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НАУЧНЫЙ ЖУРНАЛ  
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## **TRANSFORMATION OF THE MECHANISM OF TAX REGULATION IN ORDER TO IMPROVE THE STANDARD OF LIVING OF THE POPULATION**

*Tax regulation is a crucial factor in driving economic growth and societal cohesion by effectively balancing fiscal responsibilities and incentivizing behavior. The collection of financial resources through taxation serves the dual purpose of meeting fiscal needs and facilitating strategic goals in public financial management. In today's context, establishing a strong connection between tax regulation and the improvement of living standards is essential.*

*Enhancing the framework of tax regulation mechanisms can significantly impact socio-economic dynamics by ensuring taxation is adaptable to evolving circumstances. Fiscal authorities must prioritize improving the quality of tax administration and refining models for managing state tax risks.*

*This article seeks to refine the mechanisms involved in shaping and implementing tax regulation with the aim of improving living standards.*

*The study proposes that providing accessible and reliable information about tax policies and budget allocations can foster greater societal tax responsibility. Transparency in government spending helps alleviate concerns about the prudent use of taxpayer funds, ultimately influencing people's livelihoods positively.*

*Keywords: tax regulation, standard of living, tax policy, taxes, economic development, social stability.*

## **Introduction**

Since gaining independence in 1991, Kazakhstan has demonstrated an impressive growth trajectory. According to World Bank experts, in less than two decades, the country has managed to achieve the status of an upper-middle-income country.

It seems that the country's fiscal system responds better to crisis situations, but does not prove its full effectiveness during periods of stability. International experts highly appreciated the decision of the Government of Kazakhstan to include restrictions on the growth of costs, as it is easy to implement and control. As practice shows, many European states and countries of the Organization for Economic Cooperation and Development use this tool as a good addition to the target indicator of non-oil deficit.

Numerous scholars are focusing on issues concerning the efficacy of public administration, governmental trust, the anti-corruption drive, and their repercussions on tax dynamics.

To gauge the transparency of governmental financial data, scholars employ the Financial Transparency Index (GFS-Index), assessing the accessibility and comprehensiveness of information pertaining to statistical data on public finance conditions, aligning with global standards [1].

The identification of the impact of tax policy on the standard of living of the population should be preceded by the definition of the essence of the tax policy itself. The system of measures should be understood as those carried out by the State in the field of taxes and taxation. Tax policy is also considered as a set of economic, financial and legal measures of the state to form the country's tax system to meet the financial needs of the state, individual social groups of society, as well as the development of the country's economy through the redistribution of financial resources [2]. It is meant as an integral part of the state's economic policy aimed at forming a tax system that ensures economic growth, promotes harmonization of the economic interests of the state and taxpayers, taking into account the socio-economic situation in the country. Generalization of the above definitions makes it possible to define tax policy as a set of state actions based on the mechanism of tax (as an economic category) and taxation (as a process) in order to achieve economic and social goals.

## **Materials and methods**

The study employs a systematic approach along with comparative analysis, synthesis, logical reasoning, and scientific abstraction methods. Statistical analysis techniques were utilized to examine shifts in tax policy and their effects on the populace's living standards.

The construction of an empirical model will begin with the definition of dependent and independent variables. The dependent variable will represent the level of tax compliance in each country, which can be measured, for example, as a share of tax revenues in GDP or as a percentage of declared taxes in relation to total taxes.

The independent variables will include various indicators of tax regulation, such as tax rates, tax benefits, administrative penalties, etc. Financial transparency indicators such as the availability of financial statements, the degree of corruption in the country, etc. will also be included. In addition, other socio-economic parameters that may affect tax compliance will be considered, such as the level of economic development, unemployment rate, education level, etc.

Next, a statistical analysis of the data will be carried out, including an assessment of correlations between dependent and independent variables, as well as the construction of a regression model. This model will allow you to determine which factors have the greatest impact on the level of tax compliance in different countries.

As a result, the empirical model will identify important patterns and factors that determine the level of tax compliance, and provide a basis for developing effective strategies to improve tax policy in various countries.

### **Results and discussion**

As a separate component of the country's tax policy, tax regulation should be considered, which constitutes a purposeful influence of the state on economic participants. The effectiveness and efficiency of tax policy in general and in the sphere of regulating the standard of living of the population in particular is evidenced by its effectiveness. At the same time, it is necessary to distinguish between its economic and social components. The economic efficiency of a tax policy is the ratio of its useful economic result (effect) to the cost of obtaining it. The indicator of the social effectiveness of tax policy can be designated as the ratio of the social effect of tax policy to the total expenditures of tax subjects on improving the social sphere, which led to the achievement of this effect. Achieving a high level of the latter is one of the main priorities of State policy. Based on the above, the purpose of the article can be formulated as a justification of the system of factors that determine the socio-economic effectiveness of state regulation of the standard of living of the population using tax policy tools. The substantiation of the essence of tax regulation of the standard of living of the population and its main directions is shown in Figure 1 relations through means and instruments of tax policy [3].

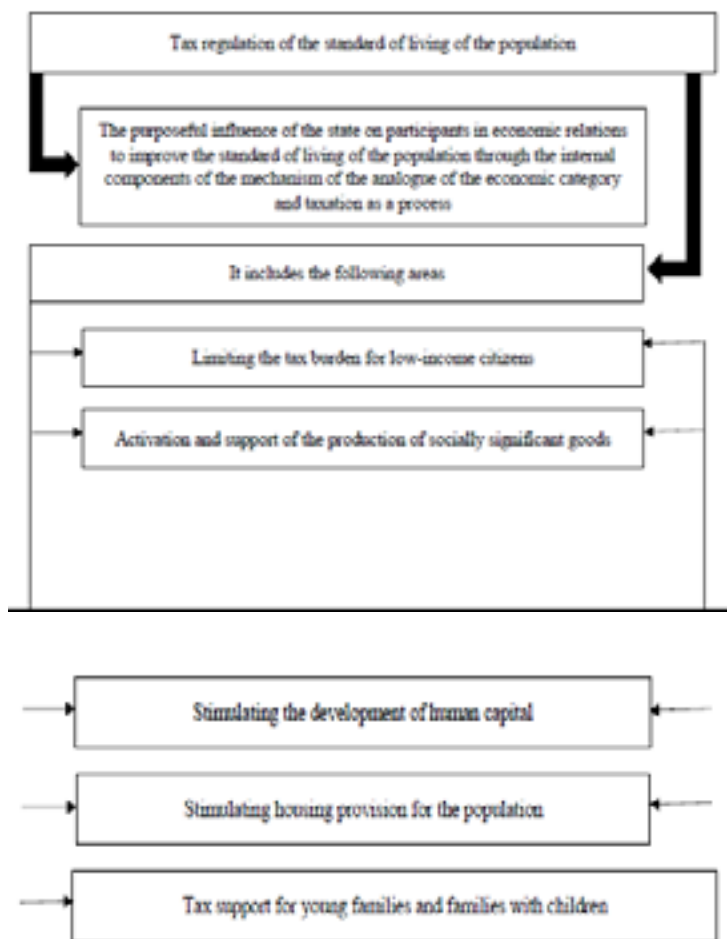


Figure 1 – The essence and directions of tax regulation of the standard of living of the population

Note: Compiled by the authors

Tax regulation has an impact on all components of the economic and social spheres, one of which is the standard of living of the population. The specific level of socio-economic efficiency is determined by a combination of factors. By its essence, a factor can be defined as a condition, the driving force of any process, phenomenon [4]. Some sources specify that the factor is the specified

condition, the driving force that determines the nature of the phenomenon or its individual features [5]. The modern economic encyclopedia characterizes a factor as an essential circumstance in any process or phenomenon. Agreeing with the above definition, a Large Economic Dictionary clarifies that a factor is an initial component of something. A factor should be understood as a significant objective causal phenomenon or process in production, under the influence of which the level of its effectiveness changes. Therefore, a factor should be considered as any phenomenon or process that affects the effective

Taking into account the above definitions, it is possible to characterize the factors of socio-economic efficiency of tax regulation of the standard of living of the population as factors manifested in a specific manifestation of the tax mechanism and the taxation process characteristic of the country (Figure 2).

The socio-economic effectiveness of tax regulation of the standard of living of the population is determined by the socio-economic climate in the country and the conditions of taxation in particular. So, the more the country's economy is developed (economically) and is close to a socially oriented type, the more it is socialized (which is impossible at a low level of economic development), the more significant the issues of social development will occupy and, accordingly, the more attention will be paid to the problems of social effectiveness of measures of state regulation of the economy. Significantly lower rates of economic development require a focus primarily on ensuring economic efficiency, a high level of which (with a correspondingly high level of socio-economic development of the country) in the future is the starting platform for improving the social effectiveness of public policy.

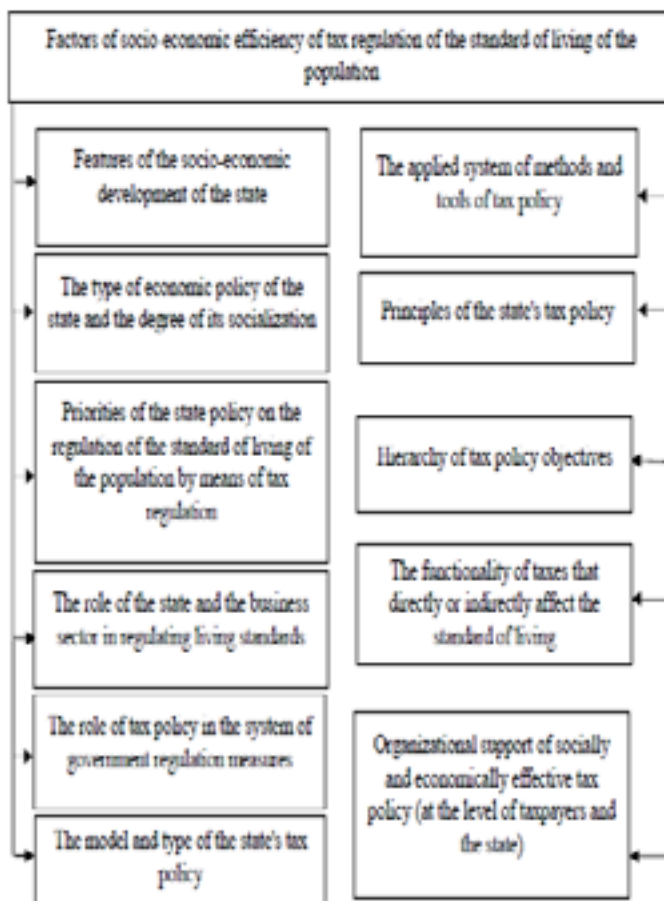


Figure 2 – The system of factors of socio-economic efficiency of state regulation of the standard of living of the population by means of tax policy  
 Note: Compiled by the authors

Citing statistical data on the low progressiveness of income indicators, it can be noted that the revival of total tax revenues in Kazakhstan is currently at a level below one (0.74). At the same time, the direct tax in Kazakhstan is one of the least progressive. In addition, most tax collections in Kazakhstan do not keep pace with the growth of gross domestic product (GDP), and productivity in value added tax (VAT) lags behind.



Table 1 – Tax and social payment rates for 2018–2024

Rate	2024	2023	2022	2021	2020	2019	2018
Corporate income tax	20 %	20 %	20 %	20 %	20 %	20%	20 %
Individual income tax	10 %	10 %	10 %	10 %	10 %	10 %	10 %
VAT	12 %	12 %	12 %	12 %	12 %	12 %	12 %
Social tax	9,5 %	9,5 %	9,5 %	9,5 %	9,5 %	9,5 %	9,5 %
Social contributions	3,5 %	3,5 %	3,5 %	3,5 %	3,5 %	3,5%	3,5 %

Note: Compiled by the authors

According to the review, social protection is one of the largest components of the general state budget. It grew from 4.9 % of GDP in 2006–2009 to 5.5 % in 2018–2021. Targeted social assistance has the best results, as it brings the greatest benefit to socially vulnerable segments of the population, which primarily affects social indicators (Figure 3).

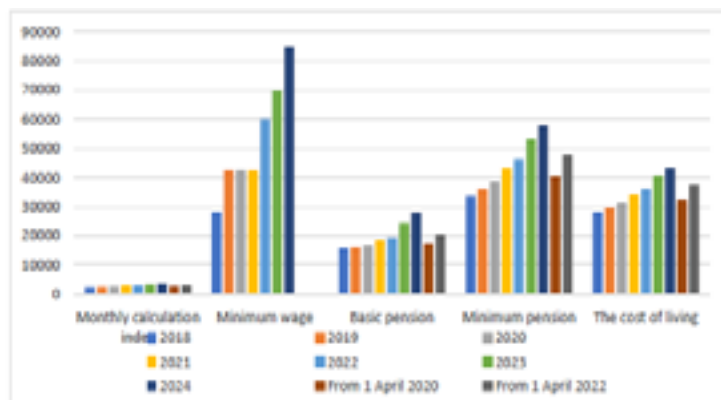


Figure 3 – Dynamics of changes in the main social indicators for the period 2018–2024

Note: Compiled by the authors

The current income situation of the population has a negative trend. Despite the constant positive dynamics of nominal incomes from 39.2 thousand tenge

in 2010 to 152.5 thousand tenge in 2022, the growth rate of real incomes of the population is decreasing (6.4 % in 2019, 4.3 % in 2020, 4.1 % in 2021, 3.5 % in 2022). This is due to a slowdown in economic growth (-2.5 % in 2020, 4.3 % in 2021, 2.7 % in 2022) and high inflationary pressures (7.5 % in 2020, 8.4 % in 2021, 20.3 % in 2022), which persisted in 2023. At the same time, it should be particularly noted that food inflation is increasing and has a significant impact on the solvency of the population.

The gap in GRP between the regions remains. For example, if in terms of GRP in 2010, Almaty was 8.7 times larger than the North Kazakhstan region, then in 2022 the gap was already 10 times larger. In terms of GRP per capita, the gap in regional inequality is even more significant. For example, this indicator in Atyrau region in 2022 was 17 times higher than in Turkestan region.

The methodology for assessing the socio-economic effectiveness of tax regulation of the standard of living of the population should consist of several successive stages, starting with determining the purpose and choosing the object of regulation (a separate component, a side of the standard of living of the population) and researching its condition and ending with- the account of certain performance indicators, among which there must necessarily be a payback period for possible budget losses (due to the provision of tax benefits to subjects of economic relations) and a period for achieving the goals of tax regulation.

Taking into account the diverse array of factors impacting tax compliance, we suggest developing a comprehensive model that integrates specific characteristics of individual taxpayers and broader country-level variables [6]. To construct this model empirically, we'll proceed as follows: first, we'll assess the variation in the dependent variable on a national scale.

$$Z_c = w_{nt} + e_c ,$$

where

$$w_{nt} = w_{n+rent} ,$$

In this formula:

is dependent variable,

is average tax morale,

is an individual error.

Subsequently, the model may take the following form:

$$P_{at} = w_{td} + w_{1d} at + K_{\sigma}$$

where

$$w_{ni} = w_n + w_2 S_i + V_{ni}$$

The empirical model we've constructed involves a combination of variables at both the individual and national levels. These variables, denoted as A and S respectively, encompass various fiscal characteristics. By employing a multi-level approach, we aim to uncover how different factors influence tax compliance. Our model seeks to identify potential correlations, allowing us to determine whether there's a relationship between fiscal transparency and the prevalence of tax evasion.

To assess fiscal transparency, we'll rely on the fiscal transparency index [7], which relies on data from the International Monetary Fund's annual Public Finance Statistics (GFS).

Table 2 – Building an empirical model

Country	The average deviation of tax morality B	GFS Index A1	The level of corruption in the country A2	Tax revenues as % of GDP A3	GDP per capita A4	Tax burden A5
Turkey	9.7	66.67	0.05	20.38	10851.23	29.98
Finland	8.86	50	2.35	21.85	44280.48	36.17
Singapore	8.45	33.33	2.17	11.69	38117.41	44.6
Norway	2.85	83.33	1.97	28.2	88519.09	95.67
India	7.97	27.78	-0.28	8.95	859.34	41.26
USA	9.12	54.89	1.28	9.43	47177.01	90.45
Japan	9.64	100	1.46	9.07	44970.74	46.04
China	8.91	5.56	-0.6	10.49	4142.04	27.79
Kazakhstan	8.41	33.33	-0.98	13.08	6107.71	45.18
South Africa	7.61	33.33	0.13	14.17	7434.36	55.66

Tax revenues as a percentage of GDP typically exhibit growth as GDP increases. Initially, this correlation seems logical, as a higher GDP enables the state to offer more public goods to its citizens. As a result, when taxpayers perceive that taxes are being used effectively, they are more likely to fulfill their tax obligations. However, in situations where budgetary funds are utilized inefficiently, leading to the state's failure to deliver promised social benefits, there may be a paradoxical effect [8].

In our model, we observe a negative coefficient for budget transparency. This indicates that as the transparency of budget spending increases, there is a decrease in the average deviation from tax morality. In simpler terms, higher

financial transparency is associated with greater adherence to tax obligations [9]. Transparency in budgetary matters plays a pivotal role in fostering a culture of tax compliance and enhancing the government’s legitimacy.

Table 3 – Regression coefficients of the empirical model

#	Variable	Regression coefficient
1	B	0.7
2	A1	- 4.7025
3	A2	1.0235
4	A3	- 2.5445
5	A4	- 3.9001
6	A5	- 1.4155

The relationship of the variable with undisclosed factors in our current model shows a significant coefficient (0.7). This implies that not all factors accounted for in our analysis affect tax morality.

As a result, the positive correlation between tax morality and budget transparency suggests that taxpayers are less likely to resort to tax evasion when they have clear information about how their taxes are utilized. This fosters a collaborative spirit among stakeholders involved in the taxation process.

There are two main problems in Kazakhstan’s fiscal policy.

The first is stimulating demand without supply, which leads to an increase in inflation and imports. It is necessary to stimulate production.

The second problem is the decrease in the share of tax revenues in GDP.

This suggests that the tax burden on businesses is reduced due to the constant creation of benefits for the sector. From the point of view of stimulating business, this may be good, but we see that it does not work for the better. Changing the tax policy and the new tax code is absolutely the right decision. It is necessary to completely change the tax structure and bring it in line with the standard of the OECD countries. It is necessary to raise VAT, no matter how painful it may seem, and introduce a progressive income tax system [10].

In order to increase efficiency and targeting, a mechanism is being introduced for a proactive format of support for socially vulnerable segments of the population. The measures developed are aimed at improving the level of well-being and quality of life in each region and for each citizen, increasing the involvement of the private sector in the socio-economic development of the country, as well as improving monitoring, increasing transparency and responsibility of public authorities.

### **Conclusion**

Taxation plays a pivotal role in shaping economic development and social stability within society. It serves as a potent tool for regulating the flow of economic activities and ensuring equitable distribution of resources among various segments of the population. The implementation of tax policies relies on a complex network of institutional mechanisms aimed at managing the redistribution of social wealth.

In light of globalization, there arises a pressing need to enhance the forecasting and planning of tax policy measures. This entails developing robust frameworks to anticipate and respond to the evolving dynamics of the global economy. By bolstering the adaptability of tax regulation, policymakers can better align fiscal policies with broader economic objectives.

To enhance tax regulation and optimize state budget revenues, it is imperative to refine the quality of forecasting macroeconomic indicators and revenue projections. This involves leveraging sophisticated analytical tools and methodologies to accurately gauge economic trends and anticipate revenue fluctuations. Additionally, efforts should be directed towards enhancing the efficiency of tax collection mechanisms and implementing measures to curb tax evasion and arrears.

A balanced tax policy is essential for fostering sustainable economic growth and social welfare. It should be grounded in a systematic approach that considers the interplay of various tax-related factors, including fiscal sufficiency, neutrality, stability, and efficiency. By adhering to these principles, policymakers can ensure that tax policies contribute positively to the overall development and stability of the country.

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## ПРОБЛЕМЫ ОБЕСПЕЧЕНИЯ ПРОЗРАЧНОСТИ БЮДЖЕТНО-НАЛОГОВОЙ СФЕРЫ КАЗАХСТАНА

*Налоговое регулирование является основным фактором, обеспечивающим экономическое развитие и социальную стабильность путём достижения баланса фискальной и стимулирующей функций. Источниками накопления фондов финансовых ресурсов являются налоги в разных формах, что и обеспечивается фискальной функцией. Первоочередным является формирование стратегических целей*

налоговой политики для достижения целей государственного финансового управления. Необходимым в актуальных условиях является обеспечение взаимосвязи между налоговым регулированием и повышением уровня жизни населения.

Дальнейшее развитие положений касательно разработки механизма налогового регулирования позволит повысить степень адаптивности влияния налогообложения на социально-экономическую среду. Важными приоритетами деятельности фискальных органов являются улучшение качественного уровня механизма администрирования налогов, усовершенствование модели государственного налогового риск-менеджмента.

Целью статьи является совершенствование механизма формирования и реализации налогового регулирования социально-экономического развития страны в целях повышения уровня жизни населения.

Гипотеза исследования заключается в том, что наличие полной и достоверной информации о проводимой налоговой политике, расходовании бюджетных средств будет способствовать повышению уровня налоговой ответственности в обществе, поскольку более прозрачная информация вызывает меньше сомнений в рациональном использовании государством средств налогоплательщиков и соответственно отражаться на жизни населения.

Ключевые слова: налоговое регулирование, уровень жизни, налоговая политика, налоги, экономическое развитие, социальная стабильность.

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## **ҚАЗАҚСТАННЫҢ БЮДЖЕТ-САЛЫҚ САЛАСЫНЫҢ АШЫҚТЫҒЫН ҚАМТАМАСЫЗ ЕТУ МӘСЕЛЕЛЕРІ**

*Салықтық реттеу фискалдық және ынталандырушы функциялардың тепе-теңдігіне қол жеткізу арқылы экономикалық даму мен әлеуметтік тұрақтылықты қамтамасыз ететін негізгі фактор болып табылады. Қаржы ресурстары қорларының жинақталу көздері фискалдық функциямен қамтамасыз етілетін әртүрлі нысандардағы салықтар болып табылады. Мемлекеттік қаржылық басқару мақсаттарына қол жеткізу үшін салық саясатының стратегиялық мақсаттарын қалыптастыру бірінші кезектегі міндет болып табылады. Салықтық реттеу мен халықтың өмір сүру деңгейін арттыру арасындағы өзара байланысты қамтамасыз ету өзекті жағдайларда қажетті болып табылады.*

*Салықтық реттеу тетігін әзірлеуге қатысты ережелерді одан әрі дамыту салық салудың әлеуметтік-экономикалық ортаға әсерінің бейімделу дәрежесін арттыруға мүмкіндік береді. Фискалдық органдар қызметінің маңызды басымдықтары салықтарды әкімшілендіру тетігінің сапалық деңгейін жақсарту, мемлекеттік салықтық тәуекел-менеджмент моделін жетілдіру болып табылады.*

*Баптың мақсаты халықтың өмір сүру деңгейін арттыру мақсатында елдің әлеуметтік-экономикалық дамуын салықтық реттеуді қалыптастыру және іске асыру тетігін жетілдіру болып табылады.*

*Зерттеудің гипотезасы жүргізіліп жатқан салық саясаты, бюджет қаражатын жұмсау туралы толық және сенімді ақпараттың болуы қоғамдағы салық жауапкершілігінің деңгейін арттыруға ықпал етеді, өйткені неғұрлым ашық ақпарат салық төлеушілердің қаражатын мемлекеттің ұтымды пайдалануына күмән туғызбайды және тиісініне халықтың өміріне әсер етеді.*

*Кілтті сөздер: салықтық реттеу, өмір сүру деңгейі, салық саясаты, салықтар, экономикалық даму, әлеуметтік тұрақтылық.*

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