

TAXATION.FAIRNES. EQUALITY.

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Abstract:

The issue of taxation is a phenomenon long past barriers fiscal regulations and procedures, as in the contemporary period is a phenomenon with multiple implications of economic, social and political. Tax procedures also were upgraded and complicated that not only specialists but also taxpayers need the jurisdictional knowledge, informatics and especially in the economic field. Dealing over the jurisdictional and procedural measure, it seems that the other side of the relationship between tax authorities and taxpayers, the economic and psycho-behavioral was neglected.

Tax authorities as part of the administrative system, whose main objective attracting tax revenues to the Exchequer in terms of data legislation, legislation that reflects the vision of the governments policy in operation. One must ask if the official fiscal policies, take into account the coordinates of the report psychobehavioral tax? The answer to this question and some comments to address this issue, this paper covered together.

The tax will not ever paid with pleasure, but it is known that fiscal equity confers a degree of acceptance by payers of the tax burden. Modern fiscal policies are marked by complicated structure of tax systems, more sophisticated procedures and rush image of politicians that do not retain as little detriment to promote populism reality.

Another problem is the invasion of of social security, namely the objective is also looking to be promoted on account of fiscal policy without taking into account the fact that the two policies, the fiscal and social security are still their primary objective. The combination of the two types of , the purely fiscal and social, administrative approach is undoubtedly affected, and the effectiveness of the two policies may be affected taxpayers reactions is recognized in the literature are controversial.

Taxpayers are vexed not only the size of the tax burden but also its structure, especially the way the official division of the tax burden between them, depending on how the tax base, depending on the type of taxpayer and according to other criteria.

Another coordinated taxation is part of contemporary consumerist polticilor new tax, taxing certain income, especially income individuals is marked by the overall objective of capitalist society, that consumption growth. Fiscal policies are policies the new contemporary consumerism. And this phenomenon influences the distribution of the tax burden among taxpayers, more or less fair.

What is tax fairness and how we can quantify? Here's a question that I try to raspunt from equality before the law tax payers. Equality before the tax law is not a primary goal of modern tax policy, it losing ground to tax efficiency goals and its economic and social components. On the other hand though fiscal phenomenon can help to ensure social peace through taxation to keep Sean absolute size of the tax burden and the fact that all are equal before the law, tax law and within given social policies in broadly, social security or insurance in respect restrains can be promoted by themselves and less by fiscal policy.

Content:**Considerations generale.Complexitatea fiscal phenomenon.**

Taxation in the current language is understood as more acceptable, ie taxation as a set of taxes imposed at a time in a company engaged in tax taxation, taxation as jurisdictional regulation and taxes in the fourth , taxation as a science, as a discipline of study.

First meaning, taxation, as a set of taxes and duties imposed on society by the legal laws in the context of our literature specialist is a misconception, this overlapping conceptual fiscal system. The tax system includes all taxes imposed at a point in society and the relationships between them, within and as part of the financial system.

A second meaning, so that taxation is understood that fiscal activity. This sense only partially reflect economic content of taxation, procedural aspect of taxation is an important, but not with the manifestation of the phenomenon in its entirety. Leave aside the theoretical component, conceptual content sic her economic phenomenon with its implications on taxpayers.

Third acknowledge that the taxation, that legal regulation of the field, or in tax legislation restrains sense. And this is a partial view of the phenomenon, the phenomenon is broader fiscal, economic content, social and psycho-behavioral and penetrates into the deepest springs of society, family and individual.

The fourth accepted that science, discipline of study, is a vision developed over fiscal phenomenon. "Maintenant, taxation est une science," says fiscalism France, Maurice Laure.

Regarded as a science, taxation is part of financial science, detached relatively late, with the development and modernization of fiscal phenomenon fiscal procedures. Taxation as a subject of study is well defined object and use methods outlined and defined the scope of the phenomenon, the methods used are specific issues such as fiscal procedures, and common to other disciplines of study, common social sciences and the exact such as the calculation of mathematical, statistical comparisons, synthesis and the like.

Fiscal phenomenon is a more complex social phenomenon, the extent of tax revenue, the taxable structure of matter, the complexity of the procedures used and the deeper implications of all taxpayers

Economic and psycho-behavioral component of taxation.

Promotes contemporary Taxation taxes placed so that the state to promote the fiscal policies they own. Responding elements of modern tax policy objectives of the legislature and taxes looming fiscal levers at hand as the state to promote public policies in all branches of social life.

Efficiency of taxation is a principle that was the basis for imposing ever, states, sovereigns, governments are by their nature existential Vero governed by this objective, fiscal procedures have been continuously modernized, but always at the expense of the taxpayer, which will incur a task overwhelming.

What kinds diversified revenue, capital grew, consumption grew large and diversified tax base in this context and the various taxes has been adapted so as to bring the state income increasingly greater. Tax base and other elements of the tax, especially quotas and tax benefits (tax benefits can be grouped into two categories, namely: tax deduction from the taxable base parts that are not required or necessary light and secondarily the reductions in tax payments as part of the tax computed which will be paid partially or not at all) were established in fiscal policy instruments used to influence taxpayer behavior, for different purposes, economic and social.

If efficiency tax depends on the settlement thereof, ie, if their location respect the principles of fiscal efficiency, ie, productivity taxation, universal taxation, taxation

stability, size of tax revenue is directly proportional to the size of the tax base, the size of income, wealth estate and securities, consumption size.

The size and structure of the tax base on the real economy, the structure of the real economy, the absolute level of capital, size and income structure, size and structure of consumption, but they can be influenced by the taxpayer, whose behavior can be modeled just by the way tax settlement.

Taxpayers are targeted to be encouraged to eat, to work harder and more efficiently or more jobs can be influenced to save and then invest in certain sectors or activities.

Using tax as leverage was generalized in fiscal years Keynesian interventionism and intervention methods were perfected so that national tax systems of the developed countries have become some bushy systems with many rules and exceptions, benefits and fiscal constraints. In our legislation corporation tax only if covered over twenty-six deductible expenses and other exceptions in the calculation of the tax base.

In the case of personal income taxation are notorious exceptions, for example in the French regulations, taxpayers, individuals or individual families receive over fifty exceptions as deductible and discounts from taxes.

In order maintenance and consumption growth, fiscal authority waive part of annual revenue from the individual income tax by providing such a facility, but will receive during each expense generated by the facility consumption tax in the form of VAT, excise receipts you complete the budget revenues. This kind of policies that pursue modeling and selecting consumption by providing benefits to pay income tax, but only on condition that a part of these revenues to be spent as legal selection are described in the literature and these concerns political consumerism especially income individuals.

Unlike fiscal policies consumerism what production targets are called policies they offer and ipozitului handling is based on income from capital fruition, especially corporate income tax. Usually offer discounts or exemptions from corporate income tax for reinvested. The only problem arises when such measures relate to the viability and reliability of such investments based on tax incentives, investments that can be validated by asking such products made on account of such investments.

Fiscal policy measures, whether on account of consumption or production due primarily targeting individual taxpayers or commercial society, myself, whose behavior will shape or function of fiscal policy objectives.

The promotion of such policies are based on "bait" economic, but is based on psycho-behavioral predictability taxpayer in such situations.

Fairness and equality before the tax law.

Tax fairness is one of the principles of taxation and perhaps most played. Tax fairness is invoked by tax policies, and social policies promoted by certain segments of its taxes. It talks about vertical equity, vertical equity in the context of the tax treatment of income earned by individuals, but also businesses.

Literature usually presents as representing fiscal equity tax treatment depending on ability to pay. This in turn requires taking into account the taxpayer's income, his wealth, social status, health status, family situation and other such variables depending on the taxpayer to benefit from tax advantages as lower rates, taxable income higher deductibility of expenses incurred during the fiscal year, all in order to reduce the amount payable as income tax.

This vision materialized fiscal equity so by granting tax benefits, which in fact are exceptions to the basic rule, exceptions promoted in order to ensure a certain level of social security taxes waters account, it is really about positive discrimination.

The goal is a noble one that we all subscribe to that course to our peers with health problem, family, hardships of all kinds, should help. We put the question but if this effort to ensure social security tax payers do not distort their behavior and those who do not receive such benefits? We must ask the question whether the benefits of social

purposes may be provided by state social security networks, with the same purpose, but without affecting the behavior of taxpayers.

In this context, I believe that the basis of comparison when it comes to fiscal equity must be equal before the tax authority. Absolute equality when taxpayers pay the same amount of money to the tax authority is focused on tax procedure using fixed rates, but currently hard to believe that such an approach would have succeeded. Relative equality before the tax authority requires that the table be imposed on the taxpayer shares in proportional, at least relatively speaking, taxpayers would bear the same rate, in absolute obligation to pay is directly proportional to the mass taxable.

Component of social security should be left to specialists in these networks would not disrupt the process of taxation, and, on the other hand, fiscal policy should be more visible.

Sophisticate fiscal policies promoted and populist reasons sometimes affect the fair treatment because they will always be the exceptions to taxation.

Laws fiscal adjustment measures, especially in our legislation have a frequency higher price and create legal instability and uncertainty for taxpayers. These changes are mainly promoted di tax efficiency considerations, it takes increasing amounts from the public budget, but such measures affect the fair treatment of taxpayers, ie tax equity yield to impose efficiency.

Lack of fiscal equity generates inappropriate reactions from taxpayers regarding appetite for work, for taxable migration, usually in our case the imposition of capital and labor to impose such other reactions too often taxpayers in fiscal policy measures.

Fiscal equity succumb in the face discriminatory treatment of various forms of taxable bzei such as imposing more severe than income from wages, if we take into account the social obligations that accompany the income tax from capital fructification, in our case is about imozitul about profits or income tax companies micro and dividend tax.

Also, it can highlight the different treatment of personal income by source of income and depending on whether the taxpayer obtained other income in the current situation when the annual income not subject to globalization.

Given these considerations it appears that the official fiscal policy could be more supple, more efficient and invisible if it were handled observing as many of the principles underlying taxation.

Some fiscal policy measures that affect or could make or influence taxpayer reporting fiscal authority. The most serious problem businesses have to bear the tax legislation is instability legislation.

Measures taken in the previous year on reduced TVA rate bakery products apparently only partially achieved its goal, the advantage being mostly large retail networks.

To prevent mass migration from the imposition of taxable wages to impose outcome would be achieved by imposing wage adjustment measures regarding social contributions.

Reduce wages by using quotas progressive taxation, but less than 16%, I do not give the expected results for a given introduce progressive rates, can roll and get back to egalitarian taxation methods. Small income taxation problem can be solved more elegantly and efficiently by increasing the minimum taxable income, personal deductions at a higher fixed amount depending on the objective.

Another issue official tax policy is its predictability, measures changing tax legislation may be announced from time to warn taxpayers who are calculi for the future. Impozitu, tax law should not be considered the criterion of choice to invest or save, give work more or less, to redesign and cash flows needed to repay loans or even monthly income and expenses of individuals in their capacity as taxpayers.

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