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THE TAX POTENTIAL, AS AN INSTRUMENT FOR PERFORMANCE MANAGEMENT OF AGRICULTURAL BUSINESS

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Abstract

The paper studies and argues for the fact that estimates of the tax burden of agricultural producers should be made, based on its comparison with tax potential. We have analysed various views on this financial and economic item, the procedure for its definition and calculation and the cases when it is applied. The significance of negative estimates of reducing the tax burden in the economy of farms through the application of special tax treatment, first and foremost the Single Agricultural Tax, was highlighted. We proposed the term "taxpayer effectiveness ratio" and developed a detailed specification on how to calculate it. Taxpayer effectiveness ratio demonstrates the differentiation of farm crops (groups of crops) and animal species, and we dare to assert that this allows us more effectively analyse the potential for optimizing the production structures. We also formulated a procedure for calculating the potentials of different taxes and insurance premiums, reduced into a series of their different combination in the context of tax and fiscal economic models. The information base for calculating these potentials was both the general economic and sectoral results of the activities of commodity producers, reflected in their annual accounting reports. Calculation procedures clearly demonstrate that labour costs play an excessively significant role in the formation of the total load-potential. We found a contradiction that adversely affects rural areas development, during the study. There are on the one hand, the scientific and technological development of agriculture, that caused of reduces labour costs, and on the other hand, the insurance-budget system of financing of the region, which needs to increase tax and insurance income to the budget. The application of the new indicator and its calculation can become an important tool for managing the efficiency of agricultural production.

Key words**:** *tax and fiscal potential, agricultural producers, taxpayer effectiveness ratio*

INTRODUCTION

On the one hand, scientific and technological progress in the agricultural sector has an undeniable positive contribution to the economy, on the other hand, some negative consequences. These consequences are reflected, firstly, in the budget deficit of the pension fund, which caused an increase in the age of exit of civilians to retire, and secondly, decrease in tax revenues to regional and municipal budgets, as well as decrease in insurance contributions to extra budgetary funds.

Indeed, scientific and technological progress and taxation system have become kind of communicating vessels: modernization of productions reduces the need for so many labour force, and reduces the total payroll costs. At the same time, according to statistics for 2019 in the Saratov region, the budgets of three extra budgetary insurance funds in agricultural organizations and personal income tax (45% of all taxes and insurance premiums in the region) consisted of 43% consisted of contributions from labour costs. By the way, a fact that is not obvious at first glance, in the Russian economy value added tax (VAT) is also 20% of these costs.

As a result, the flow of money into insurance funds and government bodies' budget are reduced. Moreover, this has more impact on the economy of regions and their municipalities (personal income tax is a local tax).

If the level of scientific and technological development of the region does not increase or is constant, the situation in the budgetary structures is restored or, at least, ceases to deteriorate due to indexation of wages.

Indexation applies to wages due to inflation and some increase production in general.

Thus, one of the economic development in the regions is both the creation of new workplaces and the increase in the average monthly wage. It goes without sitting, that new modern workplace should be equipped according to the cutting edge course of scientific and technical development which is possible, then these workplaces will make up tax and insurance underfunding. This prompted us to return to the study of the problem of the consequences of scientific and technological progress in the agrarian sphere of the economy.

The aim of the study is about and procedures for assessing " tax and insurance potentials" for various industry, sub-industry, farm crops, animal species, as well as other industries of agribusiness, ensuring an increase in the efficiency of agribusiness and a balance of the economic interests of three beneficiaries: the state, society and taxpayers.

The theory of a question

In recent years, regional authorities have demanded in exchange for subsidies that the agribusiness increase the deductions due to an annual increase in the average monthly wage for agricultural workers. However, it seemed more expedient, if subsidies direct not to increase wages, but to further innovative development of agriculture. Due to higher profitability and new value added, this will allow funds and government to receive more total tax and fiscal refund, make up losses of insurance premiums due to the redistribution of the inflow of tax resources. For this to become possible, taxation system need to evolve taking into account innovative processes. In any case, there are serious grounds for deep analysis. In addition, the terms "tax and fiscal burden" and "tax and fiscal potential" should be considered.

The Federal Tax Service uses the term "tax burden" in the sense of "the share of the company's revenue allocated to the budget." The Service sets the tax burden for the current year in the form of average coefficients for types of economic activities calculated according to data for the previous year to control the col-lection of taxes. It should be noted that that if the enterprise did not overcome a minimum in the sphere, then there are bases to doubt law-abidingness of the executive that can cause tax audit. [1, p. 1].

The authors in the source show the ratios in two columns: the tax burden (%) and the financial burden on insurance contributions to extra budgetary funds (%). Amelina Tatyana explains that the data change annually based on statistical reporting information. To compare the values of these columns with each other in order to identify some patterns seems to us very interesting thing. In particular, the tax burden (11.2%) was 3.2 times higher than the burden from insurance premiums in general for all types of activities in the Russian Federation in 2019. That meant that the country's economic complex worked cost-effectively. Value added tax and profit tax are the majority of all taxes Based on these data, we can define a rule (extractive industries and excise industries are excluded): if the difference is significant, the profitability is also large; if the tax burden is less than the fiscal one, there is loss-making of production; if the tax burden is lower than fiscal one, but there is profit, then enterprises (organizations) use tax privileges or violate tax laws. In addition, the increase in the difference in ratio over the years indicates the presence of scientific and technological development, and the value of the ratio indicates the level of development.

In 2020, the production of agriculture, forestry, fisheries, fish farming, and producers of crop and animal husbandry was identified as high-intensive labour and scientifically and technically underdeveloped industries. Therefore, they enjoy tax benefits and the ratios for them have been set accordingly. The fiscal burden factor (from insurance premiums) for 4.8% of revenue, and the tax burden - only 3.4% (or 1.4 times less). Of course, do not forget the fact that in general, the country's agriculture is considered an industry with low profitability and a large share of productions with preferential tax treatment. However, for agricultural organizations of the Saratov region in 2019, the actual tax burden was 2.3 times higher than the established one, and the fiscal burden

was only 81.4% of the established one. This means that for the conditions of the region it is necessary to develop our own standards, not only in general, but also in individual industries and sub- industries, taking into account the micro zonal specifics.

We want to determine the adequacy of the tax burden, its acceptability for taxpayers and sufficiency for the budget and insurance system, which means that the tax burden must be compared and contrasted with potential. "Potential," regardless of specificity, is "the totality of available tools, capabilities in any area" [10, p. 844], or "all tools, resources, inventories that may be used for a purpose if necessary" [2, p. 330]. "Tax potential" could be viewed in two ways: as "the maximum possible amount of tax revenues calculated under cur-rent legislation" [7, p. 127] and as "the total amount of taxable resources of the territory" [7, p. 128].

Most authors researching this area of taxation use "tax potential" as the "possible amount of tax revenue" [15, 3]. In particular, the authors of the paper "Tax potential of the region and methods of its assessment" (for Primorsky Krai) - consider actual tax revenues as a realized part of the tax potential [11, p. 203]. To assess potential, they propose three trivial methods. In one of them (simplified), I.V. Gorsky [4] proposed adding debts and amounts lost (due to tax benefits) to the taxes actually received. The growth of tax potential, ac-cording to the authors [11], may happen, for this we need several things. First, tax legislation in the field of optimizing the granting of tax benefits should be improved. Second, the tax collection system must evolve; thirdly, the state should stimulate business activity of the people by creating favourable conditions for business development; and tax administration in general should go to a new level. Nevertheless, these are fiscal steps, without reference to the fact that the tax system should balance the interests of taxpayers and tax recipients. On the other hand, Kortieva T.Yu interprets the tax potential as "the possibility of the state receiving income in the form of tax payments..." [8, p. 11], used to calculate the tax burden by applying it to the results of economic activity taxpayer [8, p. 18]. There is the need to balance between the interests of the state and the taxpayer in the text, and highlights "the possibility of economic and mathematical modelling of the tax potential of the economic entity and the determining of directions for its implementation" [8, p. 22].

D.E. Kusrayeva [9] emphasizes the importance of determining tax potential and indicates three directions of its use. Direct purpose is "improvement of the financial and budgetary system of the subject of the Russian Federation". However, it is equally important, including for the growth of taxable resources, "regulation of inter-budget relations," as well as "management of the reproduction of the economic complex". The author characterizes the tax potential, focusing on the indicators of tax income formation as well as the authors of other articles [11, 16, 6, 5], and V.I. Kataev and I.V. Kataev pay much more attention to the tax potential as a combination of taxable resources of the territory [7, p. 4].

They argue that it is profitability, which determines the tax potential of economic entities. They believe that taxes should increase in the event of an increase in both sales volume and financial results (The Golden Rule of the Economy) [7, p. 5]. At the same time, assessing the taxable resources of one of the leading agricultural enterprises of the Ulyanovsk region using the "innovative methodology," the authors came to the conclusion that the Unified Agricultural Tax (preferential taxation regime) is "a financial booth for agricultural producers who reduce the tax potential of taxpayers and, accordingly, the regions in general" [7, p. 6-7]. It should be noted that D.Z. Zalibekova in her paper "Tax Potential for Agricultural Producers," analyses the pros and cons of the Unified Agricultural Tax and relates the "possibility of reducing the tax burden" to the undeniable advantages of this tax regime [16, p. 397].

Based on the analysis of literary sources, we propose our own term «tax and fiscal potential," as a combination of tax and insurance (fiscal) items. It is determined by the share of three main taxes (without preferences) of the proceeds from the sale of

products (works, services, etc.). They are production income tax; value added tax, and personal income tax, as well as insurance contributions to extra budgetary funds, if there are any. On this basis, we develop a methodology that demonstrates the differentiation of the efficiency of taxation of various industries and activities in the agro-industrial complex, contributes to the optimization of agricultural production and its increase in efficiency.

MATERIALS AND METHODS

Papers of domestic and foreign scientists on various organizational and economic aspects of taxation, as well as materials of the Federal State Statistics Service (Rosstat) and materials from regional agro-industrial complex management bodies became the theoretical, methodological and information base of the our study. We used both nationwide scientific methods of economic research (scientific abstractions, analysis and synthesis, induction and deduction) and statistical-economic, monographic and calculation-constructive methods, as well as Internet resources and "Methodological support for scientific research of economic problems of the development of the agro-industrial complex of Russia".

All formulas in paper are created by the authors. We used the following notation:

P_{tgr} – revenue burden potential, %; GP – gross profit, thousands of roubles.; R_{gp} - income tax rate of organizations.; RV – revenue, thousands of roubles; P_{at}– revenue burden potential; R_{at}– value added tax rate.; LC – labour costs with social contributions, thousand roubles.; A – amortization, thousand roubles; P_{pit} – revenue burden potential, %; R_{pit} – personal income tax rate , R_{ir} - insurance premium rate; P_{is} - potential insurance premiums burden, %; P_{total} - full tax burden potential - the tax component of the aggregate (tax and fiscal) potential, %.

RESULTS AND DISCUSSIONS

One of the goals of the development is to stimulate taxpayers to develop (expand) production; this will entail an increase in tax potential due to taxable resources. Nevertheless, we consider the tax and fiscal potential since this approach allows us to identify the negative consequences for the modern tax and insurance system of scientific and technological progress in agriculture, which we mentioned in the introduction.

We believe that it is advisable to determine the tax and fiscal potential of agricultural producers using information from annual reports of agricultural organizations. Previous studies in the field of analysis and forecast of the development of the agro-industrial complex [12], reproduction processes [13] and economic growth based on innovative products and technologies [14] confirm this.

As a first option, you can include only three in the calculations, but at full tax rates: income tax on organizations, value added tax and personal income tax, as well as full insurance contributions to extrabudgetary funds. Calculations show that this can lead to an increase in the total amount of taxes and contributions. This is due to the fact that many organizations use simplified tax regimes, such as the Basic Tax System, (the tax regime in which the income tax rate is zero), and the Unified Agricultural Tax, which reduces the size of this tax and VAT. However, individual producers want to abandon the UEFA, the above studies, confirm the feasibility of such a step [7]. Therefore, the option of determining the tax potential that we propose can be considered justified, especially since the dynamics of taxes and contributions in agricultural organizations of the Saratov region over the past three years (2017-2019) is positive, with a noticeable acceleration due to the growth of VAT (Fig. 1).

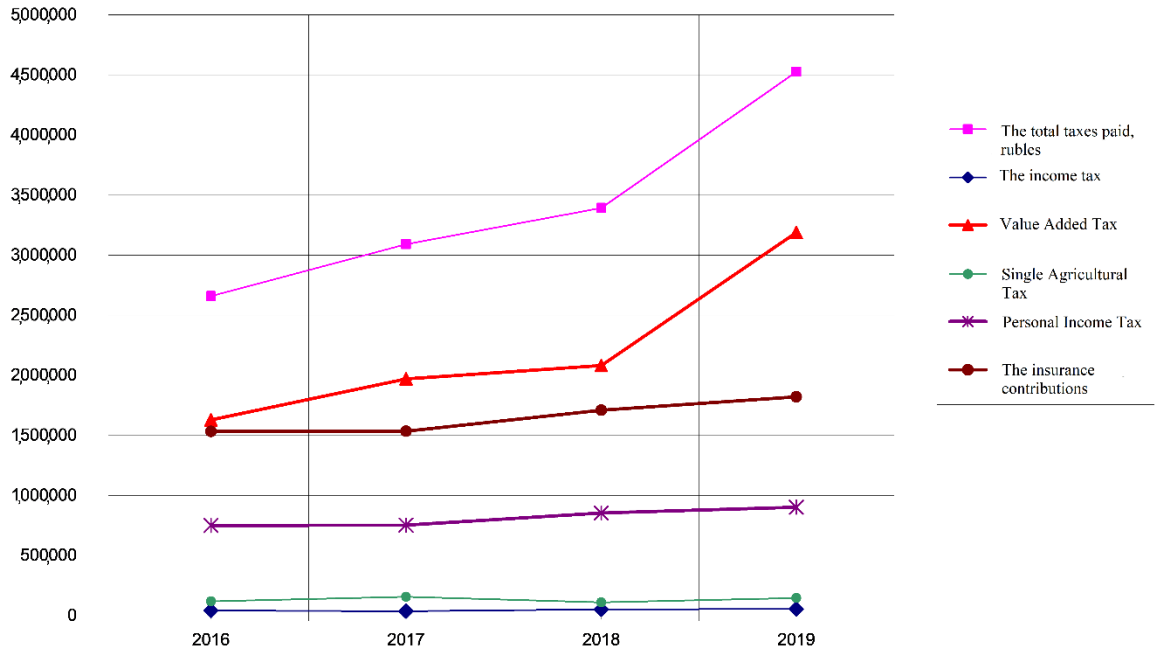

Fig. 1. Dynamics of the main tax and fiscal indicators in agricultural organizations of the Saratov region in 2016-2019
Source: Own calculation.

It is self-apparent that personal income tax and insurance premiums are growing very slowly because labour costs are also growing slowly, and the value-added tax has provided the main increase. By the way, preferential taxation reduced the potential of the tax part and income tax, whose share in revenue in 2019 was less than 0.5%.

The potential of the tax and fiscal burden of agricultural producers can be determined from the data of their annual accounting reports. Based on information about the revenue from the sale of products and its full cost, as well as the amounts of wages and depreciation deductions, we calculate gross profit (revenue minus full cost of production), profitability and the share of profit in revenue. Then, according to the algorithms for accruing three main taxes and calculating the amounts of insurance premiums to extra budgetary funds, establish the role of each of the main taxable resources in the formation of relevant taxes and insurance premiums.

Calculations should be made not only in general for organizations (taxpayers) and their certain collections, but also for individual crops and their groups, species and groups of animals, etc. The potentials of the taxes burden and insurance premiums, as their ratio to the revenue from the sale of products (shares in revenue), are calculated using the same algorithms that determine the size of a particular tax (contribution), but in this way the shares in the revenue from the sale of products are calculated. In particular, the potential for income tax burden is equal to the rate of this tax multiplied by the share of profit in revenue (formula 1):

$$P_{t_{gp}} = R_{gp} * \frac{GP}{RV} * 100\% \quad , \quad (1)$$

Value added tax (VAT) burden potential is calculated as the sum of the shares of three components of value added in revenue multiplied by the VAT rate. (formula 2):

$$P_{at} = R_{at} * \frac{GP + A + LC}{RV} * 100\% \quad , (2)$$

Personal income tax burden potential (in percentage) is defined as the product of the personal income tax rate and the share in the income of labour with premiums reduced by the amount of contributions by dividing by the rate of insurance premiums increased by one (R_{ir} +1) (formula 3):

$$P_{pit} = R_{pit} * \frac{LC}{(R_{ir}+1) * RV} * 100\% \quad ,(3)$$

The obtained results of calculations of tax loads potentials are summed up, forming a full tax potential according to formula 4:

$$P_{total} = P_{pit} + P_{at} + P_{t_{gp}} \quad , (4)$$

The potential of fiscal burden (insurance premiums) is calculated by simply allocating insurance premiums to extra budgetary funds from labour costs with these deductions. The amount of labour costs with deductions is first divided by the rate of insurance premiums increased by one, and then multiplied by this rate (formula 5):

$$P_{is} = \frac{LC * R_{ir}}{(R_{ir}+1) * RV} * 100\% \quad , (5)$$

Table 1 shows calculations of tax and fiscal potential on the example of crop production of agricultural organizations of the Saratov region using relative indicators according to the formulas given above.

Table 1. Calculation of tax and fiscal potentials in crop production (example of the Saratov region for 2019)

№	№ subsection	Taxes and indicators	Algorithms	Sales revenue, thousand rubles.	Taxable resources			Potential tax burden	
					gross profit, thousand rubles.	remuneration with social contributions	amortization	sh.	%
								Σ(col 3,4,5)	Col 6*100
		1		*2*	*3*	*4*	*5*	*6*	*7*
1		**Value, thousand rubles. (line 95000)**		3,236,050	6,472,696	4,360,676	309,594		
2		Share in revenue, sh..	(line 1/col 2 line 1)	1.0	0.2	0.1348	0.0096	0.344	**34.43**
3	3.1	**Income tax (rate)**			0.1	0.0	0.00		
	3.2	Share in revenue	(line 2*line 3.1)		**0.02**	0.00	0.00	0.02	**2.00**
4	4.1	**VAT (rate)**			0.2	0.2	0.2		
	4.2	Share in revenue	(line 2*line 4.1)		**0.040**	**0.0270**	**0.0019**	0.069	**6.887**
5	5.1	**Personal income tax (rate)**			0.0	0.13	0		
	5.2	Share in revenue	(line 2*line 5.1)		0.000	**0.018**	0.000	0.018	**1.752**
6		**Total tax (share)**	(col 3.2,4.2,5.2)		**0.060**	**0.044**	**0.002**	0.106	**10.639**
7	7	**Insurance premiums (rate)**			0.0	0.31	0.0		
	7	Share in revenue	(line 2*line 6.1)		0.000	**0.0418**	0.000	0.042	**4.177**
8		**Total taxes and insurance premiums (share)**	Col 7+col 6.2		**0.060**	**0.086**	**0.002**	0.148	**14.816**

Source: Own calculation.

Meanwhile, the algorithm for calculating the total tax and fiscal potential differs from the calculation of the tax potential only by an additional burden on labour due to the rate of

insurance premiums. On the other hand, it is obvious that remuneration is the greatest contribution to burden formation. It is present in three private formulas (lines: 4.2; 5.2; and 7) out of four (when calculating VAT, personal income tax and insurance premiums). It is necessary to conclude how important the amount of remuneration is for tax and fiscal public authorities, and how this prevents the increase in the average wage by taxpayer employers.

The profit of agricultural organizations participates in calculations twice, and its share in the total load is small, because, taking into account the presence of preferential tax regimes, the rate is accepted at the level of 10%. Accrued depreciation has the least effect on the total burden. We have had to neglect property taxes and land taxes because they are actually very small in size and proportions, although they are agents of the most important components of productive capacity and factors of production - fixed assets and, especially, land resources, which are the main means of production in agriculture. This structural analysis of the process of building the potential of tax and fiscal burden gives rise to a serious review of the modern taxation system in the agricultural sector of the economy.

The obtained results of calculating the potentials of tax and insurance burdens are subject to assessment by indicators of tax efficiency and compliance with parity of interests of three participants of economic relations. First, the state participates in relations because it receives taxes; Secondly, the society is a participant, because agricultural producers pay insurance premiums to extra budgetary funds; and finally, taxpayers (producers) are involved, because their goal is gross profit remaining after taxes, excluding personal income tax. We can measure taxpayer efficiency as a ratio that is determined by the product of the factor of the tax burden of taxpayer to its fiscal burden and the share of the wage fund in revenue or the ratio of the fiscal burden of taxpayer to similar averages to the aggregate. In addition, we can calculate and compare the cost payback index, which measures the taxpayer's solvency to efficiency, assessing the effectiveness of taxation; and the share of the residual gross profit after tax without personal income tax, which indicates the extent to which the producer's economic interest is satisfied (Table 2).

Table 2 shows the calculations of potentials and estimates of their results in crop production of agricultural organizations according to the lines of the table of the annual report: total for crop production without fruit and berry crops; seeds of cereals and legumes; corn grain; oilseeds; including sunflower and others. Potentials indicate that the highest tax burden on revenue can be borne by the production of protected soil vegetables (15.5% of revenue) with an insurance premium burden of 8.1% of revenue - also the maximum. The fiscal potential of the Total is also the highest, but the difference between private potentials is small, so their ratio is not large (1.29). However, the tax efficiency coefficient acquires the largest value (3.75) with an efficiency index of 1.2, since the level of insurance premiums is highest (2.0), (this industry is an industry of high labour intensity). However, it should be noted that the cost recovery of agricultural producers was lower than the average (1.21 versus 1.25). As a result, the share of the balance of gross profit in its initial amount after tax without personal income tax and, of course, without insurance premiums was the lowest - less than 31%. The amount of all taxes and insurance payments was 1.35 times higher than the amount of gross profit. Of course, such a tax and fiscal burden is not effective, and therefore is unacceptable.

On the other hand, there is the production of sunflower oilseeds, which have lower tax and insurance potentials not only compared to vegetable production of protected soil, but also with the production of corn grain. There is also a low tax efficiency ratio, but the highest cost recovery (1.36) allowed it to receive the highest share of the profit balance (56.63%).

The optimal taxpayer, with some assumption, is corn grain producers. Having almost the same cost payback as sunflower oilseeds producers (1.35), they have a higher potential

for both tax (13.8%) and fiscal burden (3.1%), which also, with almost the same share of gross profit in revenue (26.19%), reduces the balance of their gross income at-were up to 52.27% of the total amount or up to 13.69% of revenue.

Table 2. Results of calculation of tax and fiscal potentials and their assessment by crop production indicators in the Saratov region in 2019

Agricultural commodities	Num.	Share in revenue (%):		Revenue tax burden potential (%):		Tax efficiency:			Factors:		
		revenue	compensations	total taxes	insurance premiums	tax burden ratio	level of insurance premiums (index)	effectiveness ratio	effectiveness	profit balance	economic return
Total: (line 95100+ ….+ 95900)	95,000	20.00	13.48	12.9	4.1	3.1	1.0	3.12	1.00	1.8	1
Grain and seeds of cereals and legumes (line 95110+ …+ 95180)	95,100	12.29	17.07	12.5	5.2	2.39	1.3	3.02	0.97	1.2	0.91
corn grains	95,120	26.19	9.99	13.8	3.1	4.52	0.7	3.35	1.07	2.1	1.08
Oilseeds (line 95310+ … 95390)	95,300	26.01	9.08	12.7	2.8	4.58	0.7	3.09	0.99	2.3	1.08
sunflower seeds	95,330	26.38	8.91	12.7	2.7	4.66	0.7	3.08	0.99	2.3	1.08
Vegetables and melons, (line 95410+ …+ 95490)	95,400	16.49	20.57	13.0	6.3	2.07	1.5	3.16	1.01	1.6	0.95
including: open ground vegetables (except seeds)	95,410	13.30	9.49	9.3	2.9	3.19	0.7	2.24	0.72	1.7	0.92
vegetables of protected soil	95,420	17.48	26.37	15.5	8.1	1.92	2.0	3.75	1.20	1.5	0.96
potatoes	95,450	-2.93	10.00	5.2	3.1	1.69	0.7	1.25	0.40	-0.8	0.77
Sugar beet root crops (commercial) in physical weight	95,460	13.42	7.42	8.3	2.3	3.67	0.6	2.02	0.65	1.8	0.92
Other vegetable crops	95,490	45.19	9.99	17.0	3.1	5.56	0.7	4.13	1.32	2.9	1.45

Source: Own calculation.

As a result, the balance of interests of the three counterparties is as follows: the state - 13.8%; society (3.1%); taxpayers - 13.7% of revenue. In a word, the shares of the state (taxes) and taxpayers (balance of profits) are almost equal, and the ratio of the state's share to the share of society is noticeably higher (4.52) than in the whole crop production (3.1%). Moreover, despite the relatively low share of wages in revenue (9.99%) and, accordingly, the level of insurance premiums (0.74), the efficiency ratio is above average (3.35 versus 3.12).

In this way, we can find that balance. In this case, the balance is achieved in the production of corn grains: the state (13.8% of revenue); company (3.1% of revenue); taxpayer (13.7%). As you can see, the taxpayer remains almost as much profit as the state receives taxes. Therefore, it can be stated that tax parity between taxpayers and the state is observed. The interests of the company remain unacceptable – only 3.1% of revenue. In addition, the efficiency of taxpayers increases due to an increase in the share of taxes in revenue, and they increase due to a decrease in insurance premiums.

Consequently, there is a direct contradiction between the interests of the state and society, which requires a review of the conditions for the formation of extra budgetary insurance funds.

In the same way, we calculated and analysed the potentials of tax and fiscal burden in other sectors of agriculture and in other areas of the agro-industrial complex: fruit and berry crops; animal husbandry; primary and industrial processing of agricultural products; working and provision of services, as well as we calculated it for farms and individual entrepreneurs. The potential of the tax and fiscal burden can be calculated not only in the form of a share of revenue, but also in the calculation of 1 hectare of land area in order to optimize the structure of their use, increase the manageability and efficiency of agricultural production.

CONCLUSIONS

We completed the study, and developed a method for determining tax and fiscal potentials for agricultural producers, based on a combination of three main taxes (income tax, value added tax and personal income tax) using the maximum allowable tax rates, as well as insurance contributions to extra budgetary funds. This method shows that the modern taxation system in agriculture prevents higher wages for workers, as it leads to a very significant increase in the tax burden on commodity producers. In this regard, in order to improve taxation, we have proposed a method for assessing the effectiveness of the taxpayer, in which tax and fiscal (insurance) burdens are compared with each other, as well as determining the balance of gross profit of the taxpayer after paying all taxes (without personal income tax). We also proposed procedures for calculating tax and fiscal burden potentials not only for individual producers and production sectors, but also for individual crops (group of crops), animal species, etc., in order to optimize the production structure on this basis to increase the efficiency of agribusiness. In addition, we believe that the tax system should be developed in the direction of transferring insurance extra budgetary funds to other sources of financing, as well as increasing the role of property and land taxes.

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