3. Paid annual leave	1.3. Payments for unprocessed time:
1.4. Paid temporary incapacity	– annual vacations
1.5. Participation in profit and bonus	– other paid unprocessed time
1.6.1 Non-cash benefits for current employees:	1.4. Awards and other incentive payments
1.6.2. Provision of housing;	1.5. Etc.
1.6.3. Provision of cars;	
1.6.4. Provision of free or subsidized goods or services	
2. Payments after the end of employment	2. Payments after the end of employment
2.1. Pensions (eg. pensions and one-time retirement benefits);	2.1 Performed by each payout program upon termination of employment
2.2. Other post-employment benefits:	
– life insurance upon termination of employment;	
– medical care after the end of work	
3. Other long-term employee benefits	3. Other employee benefits
3.1. Additional paid periods of absence at work:	3.1. Other long-term employee benefits
– Long-term holidays for seniority;	
– paid academic leave	

Continuation of the table 3

1	2
3.2. Payments on the occasion of jubilees or other payments for seniority	
3.3. Payments for long-term incapacity	
4. Payments in case of dismissal	4. Payments in case of dismissal
	5. Payment of enterprise's equity instruments

Source: compiled by the authors according to the materials [17, 18]

This table shows that IFRS 19 "Payments to employees" has a more open and informative structure, as opposed to Accounting Standards 26. Not for nothing, the international standards of financial reporting are advisory and for keeping records in Ukraine. However, each enterprise has the right to

make decisions on the adoption of a particular standard on its own.

The taxation of wages in Ukraine and Germany is also significantly different. In fig. 2 it is shown the tax deductible and payroll tax scheme in Ukraine.

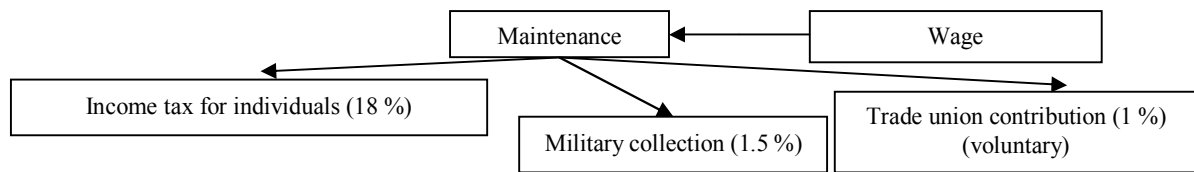


Fig. 2. The scheme of deduction of taxes and salary payments in Ukraine

Source: own elaboration

Personal Income Tax (PIT) is a national tax levied on income of individuals resident and non-residents who receive income from sources of their origin in Ukraine [15]. The rate of this tax from 2016 to the present day is 18%. Military collection (MC) is a local tax levied on income of individuals resident and non-residents who receive income from sources of their origin in Ukraine. The tax rate is 1.5 percent of the tax base [15].

Trade union contribution – voluntary (optional) monthly membership fees, which are set in different sizes, namely:

- for working union members 1%;
- for students 0.5% of the minimum scholarship;
- for non-working pensioners, 0.1% of the minimum age pension.

Membership union fees are not paid from the amount of payment, a disability card, material assistance, one-time bonus. The procedure for payment of membership fees is determined by the primary trade union organization [19].

In fig. 3 it is shown a tax deductible scheme in Germany.

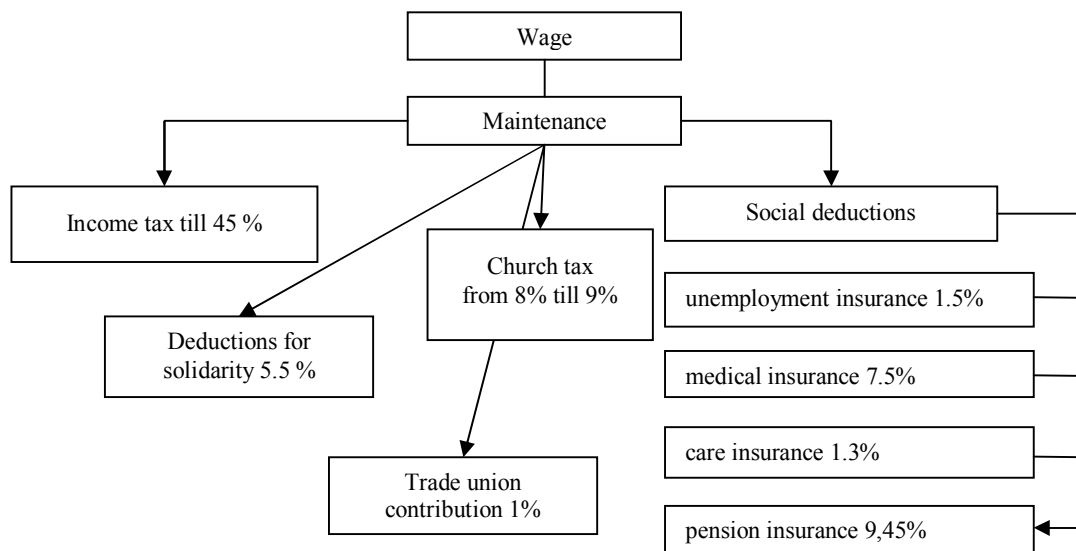


Fig. 3. A tax deductible scheme in Germany

Source: own elaboration

Income tax on salaries is a major source of government revenue. The total amount is funded by

the army, the police, social housing is being built, bankruptcy is supported by the country, schools are

being built, and so on. Income tax is subject to mandatory payment by private entrepreneurs, individuals and partners of the society, if they are subject to taxation unlimited extent. The tax resident pays income tax on all income, regardless of the country in which he was received. Individuals who are not tax residents pay income tax on income earned in Germany. Tax residents of Germany are considered to be persons permanently resident or residing in the country.

The rates of income tax are calculated as follows:

- 0% if the income does not exceed 7664 euros;
 - from 15% to 42% if the income ranges from 7664 euros to 52152 euros;
 - 42% if the income exceeds 52152 euros.
- Income taxes in Germany are subject to the following types of income:
- profit from economic activity;
 - profit from forestry and agriculture;
 - income from work under an employment contract;
 - income from the provision of services of an individual nature;
 - profit from investments of financial resources;
 - profit from lease [20].

Depending on the personal situation of the employee, he is assigned a tax class. There are six such classes.

The 1st class is assigned:

- to blank;
- to married, whose husband/wife only partially pays tax;
- to married, who live separately, as well as widows/widowers (one year after the death of a spouse) and divorced.

The 2nd class is assigned to single parents who bring up underage children and fall under the definition of the 1st class.

The 3rd class is assigned to married/unmarried persons who do not live separately and if the 4th class is not selected. In this case, another member of the marriage is assigned the 5th class. The 3rd class is usually chosen by a man who has considerably more monthly earnings than the other.

The 4th class is chosen by spouses, whose monthly income is approximately the same. Once a year, spouses can change their tax class.

The 5th tax class is assigned to the one whose husband chose the 3rd tax class.

The 6th class is assigned to those with two or more places of employment. Also, the employer is obliged to apply this tax class to the employee if the latter does not provide evidence of his unemployment to another employer (usually an electronic tax card). Those who have this tax class pay the highest monthly tax deductions.

Church tax. Almost 2/3 of German inhabitants are officially believer Catholics or Protestants. The German Catholic Church organized the case so that believers automatically fall into the lists of payers – right after baptism. Proceeding from the features of the tax system in Germany, getting into heaven will

cost much less if a person is married, or even better, with several children. Annual receipts to the church from the inhabitants of the FRG have a billionth magnitude. This tax finances the construction of churches, church kindergartens and other religious-related institutions. Atheists, Muslims, and Orthodox Christians are not subject to church tax.

Deductions for solidarity. West Germany is at a higher economic level than eastern Germany. To align the level of development of western and eastern lands a special solidarity tax was introduced. Due to this tax, the state tries to raise the eastern federal lands to the level of western Germany [21].

Social deductions that consist of:

- unemployment insurance;
- health insurance;
- health insurance;
- pension insurance [22].

Unemployment insurance. Payments from this type of social insurance start from the moment of work's loss. There are two possible options:

- the employer, at his own discretion and on the basis of the legislative provision, terminates an employment contract with a hired employee. After that he, for an indefinite period of time, is left without a job;
- an employee itself expresses a desire to terminate an employment contract without having a job in the future.

A former employer is obligated to bring to the attention of the state medical box about termination of an employment contract. Medical card is the main representative of all types of social insurance and through it there is a further transfer of contributions on other social insurance. Therefore, the dismissed employee is advised to contact "Agentur für Arbeit" immediately with a job loss notice.

On the basis of this, the Labor Office assigns the status of the unemployed to the dismissed and takes over the payment of insurance premiums for all types of social insurance. Otherwise, the dismissed remains without medical and other necessary types of social insurance.

The size of the payments for this type of social insurance depends on the payment period and the amount of salary at the last place of work. However, the maximum duration of unemployment benefits is usually not more than 12 months. If, after this period of time, the unemployed person has not been able to find a new place of employment, the Law on the social benefit "Hartz 4-Gesetz" comes into force. Loss Insurance shall cease to be valid and further payments for this insurance shall be terminated [22].

Medical Insurance. The modern system of compulsory social health insurance in Germany is intended to guarantee the patient and his family members the preservation of the standard of living, it covers 92% of the population. The state assumes only legislative and supervisory functions, and the executors are independent organizations – "sickness funds" and doctors' associations. The monthly

contribution is paid in equal shares by the employer and the worker. The "Hospital Bank" is managed by a meeting of representatives, which includes 50% of employers and 50% of employees. The amount of the contribution is determined by the general meeting, on the average it amounts to 13% of the wage fund [22].

Care insurance was introduced for the purpose of caring for illness or old age. Under the protection of this insurance are all insured under compulsory health insurance and permanently residing in Germany. Insured in private insurance companies must take out private insurance in case of need for care in case of illness or old age.

During a disability or a serious illness, accompanied by the need for care, as well as by old age, is often accompanied by a weak state, a person can not cover all costs arising in connection with this.

The functions of social insurance in the event of the need to care for the disease or because of the old age, assume the sickness funds. Insurance expenses are paid at the expense of members of the cash registers and employers. The size of insurance premiums depends on the insurers' income [22].

Pension insurance is based on the principle of the so-called "secret contract of generations", which now obliges generating generations to pay insurance premiums to retirement funds based on the fact that the future generation will have the same care about it.

This type of social insurance is obligatory for all hired workers and private entrepreneurs who carry out side-entrepreneurship and receive the main part of payments from the department of labor. Private entrepreneurs with full employment are exempted from entering into a contract for state pension insurance.

Employers and employees pay insurance contributions in half, businessmen who have their own business, and other voluntarily insured persons pay contributions in full.

Pension insurance payments are paid out:

- when a hired employee reaches the retirement age, as a rule, he is 65 years old and continues until the end of his life;
- in connection with acquired disability;
- after a serious illness, when the state of health is incompatible with subsequent work in the workplace.

At the same time, differences are made between pensions for insured persons and pensions for widows and orphans in case of loss of breadwinner. The functions of retirement insurance are assumed by the Federal Office of Insurance of Employees [22].

In tab. 4 it is shown taxes in Ukraine and Germany and the total amount of deductions from wages of citizens.

Table 4. Comparison of withholding tax deductions in Ukraine and Germany

Tax (duty)	According to the Ukrainian legislation	According to the German legislation		
		if the IT bid is zero *	if the IT bid is from 15% till 45%*	if the IT bid is max *
Income tax for individuals	18%	-	-	-
Military collection	1.5%	-	-	-
Trade union contribution	1%	1%	1%	1%
Income tax	-	0%	29%	45%
Deductions for solidarity	-	5.5%	5.5%	5.5%
Church tax	-	9%	9%	9%
Unemployment insurance	-	1.5%	1.5%	1.5%
Medical insurance	-	7.5%	7.5%	7.5%
Care insurance	-	1.3%	1.3%	1.3%
Pension insurance	-	9.45%	9.45%	9.45%
Total retention:	20.5%	34.25%	64.25%	80.25%

* *Income tax rates (IT) are presented depending on the income received*

Source: own elaboration

In tab. 4 it is clearly shown that wage arrears in Germany are much higher than in Ukraine, even if it takes in Germany the minimum tax rates. Whereas the average wage in Ukraine is 7.351 UAH per month, and in Germany – 37.03 € per month.

Conclusions

The survey shows that payroll accounting for employees in Ukraine needs to strive for international standards that are more structured and meaningful, since these standards are advisory. Today, we understand that there are few enterprises in Ukraine that keep records in line with international standards, which means that they are not prepared to accept

international experience. The system of taxation of wages in Ukraine is fair in comparison with taxation in Germany. The Ukrainian tax law does not provide for the following wage taxes to be included: income tax, deductions for solidarity, church tax, unemployment insurance, health insurance, care and pension insurance. Despite the fact that in Germany labor is assessed more worthy than in Ukraine, according to the tax legislation, the state withholds an average of 65% of taxes from wages, while in Ukraine the maintenance is 20.5%. In our opinion, a wage taxation system is acceptable in Ukraine, but the accounting needs to be revised in line with international standards.

Abstract

The Law of Ukraine "On Labor" interprets this term as a remuneration, calculated, as a rule, in the monetary terms, which, according to an employment contract, the employer pays a worker for the work done by him.

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Social deductions that consist of: unemployment insurance, health insurance, health insurance, pension insurance.

The survey shows that payroll accounting for employees in Ukraine needs to strive for international standards that are more structured and meaningful, since these standards are advisory. Today, we understand that there are few enterprises in Ukraine that keep records in line with international standards, which means that they are not prepared to accept international experience.

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In our opinion, a wage taxation system is acceptable in Ukraine, but the accounting needs to be revised in line with international standards.

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Надано до редакційної колегії 28.06.2017

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Посилання на статтю / Reference a Journal Article:

Selivanova N. M. Investigation of the system of accounting and taxation of salary in Ukraine and Germany [Електронний ресурс] / N. N. Selivanova, D. N. Tovkan // Економіка: реалії часу. Науковий журнал. – 2017. – № 6(34). – С. 44-52. – Режим доступу до журн.: <https://economics.opu.ua/files/archive/2017/No1/44.pdf>