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Sherzod Kiyosov PhD
Tashkent Institute of Finance

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PhD Sherzod Kiyosov
Tashkent Institute of Finance

THE IMPORTANCE OF SOCIAL ASSEMBLIES OF PERSONAL INCOME TAX SYSTEM IN REDUCING POVERTY

Abstract. This article discusses one of the most pressing and global issues of human development today - the need to study the problems of poverty reduction, modern features, problems and a system of effective government measures, the State Poverty Reduction Program of the Government of the Republic of Kazakhstan and the Republic of Uzbekistan. A comparative analysis of the implementation of government measures to reduce poverty, the study of the importance of reforms in the system of personal income taxation in addressing the problems of poverty reduction. In this regard, the article aims to ensure the implementation of the principle of social justice in the practice of personal income taxation, the introduction of relevant innovations in the taxation system in the near future with the formation of a description of the poor, middle class and rich, reducing the share of shadow economy and legalization and guarantee of income. It is important that the issues of security are considered.

The article also contains suggestions and comments aimed at reducing poverty in the country and ensuring the viability and effective implementation of government measures.

Keywords: the system of taxation of personals, real money income of population, the distribution of income among the social strata of the population, poverty, determining poverty criteria, daily cost rate, consumer basket.

PhD Шерзод Киёсов
Тошкент молия институти

ЖИСМОНИЙ ШАХСЛАР ДАРОМАДЛАРИНИ СОЛИҚҚА ТОРТИШ ТИЗИМИ ИЖТИМОЙ ЖИҲАТЛАРИНИНГ КАМБАҒАЛЛИКНИ КАМАЙТИРИШДАГИ АҲАМИЯТИ

Аннотация. Мақолада кишилик жамияти тараққиётининг ҳозирги кундаги энг долзарб ва глобал муаммоларидан бири бўлмиш - камбағалликни камайтириш муаммоларини ўрганишнинг зарурияти, ҳозирги замон хусусиятлари, муаммолари ва самарали давлат чора-тадбирлари тизими, бу соҳадаги кўшни давлатлар, хусусан Қозоғистон Республикаси Ҳукуматининг камбағалликни камайтиришга оид Давлат Дастури ва Ўзбекистон Республикаси Ҳукуматининг камбағалликни камайтиришга оид тадбирлари ижросининг қиёсий таҳлили, камбағалликни камайтириш муаммоларини ҳал этишда жисмоний шахслар даромадларини солиққа тортиш тизимидаги ислохотлар аҳамиятини ўрганиш масалалари кўриб чиқилган. Ушбу жиҳатдан мақолада жисмоний шахслар даромадларини солиққа тортиш амалиётидаги ижтимоий адолат тамойили ижросининг таъминланиши, яқин истиқболда аҳолининг камбағал, ўрта синф ва бой қатламлари тавсифининг шакллантирилиши билан уларни солиққа тортиш тизимида прогрессив солиққа тортишнинг тегишли янгиликларини жорий этиб борилиши, хуфёна иқтисодиёт улушини камайтириш ҳамда даромадларнинг легаллашуви ва кафолатланишининг таъминланиши масалаларининг кўриб чиқилганлиги аҳамиятлидир.

Мақолада шу билан бирга мамлакатимизда камбағалликни камайтиришга ҳамда Ҳукумат тадбирлари ҳаётийлиги ва самарали ижросини таъминлашга қаратилган таклиф ва мулоҳазалар билдирилган.

INTRODUCTION

The system of taxation of individuals in the world tax practice depends on the cases of turbulence in national economic relations. In particular, "in the context of reducing the progressive rates of personal income tax observed in developed countries (for example, in the US from 2019 to 39.6% to 35%), the policy is to smooth the magnitude of fluctuations in income tax rates"¹. As a result of this policy, it is planned to take measures to identify, justify and return legal capital outflows, create a system of fiscal incentives to increase investment activity in the national economy by reducing the tax burden on high-income entrepreneurs. "In developing countries (such as China and India), income inequality and the high proportion of people living below the subsistence level still require further improvement of the progressive mechanism of personal income taxation"².

The "Strategy for Improving Tax Administration" adopted in accordance with the Resolution of the President of the Republic of Uzbekistan dated July 10, 2019 No PP-4389 "On additional measures to improve tax administration" emphasizes the need to increase personal income tax payers by 1.5 times by 2021 .

LITERATURE REVIEW

Today, in the economic literature of foreign authors there are different approaches and options for choosing an effective system of personal income taxation. In particular, S.Blomgust and L.Simula noted that "the introduction of a single rate of personal income tax can fully cover the income and ensure the efficiency of income"[3]. According to M.Morino and S.Pilegrino, "the application of a progressive or uniform proportional rate of personal income tax should provide not only the principle of social justice, but also the implementation of guarantees for the legalization of income and their protection" [4].

According to the UN International Tax Code, developed by Harvard University experts W.Hassi and D.Lubik, the national tax system of the former socialist countries in Eastern and Central Europe is based on the structure and principle of personal income tax. Emphasis on the criteria of social justice rather than formation.

According to some authors, including AK Kanseitova, "the weakening of the tax regulator's role in the income of individuals has led to a decrease in their share in the formation of state treasury revenues and a violation of the principle of social justice in the redistribution of personal income" [5]. According to S.Volokhov, "Determining the optimal form of personal income tax should be coordinated with the objectives of the country's socially oriented economic growth strategy and macroeconomic financial policy" [6].

Research conducted in our country in recent years also draws attention to the importance of choosing an effective system of personal income taxation.

¹ Қапанг: <http://www.worldwide-tax.com>.

² Global Economic Prospects Weak Investment in Uncertain Times. A World Bank Group Flagship Report. International Bank for Reconstruction and Development / The World Bank 1818 H Street NW, Washington, DC 20433.-January 2017.- 17 pp.

According to M.Sabirov, "today it is very important to study the principles of income taxation, the tax burden on wages and ways of fair distribution of the income tax burden, ways to effectively use the mechanisms of income taxation to limit the shadow economy" [7]. According to M.Usmanova, "reduction of personal income tax rate, as well as the provision of benefits from the single tax payment in the simplified system for certain categories of taxpayers is aimed at stimulating their activities and development of budget-funded sectors" [8].

In the context of the problems inherent in the system of personal taxation in the world: the fiscal mechanism of ensuring the welfare of the population, the problems of optimal distribution of the tax burden based on marginal income, the organizational basis of the system of income taxation from virtual space. Research is being conducted on issues such as stimulating aggregate consumer demand through the tax mechanism, improving the impact of the tax system on savings and their transformation into investment, regulating the transnational movement of capital through the individual income tax mechanism.

Reforms in the system of personal taxation in Uzbekistan focus on the formation of a harmonized tax system that will have a positive impact on economic growth by ensuring a stable tax revenue, increasing real incomes of the population on the basis of a gradual reduction of the tax burden. The main priorities of the Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021 are "Continuation of the policy of reducing the tax burden and simplification of the tax system, improving tax administration and expanding appropriate incentives" and "Real incomes and purchases" capacity building, further reducing the number of low-income families and the level of income inequality". Based on the rich positive experience of the world tax practice, it is appropriate to apply the "socially oriented" model of personal income taxation in our country, which is based on the equal distribution of the tax burden among social strata, realistic assessment and optimization of existing benefits. measures to improve the practice of taxation of individuals, which is an element of taxes" [9].

ANALYSIS AND RESULTS

Social aspects of the system of taxation of personal income.

The system of taxation of individuals creates the financial basis for the redistribution of material needs of the social sphere through the primary distribution of income generated by the population in the field of material production through the budget channel. It can also be called a system of redistribution of income among the social strata of the population. These taxes have a number of characteristics in comparison with taxes levied on legal entities, and they are prone to risks associated with the balanced development of the country's economy and the intensification of contradictions inherent in social development.

One of the fundamental problems in the practice of taxing individuals as an element of the tax system is that these taxes are mainly aimed at fulfilling the function of income equalization. However, a tax system aimed at equalizing income can exacerbate the contradiction associated with the widening gap in the accumulation of wealth or capital through the accumulation rate formed at the expense of personal income of the population. Of course, at the macro level, national income is a financial source of national wealth accumulation. Existing taxes in the personal taxation system distribute the income of the population directly, in the equivalent of property values. There is also a system of income distribution according to the level of consumption of the population, which is provided by indirect taxes. In particular, there is a system of distribution of wealth in value equivalent using property or land tax. But financial flows flowing through such a redistribution system channel must have a relatively low weight.

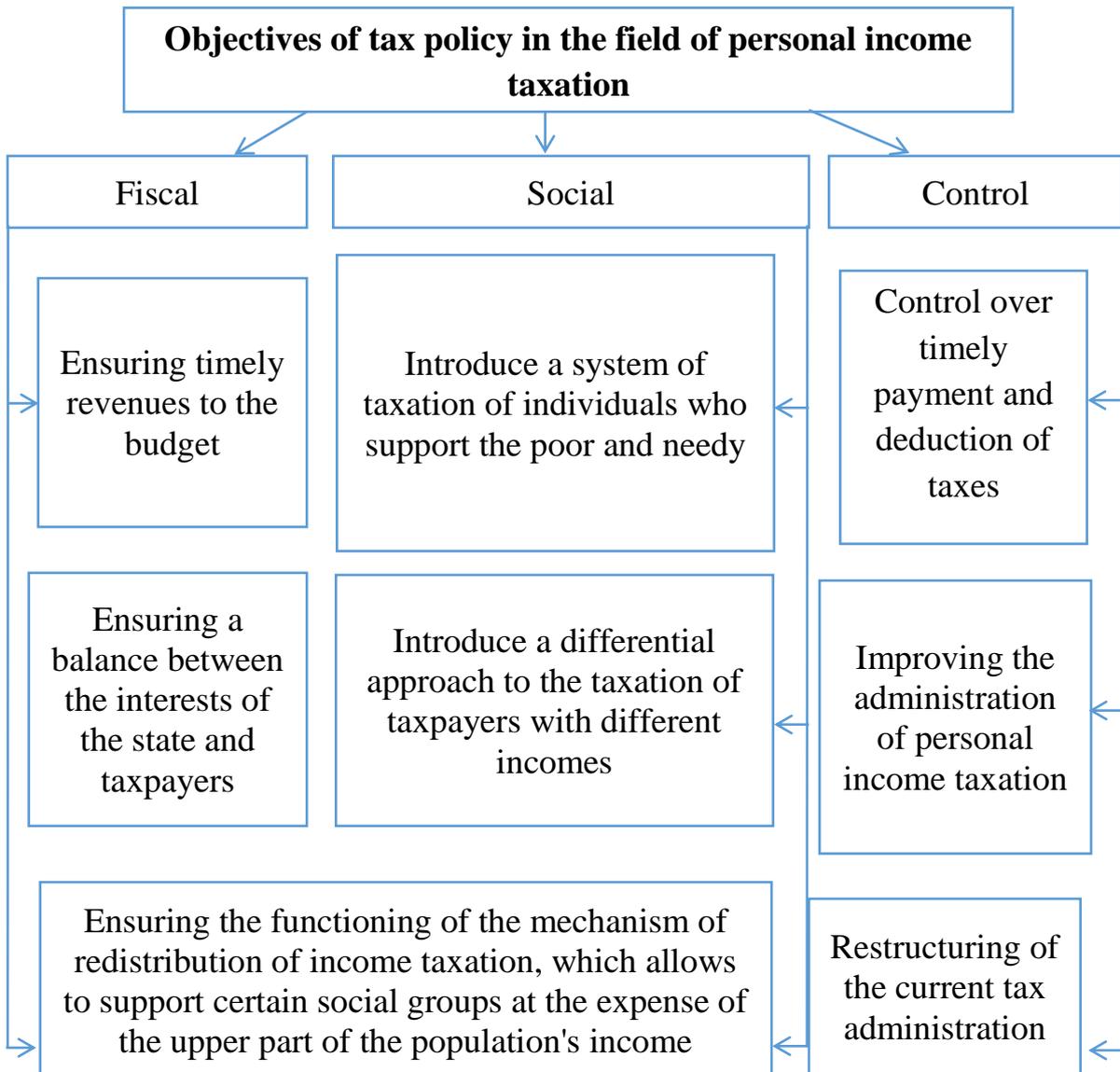


Figure 1. Objectives of state tax policy in the field of personal income taxation [6].

Based on the above considerations, the modern practice of taxation of individuals with a complex system of goals as an integrated system consisting of a set of internal elements can be systematized as follows (Figure 1). In the practice of taxation of individuals, it is necessary to improve the principles of taxation in accordance with the new content of the socially oriented tax policy of the state. The economic efficiency of taxes should take into account the interests of the participants in tax relations, the implementation of socially oriented tax policy should be based on new principles - "economic efficiency", "profitability", "social priority".

Table 1
The main indicators of tax revenues from the State Budget of the Republic of Uzbekistan and the income of individuals in 2017-2020³

| INDICATORS | 2017 year | | 2018 year | | 2019 year | | 2020 year | |
|--|----------------|------------|----------------|------------|-----------------|------------|---------------|------------|
| | billion sum | in % | billion sum | in % | billion sum | in % | billion sum | in % |
| Without the income of state trust funds - total | 44469,6 | 100 | 62229,5 | 100 | 102627,6 | 100 | 128460 | 100 |
| Income tax from individuals | 4476,1 | 10,1 | 5198,8 | 8,4 | 11367,4 | 11,1 | 16067,8 | 12,5 |

The data in Table 1 show that the share of personal income tax in state budget revenues changed from 10.1% in 2017 to 12.5% in 2020, i.e. it had an upward trend.

The following rates of personal income tax for 2020 have been approved and the following rates have been maintained in the tax policy for 2021:

- a) Individuals who are residents of the Republic of Uzbekistan:
 - The basic rate of personal income tax - 12 percent.
 - Income in the form of dividends and interest is taxed at 5%;
- b) for individuals who are non-residents of the Republic of Uzbekistan:
 - dividends and interest - 10 percent;
 - Income from the provision of transport services in international freight (income from freight) - 6 percent;
 - Income from employment contracts and civil contracts, other income - 20 percent.

Global aspects of the problem of poverty reduction

It is no secret that the problem of poverty and destitution is one of the global problems of our century, which worries the whole human society.

Here are some of the factors that justify the current escalation of this problem:

- According to the United Nations and the World Bank, the number of people living in extreme poverty worldwide today is 1.2 billion - a humanitarian and economic problem that is difficult to solve positively, leading to increasing threats not only of international but also international stratification. As Nobel Laureate DJ

³Resolutions of the President of the Republic of Uzbekistan № 2699 dated 27.12.2016, № 3454 dated 29.12.2017, № 4086 dated 26.12.2018 and № 4555 dated 30.12.2019.

Stiglitz, an American economist, put it, “In a disintegrated society,“ poverty and destitution “serve to reduce vertical mobility, especially in the long run, and reduce the productivity of the entire population”;

- Despite the global distribution of poverty and its unevenness (its level is significant and wide in the countries of the African continent, there are significant differences in developing countries compared to developed and EU countries, etc.), this problem has negative consequences for any country. aggression with. According to the World Bank, the proportion of the world's average poor has a declining trend. If in 1990 the poverty rate was 40 percent of the population with a daily income of \$ 1.9, in 2013 the figure was 10 percent (\$ 5.5 per person per day for countries with above-average incomes, above daily incomes per capita). for low-income countries (\$ 3.2 per person per day). In 2030, the task is to ensure that it does not exceed 3%. Therefore, even in developed countries, government programs aimed at reducing poverty have been adopted and its implementation has been closely monitored. In 2020, the World Bank announced that it will provide \$ 82 billion to the world's poorest countries, including \$ 53 billion for African countries. In the European Union, 85 million or 16.8% of the 500 million people living below the poverty line in 2015 were reported to be living below the poverty line, with Bulgaria at 49%, Romania at 42% and Latvia at 37%. 20 million poverty reduction in Europe 2020 strategy the task of reducing the person was set;

- the adoption of medium- and long-term programs and concepts aimed at improving the efficiency of the new stage of reforms based on the principles of liberalization of the world economy and the widespread introduction of market mechanisms, the development of a clear, transparent and results-oriented mechanism of economic management. For example, “UN Sustainable Development Program until 2030”, “World Bank Concept for Development until 2030”, “Concept of Socio-Economic Development of the Russian Federation until 2030”, “Strategy 2025” adopted by the President of the Republic of Kazakhstan on January 31, 2017. The long-term strategy "Kazakhstan-2050" is one of them.

Experience of the Republic of Kazakhstan on effective poverty reduction measures.

The need to study the experience of the Republic of Kazakhstan on effective measures to reduce poverty is due to the following factors:

- The number of poor people in the country in 2002-2016 decreased by almost 6.2 times;

- President Nazarbayev's speech at the UN General Assembly in Washington on September 29, 2015 highlighted the country's achievements in poverty reduction, emphasizing that Kazakhstan has the capacity to help in Central Asia and the world if necessary;

- The creation of economic growth and opportunities in the country in 2015-2017, ensuring the exchange of daily income from \$ 1.9 to \$ 5.5 in terms of poverty detection;

- In the Address of the President of January 31, 2017, it was officially announced that the country has achieved the level of prospects for the level of 2020 in 2017;

- The country's long-term development strategy "Strategy 2025" and "Kazakhstan-2050" ("Bridge to build the future. Path to the League of 30 developed countries in the new reality") set specific tasks for effective poverty reduction measures;

- Ensuring the reliability of sufficient grounds for the preparation of these development strategy documents (in 2017, 70 local and 20 international experts, 10 national expert organizations and 26 international expert organizations were involved in diagnosing the current state of development of the country; Focus groups were formed, 100 megatrends of the world and 3 global development scenarios were studied, economic growth strategies of 6 countries comparable to Kazakhstan were studied in detail, consultations were received from 5 international organizations Expert Councils, roundtables, regional meetings and public discussions within the framework of the Astana Economic Forum, more than 630 recommendations of experts, international organizations, national companies and government agencies on the draft document, and more than 80% of them were taken into account).

Table 2

Fundamentals of poverty reduction in the Republic of Kazakhstan and the Republic of Uzbekistan.

| T/p | The name of the relevant foundation or event | Republic of Kazakhstan | Republic of Uzbekistan |
|------------|--|--|--|
| 1. | Population, mln | 18,8 | 34,0 |
| 2. | Real per capita income | 99,975 tenge or \$ 278 | 1.84 million soums or \$ 204 |
| 3. | Poor in the total population (number and share of the population below the poverty line) | 796 thousand people or 7% of the population (daily income \$ 5.5) | 4-5 million people or 12-15 percent of the population (daily income \$ 1.9) |
| 4. | Income ratio of high-income 10% of the population and low-income 10% of the population (decimal ratio of income) | 29 times (according to the World Bank, the norm should not exceed 7, in developed countries it is 4.8 times, in the countries of the Organization for Economic Cooperation and Development it is 10 times) | 6.1 times |
| 5. | Poverty reduction as a broad, politically motivated socio-economic issue | Presidential Speech at the UN General Assembly on September 29, 2015 in Washington | Address of the President to the Oliy Majlis on January 24, 2020 |
| 6. | The reason why the state's economic strategy is based on the seriousness of its approach to poverty reduction | Resilience and stability to trials and crises, such as Kyrgyzstan and Turkmenistan | The peculiarity of some dynamic growth, as in Tajikistan (slightly higher stable annual GDP growth over the last 10 years) |
| 7. | A Government Resolution | Medium-term Strategy 2025 | Decree of the President of the |

| T/p | The name of the relevant foundation or event | Republic of Kazakhstan | Republic of Uzbekistan |
|-----|---|--|---|
| | or Document that envisages medium- and long-term poverty reduction objectives | and Long-Term Strategy Kazakhstan-2050, adopted in the Presidential Address on January 31, 2017 | Republic of Uzbekistan No. PF-5975 of March 26, 2020 "On measures to radically update the state policy on economic development and poverty reduction" |
| 8. | The medium-term task of poverty reduction | Entering the top 30's by 2050 Annual GDP per capita will be \$ 46,100 in 2025 instead of \$ 26,048 in 2016 | Joining the group of countries with above-average incomes, halving income growth and poverty. Annual GDP per capita will be \$ 4538 in 2030 instead of \$ 1533 in 2018 700 mln. U.S. dollars |
| 9. | The amount of funds allocated by the Government for poverty reduction in 2020 | 1.2 billion U.S. dollars | 700 mln. U.S. dollars |

Ensuring the effective implementation of poverty reduction measures in our country on the basis of international experience

Poverty is clearly defined in science. Everyone knows what this concept means. But the question is, why is this issue now on the agenda? In particular, why is the fight against this problem so important in Uzbekistan?

Studies show that the majority of the population in our regions today, especially in rural areas, does not have a sufficient source of income. As in other countries of the world, we have a poor stratum. It is also true that they make up about 12-15 percent. That means a population of 4-5 million! You see, the daily income of our compatriots does not exceed 10-13 thousand soums.

Taking this into account, the head of our state Sh.Mirziyoyev raised the issue on the agenda and gave urgent instructions to the officials to develop appropriate measures.

In fact, the average level of income is divided into two groups. Countries with below-average incomes - \$1,036 to \$ 4,085 per capita, and countries with above-average incomes - \$ 4,086 to \$ 12,615 per person per year. Criteria were adopted for the countries in the first group. By these measures, \$ 3.2 per person per day is the average of the poverty line. For countries with above-average national incomes, the average per capita poverty line is \$ 5.5 per day. This means that the poverty line for Uzbekistan is living on less than \$ 3.2 a day. For example, if the gross income of a family of five is less than \$ 480 or 4.6 million soums per month, that family can be considered poor.

It is known that since 2018, the World Bank in cooperation with the Center for Development Strategy has been implementing a project called "Listening to the citizens of Uzbekistan." Within the framework of this project, a report on "Poverty level in Central Asia, average consumption and middle class indicators of the

population” was prepared. It provides maps of poor and middle-class districts for the whole region, in particular for Uzbekistan.



Figure 2. Proposals for poverty reduction in Uzbekistan

It is no secret that poverty in our country has been a "closed topic" for many years. Instead of this category, we used the terms "poor" and "needy" to describe our pain. As a result, the burden of poverty has not really diminished and has not completely disappeared from our doorsteps.

Thankfully, such an effective system of communication with the people today reflected the real situation as a mirror. How people actually live their most painful points has been revealed.

We do not deny that the growth of labor and small business incomes in Uzbekistan over the past 10 years has led to a reduction in poverty. It is also true that as the importance of wages and sources of income from business has increased, the role of benefits, social assistance programs and other types of income has diminished. However, there are significant weaknesses in the Uzbek labor market. The International Monetary Fund's latest country report notes that despite the addition of 500,000 new workers a year to the labor force, there is still a mismatch between the recorded growth in employment and the growth rate of per capita production and services.

If we further develop this view, the volume of goods and services per capita in the economy, that is, the level of labor productivity, is not very high compared to other developed and developing countries.

According to general official data, 38% of the working population in the country are employed informally (43% are young people). This means that a large portion of the workforce does not use formal social insurance programs.

Uzbekistan is one of the countries with the highest per capita national income (average \$ 1,533 per capita per year).

Through this, it is intended to be used, among other things, to increase the effectiveness of efforts to reduce poverty or to allocate funds to address the problems of social groups at the local level. These analyzes are used to understand the factors of income distribution and to identify and develop the necessary measures [10, 11].

The results show that the poverty rate in most parts of Uzbekistan is \$ 3.2 per day. This is slightly lower than in other Central Asian countries (Tajikistan, Kyrgyzstan). In some regions of Uzbekistan, income distribution is uneven. High levels of poverty are observed in Tashkent, Samarkand, Surkhandarya, Andijan regions and some districts of the Republic of Karakalpakstan. The lowest share of the middle class in the total population is in Samarkand, Surkhandarya, Andijan, Syrdarya, Tashkent, Khorezm regions and some districts of the Republic of Karakalpakstan.

Of course, as noted by the President, poverty reduction does not mean an increase in salaries or pensions, mass lending. To do this, first of all, it is necessary to introduce a system of vocational training, financial literacy, entrepreneurship, infrastructure improvement, education of children, quality treatment, targeted benefits.

As noted by President Sh. Mirziyoyev in his Address to the Oliy Majlis on December 29, 2020, *"the fight against poverty will become a key economic issue in 2021."* [1]:

1. From March 1, 2021, the minimum consumption expenditures of the population will be announced. The government will also develop a program to bring social guarantees into one system and gradually provide them at minimum standard levels. Talking about the problem of poverty, we have gone through the stage of recognizing it from the official rostrum. The next step is to answer the question of who the poor are. The minimum consumption expenditures of the population shed light on this issue. In addition, the announcement of minimum consumption expenditures also serves to ensure the full implementation of Article 39 of the Constitution of the Republic of Uzbekistan.

Everyone is entitled to social security in old age, loss of ability to work, as well as loss of a breadwinner and in other cases provided by law. The amount of pensions, allowances and other types of social assistance may not be less than the officially established minimum subsistence level (Article 39 of the Constitution of Uzbekistan).

2. *The social register will be launched.* A social register will be put in place to make it easier to keep a clear record of poverty and provide direct assistance to the population. The "Social Register", which will be fully operational next year, will contain all the information in the "Iron Book" and provide more than 30 social services to needy families in electronic form. In fact, the introduction of a social register will also ensure that the assistance provided by the state goes to the real owner, as all lists and services are planned to be electronic, transparent.

In general, poverty undermines a nation's health, ability to work, and scientific potential. It will also lead to a reduction in the state budget and the intensification of political processes.

CONCLUSION AND PROPOSALS

1. The progressive taxation system of personal income tax has been widely used in most developed countries in order to harmonize income inequality. Personal income tax based on a flat (proportional) scale is typical of countries in transition as one of the fiscal factors to stimulate economic growth.

2. Today, the issue of poverty reduction in Uzbekistan has risen to the level of public policy. In this regard, we must effectively use the experience of advanced countries. Development of relevant guidelines and instructions to ensure a new qualitative definition of personal income tax from 2021, taking into account the formation of the middle class in the country through the creation of transparent mechanisms for targeted management of the economy in market conditions, poverty reduction and the introduction of the minimum consumer basket and subsistence level should. The development and prompt implementation of these guidelines will ensure the implementation of the principle of social justice in the taxation of income and increase the confidence of citizens in the future and success of the legalization of personal income and compliance with tax legislation.

3. First of all, it is necessary to pay more attention to reducing unemployment. An active and effective policy in support of those who are unable to help themselves in this regard, and the involvement of public and private sector resources for these purposes will have a great effect.

Therefore, in cooperation with non-governmental non-profit organizations, there is a great need to strengthen the activity of non-governmental organizations in the development of the most advanced programs for training our people in entrepreneurship and vocational training.

It is necessary to develop the type of home-based work. At the same time, it is necessary to create access to financial resources for the purchase of modern machinery, equipment, raw materials and supplies. It is necessary to help home-based workers to find customers, to expand cooperation with business entities.

It will also be useful to expand the system of vocational training, retraining and advanced training for those in need of employment, to take measures aimed at creating optimal conditions, taking into account market needs.

4. Increasing the real incomes and purchasing power of the population, for which it is necessary to sharply increase the volume of production of goods and services per capita, ie labor productivity, through the correct distribution of social labor.

5. It is expedient to create microcluster structures with preferential loans and targeted use of household plots allocated for the lifting of the population living in poverty or on the border.

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