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ASSESSMENT OF THE TAX BURDEN REFLECTING BUDGETARY FINANCIAL SUPPORT

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Abstract
The article examines the significance of the tax burden as one of the most important indicators reflecting the financial support of enterprises. It highlights not only the share of the burden relative to GDP but also the lack of an acceptable methodology for its calculation at the level of economic entities or enterprises. In this regard, particular attention is paid to the analysis of the tax burden, defining it as a universal indicator that allows comparing and identifying a stable level at enterprises across various sectors of the economy. Factors influencing the level of the tax burden are presented. It is noted that enterprises are sensitive to the tax burden and must actively seek to reduce it. Several proposals are made to define its economic threshold.

Keywords: absolute and relative tax burden, tax burden forecasting, optimization, non-tax revenue, instability, inflation, tax policy, tax regime, taxation system, value added.

Introduction

The status of tax relations at the current stage largely depends on the quality of decisions made by the relevant state management bodies. Any decisions (economic, organizational, technical, financial, legal) predetermine the financial influence: what exactly should be reduced at the regulated object and what the innovative changes should be. Therefore, an essential component of scientific regulation of the tax system is the evaluation of the tax burden's effectiveness, both for planned decisions (at the stage of adoption) and for already implemented ones. Such evaluation, in the first case, allows verifying either the validity of the proposed measures or their inefficiency and

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the need to amend the decision. In the second case, it provides feedback to assess whether the goals of effective economic management have been achieved.

Under modern conditions, especially with the expansion of innovative enterprise activities, it is important to justify the economic limits of the tax burden. This requires correct choices among alternatives and depends significantly on the reliability of methods for evaluating the effectiveness of the tax system and the provision of financial resources necessary for the budget.

This does not mean control figures defining the tax burden in forecasting are unnecessary. The tax burden relative to GDP must be adjusted to reflect sectoral activity. Control figures are necessary for tax burden calculations, considering industry directions. Management bodies, using economic levers, should guide activities toward achieving balanced tax revenues and expenditures, ensuring dynamic budget income and expenditure growth.

Survey results show that most enterprises still assess the tax burden using volume-based value indicators. This method, in our view, does not meet taxpayer needs. Determining the optimal tax burden allows taxpayers to calculate their optimal share and forecast the tax burden for a given period, optimizing it when necessary.

Customs duties are mandatory and possess the main features of taxes. As a form of indirect tax, even though customs payments in Uzbekistan are included as tax revenues, they must be accounted for when calculating the tax burden. Currently, for entrepreneurs, they comprise over 85% of the total amount, while for other enterprises and individual entrepreneurs, the tax burden is significantly lower.

Improving the methodology of economic evaluation for the tax system can progress significantly if conducted at the intersection of tax revenue theory and budgetary needs. The intersection point serves as the criterion for defining the economic boundary of the tax burden.

Under production instability, inflation, and budget deficits, paying taxes becomes more difficult, provoking active discussions. Taxpayers acutely feel the burden and seek ways to reduce or maintain it. Changing tax rates is not easy and will remain a central issue in national tax policy debates.

The current theory and practice of tax burden calculations inadequately reflect the burden of tax obligations. Tax regimes are widely applied in practice due to their ability to reduce the relative tax burden. However, deeper theoretical consideration is needed. Ignoring this issue may fuel the shadow economy and tax evasion.

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Historically, research focused on defining a real tax burden limit without harming taxpayer interests. Yet the absence of a unified methodology prevents equal rule-based determination of tax shares and cross-enterprise comparisons.

To compare enterprise-level tax burdens to national levels, the amount of taxes paid (including personal income tax) is related to value added. Enterprise tax burden = (Taxes paid + Pension contributions) / (Value added or revenue). This method, while simple, includes drawbacks such as incorporating personal income tax and not considering production cost structure. It may overestimate the burden by including unrelated expenses.

A differentiated approach to tax burden calculation is necessary. Revenue should not serve as a universal metric. Instead, tax should be related to its source—net profit. Each tax should be evaluated based on its formation source, with net profit as the base. Indirect taxes, although affecting profit, should not be primary components in calculating enterprise tax burdens.

The proposed method involves assessing tax burdens from a real market perspective, comparing tax-free to actual conditions, and identifying how much tax payments differ from net profit. A more transparent methodology should link taxes to their payment sources. If an enterprise's tax burden significantly deviates below average, a desk audit is advised.

Significant changes in tax burden calculation methods will lead to new theoretical and practical insights, revealing previously unnoticed dimensions. Moving to such updated methods will help resolve actual—not illusory—issues and provide a more accurate understanding of tax burden impacts.

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