

FEATURES OF ACCOUNTING AND TAXATION OF INCOME OF MEMBERS OF THE FARM AND EMPLOYEES

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Abstract. The article considers the peculiarities of accounting and taxation of income of farm members and employees. For most agricultural regions of the country, farms are one of the main activities and an important element of the agricultural production system. The main difference between farms and other forms of management is that, given limited capital resources, they try to achieve maximum profits in the long run, which is a prerequisite for continuous operation. The main advantage of farms is the ability to effectively combine the entrepreneurial initiative of peasants, their economic opportunities with the interests of the state, social sphere and lifestyle of peasants. The specific features of agricultural production are studied, attention is paid to the seasonal nature of work in farms. A comparison of regulatory and legal regulation, accounting and taxation of payments for the remuneration of members of farms, employees and individuals providing services under civil law contracts. The specific features of the formation, accounting and taxation of income of members of the farm in accordance with the contribution or labor participation of its founders. Systematization of the main normative-legal legislative acts on taxation of incomes of members of a farm and employees is carried out. It is established that the amount of wages of employees does not depend on the final result of the economy and can not be less than the minimum wage established by law. The duration of annual leave of persons working on a farm under an employment contract (contract) must also not be less than that established by the state in accordance with applicable law. It is noted that incorrect reflection in the accounting of payroll of employees and members of the farm causes a significant distortion of accounting, tax, financial and analytical support for the formation of indicators of financial and tax reporting. The publication contains elements of the methodology of accounting and methodological recommendations that can be used in the practice of accounting and taxation of farms.

Key words: farming, members of the farm, employees, labor relations, income taxation.

JEL Classification: J43, J80, M21, M41, H24

1. Introduction

Current trends call for a solution to the issue of the quality of labor potential, as human activity is of special, crucial importance in the system of innovative economy. Labor potential has always been and is the main strategic resource, so economic development can be provided only by those countries that are able to create and effectively use existing labor potential.

Labor relations in a farm are grouped on the basis of the work of its members. In case of production needs, the farm has the right to involve other citizens in its work.

Categories of workers in farms the Law of Ukraine "On Farms" № 973-IV of June 19, 2003 is divided as follows: members of farms and employees. Features of the legal status, design and taxation of these categories

have significant differences (Podolyanchuk, Koval, Gudzenko, 2019; Law on Farming, 2003).

As stated in Part 1 of Article 3 of the Law of Ukraine "On Farms" № 973-IV, members of the farm can not be persons who work in it under an employment contract (contract) (Law on Farming, 2003).

Theoretical and practical ideas about wages evolved with the development of economic theory, which reflected the socio-economic realities and social practice.

V. Petty, A. Smith (1979) interpret the natural price of labor services as the appropriate level of wages necessary for physical existence, ie the minimum wage that workers must receive to ensure their own existence and support families (Rumyantsev, 1979).

K. Brezytska's research (2011) states that wages are wages, and their value is the price of labor, which

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is determined in the labor market as a result of the interaction of demand for specific types of work and labor. Wages are remuneration, expressed as a rule, in monetary terms, which, in accordance with the employment contract, the owner or his authorized body of the executive body (Brezitskaya, 2011).

Authors O. Podolyanchuk, N. Koval and N. Gudzenko (2019) clarify that wages are payment for services provided by an employee on the basis of an employment contract or civil contract, which reflects the social and economic situation in the state economy and living standards people (Podolyanchuk, Koval, Gudzenko, 2019).

The main aspects of use, assessments in the process of labor activity in agricultural enterprises, the specifics of accounting and taxation highlighted in their works leading scientists: V. Andriychuk (2002), I. Goncharuk (2015), N. Gudzenko (2015), G. Kaletnik (2020), E. Karpenko (2017), N. Koval (2015), O. Podolyanchuk (2019), I. Sadovska (2019) and others.

The analysis of scientific works showed that the specifics of accounting and taxation of income of farm members and employees are insufficiently studied, because scientists in the field of agribusiness, accounting and taxation pay more attention to research of large agricultural enterprises, so the importance of this study.

Therefore, research and substantiation of the peculiarities of the formation, use, accounting and taxation of labor income of farms is quite relevant.

2. Features of determining and taxing the income of members of the farm and wages of employees

Farmers who work on the farm have a special legal status. Such individuals are not employees, they are property owners and owners of their production. At the same time, their work is based on membership in the farm. They establish for themselves the rules of labor participation in the work of the farm, prescribing them in the charter of the farm. This constituent document on the issues of interest to us provides for the whole process of joint work of members of the farm, payment of remuneration for their work and so on. In particular, clearly define, so to speak, the "labor" regime of farmers, ie the distribution between them of relevant functions (Podolyanchuk, Koval, Gudzenko, 2019).

Wages of employees are taxed on a general basis. The amount of wages of employees does not depend on the final result of the economy and can not be less than the minimum wage established by law. The duration of annual leave of persons working on a farm under an employment contract (contract) must also not be less than that established by the state in accordance with applicable law.

One of the specific features of agricultural production is the seasonal nature of work, ie work is performed not all year round, but during the relevant period, which does not exceed six months. In practice, seasonal workers are hired on a farm under an employment contract and a contract of a civil law nature. If the contract specifies the period of work and the time of its implementation, then perform this work is possible only on the basis of the employment contract. According to the Labor Code, employment contracts concluded with seasonal workers are urgent (Podolyanchuk, Koval, Gudzenko, 2019; Tax Code of Ukraine, 2010; Code of Labor Laws of Ukraine, 1971).

Wages of employees (seasonal workers) are taxed in the general order: PIT (Personal income tax) – 18%, military duty – 1.5% and the single social contribution, accrued to the wage fund in the amount of – 22%.

PIT is transferred to the budget as a single payment document at the same time as the payment of income. If the income is accrued but not paid, the withheld PIT is transferred to the budget up to and including the 30th day of the month following the accrual.

If the income is paid in non-cash form or in cash, the personal income tax is transferred to the budget during the banking day following the day of such payment. When accruing income in kind, the object of taxation is defined as the value of such accrual, calculated at normal prices and multiplied by the increase factor.

It should be noted that on March 17, 2022, the Law of Ukraine "On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on the Validity of Norms for the Period of Martial Law" 2021-IX of 15.03.2021 entered into force. (hereinafter – the Law №2120-IX) (Law on Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Concerning the Validity of Norms for the Period of Martial Law, 2022).

First of all, it will be recalled that martial law was introduced by the Law of Ukraine "On Approval of the Decree of the President of Ukraine" On Martial Law in Ukraine" № 2102-IX of February 24, 2022, and by the Law of Ukraine "On Extension of Martial Law in Ukraine" № 2119-IX from 15.03.2022, its validity was extended until 25.04.2022 (Law on the imposition of martial law in Ukraine, 2022; Law on Extension of Martial Law in Ukraine, 2022).

After the introduction of the martial law regime on the territory of Ukraine, the Verkhovna Rada of Ukraine repeatedly amended the tax legislation. The draft law "On Amendments to the Tax Code of Ukraine on Preservation of Martial Law" № 7262 of April 7, 2022 on Amendments to the TCU on Preservation of Martial Law Submissions was submitted to the Council for consideration (Law on Amendments to the Tax Code of Ukraine Concerning the Preservation of Martial Law, 2022).

This document proposes to set the personal income tax (PIT) rate at:

- 9% for income accrued (paid, provided) in the form of salary, other incentive and compensation payments or other payments and remuneration accrued (paid, provided) to the payer in connection with employment relationships and civil contracts;
- 5% on income in the form of salaries, other incentive and compensation payments for the newly created job (Law on Amendments to the Tax Code of Ukraine Concerning the Preservation of Martial Law, 2022).

Preferential taxation should apply for the period from April 1, 2022 to December 31 of the year following the year in which martial law will be terminated or abolished.

It should also be noted that in accordance with paragraph 164.5 of the Tax Code when calculating (providing) income in any non-monetary form, the tax base is the value of such income, calculated at normal prices, the rules of which are set by the PC, multiplied by a factor calculated by the formula:

$$C = 100 / (100 - R_t), \quad (1)$$

where C – coefficient;

R_t – the tax rate set for such income at the time of their accrual (Tax Code of Ukraine, 2010).

At a personal income tax rate of 18%, this ratio will be 1.21951.

Remuneration of members of the farm (ie payment of income) is based on the results of its economic activity of the farm from the profit remaining after covering all expenses, taxes, contributions, fees.

Farm members are not paid. They receive part of the income (profit) received as a result of the economy, and the requirements for the minimum amount are set only for wages received under the employment contract (Article 95 of the Labor Code). Therefore, members of the farm may receive income below the minimum wage (Podolyanchuk, Koval, Gudzenko, 2019; Code of Labor Laws of Ukraine, 1971).

The income of the members of the farm is paid by distributing the net profit. This is the amount that is reflected in the accounting for sub-account credit 441 "Retained earnings". There are two basic

options for which the income is paid from the already received profit (profit is available):

- depending on the contribution to the capital of the economy;
- depending on the labor participation of each member of the farm (Podolyanchuk, Koval, Gudzenko, 2019; Sadovska, 2019).

According to paragraphs. 14.1.49 item 14.1 of Art. 14 of the Tax Code dividends – payment made by a legal entity, including the issuer of corporate rights, investment certificates or other securities in favor of the owner of such corporate rights, investment certificates and other securities certifying the investor's ownership of shares (shares) in property (assets) of the issuer, in connection with the distribution of part of its profits, calculated according to the rules of accounting (Tax Code of Ukraine, 2010; Code of Labor Laws of Ukraine, 1971).

For tax purposes, dividends are also equated to a payment in cash made by a legal entity in favor of its founder and participant (participants) in connection with the distribution of net income (part thereof).

Therefore, regardless of the nature of the payment (according to the contribution or labor participation) from the point of view of taxation, it is considered a payment of dividends, and therefore taxed in the manner prescribed for dividends.

It is necessary to pay attention to the following: if the payment was made not as a result of profit distribution, but on other grounds, it is doubtful to consider it a dividend. In this case, the payment to members of the farm is classified as another payment with appropriate taxation.

Dividends as passive income (item 14.1.268 item 14.1 article 14 of the Tax Code) are included in the PIT tax base in accordance with item 164.2.8 item 164.2 article 164 TCU, table 1 (Tax Code of Ukraine, 2010).

Therefore, if the members of the farm are paid dividends of the first kind (depending on the contribution to the capital of the farm), they are taxed at the rate of:

- 5% – if the farm is a payer of income tax;
- 9% – if the farm is a single tax payer (third or fourth group).

Table 1

Individual income tax rates for dividends

Sequence number	Tax rate, %	Type of income
1	5	Dividends on shares and corporate rights accrued by residents – payers of corporate income tax (except for income in the form of dividends on shares, investment certificates paid by mutual investment institutions).
2	9	Dividends on shares and investment certificates, corporate rights accrued to non-residents, collective investment undertakings and non-income taxpayers.
3	18	For other passive income, including dividends, other than those mentioned above.

Source: (Tax Code of Ukraine, 2010)

If members of the farm are paid dividends of the second type (depending on labor participation), they are taxed at a rate of 18%.

If the payment to members of the farm is classified as another payment (other income), it is included in the total monthly (annual) taxable income of individuals (members of the farm) as other income in accordance with paragraphs. 164.2.20 item 164.2 of article 164 of the Tax code and is taxed at the rate of 18% according to item 167.1 of Art. 167 of this Code (Tax Code of Ukraine, 2010).

In the form of № 1DF dividends are shown with a sign of income "109", and other payment (other income) – with a sign of income "127".

In accordance with paragraphs. 1.2 Paragraph 16 of Subsection 10 of Section XX of the Tax Code, the object of taxation by the military tax is the income specified in Article 163 of the Code. The same article defines the object of personal income tax. Such an object also includes the total monthly (annual) taxable income, the components of which are listed in paragraph 164.2 of the Tax Code. Thus, both dividends (paragraph 164.2.8 of paragraph 164.2 of Article 164 of the Code) and other income (paragraph 164.2.20 of this paragraph) are included in the object of taxation by the military tax (Podolyanchuk, Koval, Gudzenko, 2019; Tax Code of Ukraine, 2010).

Members of the farm, an exhaustive list of which is defined in part three of Art. 3 Law of Ukraine "On Farms" № 973-IV, from 01.01.2018, were obliged to register with the bodies of revenues and fees as payers of the single contribution (Law on Farming, 2003).

This rule does not apply to members of farms that are insured persons (employees, natural persons – entrepreneurs, heads of farms of both legal entities and natural persons – entrepreneurs with the status of family farms).

According to the fourth part of Art. 4 of the Law on SSC of July 8, 2010 № 2464, this provision also does not apply to members of the farm if they receive an old-age pension or are persons with disabilities, or have reached the age specified in Art. 26 of the Law on Pension Insurance, and receive a pension or social assistance in accordance with the law (Law on the collection and accounting of a single contribution to the obligatory state social insurance, 2010).

If a member of a farm loses the status of an insured person or the status of a person with a disability or ceases to pay social assistance, such a member of the farm is obliged to register with the revenue authorities as a single contributor.

Registration of members of farms, as they are not covered by the Law on State Registration, is carried out by the supervisory authority at the location or place of residence on the day of receipt of the application for registration of the single contribution payer.

In this case, in case of evasion of registration or late submission of the application for registration by payers of the single contribution, which are not covered by the Law on State Registration, a fine of ten non-taxable minimum incomes (paragraph 1 of Part 11 of Article 25 of the Law on SSC) (Law on the collection and accounting of a single contribution to the obligatory state social insurance, 2010).

The basis for calculating the single contribution for members of the farm is the amount of income (profit) received from their activities, which is subject to personal income tax. The amount of the single contribution may not be less than the amount of the minimum insurance premium for the month of January – September 2022, this amount is 1430 UAH, and October – December, respectively 1474 UAH (Law on the collection and accounting of a single contribution to the obligatory state social insurance, 2010).

After registration in the bodies of revenues and fees by the payers of the single contribution, the members of farms are subject to the responsibilities specified, in particular, paragraph 1 of the second article. 6 of the Law on SSC, on timely and full accrual, calculation and payment of the single contribution (Podolyanchuk, Koval, Gudzenko, 2019).

Farm members are required to pay a single contribution accrued for the calendar quarter by the 20th day of the month following the quarter for which the single contribution is paid (April 19, July 19, October 19, January 19) (paragraph three of the eighth part). Article 9 of the Law on SSC) (Law on the collection and accounting of a single contribution to the obligatory state social insurance, 2010).

Such payers may pay a single contribution in the form of an advance payment in an amount determined by them. In this case, the amounts of the single contribution paid in the form of advance payments are taken into account by the payer in the final settlement made by him for the calendar quarter by the 20th day of the month following the quarter for which the single contribution is paid.

It should be noted that the single contribution is payable regardless of the financial condition of the payer (part 12 of Article 9 of the Law on SSC), and for violation of the legislation on the single contribution, in particular, for late payment (late transfer) of the single contribution financial responsibility, namely: – a fine of 20% of unpaid amounts is imposed for late payment (late transfer) of the single contribution (paragraph 2 of part 11 of Article 25 of the Law on SSC); – in accordance with parts 10 and 13 of this article, a penalty is charged on the amount of arrears at the rate of 0.1% of the amount of arrears for each day of delay in payment. The accrual of the penalty provided by the Law on SRS starts from the first calendar day following the day of expiration of the term of making

the corresponding payment, up to the day of actual payment (transfer) inclusive (Law on the collection and accounting of a single contribution to the obligatory state social insurance, 2010).

The Law of Ukraine "On the State Budget for 2022" of 02.12.2021 № 1928-IX established in 2022 the minimum wage in the monthly amount from 01.01. till 01.09. 2022 – UAH 6500, and from 01.10. to 31.12. 2022 – UAH 6700 (Law on the state budget for 2022, 2021).

As a result, the maximum amount of the single contribution base, which is defined as the maximum amount of income of the insured person per month, has changed, equal to 15 times the minimum wage established by law, on which the single contribution is accrued. That is, the maximum value of the base for accrual of SDRs from 01.01. till 01.09.2022 – UAH 97500, and from 01.10. to 31.12.2022 – UAH 100500.

3. Features of determining and taxing the income of members of the farm and wages of employees

Accrual of wages to employees is carried out in the "Settlement and Payment Statement", which determines the total amount of wages for the month and carry out the statutory deductions. The salary is confirmed by the signature of the recipient.

If the taxable income is provided in non-monetary form, the tax is paid (transferred) to the budget within three banking days from the day following the day of such accrual (payment, provision) p.168.1.4. TCU. That is, both personal income tax and personal

income tax must be paid to the budget within three banking days from the day following the day of accrual of such salary when paying the salary in kind (Tax Code of Ukraine, 2010).

Accounting for wage payments in kind is presented in table 2.

Leave is granted in proportion to the time worked. Hospital sums are paid no more than 75 calendar days a year.

The total amount of accrued wages, withheld, issued and relevant accruals for wages, recorded in the register of business transactions by double entry (Podolyanchuk, Koval, Gudzenko, 2019).

Regarding the reflection in the accounting of settlements with members of the farm, they are kept on sub-account 672 "Settlements on other payments". Accrual of income to members of the farm during the year at the expense of profit is debited to sub-account 443 "Profit used in the reporting period". The balance on this sub-account is closed at the end of the year by correspondence with sub-accounts 441 "Retained earnings" or 442 "Uncovered losses".

The accounting record of wage payments by members of the farm will be considered in table 3.

Modern transformation processes in the development of the rural economy require the transition to innovative technologies, which is associated with the formation and reproduction of human potential in rural areas.

This, in turn, requires new approaches to assessing the economic efficiency of human resources in rural areas and creating the necessary conditions for its reproduction (Kaletnik, Goncharuk, 2015).

Table 2

Accounting for wage payments in kind

Sequence number	Contents of the business operation	Debit	Credit	Display in f. № 1 DF
1	Wages are accrued	15, 23, 91, 92, 93, 94	661	Column 3a "Amount of accrued income" under code 101
2	The single social contribution for wages is accrued	15, 23, 91, 92, 93, 94	651	-
3	The sale of goods on account of wages is reflected	661	702	Column 3 "Amount of paid income" under code 101
4	Value added tax liability is accrued on the value of goods sold	702	641	-
5	The cost of goods sold is reflected	902	281, 282	-
6	The sale of inventories, low-value and perishable items (hereinafter – IBE) at the expense of wages is reflected	661	712	Column 3 "Amount of paid income" under code 101
7	Accrued value added tax liability from the value of sold inventories, IBE	943	20,22	-
8	Personal income tax withheld	661	641	Column 4a "Amount of withheld tax accrued" under code 101
9	Military duty withheld	661	642	-
10	The personal income tax is listed in the budget	641	311	Column 4 "Amount of withheld tax listed" under code 101
11	The military fee is listed in the budget	642	311	-

Source: formed by the author

Table 3

Accounting for wage payments by members of the farm

Sequence number	Contents of the business operation	Debit	Credit
Accrual of monthly payment			
1	Accrued income to a member of the farm	443	672
2	The amount of personal income tax was withheld	672	641/PIT
3	Military duty withheld	672	642/MT
4	Income for a month from the cash desk of the farm was paid	672	301
5	PIT paid to the budget	641	311
Profit distribution according to the results of the reporting year			
1	The farm received a profit for the current year	791	441
2	Payments to a member of the farm, accrued in advance during the year from the profit	441	443
3	Profits are distributed to replenish reserve capital	441	443
4	Part of the farm's profit is directed to the reserve capital	443	43
5	The rest of the profit is used to pay the income of a member of the farm	441	443
6	Accrued income to a member of the farm	443	672
7	The amount of personal income tax was withheld	672	641
8	Income was paid to a member of the farm from the farm's cash register	672	301
9	The amount of PIT was paid to the budget	641	311

Source: (Podolyanchuk, Koval, Gudzenko, 2019)

4. Conclusions

Based on the study, it can be concluded that in order to properly reflect in the accounting procedure for accrual, payment and taxation of income of farm members and wages of employees, it is necessary to clearly separate the two categories of farm workers: employees and farm members. Because the accounting and taxation of such payments depend on it. It should be noted that in a significant number of farms the accounting and taxation of wages of members of farms and employees is carried out equally. However, the incorrect reflection in the accounting of payments to participants (members) of farms and accrual of

wages to them as employees (at the expense of the enterprise) leads to improper overstatement of operating costs, and hence underestimation of pre-tax financial results. If for those farms that are in the simplified taxation system, this does not affect the amount of tax liability for the single tax, then for farms that are in the general taxation system, such operations have an impact on lower profits. Which leads to the application of significant penalties provided by the Tax Code of Ukraine. Also, incorrect reflection in the accounting of payroll of employees and members of the farm causes a significant distortion of accounting, tax, financial and analytical support for the formation of indicators of financial and tax reporting.

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