

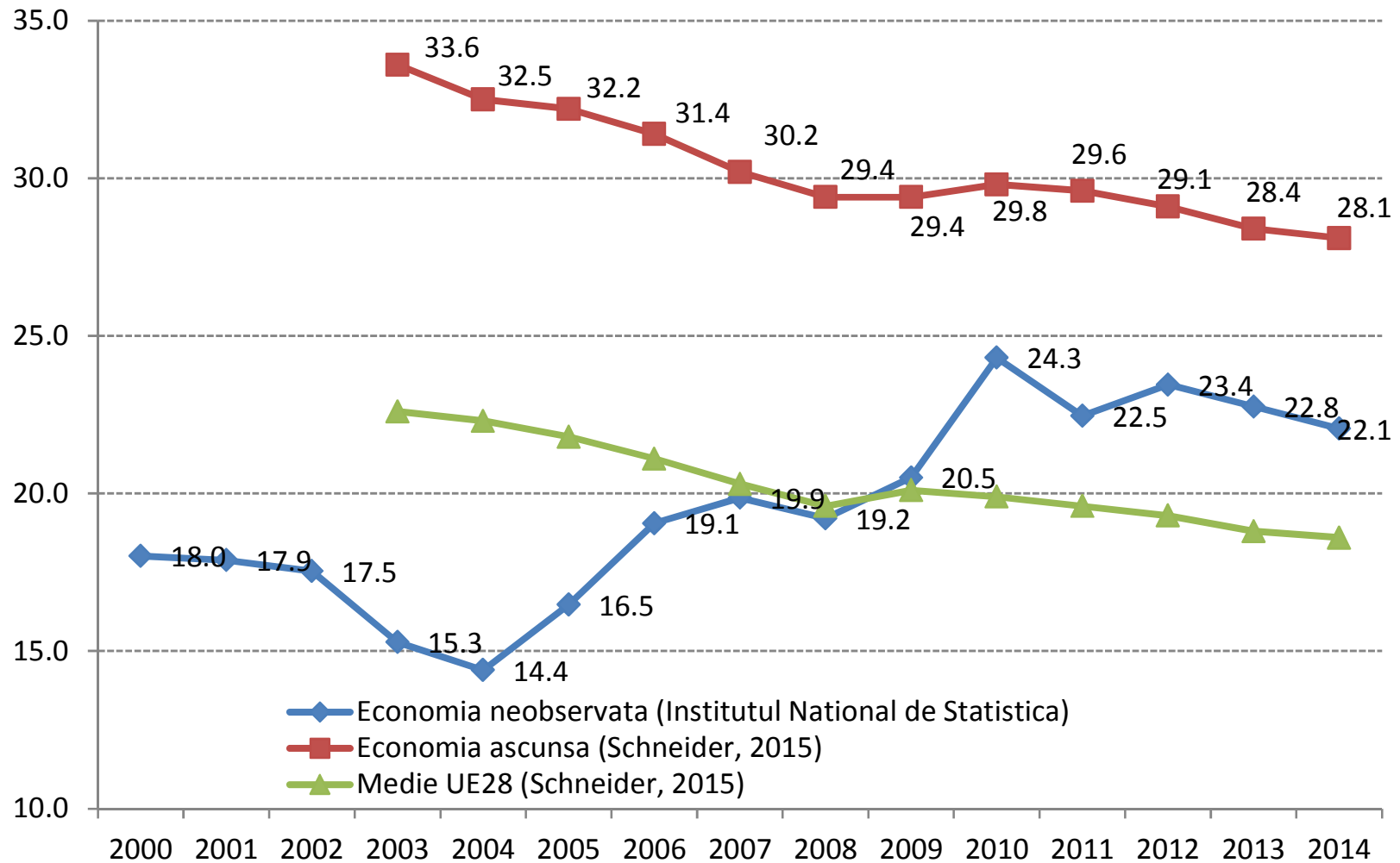
Conformarea la plata taxelor si impozitelor in Romania

Ionut Dumitru
Presedinte Consiliul Fiscal, Economist-sef Raiffeisen Bank*

Octombrie 2015

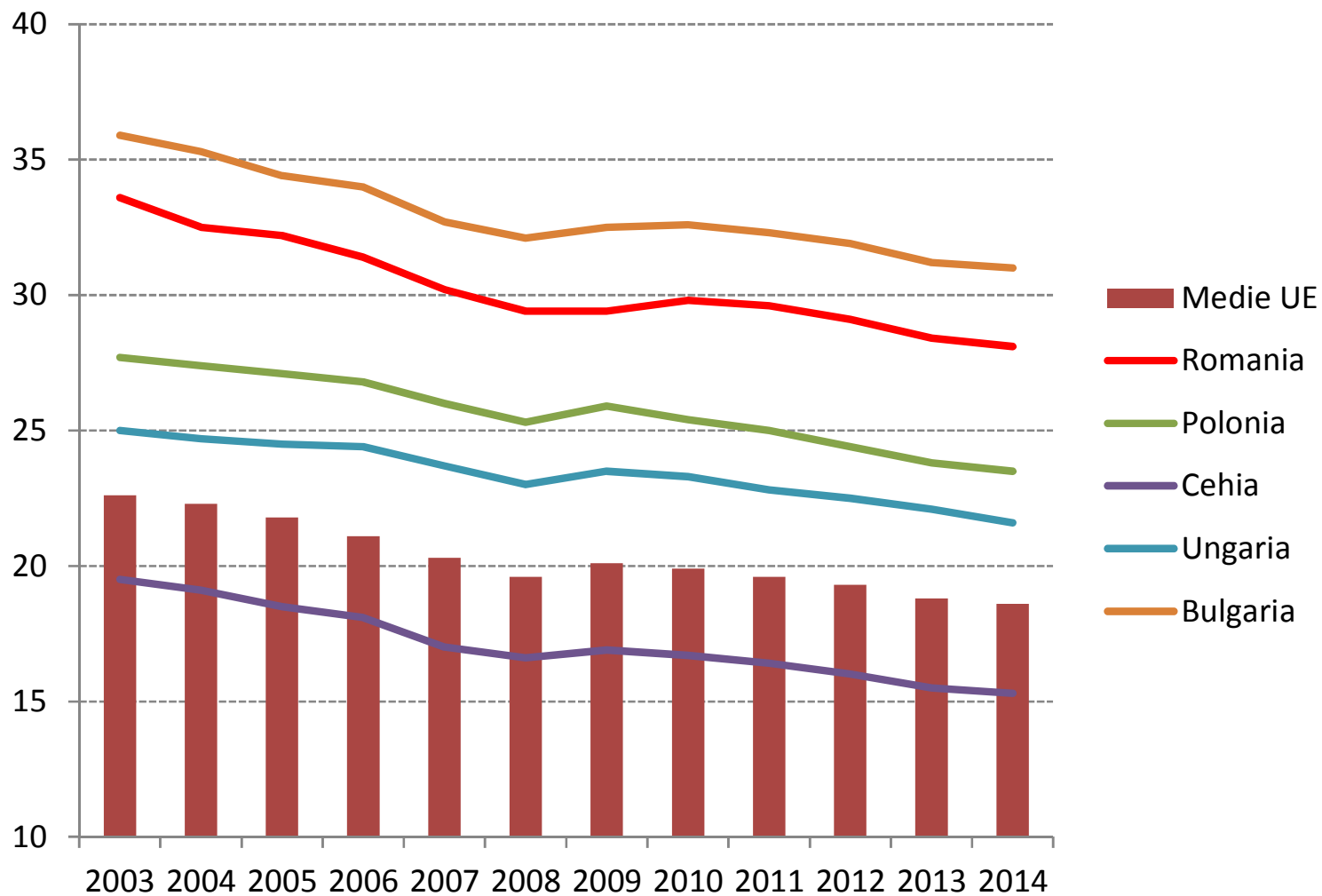
*Opiniile exprimate sunt opinii personale ale autorului si nu implica institutiile cu care
este asociat.

Ponderea economiei neobservate in Romania vs media UE (% in PIB)



Sursa: INS, Schneider (2015)

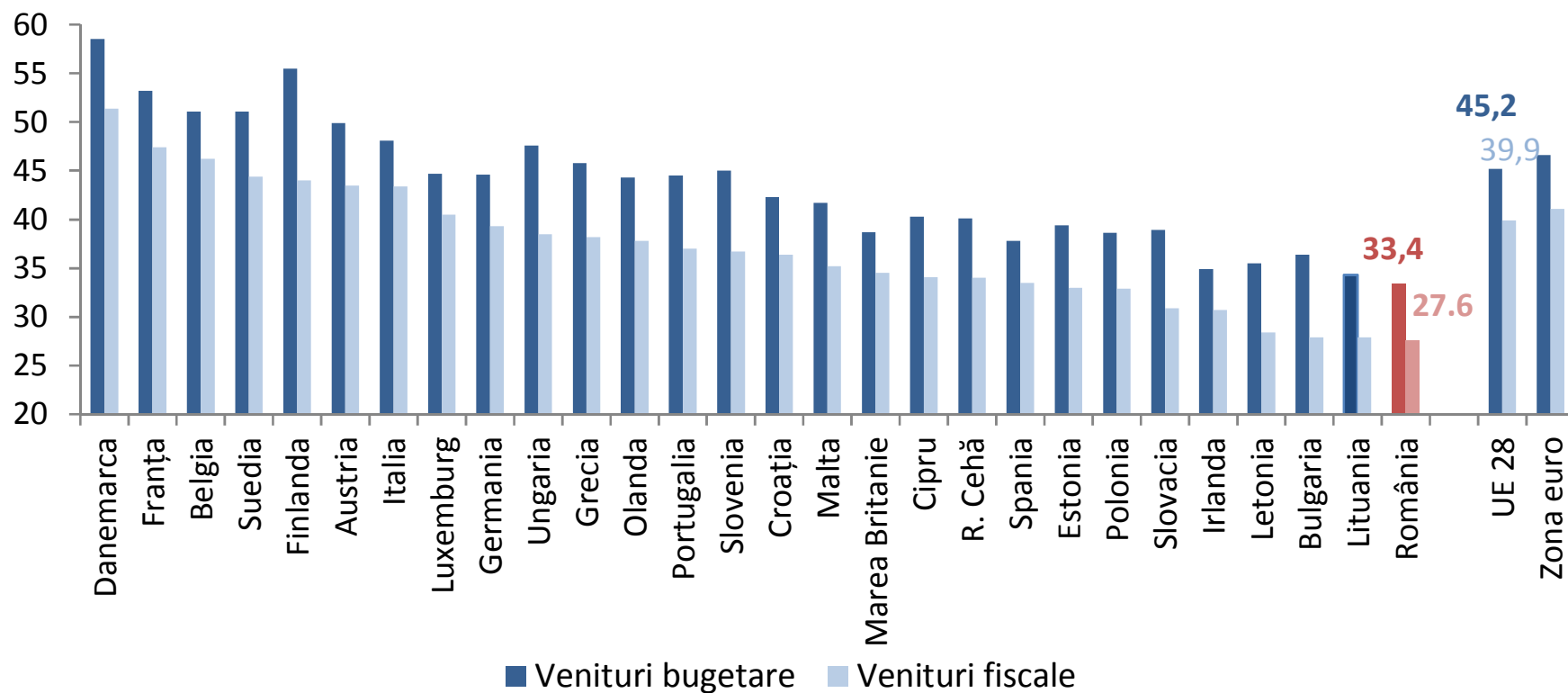
Ponderea economiei ascunse in tarile CEE (% in PIB)



Sursa: Schneider, 2015

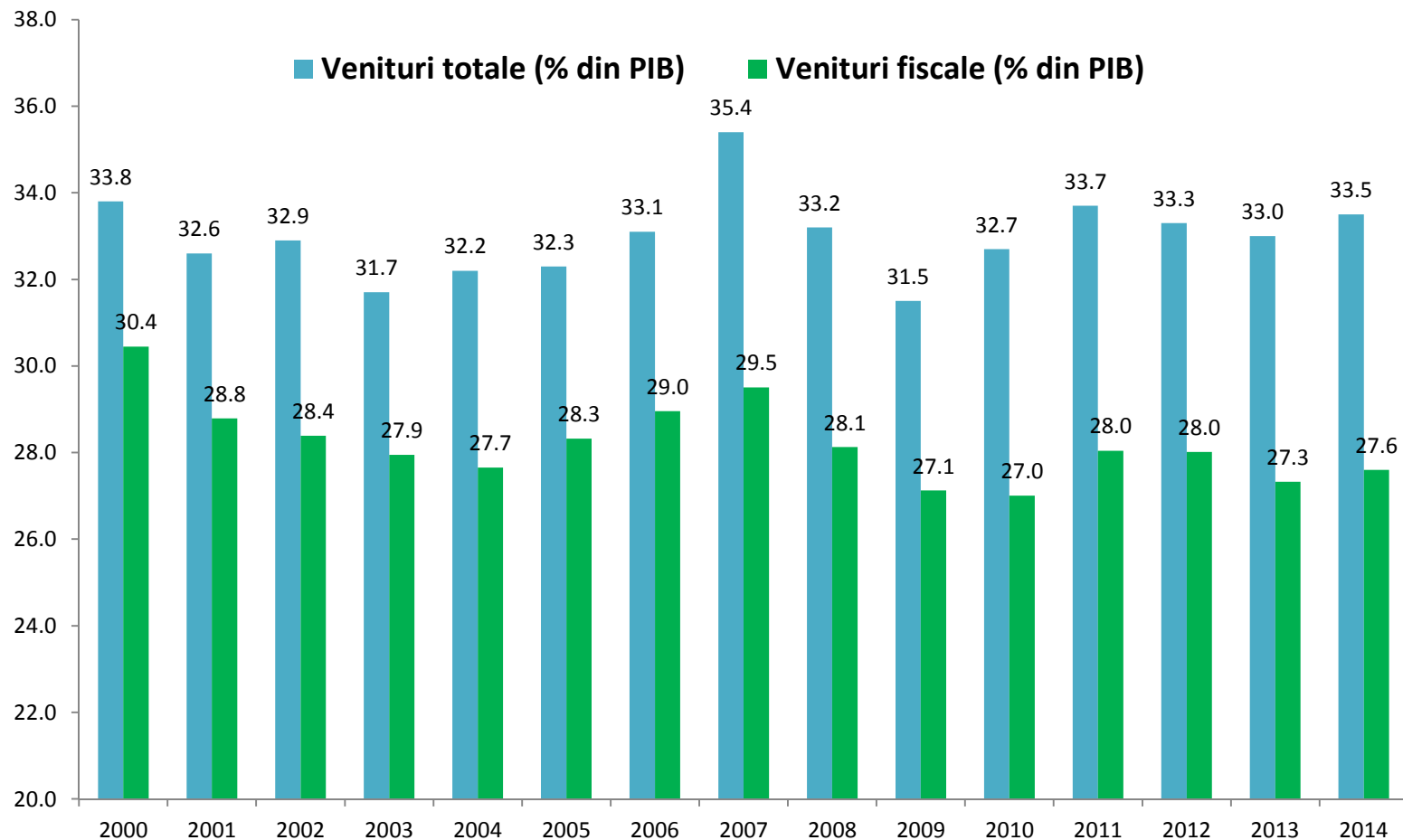
Venituri bugetare foarte mici...

Veniturile bugetare și venituri fiscale (% din PIB, ESA 2010, 2014)



Sursa: EUROSTAT; Veniturile fiscale includ și contribuțiile de asigurări sociale

...si relativ constante in timp, indiferent de sistemul de impozitare si de nivelul taxelor



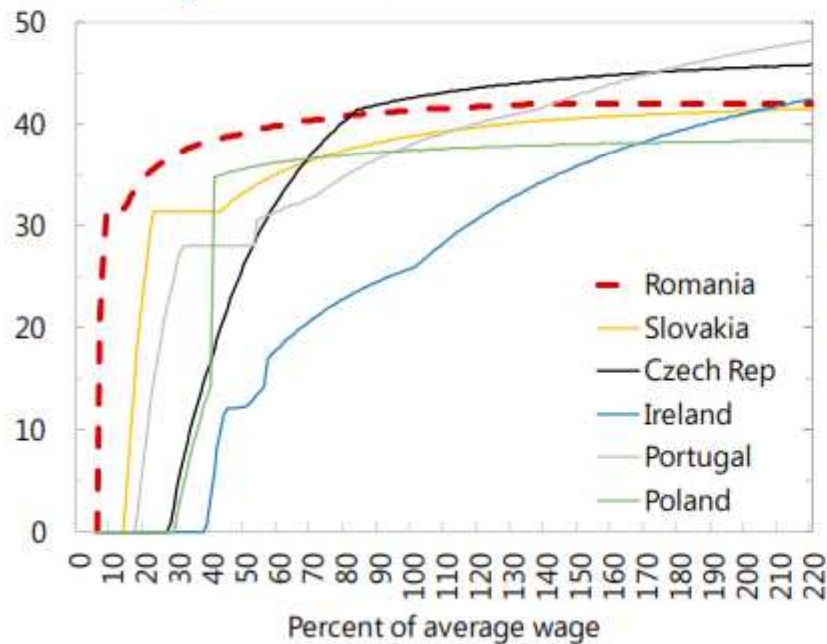
Sursa: EUROSTAT; Veniturile fiscale includ și contribuțiile de asigurări sociale

Povara taxelor si impozitelor (1)

- Povara fiscala pe munca (in special cea a contributiilor la asigurarile sociale) – factor determinant pentru marimea economiei ascunse.

Tax Wedge Comparison

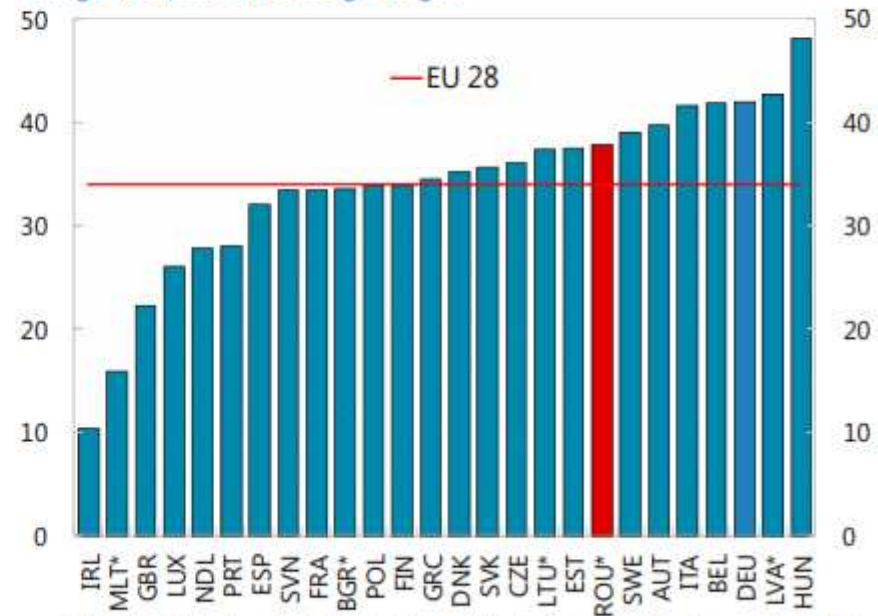
(Percent, single, no children)



Sources: OECD, World Bank; and IMF staff calculations.

Tax Wedge, 2013 1/

(Single, 50 percent average wage)

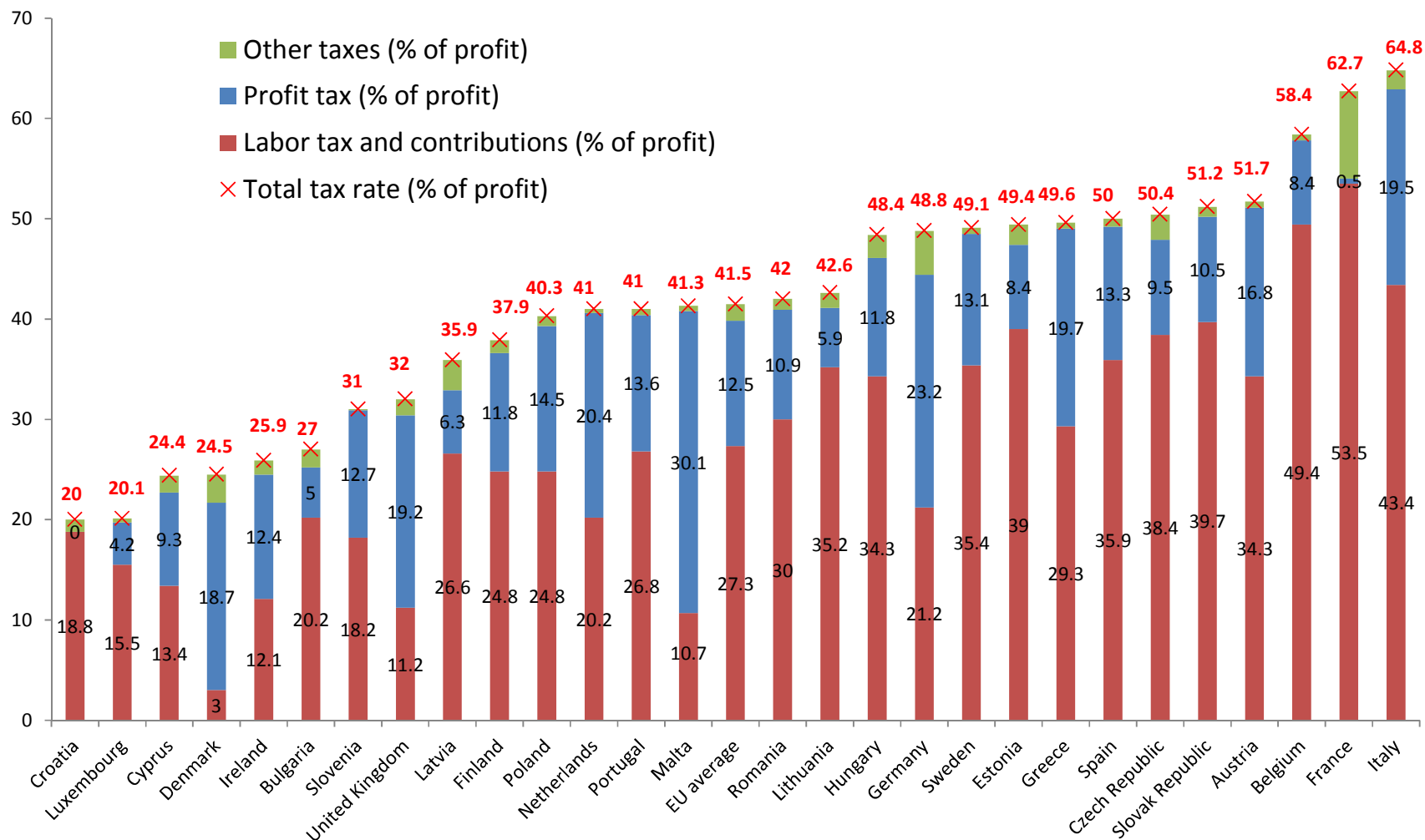


1/ Data for 2013, unless denoted by star. Recent data for Cyprus and Croatia are not available. Romania cut employer pension contribution by 5 percentage points effective for October 1, 2014. Source: European Commission, DG Economic and Financial Affairs.

³ The labor tax wedge measures the percentage of the gross salary paid by an employer that is collected by the government in the form of income taxes and social security contributions (see also Box 1).

Povara taxelor si impozitelor (2)

Totalul taxelor platite de catre companii in Romania este usor peste media europeana

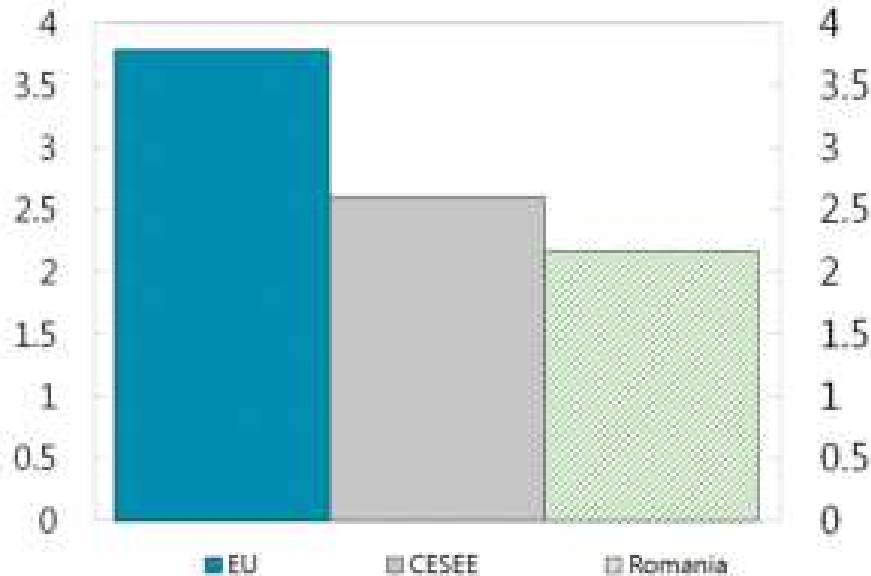


Sursa: World Bank Doing Business report 2015-2016

Calitatea institutiilor (1)

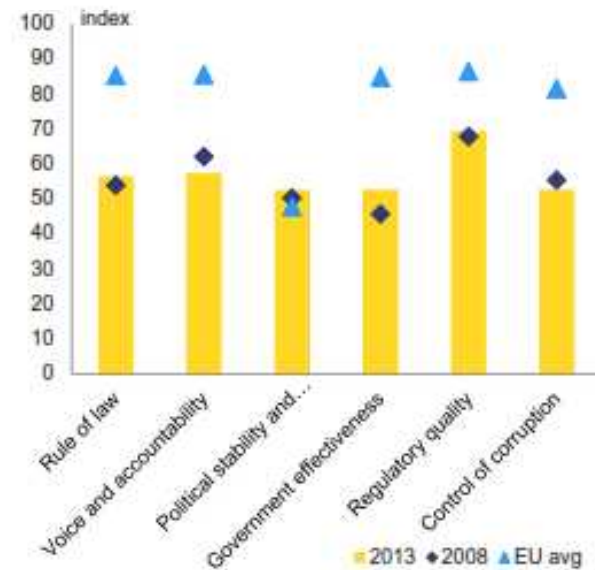
- Aplicarea corecta si eficienta a codului fiscal si a altor reglementari joaca un rol crucial in dimensiunea economiei ascunse.
- Birocratia si coruptia sunt asociate cu o economie ascunsa mai mare;
- Domnia legii, siguranta dreptului de proprietate si aplicarea stricta a contractelor stimuleaza activitatile formale.

Corruption Index



Source: International Country Risk Guide.

Graph 3.3.2: Governance indicators, Romania and EU



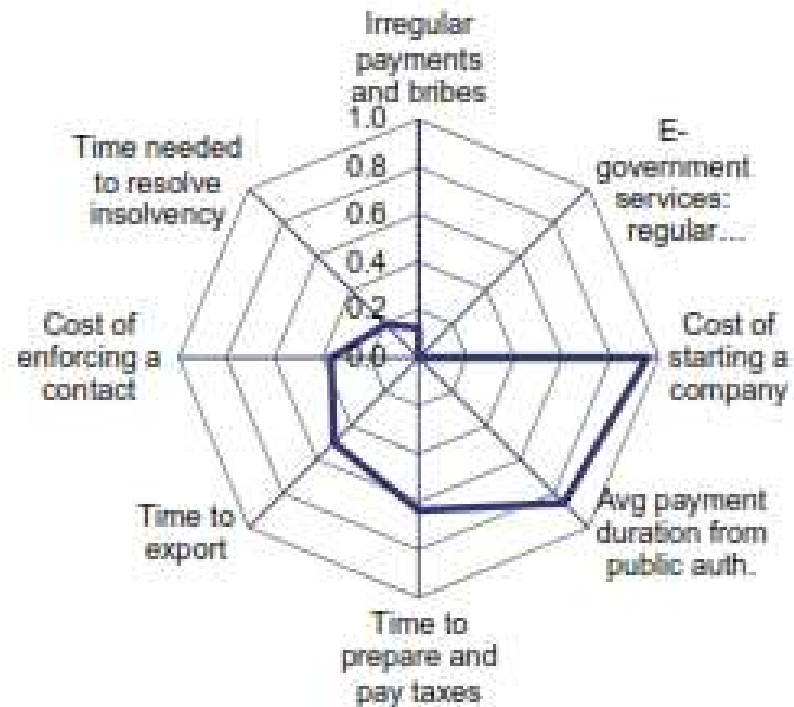
Scores for 2011 (0=lowest, 100=highest)

Source: WB Worldwide Governance Indicators

Sursa: FMI, Comisia Europeana

Calitatea institutiilor (2)

Graph 3.3.1: Overall profile of public administration



1 corresponds to the best performer and 0 to the worst performer among EU28 Member States

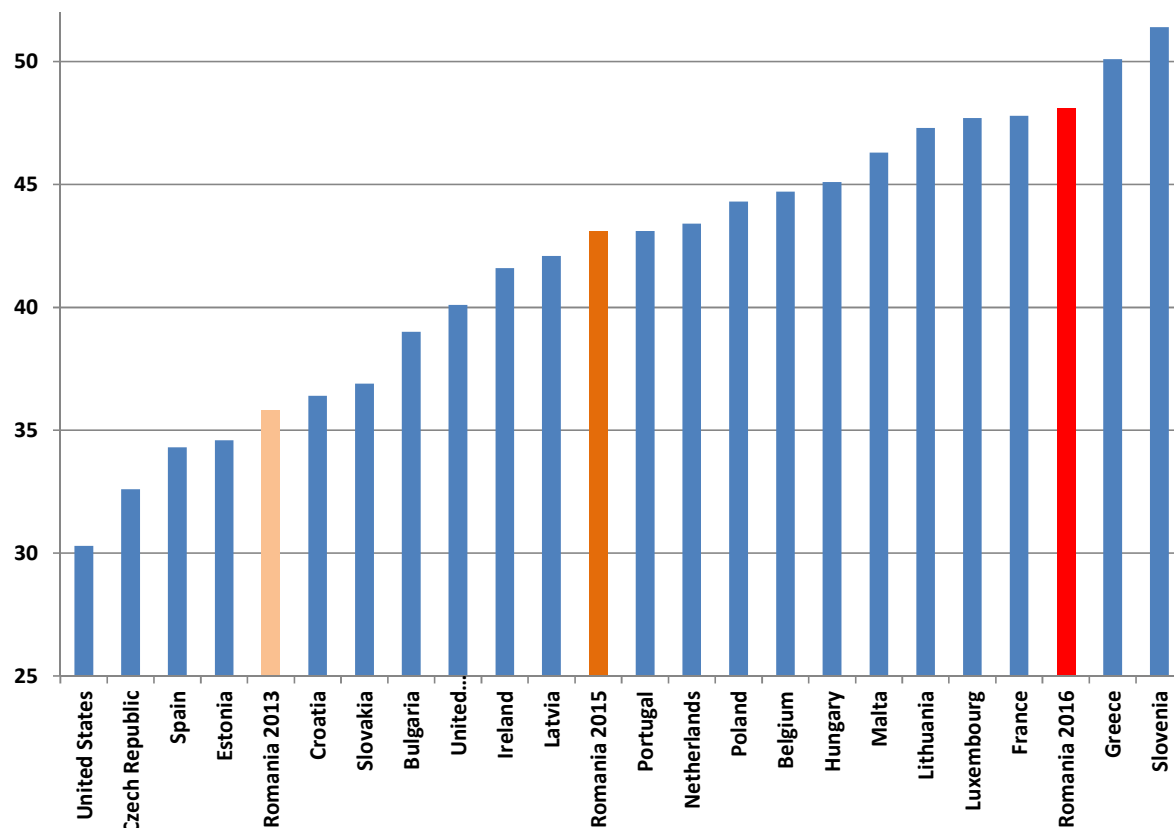
Source: European Commission

Sursa: Comisia Europeana

Reglementarea (1)

- Reglementarile din piata muncii reprezinta un factor esential pentru dimensiunea economiei ascunse.

Raportul salariul minim/salariu mediu, 2013



Minimum Wage, 2015
(Euro)

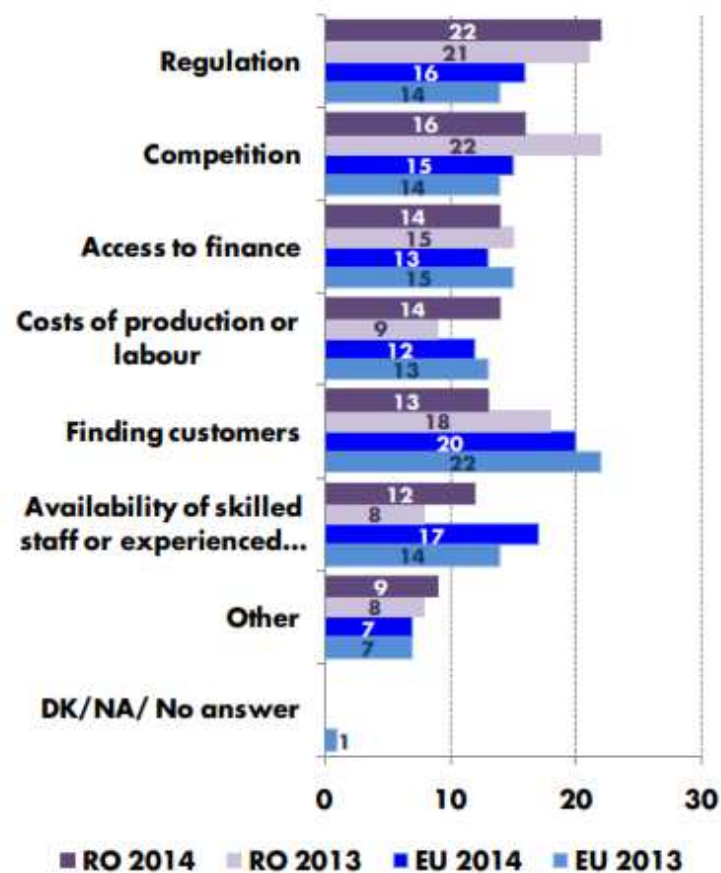
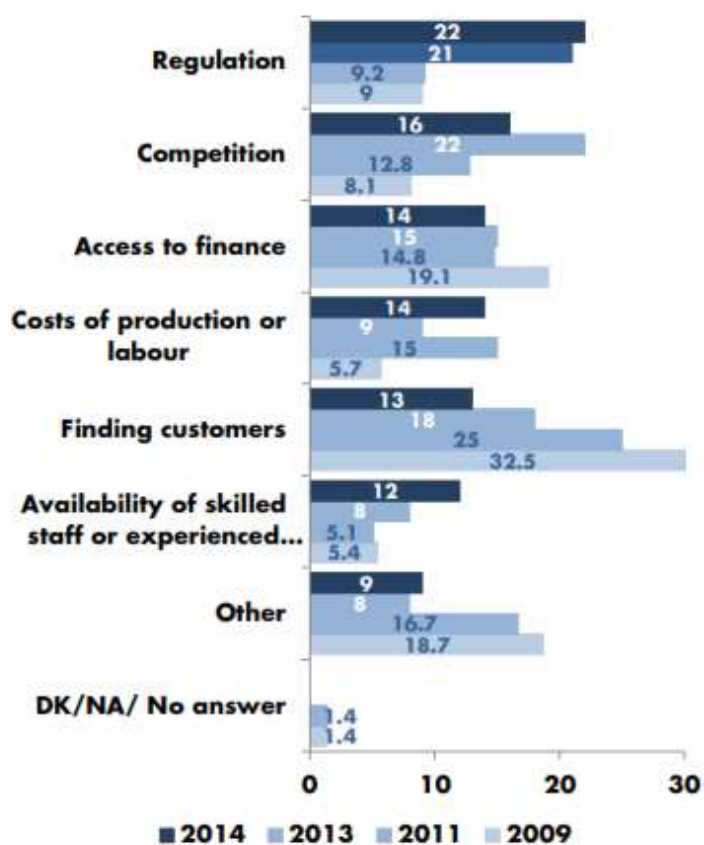
	Monthly minimum wage	Minimum wage in percent of average wage	2016 announced minimum wage in percent of average wage
Bulgaria	174	39	37
Romania	238	43	47
Lithuania	300	42	39
Latvia	360	46	43
Hungary	328	39	37
Slovakia	380	39	38
Estonia	391	37	34
Croatia	398	37	37
Poland	414	43	41

Sources: National authorities; and IMF staff estimates. 2015 data include planned minimum wage increases.

Sursa: Eurostat, FMI

Reglementarea (2)

What is the most pressing problem your firm is facing?

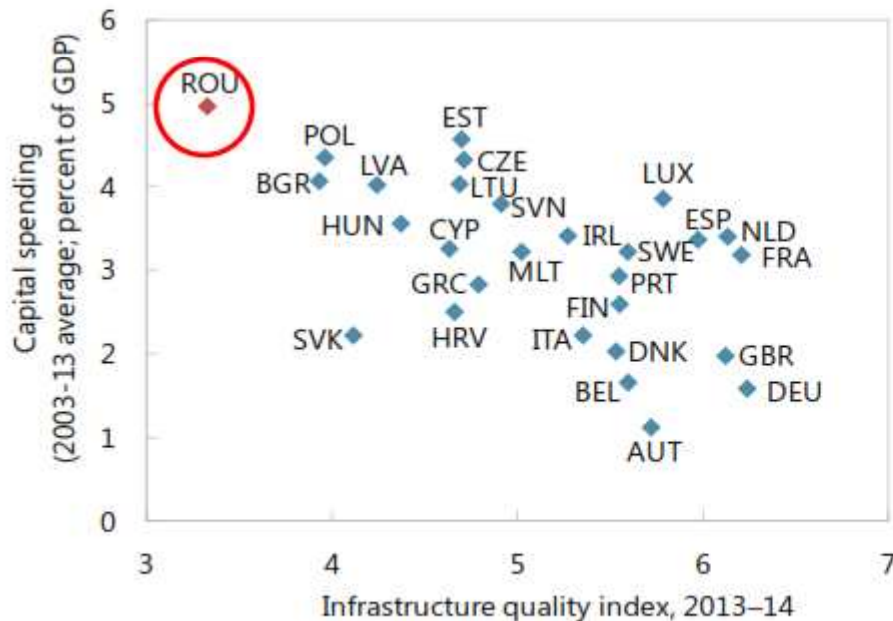


Source: Source: European Commission, Annual Report on European SMEs 2013/2014.

Nivelul si calitatea serviciilor publice (1)

- Cerc vicios: economie ascunsa mare – venituri bugetare mici – calitate si cantitate scazuta a serviciilor publice – taxe mai mari pentru cei care platesc – economie ascunsa mai mare.

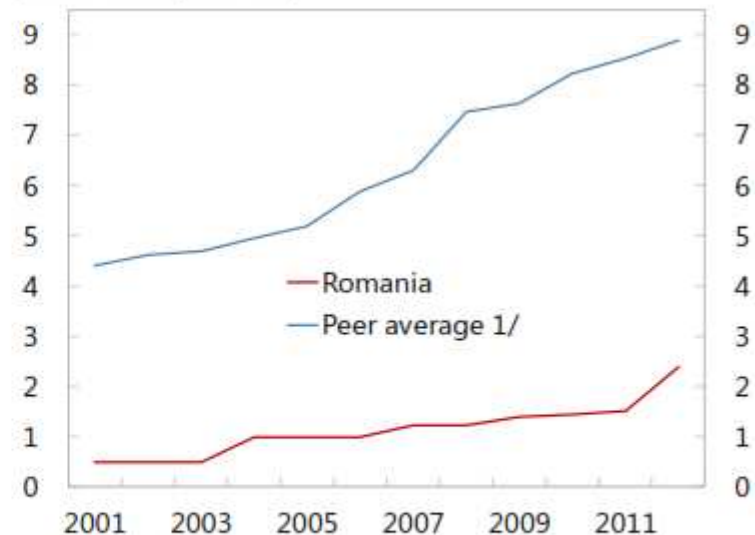
Efficiency of Capital Spending in the EU-28



Sources: Eurostat; and World Competitiveness Report.

Total Length of Motorways

(Thousand square km)



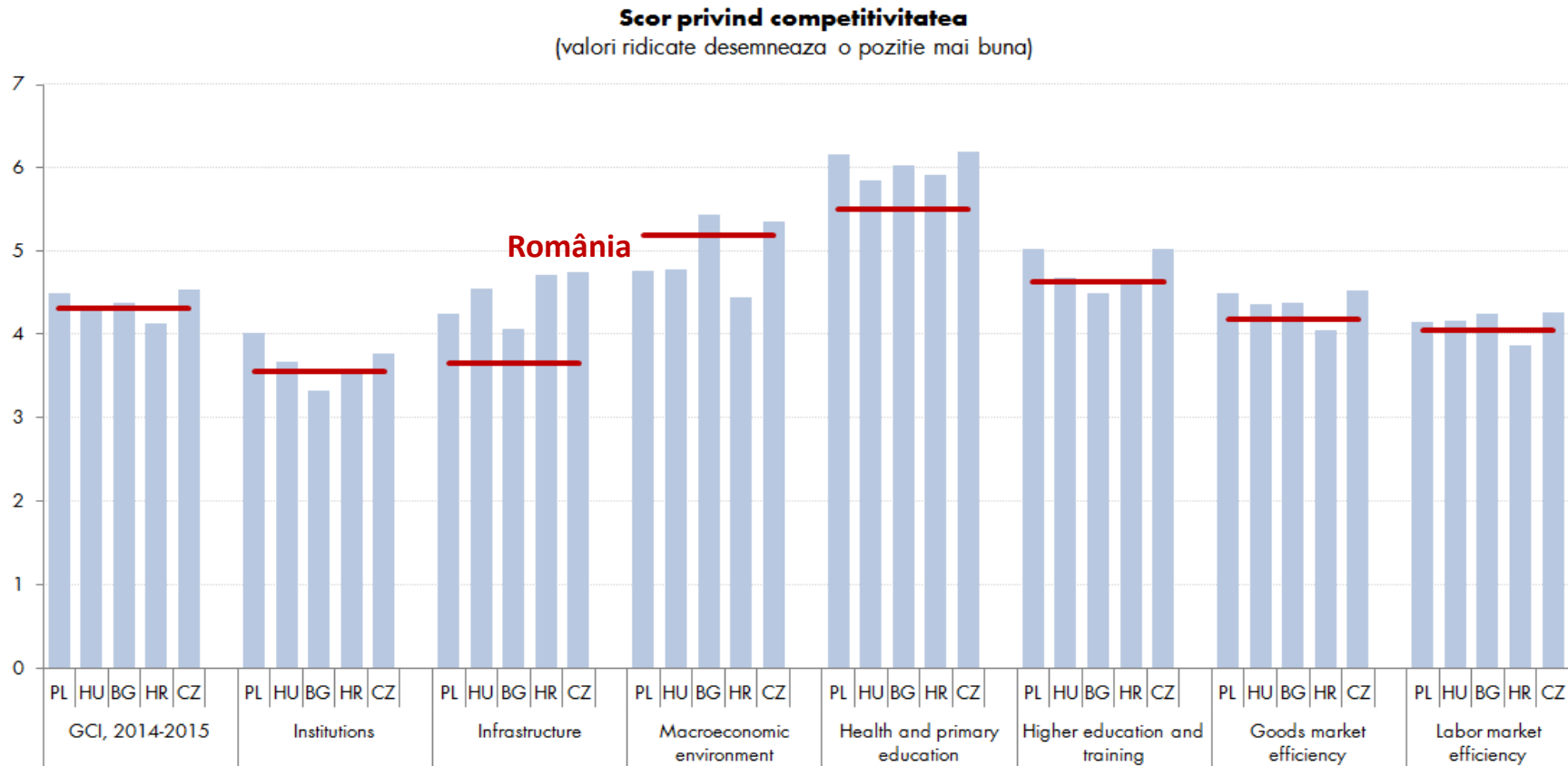
1/ Unweighted average of Bulgaria, Czech Republic, Hungary, Poland and Slovakia

Sources: Eurostat.

Sursa: FMI

Nivelul și calitatea serviciilor publice (2)

Infrastructura, educația și sănătatea – slăbiciunile României în materie de competitivitate

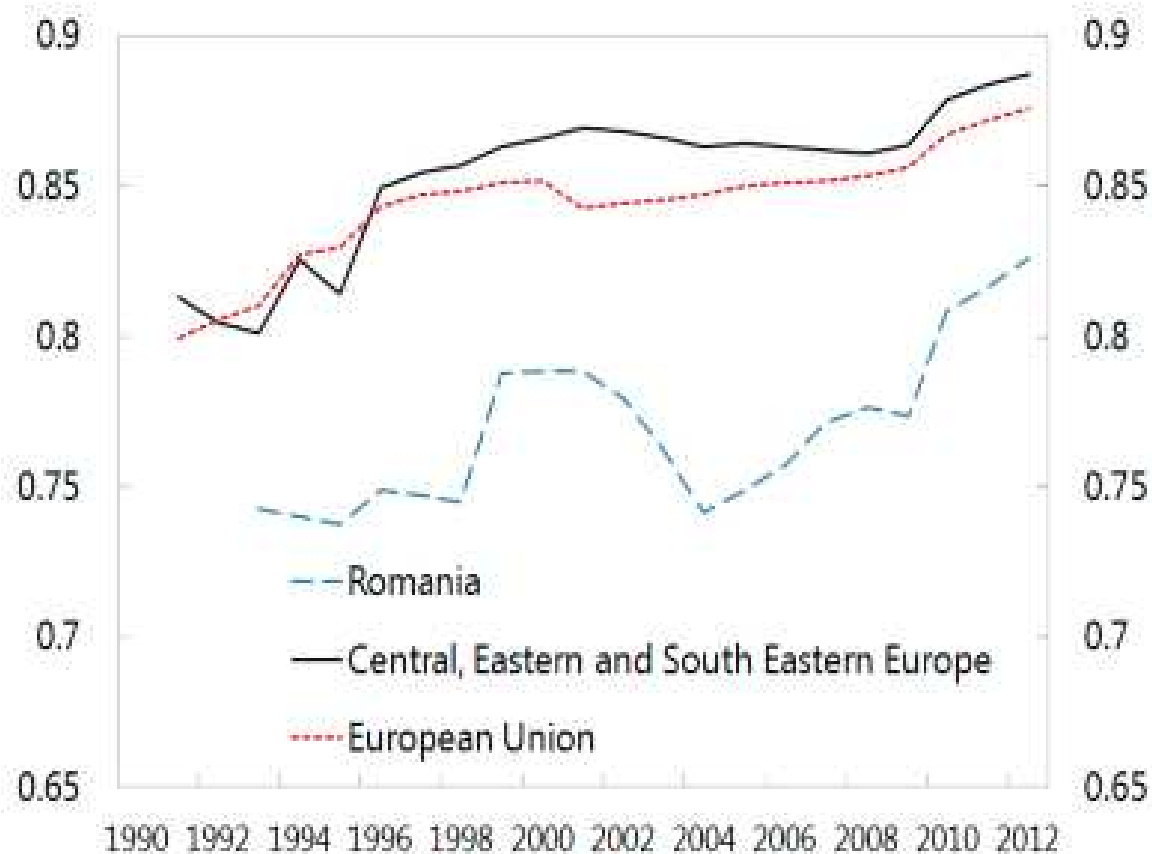


Sursa: The Global Competitiveness report, World Economic Forum, 2014-2015

- ❑ Calitatea infrastructurii este, în mod evident, călcâiul lui Ahile în cazul competitivității economiei românești vis-à-vis de țările din Europa Centrala și de Est.

Nivelul si calitatea serviciilor publice (3)

Efficiency of Public Expenditure



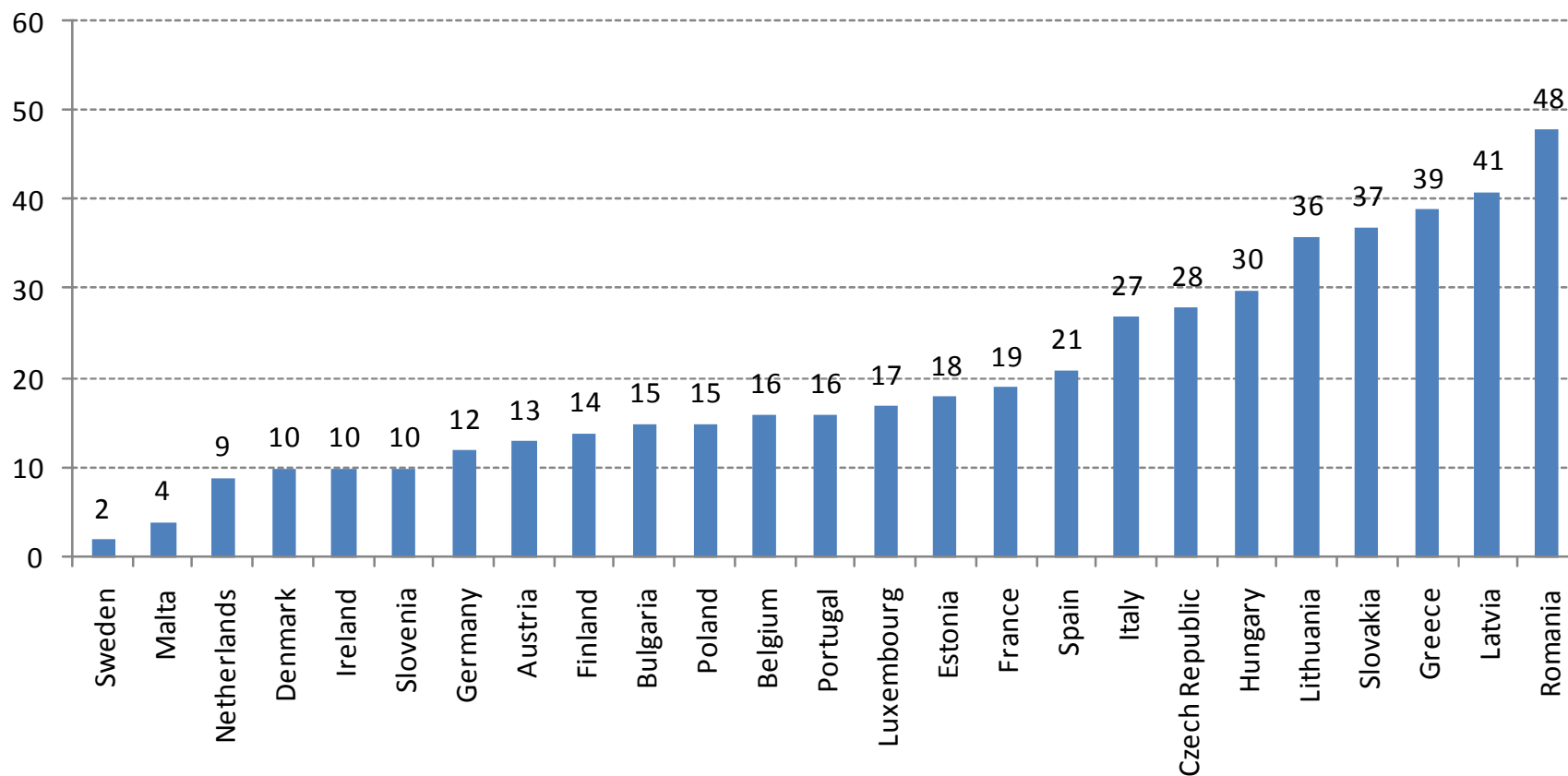
Source: Sow and Razafimahefa (forthcoming)

Sursa: FMI

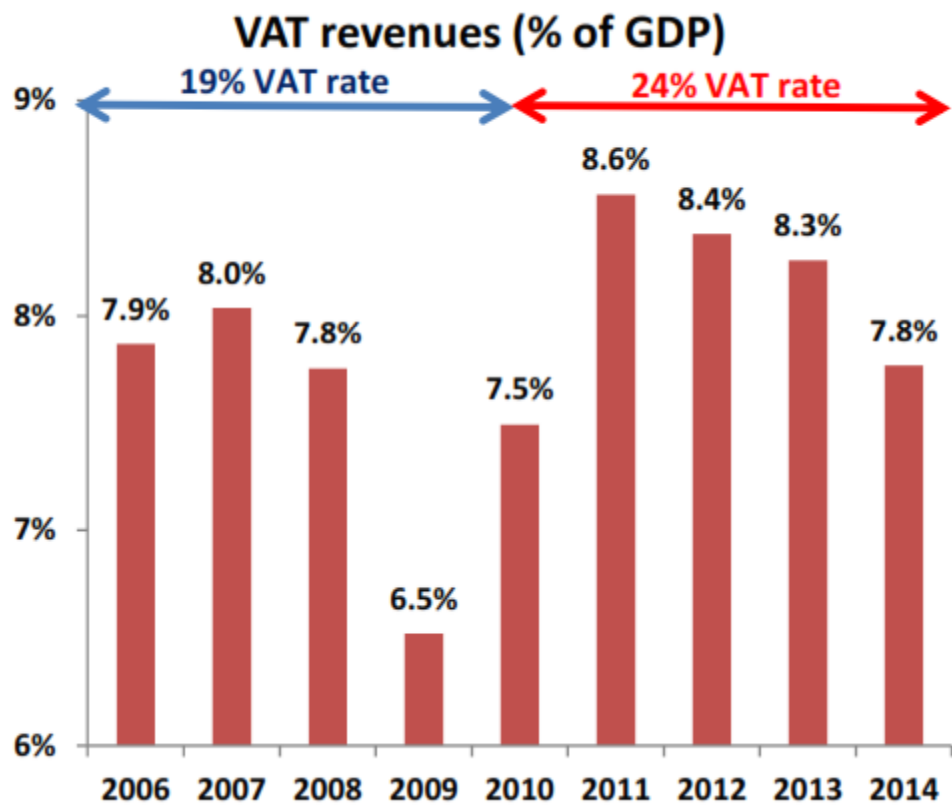
Contractul social/psihologic in plata taxelor

- Conformarea voluntara la plata taxelor este determinata de un contract psihologic/social cu drepturi si obligatii intre cetatean/platitor de taxe si impozite si stat/autoritate fiscala.
- Conformarea este mai mare daca calitatea serviciilor primite de cetateni este mai buna si tratamentul primit din partea administratiei fiscale este unul corect, de parteneriat si nu unul de subordonare.

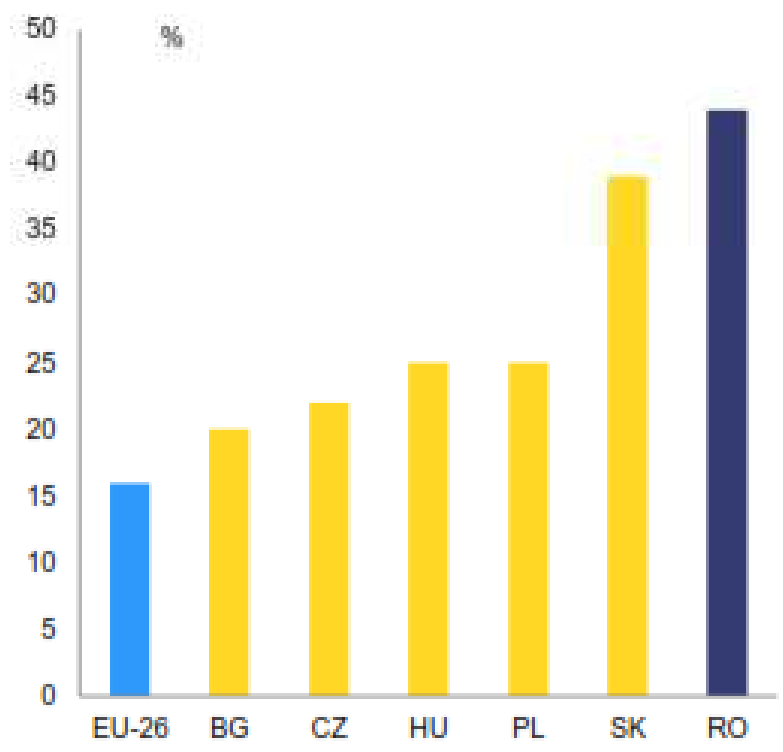
VAT gap (% of VAT liability)



Sursa: Study to quantify and analyse the VAT Gap in the EU-27 Member States Final Report , TAXUD/2012/DE/316, European Commission, 2013



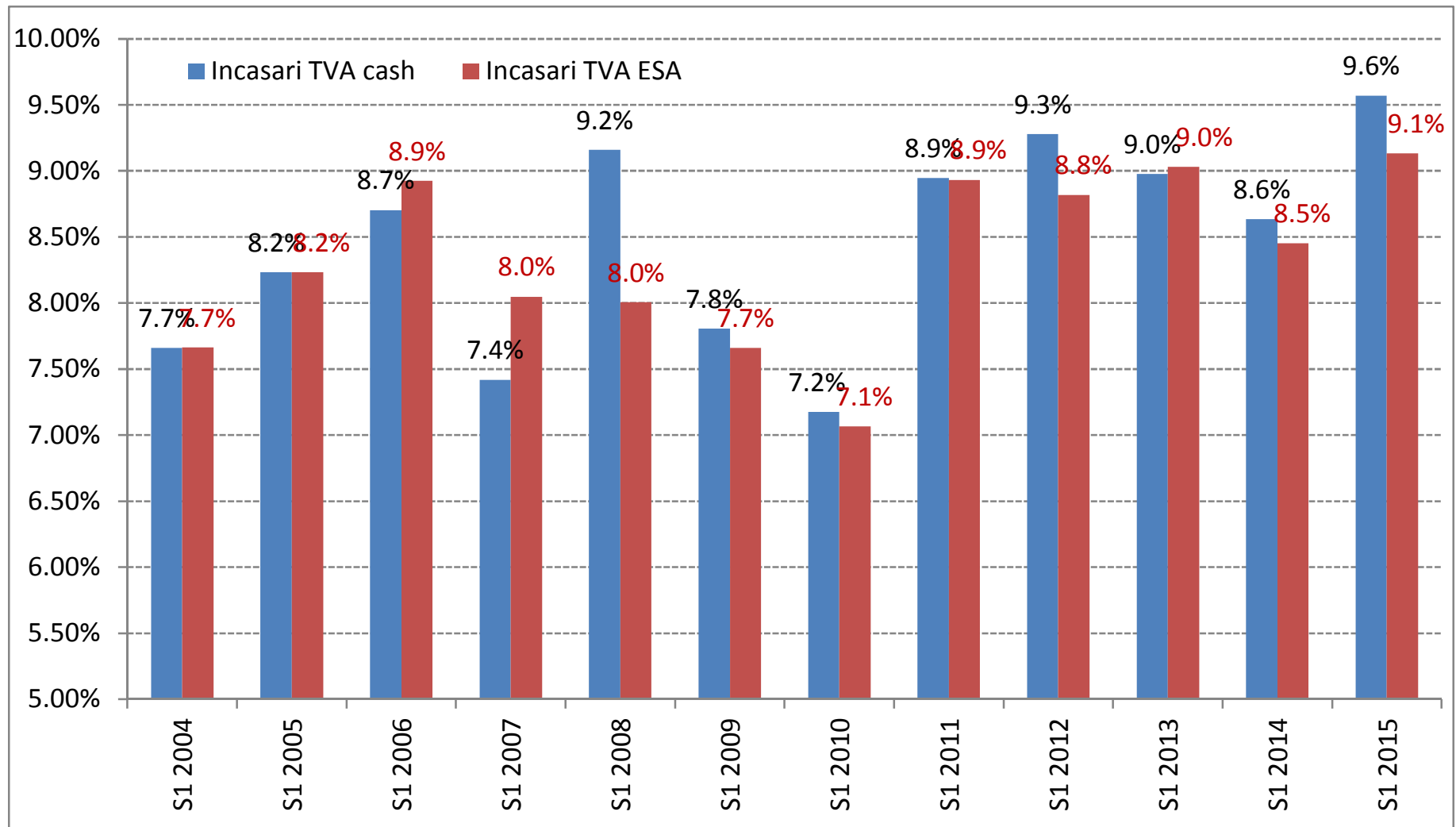
Graph 3.1.2: VAT gap in selected Member States, 2012



Source: European Commission

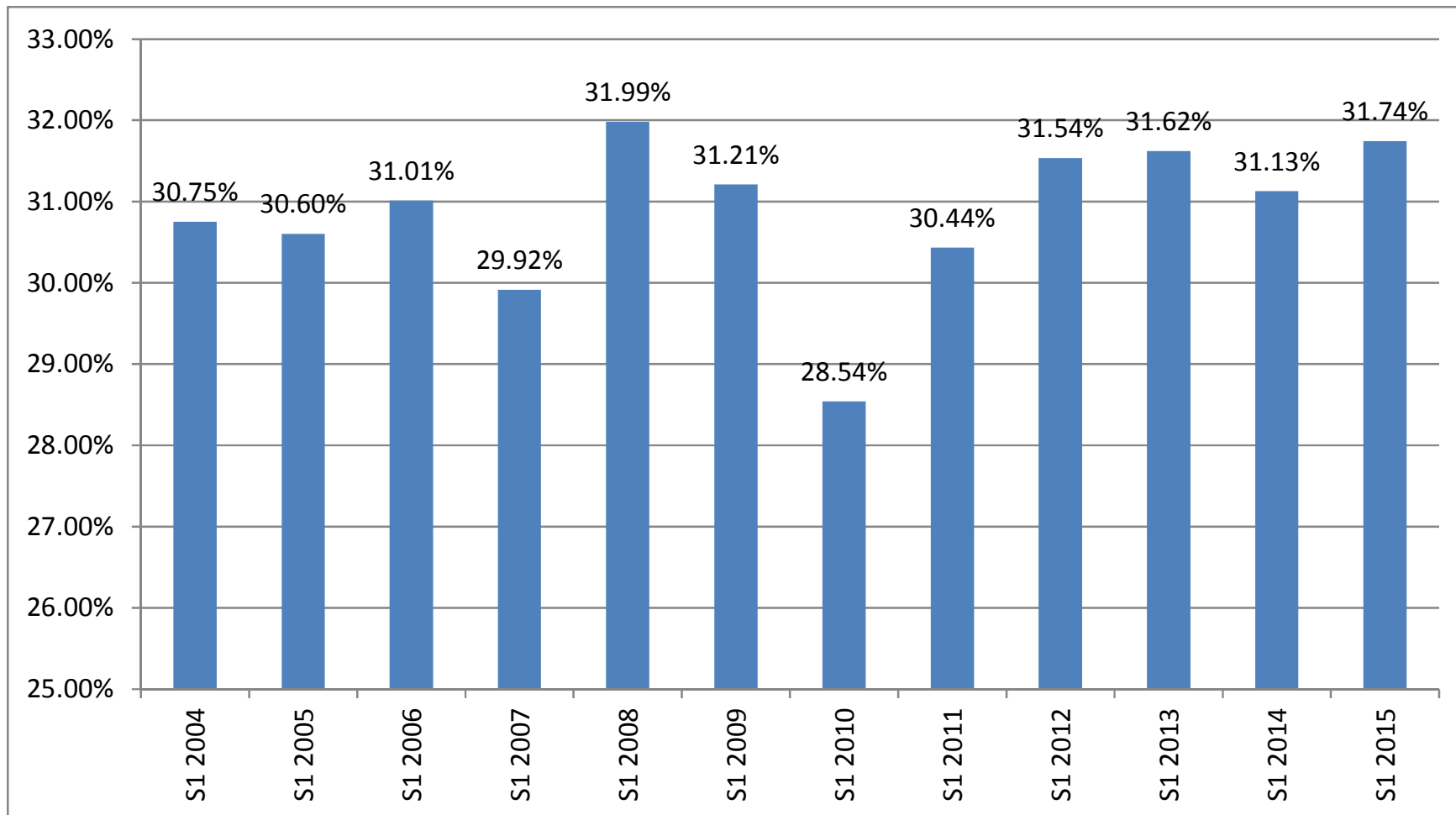
Sursa: Consiliul Fiscal, Comisia Europeana

Veniturile din TVA pe primele 6 luni ale anului (% din PIB)



Sursa: Consiliul Fiscal

Veniturile fiscale pe primele 6 luni ale anului (% din PIB)



Sursa: Consiliul Fiscal

Concluzie

- Conformarea voluntara va creste semnificativ numai daca calitatea serviciilor primite de cetateni este mai buna si tratamentul primit din partea administratiei fiscale va fi unul corect, de parteneriat si nu unul de subordonare.