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WAGES IN THE REPUBLIC OF KAZAKHSTAN – NEW REALITIES AND CALCULATION MECHANISMS

In modern conditions of a market economy, organizations are looking for new models, mechanisms for remuneration, but the most important thing would be to thoroughly identify the essence and properties of the economic category «salary», to determine and disclose the relationship of wages with the direct source of its formation.

Most of the income of consumers is wages, so it has a decisive influence on the amount of demand for consumer goods and the level of their prices.

Every year, the Tax Code of the Republic of Kazakhstan undergoes changes and each time, the calculation of wages is made according to different formulas and indicators. 2022 was no exception, with adjustments and deductions added.

In our country, a certain mechanism for organizing wages has developed, which should be understood as the procedure for establishing and paying nominal wages to employees. The organization of wages is usually based on the use of three elements - labor rationing, the tariff system of the form and the system of remuneration. But there is another way the use of a tariff-free system.

Each enterprise chooses the method of wage formation independently (with the exception of organizations in the public sector due to state regulation of wages) either on the basis of a tariff system or on the basis of a tariff-free system.

Keywords: wages, taxes, contributions, deductions, finance, mechanism, law, price.

Introduction

In modern conditions of a market economy, organizations are looking for new models, mechanisms for remuneration, but the most important thing would be to thoroughly identify the essence and properties of the economic category «salary», to determine and disclose the relationship of wages with the direct source of its formation.

The category under consideration can be defined as follows: wages are the main part of the funds allocated for consumption. It is a share of income that depends on the final results of the work of the team and is distributed among employees in accordance with the quantity and quality of labor expended, the real labor contribution of each and the amount of invested capital.

Material and methods

Most of the income of consumers is wages, so it has a decisive influence on the amount of demand for consumer goods and the level of their prices.

Every year, the Tax Code of the Republic of Kazakhstan undergoes changes and each time, the calculation of wages is made according to different formulas and indicators. 2022 was no exception, items of adjustments and deductions were added.

In accordance with paragraph 1 of art. 25 of the Law of the Republic of Kazakhstan «On Pension Provision in the Republic of Kazakhstan», CPC payable to the UNPF are set at 10 % of the monthly income accepted for calculating CPC.

At the same time, the monthly income accepted for calculating the CPC should not exceed 50 times the minimum wage (in 2022–3,000,000 tenge) established for the corresponding financial year by the law on the republican budget.

Results and discussion

According to paragraph 2 of art. 24 of the Law of the Republic of Kazakhstan «On Pension Provision in the Republic of Kazakhstan», the following are exempted from paying CPC to the UNPF [1]:

1 Individuals who have reached retirement age in accordance with paragraph 1 of art. 11 of the Law of the Republic of Kazakhstan «On Pension Provision in the Republic of Kazakhstan» (men upon reaching the age of 63, women from January 1, 2022 upon reaching the age of 60.5);

2 Individuals with disabilities of groups I and II, if the disability is established indefinitely;

3 Military personnel (except for conscripts), employees of special state and law enforcement agencies, state courier service, as well as persons whose rights to have special ranks, class ranks and wear uniforms have been abolished since January 1, 2012;

4 Recipients of pension payments for years of service;

5 Individuals working under an employment contract, receiving income under SOE agreements.

The subject of which is the performance of works (rendering of services) concluded with individuals who are not tax agents.

The formula for calculating the from an employee's income:

$$\text{CPC} = (\text{Accrued income} - \text{adjustments}) \times 10 \, \%$$

In accordance with paragraph 1 of art. 26 of the Law of the Republic of Kazakhstan «On Pension Provision in the Republic of Kazakhstan», the MPPF payable to the UNPF is set at 5 % of the employee's monthly income accepted for calculating the MPPF.

According to paragraph 3 of art. 24 of the Law of the Republic of Kazakhstan «On Pension Provision in the Republic of Kazakhstan», an agent is exempted from paying MPPF to the UNPF for:

1 Individuals who have reached retirement age;

2 Military personnel (except for conscripts), employees of special state and law enforcement agencies, the state paramedic service, as well as persons whose rights to have special ranks, class ranks and wear uniforms have been abolished since January 1, 2012 [1];

3 Recipients of pension payments for years of service.

The formula for calculating MPPF from an employee's income:

$$\text{MPPF} = \text{Accrued income} \times 5 \, \%$$

In accordance with paragraph 1 of art. 14 of the Law of the Republic of Kazakhstan «On Compulsory Social Insurance» in 2022, social contributions are set at 3.5 % of the object of calculation of social contributions.

The monthly object of calculating SC from one payer should not exceed 7 times the minimum wage (in 2022—420,000 tenge).

According to paragraph 5 of art. 15 of the Law of the Republic of Kazakhstan «On Compulsory Social Insurance», if the object of calculating the SC for a calendar month is less than the minimum wage established by the law on the republican budget and effective as of January 1 of the corresponding financial year, then the SC is calculated, transferred based on the minimum wage (60,000 tenge) [2].

The formula for calculating social contributions:

$$\text{SC} = (\text{Accrued Income} - \text{Adjustments} - \text{CPC}) \times 3,5 \, \%$$

In accordance with paragraph 1 of art. 28 of the Law of the Republic of Kazakhstan «On Compulsory Social Health Insurance» in 2022, contributions to the compulsory health insurance of employees are calculated in the amount of 2 % of the object of calculation of contributions.

According to paragraph 3 of art. 29 of the Law of the Republic of Kazakhstan «On Compulsory Social Health Insurance», the monthly income accepted for calculating contributions to compulsory health insurance should not exceed 10 times the minimum wage (in 2022 - 600,000 tenge) [2].

When paying contributions from an income amount equal to 10 times the minimum wage established for the corresponding financial year by the law on the republican budget, payment of contributions from other incomes of an individual is not required if there is a document confirming the payment of such contributions.

The formula for calculating CSHI contributions from an employee's income:

$$CCSHI = (\text{Accrued Income} - \text{Adjustments}) \times 2 \%$$

In accordance with paragraph 1 of Art. 27 of the Law of the Republic of Kazakhstan «On Compulsory Social Health Insurance», from January 1, 2022, employers' contributions payable to the fund are set at 3 % of the object of calculation of contributions.

From January 1, 2022, the CHI rate has increased to 3 %.

According to paragraph 3 of Art. 29 of the Law of the Republic of Kazakhstan «On Compulsory Social Health Insurance», the monthly object accepted for calculating deductions should not exceed 10 times the minimum wage (in 2022–600,000 tenge) [2].

The formula for calculating CSMI deductions from an employee's income:

$$DCSMI = (\text{Accrued Income} - \text{Adjustments}) \times 3 \%$$

In accordance with paragraph 1 of Art. 322 of the Tax Code of the Republic of Kazakhstan, the income of an employee subject to taxation is the following income accrued by an employer who is a tax agent and recognized, including in the accounting records of the employer, as expenses (costs) in accordance with the legislation of the Republic of Kazakhstan on accounting and financial reporting:

1 Cash and (or) non-cash forms to be transferred by the employer to the employee in connection with the existence of labor relations;

2 Employee's income in kind in accordance with art. 323 of the Tax Code of the Republic of Kazakhstan;

3 Employee income in the form of material benefits in accordance with Art. 324 of the Tax Code of the Republic of Kazakhstan.

Income of an employee subject to taxation is also recognized as income received (receivable) by a member of the board of directors or other management body of the taxpayer, which is not the supreme management body.

This means that the income of members of the board of directors is recognized as the income of the employee and is taxed in the same manner as the income of the employee: IIT, ST, CPC, SC, CCSHI and DCSHI.

In accordance with paragraph 1 of art. 353 of the Tax Code of the Republic of Kazakhstan, the amount of taxable income of an employee is determined in the following order: [3]

1 The amount of the employee's income subject to taxation at the source of payment, accrued for the tax period,

minus

2 The amount of income adjustment for the tax period, provided for in paragraph 1 of art. 341 Tax Code of the Republic of Kazakhstan,

minus

3 The amount of tax deductions in the manner specified in Article 342 of the Tax Code of the Republic of Kazakhstan.

Based on paragraph 1 of Art. 342 of the Tax Code of the Republic of Kazakhstan, an individual has the right to apply the following types of tax deductions:

1 Tax deduction in the form of CPC;

2 Tax deduction on contributions to compulsory health insurance;

3 Tax deduction for pension payments and accumulative insurance contracts;

4 Standard deductions;

5 Other tax deductions, which include: tax deduction for voluntary pension contributions; tax deduction for medicine; tax deduction on rewards [6].

From January 1, 2022, the standard deduction provided for in paragraph 1) of paragraph 1 of Article 346 of the Tax Code of the Republic of Kazakhstan has changed and in place of 1 MMW, the indicator of 14 MCI is applied.

882 times the MCI (in 2022 - 2,701,566 tenge) for a calendar year based on the fact that such a person, as of the date of application of this subparagraph, is:

1 Participant of the Great Patriotic War, a person equated in benefits to the participants of the Great Patriotic War, and veterans of military operations on the territory of other states;

2 By a person awarded orders and medals of the former USSR for selfless work and impeccable military service in the rear during the Great Patriotic War;

3 By a person who worked (served) for at least six months from June 22, 1941 to May 9, 1945 and was not awarded orders and medals of the former USSR for selfless work and impeccable military service in the rear during the Great Patriotic War;

4 Disabled people of I, II or III groups; disabled child [7].

In the event that an individual has several grounds for the application of this subparagraph, the exclusion of income should not exceed the income limit established by this subparagraph.

The income of employees is subject to individual income tax at a rate of 10 % on the basis of clause 1 of article 320 of the Tax Code of the Republic of Kazakhstan [3].

The formula for calculating the IIT from an employee's income of more than 25 MCI:

$$\text{IIT} = (\text{Accrued income} - \text{adjustments to clause 1 of art. 341 Tax Code of the Republic of Kazakhstan} - \text{CPC} - \text{CCSHI} - \text{standard tax deductions} - \text{other tax payments}) \times 10 \%$$

In accordance with paragraph 1-1 of Article 353 of the Tax Code of the Republic of Kazakhstan, the amount of taxable income of an employee, determined by paragraph 1 of Article 353 of the Tax Code of the Republic of Kazakhstan, is reduced by 90 % if the employee's accrued income for the tax period does not exceed 25 times the MCI (in 2022 year – 76,575 tenge) established by the law on the republican budget and effective as of January 1 of the corresponding financial year [8].

The formula for calculating the IIT from an employee's income of not more than 25 MCI:

$$\text{IIT} = ((\text{Accrued income} - \text{adjustments to clause 1 of art. 341 Tax Code of the Republic of Kazakhstan} - \text{CPC} - \text{CCSHI} - \text{standard tax deductions} - \text{other tax payments})) - 90 \%) \times 10 \%$$

The formula for calculating ST for LLP employees in the general established regime:

$$\text{ST} = (\text{Accrued income} - \text{CPC} - \text{CCSHI} - \text{adjustments}) \times 9,5 \% - \text{SC}$$

The formula for calculating ST for IP employees at GER:

$$\text{ST} = 1 \text{ MCI} - \text{SC}$$

Minimum and maximum objects of social taxation

EXAMPLE 1:

Table 1 – Calculation of taxes and social payments from the accrued income of an employee of a citizen of the Republic of Kazakhstan in an LLP on the GER of 60,000 tenge using a deduction of 14 MCI

The name of indicators	Amount, tenge	Comments
CPC	$6\,000 = 60\,000 \times 10 \%$	$\text{CPC} = (\text{salary adjustments}) \times 10 \%$
CCSHI	$1\,200 = 60\,000 \times 2 \%$	$\text{CCSHI} = (\text{salary adjustments}) \times 2 \%$

DCSHI	$1\,800 = 60\,000 \times 3\%$	$DCSHI = (\text{salary adjustments}) \times 3\%$
SC	$2\,100 = 60\,000 \times 3,5\%$	$SC = 1\text{ MMW (lower limit)} \times 3,5\%$

Table 2 – Calculation of individual income tax

IIT	$99 = ((60\,000 - 6\,000 - 1\,200 - 42\,882) - 90\%) \times 10\%$	$IIT = ((\text{Salary} - \text{adjustments} - \text{CPC} - \text{CCSHI} - 14\text{ MCI} - 90\%) \times 10\%$
ST	$2\,916 = (60\,000 - 6\,000 - 1\,200) \times 9,5\% - 2100$	$ST = (\text{Salary} - \text{CPC} - \text{CCSHI} - \text{adjustments}) \times 9,5\% - SC$

The amount of 52,701 tenge is paid into the hands of the employee $(60\,000 - 6\,000 (\text{CPC}) - 1\,200 (\text{CCSHI}) - 99 (\text{IIT}))$.

EXAMPLE 2:

Calculation of taxes and social payments from the accrued income of an employee of a citizen of the Republic of Kazakhstan in an LLP on the GER of 60,000 tenge without applying the deduction of 14 MCI:

Table 3

The name of indicators	Amount, tenge	Comments
CPC	$6\,000 = 60\,000 \times 10\%$	$CPC = (\text{salary adjustments}) \times 10\%$
CCSHI	$1\,200 = 60\,000 \times 2\%$	$CCSHI = (\text{salary adjustments}) \times 2\%$
DCSHI	$1\,800 = 60\,000 \times 3\%$	$DCSHI = (\text{salary adjustments}) \times 3\%$
SC	$2\,100 = 60\,000 \times 3,5\%$	$SC = 1\text{ MMW (lower limit)} \times 3,5\%$

IIT	$528 = ((60\,000 - 6\,000 - 1\,200) - 90\%) \times 10\%$	$IIT = (\text{salary adjustments} - \text{CPC} - \text{CCSHI}) - 90\%) \times 10\%$
ST	$2\,916 = (60\,000 - 6\,000 - 1\,200) \times 9,5\% - 2100$	$ST = (\text{salary} - \text{CPC} - \text{CCSHI} - \text{adjustments}) \times 9,5\% - \text{SC}$

The amount of 52,272 tenge is paid to the employee (60 000 – 6 000 (CPC) – 1 200 (CCSHI) – 528 (IIT)).

Conclusions

The economic purpose of wages is to provide the conditions for human life. For the sake of this, a person rents out his services. It is not surprising that workers strive to achieve high wages in order to better satisfy their needs. Moreover, a high level of wages can have a beneficial effect on the country's economy as a whole, providing a high demand for goods and service [9].

With a general high level of wages and a tendency to increase it, the demand for most goods and services is growing. It is generally accepted that this phenomenon leads to the creation of new and the development of existing enterprises, contributes to the achievement of full employment.

Proponents of the high-wage economy add that in advanced industrial countries, wages are both the main source of income and the main source of subsistence for the bulk of the population [10].

The stimulus it provides is not only more significant than other revenues can provide, but also affects the entire country and the economy as a whole. This is a healthy impact, stimulating the production of basic commodities, rather than expensive products for the elite. And, finally, high wages stimulate the efforts of enterprise managers to use the labor force prudently and modernize production.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНДАҒЫ ЕҢБЕКАҚЫ – ЖАҢА ШЫНДЫҚТАР МЕН ЕСЕПТЕУ МЕХАНИЗМДЕРІ

Нарықтық экономиканың қазіргі жағдайында ұйымдар еңбекақы төлеудің жаңа үлгілерін, тетіктерін іздестіруде, бірақ ең бастысы «еңбекақы» экономикалық категориясының мәні мен қасиеттерін жан-жақты анықтау, жалақының еңбекақымен байланысын анықтау және ашу болмақ. қалыптасуының тікелей көзі.

Тұтынушылардың табысының көп бөлігін еңбекақы құрайды, сондықтан ол тұтыну тауарларына сұраныс көлеміне және олардың бағасының деңгейіне шешуші әсер етеді.

Жыл сайын Қазақстан Республикасының Салық кодексі өзгерістерге ұшырап, әр жолы әртүрлі формулалар мен көрсеткіштер бойынша еңбекақыны есептеу жүргізіледі. 2022 жыл ерекшелік болмады, түзетулер мен шегерімдер қосылды.

Біздің елімізде еңбекақыны ұйымдастырудың белгілі бір механизмі әзірленді, оны қызметкерлерге номиналды жалақыны белгілеу және төлеу тәртібі деп түсіну керек. Еңбекақыны ұйымдастыру әдетте үш элементті – еңбекті нормалауды, нысанның тарифтік жүйесін және еңбекақы төлеу жүйесін қолдануға негізделген. Бірақ басқа жол бар – бұл тарифсіз жүйені пайдалану.

Әрбір кәсіпорын жалақыны қалыптастыру әдісін (еңбекақыны мемлекеттік реттеуге байланысты мемлекеттік сектордағы ұйымдарды қоспағанда) не тарифтік жүйе негізінде, не тарифсіз жүйе негізінде дербес таңдайды.

Кілтті сөздер: жалақы, салықтар, жарналар, аударымдар, қаржы, механизм, заң, баға

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ЗАРАБОТНАЯ ПЛАТА В РЕСПУБЛИКЕ КАЗАХСТАН – НОВЫЕ РЕАЛИИ И МЕХАНИЗМЫ РАСЧЕТА

В современных условиях рыночной экономики организации ищут новые модели, механизмы оплаты труда, но наиболее принципиальным было бы обстоятельно выявить суть и свойства экономической категории «зарплата», определить и раскрыть связь заработной платы с непосредственным источником ее формирования.

Большую часть доходов потребителей составляет заработная плата, поэтому она оказывает определяющее влияние на величину спроса потребительских товаров и уровень их цен.

Ежегодно Налоговый кодекс Республики Казахстан претерпевает изменения и каждый раз, расчет заработной платы производится по разным формулам и показателям. 2022 год не стал исключением, добавились статьи корректировок и вычетов.

В нашей стране сложился определенный механизм организации заработной платы, под которым следует понимать порядок установления и выплаты работникам номинальной заработной платы. Организация заработной платы обычно строится на использовании трех элементов - нормирование труда, тарифная

система формы и система оплаты труда. Но есть и иной путь – это использование бестарифной системы.

Способ формирования заработной платы каждое предприятие выбирает самостоятельно (за исключением организаций бюджетной сферы в силу государственного регулирования оплаты труда) либо на основе тарифной системы, либо на основе бестарифной системы.

Ключевые слова: заработная плата, налоги, взносы, отчисления, финансы, механизм, закон, цена

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