

TAXATION OF PERSONAL INCOME IN THE CONTEXT OF ISSUES OF SOCIAL FAIRNESS****Nikolay M. Artemov¹, Karina A. Ponomareva²**¹ *Kutafin Moscow State Law University (MSAL), Moscow, Russia*² *Dostoevsky Omsk State University, Omsk, Russia***Article info**

Received –

2020 August 20

Accepted –

2020 November 16

Available online –

2020 December 30

Keywords

Personal income tax, transport tax, tax relations, comparative law, social justice principle, tax security, EU, OECD

The subject. The leading position of the personal income tax in most countries is due to a number of circumstances. First, it is a personal tax, the object of which is the income actually received by the payer, and not the estimated average income that could be received in specific economic conditions. Second, income tax allows to maximize the implementation of the basic principles of taxation – universality and uniformity. In recent decades, national regimes of personal income taxation regimes have been actively developed both in foreign countries and in Russia.

Purpose of the study. The article shows the results of analysis of the framework of personal income taxation in the Russian Federation in the context of the principle of the social fairness. Dealing with selected provisions of the national legislation of European countries and Russia the article shows that elements of progressive taxation can be applied only in particular aspects. The proposals of taxation of rich taxpayers are also brought into light.

Methodology. The research was carried out with the application of the formally legal interpretation of legal acts as well as the comparative analysis of Russian and European legal literature. Structural and systemic methods are also the basis of the research,

The main results. After studying the European experience of personal income taxation the authors come to the conclusion that some of the ideas described can be transferred to the

Russian tax legislation, but this should be done with caution. It is not necessary to introduce a progressive tax system in its pure form in the Russian Federation, but it is worth considering options for switching to a dualistic system. The authors believe that the elements of borrowing foreign experience should be aimed rather at a fair distribution of benefits, for example, through rules that fix tax benefits.

Conclusions. The following proposals can be formulated to improve the legal regulation of personal income taxation in the Russian Federation: the distinction between taxation of taxpayers with ultra-high incomes and those with minimal incomes should be based not on the income criterion, but on the expenditure criterion; to establish a non-taxable minimum in the amount of the minimum wage, which will ensure tax fairness for taxpayers with lower-average incomes; to review the criteria of taxation of luxury vehicles, raising the border separating the mass and premium segments of the Russian car market by at least two times – up to 6 million rubles. The best solution would be to abolish the vehicle tax and impose an increased excise tax on fuel and lubricants for personal transport.

** The reported study was funded by Russian Foundation of Basic Research (RFBR), project number 20-11-00292 “Legal support of national tax security in international economic integration context”.

1. Introduction

The leading position of the personal income tax in most countries is due to a number of circumstances. First, it is a personal tax, i.e. its object is the income actually received by the taxpayer, and not the estimated average income that could be received in specific economic conditions. Secondly, the income tax allows to implement basic principles of taxation - universality and uniformity - to the maximum extent [1, p. 11].

As noted by S. G. Pepelyaev, the income tax allows to realize the basic principles of taxation - universality and uniformity [1, p. 11]. Scholars pay attention to the principle of equity [2]: they define the personal income tax as "a social regulator of public welfare and ensuring economic balance between the main groups of the population, regions and municipalities" [3], and also believe that this tax "can be aimed at limiting high-level income, providing support to poor citizens by providing benefits, reflecting the recognition by the state of special merits of certain categories of citizens before society" [4].

2. Income of individuals and profit of legal entities.

An interesting feature of the Russian tax system is noted by S. A. Sosnovsky: in many countries, the taxation of profit (income) of organizations appeared as a result of the development of rules of taxation of personal income. In Russia, by the time of transition to a market economy, there was no experience of taxation of profit (income) of organizations, and the rules of taxation were formed almost from scratch [1, p. 114-115].

In this regard, the division of the tax burden between legal entities and individuals is of serious scientific and practical interest. Thus, the main tax burden in European countries traditionally falls on citizens. However, when carefully considering the role and place of these subjects of economic relations in the formation of income, the issue of dividing taxes between them causes great difficulties, and applied estimates are often inaccurate [5, p. 9]. For example, the profit goes to the payment of dividends, remuneration to founders, encouragement of employees from the

consumption fund formed during the distribution of profits, etc. the income of an individual employee is divided into wages and the insurance part, which goes to insurance funds.

At the same time, the line between the tax burden of a legal entity and an individual is vague. It is possible to estimate the load separately only at the production stage. At the stage of consumption of goods, works, and services, the entire tax burden lies "on the shoulders of the working people" [5, p. 10].

3. The experience of the OECD and EU Member States in the field of personal income taxation.

In recent decades, individual income tax regimes have been actively developing both in foreign countries and in Russia. Professor A. A. Shakhmamyev rightly emphasizes the fact that "the direct or territorial physical or legal "dependence" of the subject has become supplemented by an expanded one based on the taxpayer's personal ties with this country" [6]. The main trends in the development of legal regulation of income taxation relate to the reduction of tax rates and the expansion of the tax base [7, p. 42]. However, lower tax rates are often offset by higher social security contributions and consumption taxes. The aging of the population in developed countries implies an increase in public spending on pensions and health care.

The goal of any tax system is to raise revenue for the state to finance its social obligations. In a report on income tax reform, the OECD notes that in addition to income growth, there are three other pressing problems in the field of income and profit taxation:

the incentive function of taxation distorts the economic behavior of subjects, having an adverse impact on the efficiency of taxation (for example, when evaluating objects for tax purposes);

the distribution of the tax burden raises issues of equality;

the importance of securing tax rules and the costs of compliance with tax law by state enforcement, as this affects the effectiveness of the tax system and the public assessment of the "fairness" of this system.

A balance between these issues could ensure the best achievement of the goals of reforming the income tax system.

In many countries of the world, the tax is usually paid on the total income received by an individual during a financial or calendar year. Personal income tax is set in different states according to similar models. Differences in individual states are associated with the peculiarities of determining certain elements of the tax.

The composition of taxable income include:

- 1) wages of workers and employees;
- 2) additional payments, surcharges, bonuses and other remuneration in excess of the basic salary (Ireland);
- 3) income from business activities;
- 4) dividends, interest on bank accounts (Finland, Greece), interest on government securities (Finland, Turkey);
- 5) life insurance contributions (Denmark, Spain);
- 6) income received from the commercial use of immovable property;
- 7) conditional income from the ownership of the house in which the taxpayer and his family live (Benelux, Greece, Italy, Portugal);
- 8) alimony paid for the maintenance of children;
- 9) lump sum payments, allowances;
- 10) pensions;
- 11) unemployment, sickness, family benefits and benefits.

In different states, there are differences in the definition of the types of income subject to taxation.

For example, in Austria, income tax is levied on income received from farming or forestry; self-employment (doctors, lawyers, etc.); crafts, providing paid services, commerce; wage labor; investment of capital; real estate (leasing of land, etc.); other monetary sources (rent, intermediary services, etc.).

The tax rate in Austria is 0% for income up to 11,000 euros per year, from 11,000 to 25,000 euros - 36.5%; from 25,000 to 60,000 euros - 43.21%; over 60,000 euros - 50%. However, some categories of payers with limited liability are

subject to a fixed tax of 20%, if these are the income of cultural figures, writers, artists, architects; income of athletes; fees of artists, participants of entertainment events; paid consultations. Thus, a fairly wide range of individuals receive income tax benefits due to their type of activity.

Income from real estate transactions (sale, lease) is taxed at a rate of 25%. Property taxes in Austria are 1%. When changing the owner of a land plot, a tax of 3.5% of its price is charged (for close relatives-2%).

When submitting a declaration, the tax authority may decide to partially write off taxes:

220 euros per child (132 euros per parent if two persons submit an application);

for special expenses (insurance, construction / repair of housing, purchase of new shares, etc.) - about a quarter of the total amount. With an income of more than 60 thousand euros, there is no write-off. In the absence of such expenses, 60 euros will be deducted;

the amount of donations to the church (up to 200 euros);

the amount of charitable contributions in favor of science and humanitarian organizations;

for unforeseen expenses (treatment, force majeure, for example, natural disasters, loss of breadwinner, etc.);

for kindergarten (no more than 2300 euros per year).

If the taxpayer is the sole breadwinner in the family, the Austrian authorities will give him tax breaks (364 euros – in the absence of children, 494 Euro if the family has one child, 660 euros – if the family has two children, EUR 220 for each further child).

Thus, relatively high tax rates in Austria are offset by a wide range of tax benefits, which ensures tax neutrality and tax fairness. It seems that the gradation of rates depending on the type of activity of taxpayers is of interest to Russia.

Income tax rates in the EU are usually based on a complex progression, but in a number of states it is levied on the basis of the principle of proportionality. the value of the tax rate varies from 0 to 33% depending on the country and varies taking into account tax discounts provided to taxpayers. Depending on the marital status of the taxpayer, the

tax rates are differentiated. In all European countries, the income tax rate for single taxpayers is higher than for married couples. In the UK, taking into account non-standard tax discounts (work-related expenses, interest on a home loan, etc.), the income tax rate for a single taxpayer is almost 3% higher than for a married couple. In Germany, non-work-related income is transferred in whole or in part to the spouse with the highest income. On the other hand, if the spouses could choose which of them to transfer such income to, they would choose a spouse with a lower taxable income, which would entail a decrease in tax revenues to the budget.

At the same time, the spread of rates in the EU member States reaches 20 percent or more. This approach to determining the size of the tax burden is due to the demographic and socio-economic policies implemented in each State.

Based on the study of foreign experience, Russian scientists, practitioners and politicians propose to introduce a progressive scale of taxation in Russia and establish a single tax rate for income taxed in the form of dividends [8, p. 531].

In European countries, discussions are underway around the ideas of reforming income tax systems [9, 10, 11, 12, 13]. Summarizing these ideas, we can divide the proposals into three groups:

the flat income tax system assumes a single tax rate along with a constant expansion of the tax base and uses a fixed set of tax benefits;

the dualistic system of income taxation combines a single tax rate on capital gains with progressive taxation of income from employment; as a rule, it uses a broad tax base;

the universal income tax system combines progressive taxation with a broader set of tax benefits than the first two systems.

An important feature of the tax system should be its simplicity. First of all, simplicity is inherent in systems with a flat tax scale: it contributes to the convenience of administration and reduces the cost of taxpayers to comply with legal norms. However, identical tax rates do not help to avoid the erosion of income and profits between the individual and corporate sectors. In addition, with a flat tax scale, rates tend to

increase for low- and especially middle-income taxpayers, and, on the contrary, to decrease for high-income taxpayers. Thus, under proportional taxation, a less well-off taxpayer is subjected to a heavier tax burden, which is a manifestation of tax discrimination.

The disadvantage of progressive taxation is discrimination against variable income, such as the income of seasonal workers, as well as investments in human capital and high-risk assets.

In the OECD's assessment of income tax systems, an important criterion is the assessment of horizontal (taxpayers in the same situations are subject to equal taxation) and vertical (taxpayers in better circumstances bear a greater tax burden in proportion to their income) equality. The flat rate tax satisfies the requirements of horizontal equality, and the progressive vertical.

In the context of international tax competition and increased taxpayer mobility, it is unlikely that a universal tax system can be achieved. The income tax systems of EU Member States can be described as "semi-universal": taxpayers continue to exploit gaps in tax regulation and differences in preferential tax regimes, as a result of which states focus their national tax policies on expanding the tax base and reducing tax rates. In the end, according to the remark

As noted by I.A. Maiburov and A.M. Sokolovskaya, "the choice in favor of a proportional or progressive tax on the incomes from the standpoint of social justice is determined by which inequality in the distribution of income is permissible in the society and what degree of redistribution of income it considers to be fair" [14, p. 38].

4. Relevant problems of taxation of physical persons in the Russian Federation.

We believe that some of the described ideas can be transferred to the Russian tax legislation, but this should be done with caution.

It is not necessary to introduce a progressive tax system in the Russian Federation in its pure form, but it is worth considering options for switching to a dualistic system. We believe that the elements of borrowing foreign experience should be aimed rather at a fair distribution of benefits, for

example, with the help of rules that fix tax benefits. In this sense, the Austrian model of income taxation with a high degree of differentiation discussed above is of interest. Tax rates should be as efficient as possible and ensure the principles of certainty and fairness of taxation. It would be possible to borrow mechanisms for establishing social deductions related to the number of children in a family from family tax models. To date, in Russia, benefits for citizens with children are very limited: when each parent receives a standard deduction, the family saves an amount for a year that is not comparably less than the subsistence minimum per child per month (for the second quarter of 2019 – 11004 rubles) . At the same time, the tax deduction under Article 218 of the Tax Code of the Russian Federation is valid only until the month in which the taxpayer's income exceeded 350,000 rubles. Therefore, we consider it impossible to consider the standard tax deduction as a significant benefit for a family with children.

We consider raising rates for taxpayers with ultra-high income levels to be an important tool for taxation of individuals: these incomes are mostly spent on savings or transferred outside the Russian Federation. the use of high rates for middle-income taxpayers, on the contrary, will not give a significant increase in budget revenues, but at the same time will negatively affect business activity, forcing citizens to work below their potential capabilities, so as not to move to the next level of income, which is taxed at a higher rate.

In the Russian Federation, there are still elements of "wealth taxation", but these elements are present in property taxes, being tied, for example, to vehicles owned by a rich taxpayer. Thus, this is, in fact, a tax aimed at withdrawing part of the income of a person who owns an expensive vehicle, and, consequently, has income for the purchase of such property. On behalf of the President of the Russian Federation in his Address to the Federal Assembly in 2012 "to impose additional taxes on so-called prestigious, demonstrative consumption "by implementing" decisions on the so-called luxury tax, including luxury real estate and, no matter how hard it is, expensive cars, even new ones", Part 2 of Article 362 of the Tax Code of the Russian Federation

established increased rates of transport tax. In this case, the coefficient depends not only on the cost of the car, but also on the year of its release. So, owners of cars worth from 3 million to 5 million rubles. they must pay a transport tax with a coefficient of 1.1-1.3 until no more than 3 years have passed since the release of the car.

According to M. Oreshkin, "taxing expenses – cars, real estate — is much more effective from the point of view of general economic development than simply taxing income." Thus, the provisions of Article 362 of the Tax Code of the Russian Federation are aimed at taxing not property, but expenses.

However, even here the goal – to tax taxpayers with excess income-has not been achieved. in 2020, the ministry of industry and trade published an updated list of luxury cars, which included models of mass brands: Chrysler, Honda, Mazda, Subaru. The category of cars worth from 3 to 5 million rubles included 632 models and their modifications, which is 54 names more than in 2019. The list of cars in the price range from 5 to 10 million rubles increased by 38 positions-to 484. The list of models worth from 10 to 15 million rubles. there were 100 items (3 more), and the list of models with a price of more than 15 million rubles is represented by 82 items (9 more). The reasons for this expansion of the list were the weakening of the ruble and the increase in the excise tax and recycling fee. The owner of the vehicle is subject to a multiple of the tax burden. At the same time, the increase in excise taxes did not lead to an increase in the threshold value of the cost of cars from the list.

In this regard, I would like to criticize the assessment of luxury goods by the state, according to the results of which middle-class cars fall into the same list with Aston Martin and Lamborghini. The results of this assessment do not lead to taxation of luxury consumption: there are several hundred items in the list that cannot be called premium brands. The assessment of the Ministry of Industry and Trade is carried out mechanically: it determines the price level of the car, first of all, according to the complete sets recommended by the representative offices of automobile companies.

In addition, criticism is caused by the fact that the legislator does not attach any importance

to the cost of the car in the secondary market, or its depreciation during use. The increased tax will pay taking into account its value list for the corresponding year, regardless of mileage, and other factors influencing the wear of the car, although it is obvious that the cost of a used car below new and no longer reaches the value with which to pay the increased tax.

In summary, we believe that it is necessary to revise the criteria for taxation of luxury vehicles, raising the border separating the mass and premium segments of the Russian car market at least twice – up to 6 million rubles. Another way of leveling the described inequality, in our opinion, is the abolition of the vehicle tax and the establishment of an increased excise tax on fuel for personal transport. First, this way you can ensure a greater collection of this money. Secondly, the principle of justice would be implemented – who drives less, pays less.

The question arises: how can the state take control of rich citizens? And how to determine the criteria for wealth? According to statistics of the Federal Tax Service of Russia for 2018, almost 65% of the population earned from 114 thousand rubles to one million rubles a year, and 28.2% of the income did not exceed at all

10 thousand rubles a month, or about 114 thousand rubles a year. However, above only 6.9% of Russians received 1 million rubles a year.

The threshold value of 1 million rubles per year, from which the annual income of a citizen who is classified as rich by the legislator, is calculated, raises questions. Similarly, the threshold of conditionally high income in the latest changes in tax legislation in relation to income in the form of interest received on deposits (account balances) in banks located on the territory of the Russian Federation is considered. In fact, since 2021, a serious increase in the tax burden for citizens who have savings on deposits totaling more than 1 million rubles.. In fact, this is an alternative to progressive taxation of income, since it will be the wealthier citizens who will pay the tax, the number of which is much more than the originally designated 1% of the population.

In addition, the President of the Russian Federation announced that the personal income

tax rate will increase from 13 to 15 percent for individuals whose income exceeds 5 million rubles. Only the portion of income that exceeds this amount will be taxed at this rate. The budget will thus receive about 60 billion rubles in addition. The decision on a "step" of two percentage points will slow down attempts to return to the discussion of a truly progressive personal income tax for at least several years – in essence, "the scale remains de facto flat, we are talking about an additional target tax on high incomes of 2% of income." For the recipients of the new norm, the planned changes in the legislation on CFC are much more important than a two-percent increase in personal income tax. We believe that this increase in personal income tax does not represent a transition to progressive taxation, but only indicates the state's desire for social equalization.

The above allows us to conclude that it is almost impossible to establish the criteria of wealth in the legislation. It would be much more correct to establish poverty criteria in the tax legislation. The importance of this issue is underscored by the fact that one of the most important tasks in the Message of President RF to the Federal Assembly of 20 February 2019 indicates the need to reduce poverty. The President of the Russian Federation noted that after reducing the number of poor people from 40 million to 15 million, there was again an increase in their number. The Chairman of the Government of the Russian Federation D.A. Medvedev also pointed out the need to apply a new approach to poverty and the poor: "To proceed more from human expenses, as is done all over the world, and not just based on income." indeed, taxation of total income without taking into account the necessary expenses only makes the poor poorer.

In this regard, S.G. Pepelyaev rightly notes that "the taxpayer's wealth cannot be greater than his income. Reducing one expense increases the opportunity for other expenses without making the person richer. Otherwise, it would be necessary to recognize the wealthiest poor who did not spend on yachts, castles, planes, and notorious misers to impose a tax on excess income" [15, p. 2].

M.B. Napso and M.D. Napso point out that "the tax base for personal income tax should be determined not just based on the income received,

but taking into account the costs of meeting vital needs. If we take into account two circumstances: the presence of so-called subjective poverty and a subjective understanding of priority needs, then the cost of living should be used to determine the amount of expenditure. There is also the concept of discretionary income, similar to it should be introduced in relation to taxation: discretionary income for tax purposes is the difference between the income received and the subsistence minimum. It is this difference that should become the tax base for personal income tax" [16, p. 138].

Another option for establishing social guarantees in the field of income taxation can be a zero rate for citizens with income at the level of the subsistence minimum (the establishment of a non-taxable minimum [17]). This practice is used in Germany, Austria, China, etc. According to the Tax Code of the Russian Federation, income is an economic benefit: in the case when income is equal to the subsistence minimum, earnings only compensate for the labor spent.

In the abstract, it is fair to impose higher taxes on the rich. However, in this case, the state will receive huge shortfalls in revenues with relatively small additional budget revenues, which will not solve the issues of social justice. In this situation, additional taxation appears cars worth 3 million rubles and the income of citizens on deposits of 1 million rubles a year on a par with luxury goods and super-income. We believe that this violates the most important principle enshrined in part 1 of article 3 of the tax code of the Russian Federation: when setting taxes, the actual ability of the taxpayer to pay tax is taken into account.

5. Conclusions.

The establishment of a classical progressive system in the Russian federation will encourage a change in the model of behavior of both persons who have the opportunity to increase their income, but do not intend to do so due to a decrease in the nominal increase in wages, and persons who previously declared income in full, but when the tax model changes, they will apply personal income tax evasion schemes. In addition, the results of a comparative analysis of the

experience of the EU member states show the ineffectiveness of the progressive income tax scale as a tool to combat social inequality. Low capital gains tax rates will help reduce capital outflows and improve the efficiency of interest deductions, reducing incentives for capital exports and tax evasion.

In our opinion, the taxation of individuals should be given more attention in the next phase of the BEPS plan, which is currently focused on corporations. Individuals are mobile and often generate income and carry out economic activities in one State, while paying tax in another.

Based on the analysis of the experience of the EU Member States, the following proposals can be formulated to improve the legal regulation of taxation of personal income in the Russian Federation.

1. As a basis for the differentiation of taxation of taxpayers with ultra-high income and with minimal income, it is necessary to take not the criterion of income, but the criterion of expenses.

2. To establish a non-taxable minimum in the amount of the minimum wage, which will ensure the fairness of taxation for taxpayers with below-average income.

3. To review the criteria for taxation of luxury vehicles, raising the border separating the mass and premium segments of the Russian car market by at least two times – up to 6 million rubles. The best solution seems to be the abolition of the vehicle tax and the establishment of an increased excise tax on fuel and lubricants for personal transport.

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BIBLIOGRAPHIC DESCRIPTION

Artemov N.M., Ponomareva K.A. Taxation of personal income in the context of issues of social fairness. *Pravoprименение = Law Enforcement Review*, 2020, vol. 4, no. 4, pp. 46–55. DOI: 10.24147/2542-1514.2020.4(4).46-55. (In Russ.).