Vienlīdzība un pareiza nodokļu sistēma Latvijā un pasaulē

Gints Turlajs

Ģenerāldirektors

Smart Continent LV Ekoterm SIA

Latvijas Republikas Saeima

Konference

"Kāds progresīvais nodoklis ir vajadzīgs Latvijā?"

05.06.2015.

OECD Economic Survey of Latvia 2015 rekomendācijas Latvijai

Main challenges

1. **Reducing income inequality**

   - Spending on social programmes is low and not targeted enough.

   - The tax system weighs on employment and is weakened by informality.

2. **Raising productivity and ensuring robust convergence**

   - Deficiencies in the business environment undermine productivity growth.

   - The vocational education and lifelong learning systems do not fully provide the skills needed.

3. **Limiting the risk of repeated boom and bust cycles**

   - The economy is volatile and vulnerable to external shocks.

Nevienlīdzība un nodokļu sistēma

- Nevienlīdzība pasaulē ir vēsturiski rekordaugsta un augoša, kāda vēsturiski nav bijusi, pašlaik ļoti aktuāla tēma, pasaules labākie ekonomisti to ļoti intensīvi pēta.

- Notiek zināma konverģence starp valstīm, bet kopējā tendence ir uz nevienlīdzības palielināšanos.

- Iemesli:
  - *t.s. network economy*, vienotā standarta nozīme, ļīdz ar ko uzvar daži uzņēmumi (piemēram, facebook, google, utt.);
  - darba automatizācija, vienkāršais darbaspēks vairs nav nepieciešams;
  - ekonomikas doktrīnas 1990tajos gados: t.s. Washington consensus, neoliberālās idejas – to autori un piekritēji lielā mērā jau ir mainījuši viedokli un kaunās par tā laika nostāju.

- Iespēju ko darīt nav daudz: mazināt nevienlīdzību jau iekasējot nodokļus, un izmantot iekasētos nodokļus sociāliem mērķiem.

- Vairāki izcili ekonomisti ir pratuši pierādīt, ka nodokļi būtiski neietekmē ekonomisko aktivitāti un ir laba iespēja pārdalīt labklājību.
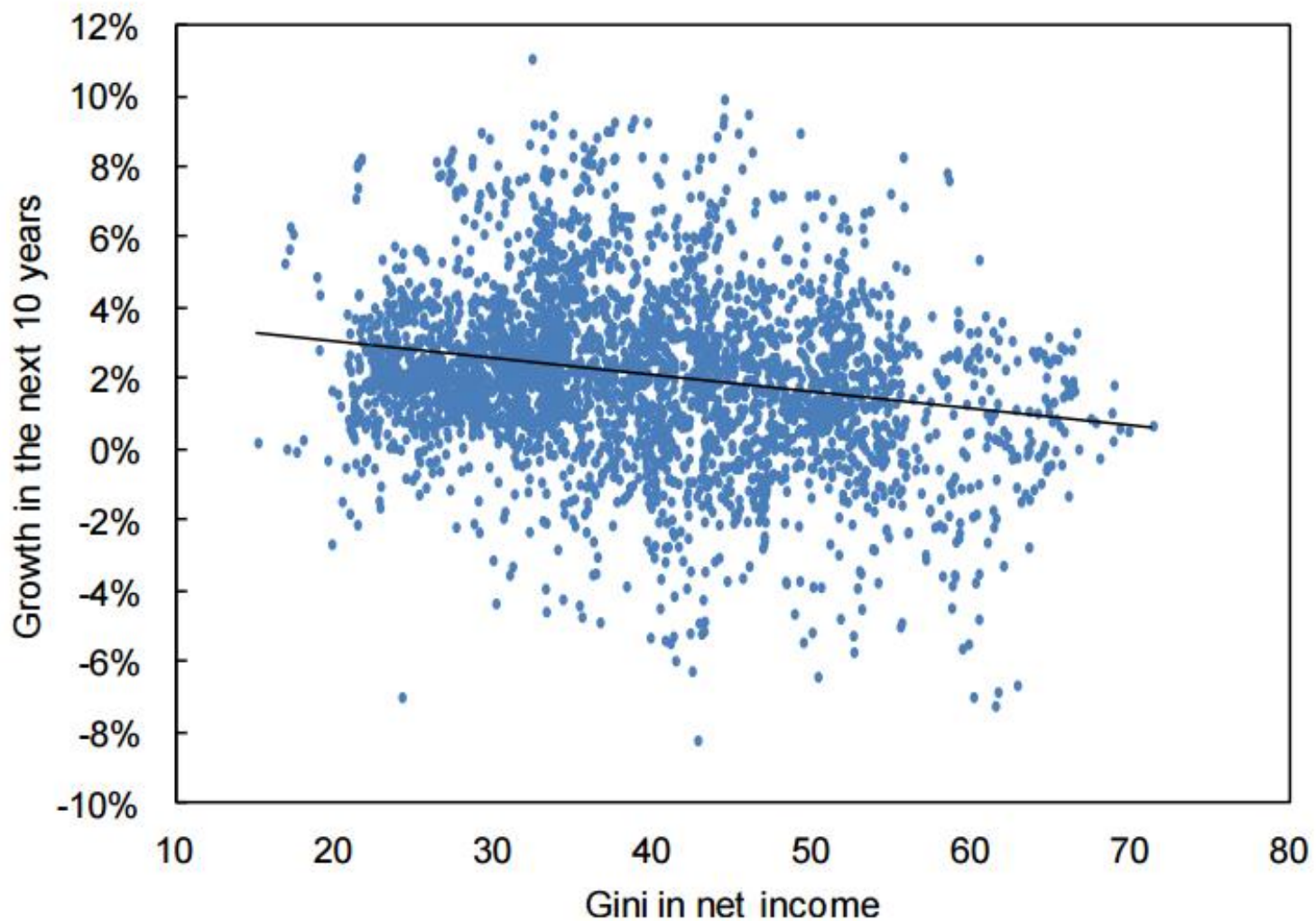
Džini (GINI) koeficients

Avots: http://ourworldindata.org/data/growth-and-distribution-of-prosperity/income-inequality/
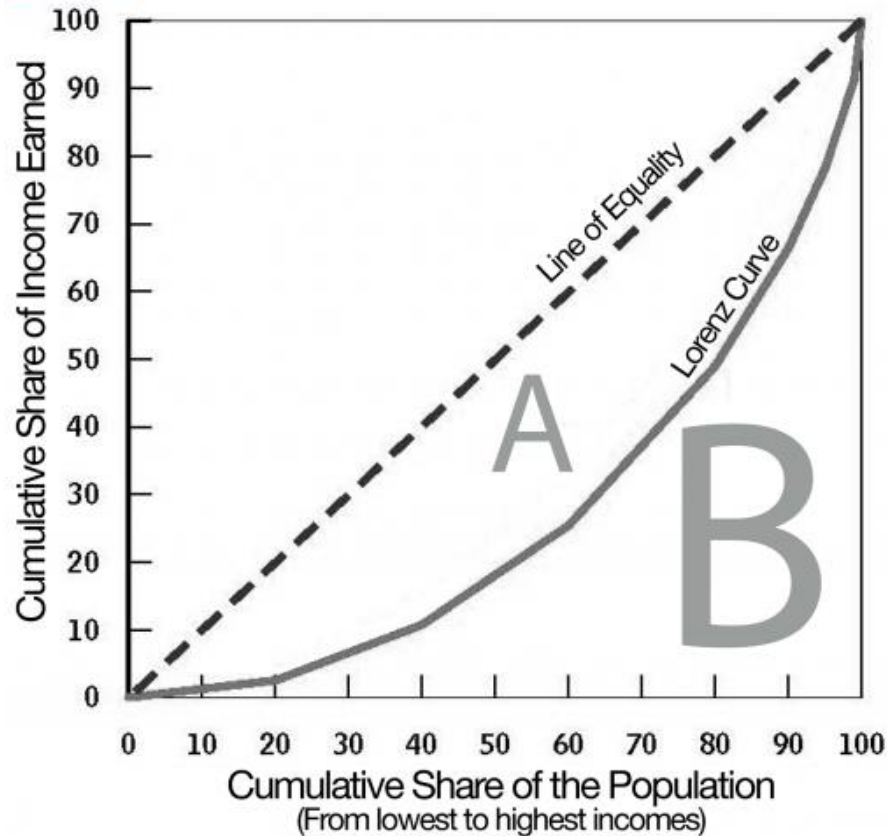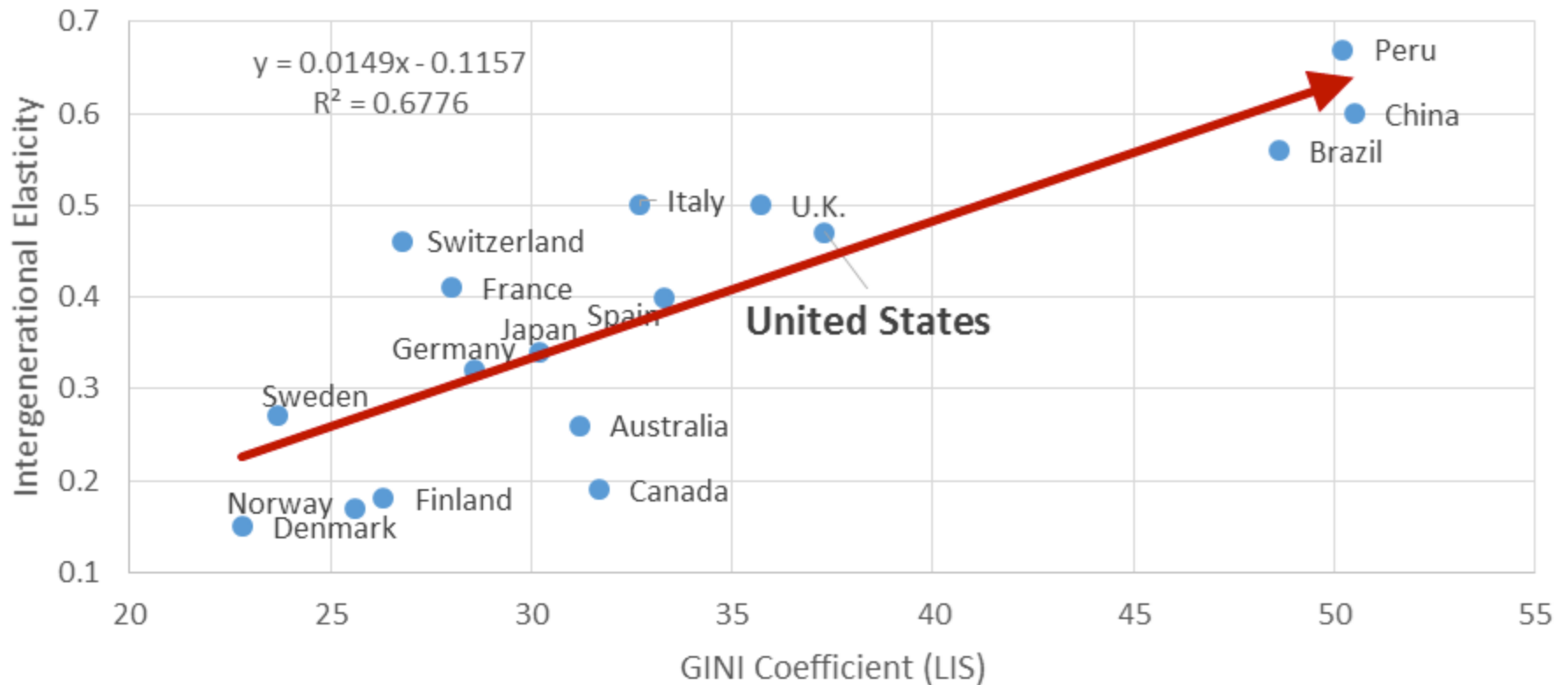
Negatīva sakarība starp GINI mērīto nevienlīdzību un ekonomikas izaugsmi

Avots: IMF, Jonathan D. Ostry, Andrew Berg, and Charalambos G. Tsangarides
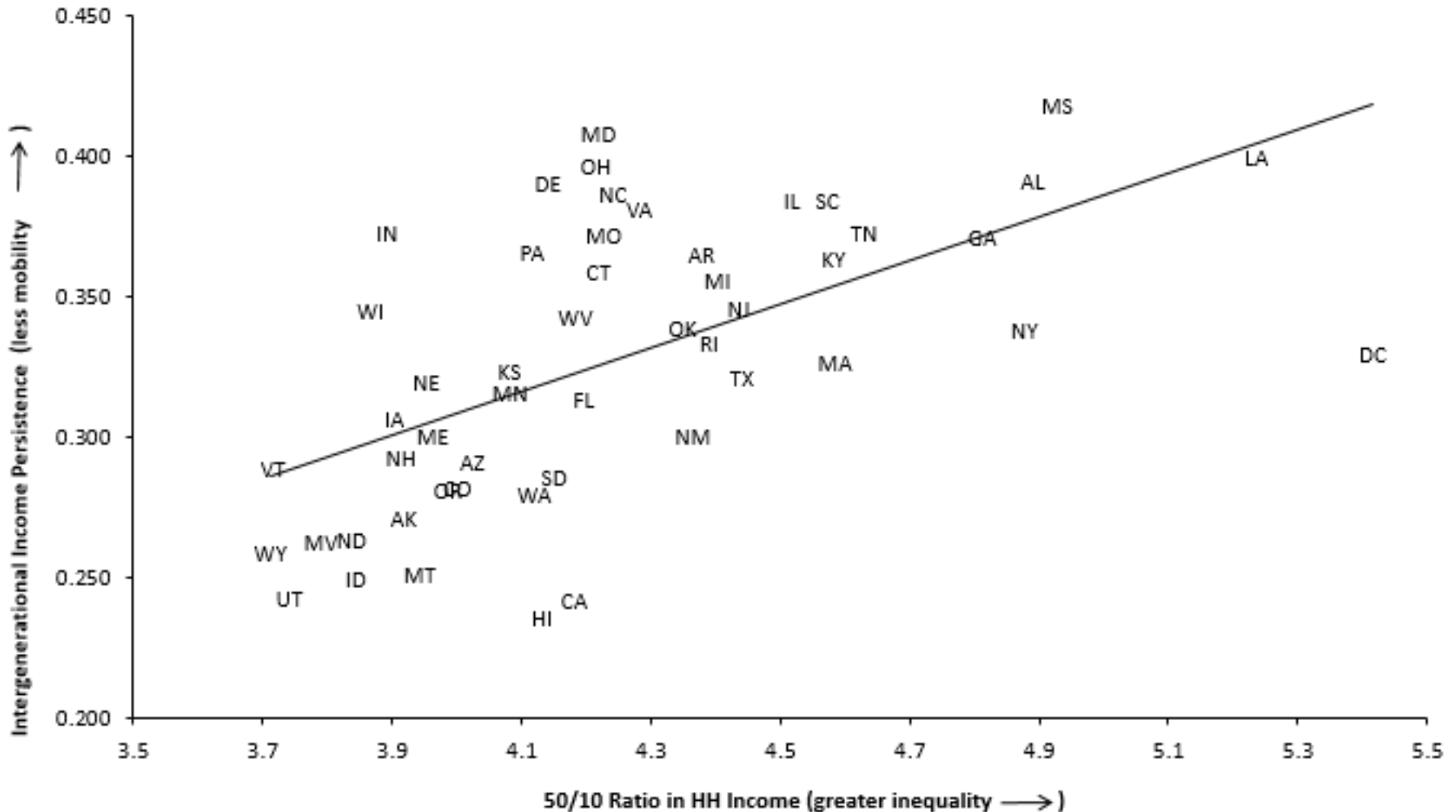
Saikne starp vecāku un bērnu ienākumiem un GINI koeficients jeb «Great Gatsby curve»

Relationship between Economic Inequality and Mobility across Countries
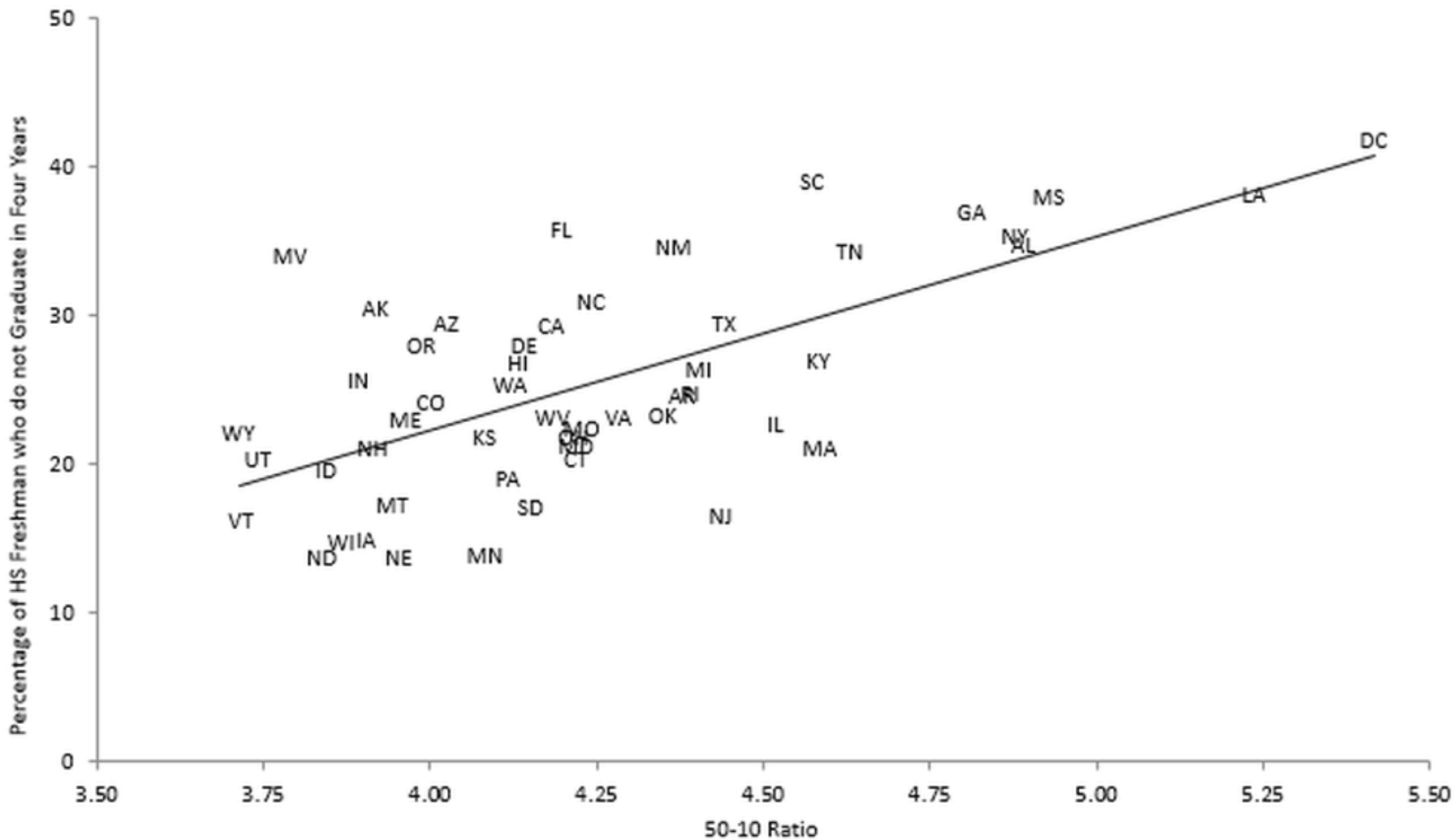
$y = 0.0149x - 0.1157$
$R^2 = 0.6776$

Avots: Carter C. Price, PhD, Washington Centre for Equitable Growth

Saistība starppaaudžu ienākumu korelācijai un ienākumu nevienlīdzībai ASV štatos

Avots: World Economic Forum, Melissa S. Kearney un Phillip Levine

Saistība starp vidusskolu nebeigušo īpatsvaru un ienākumu nevienlīdzību ASV štatos

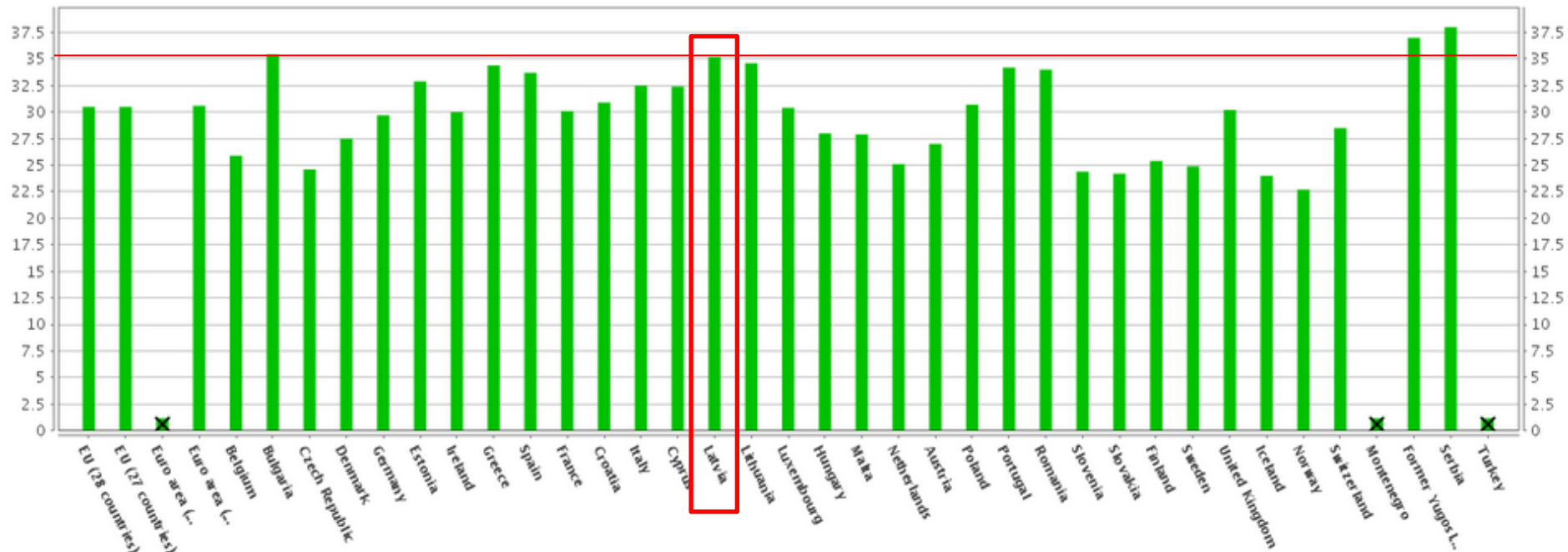Avots: World Economic Forum, Melissa S. Kearney un Phillip Levine

Arī ASV nodokļu sistēma ir ļoti progresīva

	B. Percentage share of richest decile		
	1. Share of taxes of richest decile	2. Share of market income of richest decile	3. Ratio of shares for richest decile (1/2)
Australia	36.8	28.6	1.29
Austria	28.5	26.1	1.10
Belgium	25.4	27.1	0.94
Canada	35.8	29.3	1.22
Czech Republic	34.3	29.4	1.17
Denmark	26.2	25.7	1.02
Finland	32.3	26.9	1.20
France	28.0	25.5	1.10
Germany	31.2	29.2	1.07
Iceland	21.6	24.0	0.90
Ireland	39.1	30.9	1.26
Italy	42.2	35.8	1.18
Japan	28.5	28.1	1.01
Korea	27.4	23.4	1.17
Luxembourg	30.3	26.4	1.15
Netherlands	35.2	27.5	1.28
New Zealand	35.9	30.3	1.19
Norway	27.4	28.9	0.95
Poland	28.3	33.9	0.84
Slovak Republic	32.0	28.0	1.14
Sweden	26.7	26.6	1.00
Switzerland	20.9	23.5	0.89
United Kingdom	38.6	32.3	1.20
United States	45.1	33.5	1.35
OECD-24	31.6	28.4	1.11

Table 4.5. Alternative measures of progressivity of taxes in selected OECD countries, mid-2000s

Source: Computations based on OECD income distribution questionnaire.

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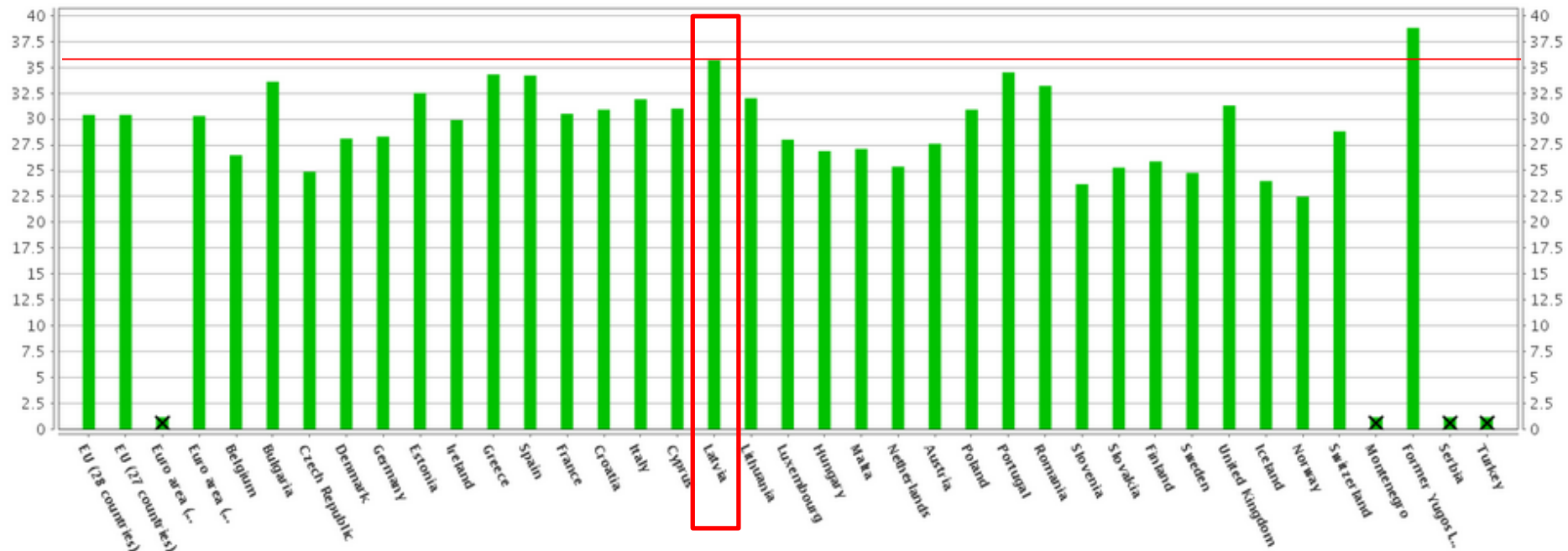*Research and consulting alliance*

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Džini (Gini) koeficients 2013

Latvija #2 ES aiz Bulgārijas
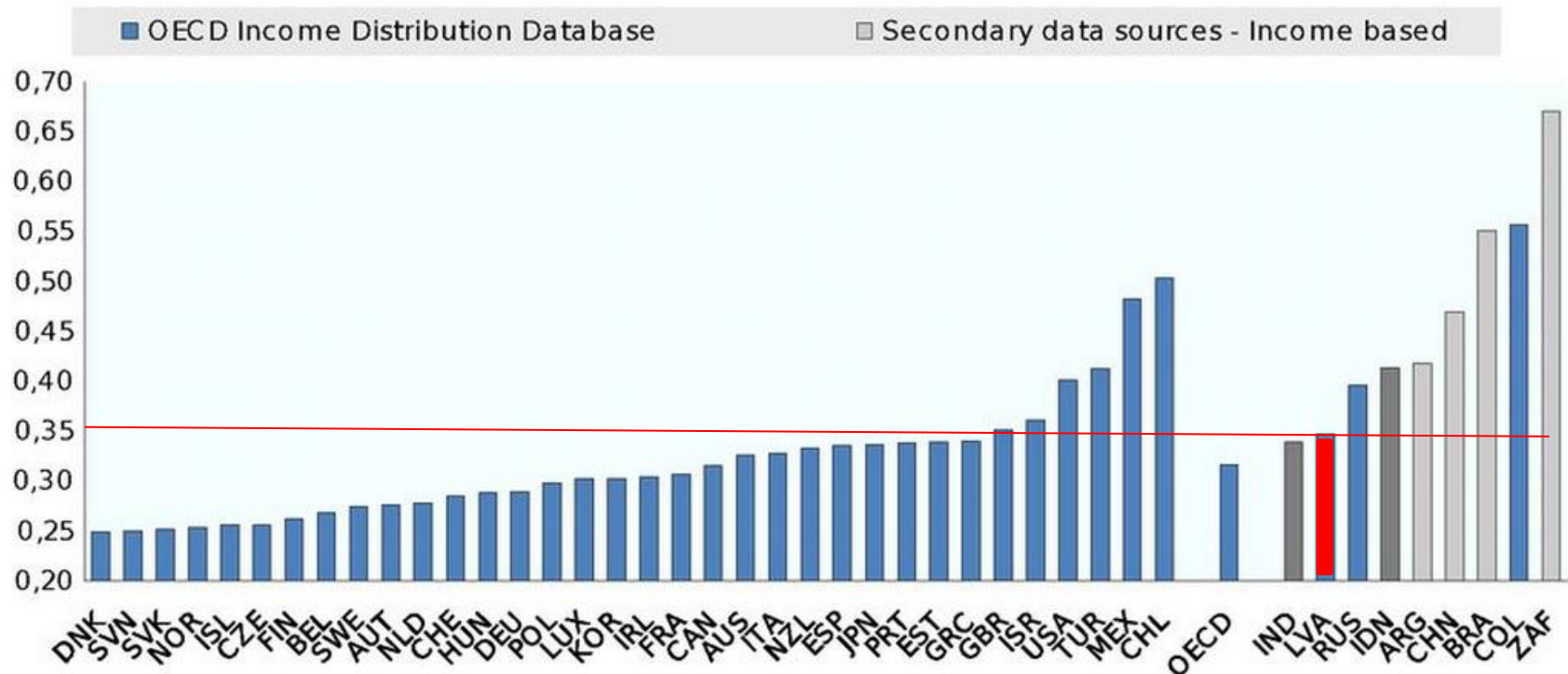
Avots: Eurostat

Džini (Gini) koeficients 2012

Latvija #1 ES

Avots: Eurostat

Džini (Gini) koeficients, OECD dati

Figure 1.1. Income inequality varies greatly across OECD countries and emerging economies

Level of income inequality (Gini cocefficient), 2013 or latest available year

Avots: OECD, In It Together: Why Less Inequality Benefits All

Kopējais nodokļu slogs darbaspēkam un patēriņam %

Implicit tax rates*

	Labour			Consumption		
	2002	2011	2012	2002	2011	2012
EU28**	35.5	35.8	36.1	19.7	19.9	19.9
EA18**	37.8	37.7	38.5	19.4	19.3	19.3
Belgium	43.3	42.9	42.8	21.4	21.0	21.1
Bulgaria	33.4	24.2	24.5	16.6	21.1	21.5
Czech Republic	41.3	39.0	38.8	18.4	21.8	22.5
Denmark	38.8	34.3	34.4	33.7	31.4	30.9
Germany	38.7	37.3	37.8	18.9	20.0	19.8
Estonia	37.8	35.7	35.0	19.9	25.8	26.0
Ireland	26.0	28.2	28.7	24.4	21.4	21.9
Greece	34.0	30.9	38.0	16.1	16.3	16.2
Spain	32.1	32.9	33.5	15.5	14.1	14.0
France	38.7	38.8	39.5	20.5	19.7	19.8
Croatia	29.5	29.7	29.2	30.1	27.9	29.1
Italy	41.9	42.3	42.8	17.8	17.4	17.7
Cyprus	22.3	26.8	28.8	15.0	17.6	17.6
Latvia	37.8	33.3	33.0	17.0	17.2	17.4
Lithuania	38.1	31.5	31.9	17.9	18.2	17.4
Luxembourg	28.4	32.5	32.9	22.6	28.0	28.9
Hungary	41.2	38.2	39.8	25.0	26.8	28.1
Malta	22.4	22.5	23.3	16.3	18.9	18.7
Netherlands	31.5	37.5	38.5	23.3	24.8	24.5
Austria	40.8	40.8	41.5	22.5	21.2	21.3
Poland	32.4	32.0	33.9	17.9	20.8	19.3
Portugal	22.8	25.4	25.4	18.8	18.2	18.1
Romania	31.2	33.0	30.4	16.2	20.3	20.9
Slovenia	37.7	35.3	35.6	23.7	22.9	23.4
Slovakia	36.7	31.6	32.3	18.7	18.3	16.7
Finland	43.8	39.5	40.1	27.7	26.4	26.4
Sweden	43.8	38.9	38.6	27.0	27.3	26.5
United Kingdom	24.4	25.8	25.2	18.4	19.3	19.0
Iceland	:	:	:	25.8	24.8	24.5
Norway	37.5	36.4	36.4	29.7	29.2	29.4

* Implicit tax rates (ITR) express aggregate tax revenues as a percentage of the potential tax base for each field (see footnote 4).
** EU28 and EA18 aggregates are calculated as GDP-weighted averages of the Member States.
: Data not available

Avots: Eurostat

Nodokļu ieņēmumi pa grupām kā % no IKP

Tax revenue

| | Tax revenue, % of GDP | | | Tax revenue by type of tax base as a % of total tax revenue*: | | | | | | | | |
| | | | | Labour | | | Consumption | | | Capital | | |
	2002	2011	2012	2002	2011	2012	2002	2011	2012	2002	2011	2012
EU28**	38.8	38.8	39.4	50.8	50.9	51.0	28.8	28.9	28.5	20.7	20.4	20.8
EA18**	39.5	39.5	40.4	53.0	53.3	53.3	27.4	27.3	26.8	19.8	19.8	20.2
Belgium	45.2	44.2	45.4	54.9	54.6	53.9	24.2	24.1	23.7	20.6	20.8	22.0
Bulgaria	28.5	27.3	27.9	41.8	33.8	32.9	41.6	51.9	53.3	16.6	14.3	13.8
Czech Republic	34.6	34.6	35.0	52.9	51.9	51.7	27.9	32.9	33.4	19.3	15.2	14.9
Denmark	47.9	47.7	48.1	54.5	51.3	51.0	33.0	31.5	31.0	12.8	17.6	18.4
Germany	38.9	38.5	39.1	60.7	56.0	56.6	26.8	28.2	27.6	12.5	15.8	15.9
Estonia	31.0	32.3	32.5	54.5	52.1	51.0	38.4	41.3	41.9	7.1	6.6	7.1
Ireland	28.3	28.2	28.7	35.3	43.0	42.7	38.8	34.8	34.8	26.0	22.2	22.5
Greece	33.7	32.4	33.7	38.3	36.5	41.9	36.7	38.6	36.3	25.0	25.0	21.8
Spain	34.1	31.8	32.5	48.1	55.0	53.0	27.7	26.8	26.5	25.7	20.9	22.9
France	43.3	43.7	45.0	51.5	52.3	52.3	26.2	25.2	24.7	22.9	23.2	23.6
Croatia	37.9	35.3	35.7	38.9	41.4	40.7	50.5	47.3	49.1	10.7	11.3	10.3
Italy	40.5	42.4	44.0	49.9	52.0	51.1	26.1	25.3	24.7	23.9	22.7	24.2
Cyprus	30.9	35.3	35.3	32.5	35.7	37.1	38.5	36.2	36.8	29.0	28.1	26.1
Latvia	28.6	27.6	27.9	51.7	50.0	49.0	36.7	38.3	38.4	11.6	11.7	12.6
Lithuania	29.1	27.4	27.2	50.8	46.4	46.5	40.1	41.1	39.8	9.7	12.7	13.9
Luxembourg	39.3	38.2	39.3	38.5	44.2	44.3	27.3	27.8	28.1	34.2	28.0	27.5
Hungary	38.0	37.3	39.2	50.3	47.3	46.4	37.0	39.1	40.0	12.6	13.6	13.5
Malta	30.0	33.0	33.6	36.9	33.5	34.6	39.3	40.2	38.8	23.8	26.3	26.6
Netherlands	37.7	38.6	39.0	49.7	56.3	57.5	30.2	28.8	28.3	20.1	14.9	14.2
Austria	43.6	42.2	43.1	55.2	56.7	57.4	28.5	27.9	27.6	16.5	15.6	15.2
Poland	32.7	32.3	32.5	41.1	38.4	40.4	36.3	39.1	36.3	23.7	22.9	23.7
Portugal	31.4	33.2	32.4	37.7	41.7	41.4	38.1	36.6	37.4	24.2	21.6	21.1
Romania	28.1	28.4	28.3	43.9	39.3	40.0	38.9	44.2	45.1	17.2	16.4	15.0
Slovenia	37.8	37.2	37.6	54.3	52.2	52.5	36.1	37.3	37.9	9.7	10.6	9.8
Slovakia	33.0	28.6	28.3	45.8	44.1	45.4	32.7	36.2	33.4	21.4	19.7	21.2
Finland	44.7	43.7	44.1	52.2	52.3	53.2	29.9	32.3	32.4	17.9	15.4	14.3
Sweden	47.5	44.4	44.2	62.5	57.5	58.6	26.7	28.9	28.4	10.8	13.7	13.0
United Kingdom	34.8	35.8	35.4	38.6	39.1	38.9	33.0	33.2	33.8	28.4	27.7	27.4
Iceland	35.2	35.9	36.8	:	:	:	37.6	34.6	35.0	:	:	:
Norway	43.1	42.7	42.2	43.2	40.7	41.5	29.7	25.8	25.7	27.1	33.5	32.8

*   Shares may be more than 100% for Member States, where a recording of amounts assessed but not collected is chosen to approximate accrual. Please refer additionally to methodological notes in Annex B of the Taxation trends publication.
**   EU28 and EA18 aggregates are calculated as GDP-weighted averages of the Member States.
:   Data not available

Avots: Eurostat

Latvijas un ES vidējie nodokļu ieņēmumi kopā kā % no IKP un pa grupām, % no kopējiem ieņēmumiem, 2012

- Nodokļu ieņēmumi, % no IKP:
  - ES28 – 39,4%   LV – 27,9%
- Nodokļu grupas kā % no kopējiem nodokļu ieņēmumiem

  Darbaspēka
  - ES28 - 51,0%   LV – 49,0%

  Patēriņa
  - ES28 – 28.6%   LV – 38,4%

  Kapitāla
  - ES28 – 20,8%   LV – 12,6%

  Kapitāla nodokļu ieņēmumi būtu ļoti būtiski jāceļ!

Latvijas nodokļu sistēmas kardināli savādākais raksturs

- Lai arī kopējie skaitļi neizskatās ļoti atšķirīgi, būtiskais ir detaļās:

  - Latvijā nav samazinātā PVN pārtikai, lai arī praktiski visur ES un lielā mērā arī pasaulē tas tā ir – pārtika aizņem ļoti lielu daļu mazturīgo patēriņa groza, lielāko daļu ražo vietējais ražotājs;

  - Latvijā nav progresīvās algu nodokļu sistēmas kā gandrīz visur citur ES, kapitāla pieaugums nekad nenonāk kopējos personas apliekamajos ienākumos kā tas ir daudz kur citur.

Euronews: Food for thought: Romania slashes VAT on foodstuffs to 9%, 01/06 20:38 CET

Romania used to be the only European Union country not to have differentiated VAT on most foodstuffs, with bread being the exception.

But now, Bucharest has slashed the value-added tax from 24 percent to nine percent on all food products, as well as non-alcoholic beverages and catering services.
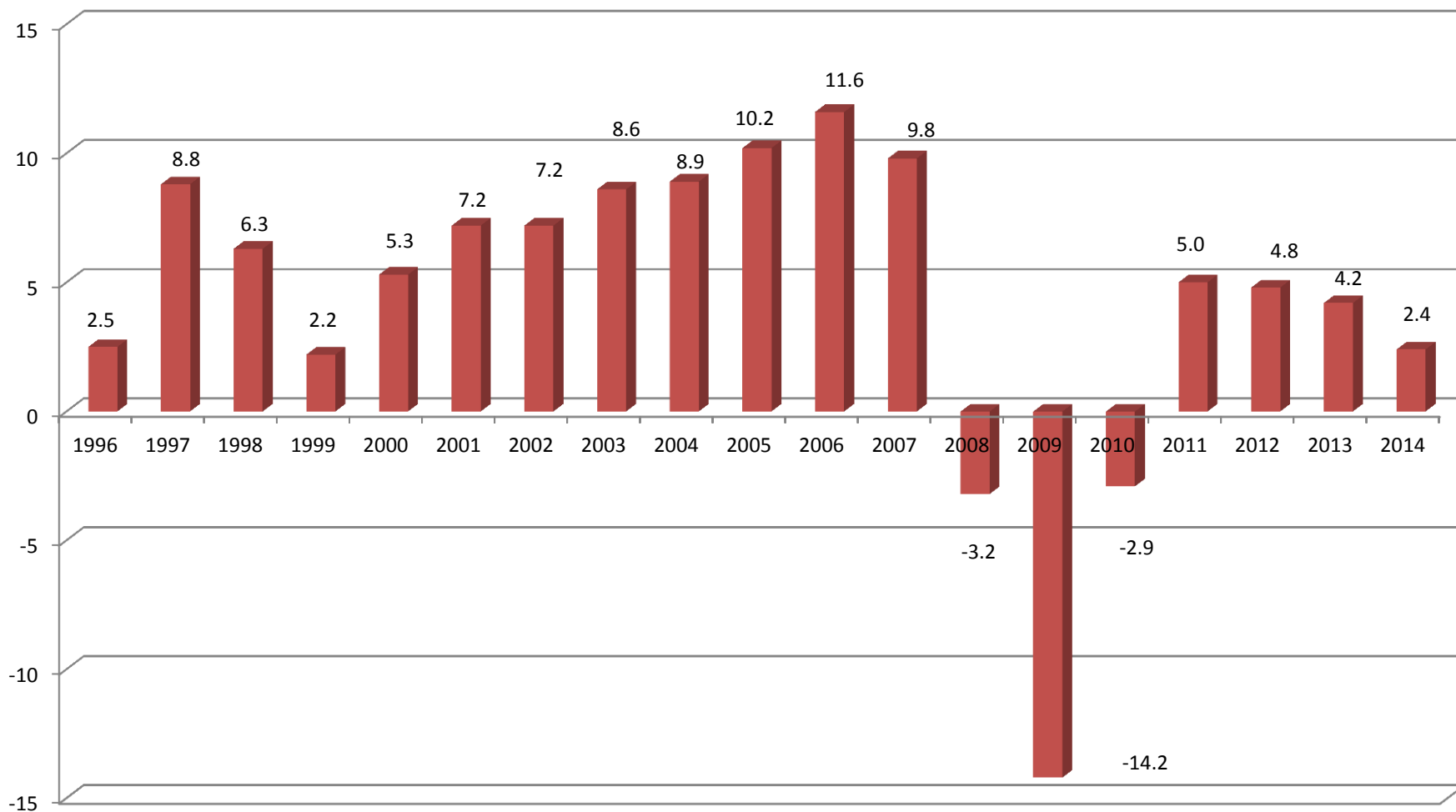
Alcohol has not been reduced.

Romanians spend around a third of their income on food – a huge jump from the 18 percent EU average.

A recent INSCOP survey suggests almost 84 percent of Romanians welcome the reduction.

The new measure is expected to have a 4.1 billion euro impact on the state budget by 2018, the government estimates.

http://www.euronews.com/2015/06/01/food-for-thought-romania-slashes-vat-on-foodstuffs-to-9-percent/

IKP % izmaiņas gads uz gadu Latvijā

Dati: CSB

Progresīvais nodoklis kā automātiskais stabilizators

Automātiskie stabilizatori:

- peldošs valūtas kurss – Latvijā nekad nav un nebūs bijis pieejams;

- progresīvi nodokļi – Latvijā nekad nav bijis pieejams, ienākumi būtu stipri izteiktāki biznesa cikla augšējā fāzē;

- kapitāla pieauguma nodoklis – Latvijā ļoti zems, ienākumi izteikti biznesa cikla augšējā fāzē;

- uzņēmumu ienākuma nodokļi – Latvijā ļoti zemi, ienākumi izteikti biznesa cikla augšējā fāzē;

Rekomendētā literatūra: OECD Economic Outlook 1999, http://www.oecd.org/eco/outlook/2087789.pdf

Latvijas biznesa cikls ārkārtīgi izteikts, standartnovirze IKP gada % izmaiņām **5,9**

Main challenges

1. **Reducing income inequality**

   - Spending on social programmes is low and not targeted enough.
   - The tax system weighs on employment and is weakened by informality.

2. **Raising productivity and ensuring robust convergence**

   - Deficiencies in the business environment undermine productivity growth.
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3. **Limiting the risk of repeated boom and bust cycles**

   - The economy is volatile and vulnerable to external shocks.

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