

Income Taxation in Russia: Problems and Prospects

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Abstract

The subject of the study is income taxation. *The purpose* of the work is to analyze the Russian income taxation from the point of view of the classical theory of taxation, to determine the problems and prospects of its development. *Methodology*. The study used a combination of quantitative and qualitative approaches, the use of the method of system and financial analysis. *Results*. In this paper, the current income taxation in Russia is considered from the point of view of classical economic theory. The stages of its reformation are analyzed, the influence of the Russian income taxation on the replenishment of budget revenues is estimated. The problems and trends of development are indicated. *Importance*. Based on the analysis of the current financial policy, the inefficiency of income taxation in modern economic conditions is justified. *Application*. The offers formulated in article can be used for development of the anti-recessionary program of the Government of the Russian Federation.

Keywords: *macroeconomic indicators, payroll, income taxation, the tax to incomes of physical persons, insurance premiums, budget*

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