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## FOREIGN AND RUSSIAN EXPERIENCE OF ACCOUNTING PAYMENTS WITH PAYMENT STAFF

Accounting for settlement transactions with personnel in terms of wages presupposes the timely accrual of wages and other payments to the employee; compliance with the legality of including in the cost of products (works, services) the amounts of accrued wages, deductions from the personal income tax payroll fund and insurance premiums; grouping of indicators by labor and wages for the purposes of the managerial link. Foreign practice, both in calculating wages and in calculating personal income tax rates, differs significantly from Russian practice.

Today, personal income tax is defined by Art. 13 of the Tax Code of the Russian Federation as a federal tax, however, a detailed description of the entire taxation procedure for individuals is regulated in Chapter 23 of the Tax Code. Since the adoption of the aforementioned chapter, significant changes have taken place in the mechanism for calculating and paying tax, which have both positive and negative aspects. One of the criteria for assessing the social effectiveness of personal income tax is its ability to achieve the goal of rational redistribution of disposable incomes of the population, guaranteeing a decent standard of living for the entire population, social support for all those in need, and achieving social justice. It seems to us that in the formation and implementation of tax policy, due attention is not paid to the social orientation of personal income tax, only fiscal problems are being solved.



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10-15%  
40%.

85 % 60 %

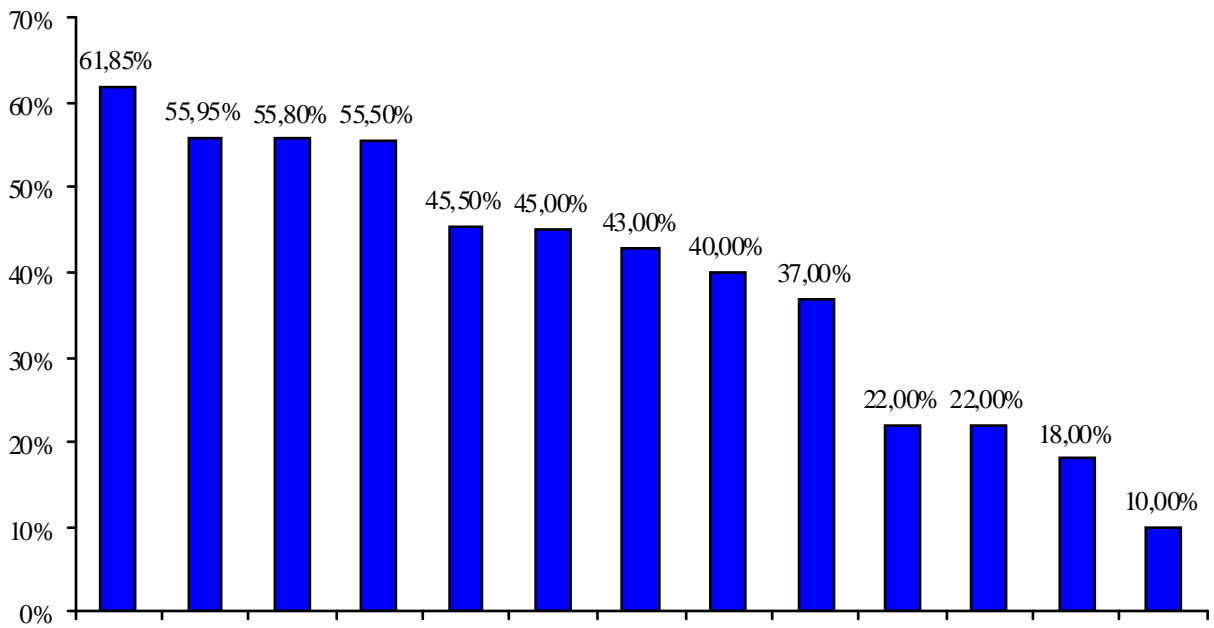
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75-80 %

1916

215





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20 %.  
61,85 %.

1 842,95 , 60 30,

2019 37 %,

I. \*

	, %
0 to 9,700	10
9,701 to 39,475	12
39,476 to 84,200	22
84,201 to 160,725	24
160,726 to 204,100	32
204,101 to 510,300	35
510,301+	37

\* [13]

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0 13%,

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