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**TAX PLANNING AS A DIGITAL COMPONENT OF THE SYSTEM
OF ECONOMIC SECURITY**

I. Svetkina (a)*, N. Sakhchinskaya (b)

*Corresponding author

(a) Samara State University of Economics, Soviet Army Str., 141, Samara, Russia, svetkinairina@yandex.ru

(b) Samara State University of Social Sciences and Education (PGSGA), Maxim Gorky Str., 65/67, Samara, Russia, snat1980@yandex.ru

Abstract

The article deals with the issues of economic security (ES) of an enterprise in terms of tax planning of its activities in the digital reality of interaction with Federal tax authorities. The digital tax environment of an enterprise is formed on several levels: websites, electronic document management and reporting, mobile applications, adaptive platforms that connect the national tax service and taxpayers in real time. Considering the work of enterprises in the modern realities of service tax administration, tax planning is considered as a digital component of the enterprise's EC system. It is determined that the tax planning tool is the search for rational methods and ways to reduce tax expenditures. The importance of calculating the existing tax burden of small and medium-sized businesses and determining the forecast value, considering the implemented tax planning measures in the system of economic security of the enterprise, is noted. An analysis of the current situation and tax legislation was made, which revealed the lack of internal regulations for tax planning for small and medium-sized businesses. In this regard, recommendations for the development of internal regulations on tax planning for small and medium-sized businesses are given. It is concluded that to implement effective tax planning in the system of economic security of small and medium-sized businesses, it is necessary to systematically develop stages, calculate forecast economic indicators, ensure their transparency and control, and evaluate the effect of each implemented stage of the tax planning process.

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1. Introduction

We decided to pay special attention to the issue of tax planning using electronic services, analysis of the tax burden, as well as issues of ensuring the economic security of the enterprise in the tax sphere. It should be noted that business entities show a professional interest in tax planning. For example, the process of changing tax legislation, increasing tax rates and tariffs has a direct impact on increasing the organization's tax burden. Currently, the situation with the pandemic in Russia and around the world has had a very serious impact on the tax burden of enterprises. "We find that firms' tax planning exhibits strategic reactions: firms respond to changes in their industry-competitors' tax planning by changing their own tax planning in the same direction" (Armstrong et al., 2019, p. 1). At the same time, it is aware that the conceptual issues of tax planning for enterprises of various levels (large, medium, small businesses) in the Russian Federation are not worked out at the proper level, but it is constantly being improved through electronic services.

Studying the Tax code of the Russian Federation (hereinafter TC RF) (Tax code of the Russian Federation, part I, 1998, Tax code of the Russian Federation, part II, 2000), we identified problems with the interpretation of "tax planning". In the economic literature (textbooks, manuals, monographs, periodicals, media reviews, Internet resources), dealing with issues of tax law, taxation, tax accounting and optimization of the tax base, you can find different interpretations of this concept. However, there is no generally recognized, legally established concept of "tax planning". Therefore, there is the question about the need to decide which of the definitions of this category is the most complete, accurate, revealing the whole essence of this phenomenon in the economy, both at the macro and at the micro level from the point of view of taxation of enterprises.

2. Problem Statement

Modern realities in Russia are characterized by the development of digital tools in the economic spheres of the state and enterprises. It is known that the basis of the digital economy should be tax planning, without which the functioning of both the state (budget formation) and economic entities (taxpayer discipline) is impossible. It involves the choice of profitable economic forms of activity of the subject because this depends on the financial stability and the amount of tax burden. However, the choice of the tax system is not only the right of subjects but also the need to meet the requirements that are defined for the possibility of applying a particular tax regime. Therefore, each legal entity or individual should study what the tax legislation offers them before carrying out tax planning. The purpose of tax planning is to calculate the optimal amount of taxes in accordance with current Russian legislation. This must consider the specific conditions for the implementation of this activity, which is not aimed at violating tax legislation, but at the legitimate use of various existing benefits and features of tax law in their favor. Rational use of benefits officially helps optimize the taxpayer's fiscal obligations. It is worth noting the use of established norms of tax legislation to change the terms of payment of various taxes (federal, regional, local), for example, deferral, installment payment of the tax itself, as well as investment tax credit. Their procedure and conditions are defined in the Tax Code of the Russian Federation. There are strategic and current tax planning. The first is aimed at minimizing tax liabilities in the future, and the second is for calculating

specific taxes for the financial year or medium term, using the opportunities allowed by the legislator to optimize their size. Tax planning is divided into active, i.e. the use of specially developed optimization schemes, and passive, which is based on alternative optimization when using two or more alternative rules in tax legislation.

3. Research Questions

The research questions for this article are the issues of tax planning as a digital component of the system of economic security of small and medium-sized businesses. Within the framework of this problem, the conceptual system of tax planning is acute. This is due to a gap in the tax legislation regarding the lack of the concept and regulations of the tax planning process. Another important aspect of the study is the stages of the organization's life cycle and tax planning activities. The issue of the tax planning information base and the list of documents always sharply and controversially reflects the level of economic security of the organization. For example, "Tax avoidance may be a further motive for banks to engage in the securitization business" (Uhde, 2020, p. 167). Another research issue of tax planning is the definition of its stages and the list of activities within the recommended stages. Of course, when implementing tax planning procedures, the problem of calculating and optimizing the tax burden of an economic entity clearly arises.

4. Purpose of the Study

The authors developed a method for disclosing theoretical and practical aspects of tax planning for small and medium-sized businesses within the framework of the economic security system. This methodology includes the theoretical aspect of defining the concept of tax planning. It also includes the practical aspect of optimizing the goals, objectives, principles and stages of tax planning. Tools for tax planning were developed in the framework of the theoretical aspect. It consists of methods for assessing the economic security of the tax aspect of the enterprise through the stages of tax planning. The authors have given the options of tax planning within the system of economic security; reviewed the information base of tax planning within the system of economic security; the estimation of the main indicators of enterprises for tax planning purposes. A methodology for analyzing the actual and forecasted tax burden has been elaborated.

5. Research Methods

In the research the authors used general scientific research methods (empirical, statistical), as well as special methods of applied economic disciplines (comparison, grouping, horizontal and vertical methods of economic analysis). The methodological and theoretical basis of the research includes numerous legal acts of the Russian Federation regulating taxation and control over tax collection, textbooks and articles of periodicals on the subject under study as well as information published on websites. The main characteristics inherent in tax planning, considering the numerous definitions of the category under study in the activities of both organizations and individual entrepreneurs, taking into account the types and scope of their activities should be highlighted:

- full and correct application of tax benefits and their varieties in the form of tax deductions, discounts, exemptions, etc., which is stipulated by the Russian Federation's regulatory acts in the field of taxation, taking into account the financial and investment policy of the state, as well as the position of all business participants, both tax authorities and management/ business owners;

- setting goals of the tax strategy through legal manipulation of the taxpayer to reduce the tax burden, which does not reduce the solvency and financial stability of the taxpayer.

To sum up tax planning will be defined as a special tool (digital component) of the economic security system that allows you to predict the future tax burden in order to optimize it based on elements of tax legislation and allows you to improve the economic performance of the enterprise through such optimization.

Timely and competent management of not only accounting, but also tax accounting allows you to avoid mistakes and sanctions from the tax authorities. It is necessary to pay special attention and constantly monitor changes in legislation in the field of accounting and taxation. The personnel of the company responsible for organizing and maintaining tax records should be focused on preventing accounting errors, as a last resort, and ideally it is necessary to avoid their occurrence completely in electronic interaction with tax authorities. Today, this is possible only through constant tax monitoring and analysis of non-standard situations conducted through non-cash payments.

The main requirement of classical tax planning is to confirm the fact of economic life with a reliable and well-designed primary accounting document. Every operation performed at the enterprise must be documented. It is very important to track the receipt of primary documentation from contractors, and it is necessary to conduct a documentary audit before the end of the tax (reporting) period.

Thus, economic entities can use the forms of primary accounting documents:

- developed independently. In this case, the created form of the primary document must be agreed with the contractors, if the document form is two-sided;
- provided for by recommendations adopted by non-governmental accounting regulatory bodies;
- other recommended forms.

Classic tax planning is the competent formation of the cash flows required to fulfill obligations to the budget and extrabudgetary funds that are implemented by using a tax calendar, tailored to specific types of taxes, duties and contributions, as well as the deadline of payment and compliance with tax laws. It should be noted that special tax regimes are aimed at reducing the tax burden and facilitating tax accounting for enterprises that fall under certain criteria or activities. However, we note that they are not a panacea in tax planning. Rather, if special tax regimes are applied, then the organization loses the ability to use several tax planning tools. Special tax regimes for many contractors are also a negative factor during the contracts signing. Therefore, the general tax regime allows the company to be more competitive, as well as to build an effective system of economic security through the tax aspect, using digital elements of tax planning. Of course, the main task of tax planning tools is to find rational methods and ways to reduce tax expenses. “Tax planning vary in the cross-section: Firms with losses, firms with access to nonconforming tax planning, or firms with the ability to pass on taxes to stakeholders engage less in conforming tax planning” (Jochen & Martin, 2019, p. 1). Approaches to the analysis of the tax aspect of the economic security system of an enterprise involve the implementation of certain stages: determining tax risks in the implementation

of activities, calculating the current and projected tax burden, determining the tax strategy, calculating the economic performance indicators of the tax aspect and their forecast value, making management decisions. For tax planning purposes in the system of economic security, it is necessary to define stages to identify risks and predict them more accurately (Table 1).

Table 1. Tax planning stages

Stage	Content
Setting the goal of the tax strategy	Define a list of tax strategy goals Decomposition of goals into tasks Building a financial model of a tax strategy
Equity	Study the Charter, including the procedure for generating net profit, distributing net profit, and paying dividends Determining the real value of a business
Tax planning structure	Collecting information for tax planning Inventory of assets and liabilities Analytical sectioning of actual current activities Microeconomics of each individual process of economic life Algorithm for building the tax planning structure Calculating the financial model of a tax strategy
Tax optimization channels within planning	The calculation of the tax burden Algorithm for generating information for the owner Search for explosions in business processes Definition of non-core activities Identifying gaps in the revenue and expenditure budget The choice of optimal ways of forming objects of taxation in the accounting policy Tax risk analysis
Compliance with tax criteria for selection for on-site tax audit	Analysis of the organization's activities according to 12 criteria of the "on-site tax audit Regulations" Calculation of forecast values based on the tax strategy model
Implementation of tax planning activities	Development of a flowchart of the action plan for the implementation of the developed channels Development of a package of internal regulations on tax planning Building paper and electronic document flow based on implemented events Development of internal regulations for the business process of tax optimization and its periodic review

Source: authors.

An integrated approach to tax planning within the framework of the economic security system ensures the state of protection of the enterprise in terms of tax risks, and also allows you to increase financial stability and solvency due to an adequate model of tax behavior. As a result, saving money on taxes will speed up the reproduction and effective development of the enterprise. "Further, we find a higher likelihood of tax provision discussions for firms with pre-pandemic losses and higher financial leverage" (Gallemore et al., 2020, p. 1).

6. Findings

Tax planning is a new area of activity for the Russian economy, where it is necessary to apply knowledge in the field of taxation, accounting, law, and management to develop and implement legal tax optimization schemes. At the legislative level, the concept of "tax planning" is not fixed, and there is no mention in legislative acts of the taxpayer's right to carry out this type of planning. However, much attention is paid to this category in the accounting and scientific literature. After reviewing the numerous interpretations of tax planning, we have highlighted that it has the main characteristics. First, this process is aimed at finding the full and correct application of benefits, discounts, exemptions, and deductions within the framework of tax legislation, without violating the interests of state policy and business owners. Secondly, when this planning is carried out, the taxpayer influences the totality of tax elements in order to achieve tax benefits within the framework of tax legislation.

The essence and content of tax planning is revealed through its main types. A large number of classifications are presented in the educational and scientific literature. After studying them, several features were systematized. Thus, according to the legality of the taxpayer's actions and the degree of tax burden, classical, optimization, and illegal tax planning should be distinguished. The form of business activity distinguishes tax planning activities for individual entrepreneurs and legal entities. Also, the attention should be paid to the stage of the business process, which divides tax planning depending on the stage: creation of an economic entity, business development, implementation of full-scale activities, and business liquidation. Business scale distinguishes (tax planning of small, medium, large businesses, corporate groups), the object of tax planning (in general and separately by divisions of an economic entity), orientation and scale (strategic and operational).

Within the framework of tax legislation, when conducting tax planning, it is provided for the use of basic tools, which include techniques and methods. For example, these include: a well-developed tax accounting policy, taking into account legislative gaps, identifying and correcting errors in tax accounting, reducing or avoiding tax risks, choosing an effective form of contractual relations with counterparties, using preferential tax mechanisms, including the implementation of rights to these benefits, withdrawing profits to offshore zones, using changes in the tax payment period, lobbying procedures, forecasting changes in legislation in the field of taxes and fees, use of international cooperation for the purpose of preferential taxation, as well as the use of the tax calendar for timely and optimal repayment of mandatory payments. As part of tax planning, use as many techniques and methods as possible, which will allow you to optimize the tax burden as much as possible within the framework of current legislation. "Corporate tax research suggests that the complexity of tax avoidance activities can be used to mask managerial rent extraction, which eventually hurts shareholder value" (Arena et al, 2019, p. 5).

We analyzed the normative act: "On the economic security Strategy of the Russian Federation for the period up to 2030: Decree of the President of the Russian Federation No. 208 of 13.05.2017". There are 40 indicators of the state of economic security in this act, but there is no understanding of the importance and necessity of creating a system of economic security for small and medium-sized businesses. We suggest that this regulatory act needs to be amended with a focus on business structures, where one of the criteria for the economic security of a business will be the determination of the tax burden within the framework of tax planning.

For enterprises, we propose to adopt the internal regulation "Tax planning of an economic entity" in the framework of the development of small and medium-sized businesses. Such regulations will allow you to outline the range of tax risks, make transparent the requirements of inspection bodies, indicate the level of profitability for a particular type of activity, the level of remuneration and the level of tax burden. To develop this regulation we suggest using the online service nalog.ru "Transparent business". The disadvantage of this service is that the tax authorities do not perceive it as a regulatory framework for evaluating the organization's activities. Thus, economic entities perceive this service as frivolous and do not pay attention to it when evaluating the above indicators for their type of activity. Another negative point is that this service is only suitable for organizations that apply the General tax regime, but most small and medium-sized businesses are under special tax regimes and their tax planning is also important in building an effective system of economic security. We ask ourselves the question: "tax planning" is a new cost item in the company's activities or is it a new opportunity to save money and make additional investments in the core business? For each specific business, a separate calculation of the tax strategy is required within the framework of the economic security system. "To tease out the diffusion of tax knowledge, we analyze changes in the tax planning behavior of high-tax firms in strategic alliances with low-tax firms in comparison to high-tax firms in strategic alliances with other high-tax firms" (Mueller & Weinrich, 2020, p. 3).

It is incorrect to compare different types of economic activity, tax regimes and revenue for the tax period. It is hardly possible to offer a general solution here because various tools are used. "Focusing on a sample of 105 European firms during the period 2005–2012, we found a positive relationship between tax planning and firm value" (Khaoula & Moez, 2019, p. 331). The implementation of the tax planning concept faces a number of significant difficulties. First, the tax authorities interpret the facts of economic activity of an economic entity in different ways. Sometimes an ordinary, economically justified and documented business transaction raises questions from the tax authorities and demands to add tax (VAT, income tax) and pay it. There is no transparent verification scheme. Often the tax authorities punish but do not help businesses in terms of compliance with tax legislation. The second difficulty is determining the tax burden. The tax burden is one of the criteria for understanding how much the activity of the subject and the amount of taxes, fees and contributions paid attract the attention of the tax authorities. It is using the level of the tax burden that a decision is made to conduct an on-site tax audit. There is a method for calculating the tax burden, but it is imperfect, especially given the current factors of business existence. Thus, the algorithm for calculating the tax burden of an economic entity differs in the set of taxes, fees, and contributions used. So, according to the method of the Federal tax service, all taxes and fees, including personal income tax, are included in the tax burden. As for contributions to extra-budgetary funds, they are not included in the calculation, since the Federal tax service recommends calculating the load separately for them, calling it fiscal. In our opinion, we should consider a generalizing indicator of the tax burden in the form of the total tax burden, which can be used to assess the real tax burden, especially during a pandemic. This indicator is primarily of interest to business owners and the management of an economic entity. The third challenge: the introduction of various services such as "Transparent business" often fails because it is introduced abruptly without preparation business to him, without any desire on the part of the tax authorities to obtain from the innovation really positive effect that is in practice almost never used. While such a concept as tax planning is popular among scientists and accountants, the regulatory framework does not have developed

and approved regulations for this process. To fully implement the tax planning mechanism, it is necessary to link Federal, regional and municipal regulations. To implement effective tax planning in the system of economic security of small and medium-sized businesses, it is necessary to systematically plan the stages of its implementation, calculate forecast economic indicators, ensure their transparency, control and evaluate the effect of each implemented stage of tax planning.

7. Conclusion

Based on the above, it is possible to make some generalizations. The study revealed weaknesses in the legislative regulation of the tax planning process within the framework of the economic security of the organization. Possible tax risks, threats, negative factors, negative values of dynamics of some important economic indicators-all this provides the basis for forming methods and recommendations for reducing the share of these problems (Chudaeva et al., 2020; Svetkina, 2021). There is no doubt that the process of digitalization of interaction between the Federal tax service and business leads to a certain transparency and the issue of tax planning becomes even more controversial. Of course, it is necessary to implement tax planning at the stage of creating a legal entity. The information base of tax planning within the framework of the economic security system should include an extensive system of accounting and planning data. Note that the coverage of the information field depends on the type and specific tax planning service and includes data from financial, tax and management accounting, business plan, sales market analysis, pricing policy of competitors, and so on. Thus, through the information system, the relationship of tax planning with the main management subsystems (financial management, accounting, cost management and planning) is traced. «Interest in corporate tax planning has accelerated in recent years as a combination of political, economic, and technological factors have fueled the public's awareness of corporate tax activities (Wilde & Wilson, 2018, p. 63). Consequently, depending on the type and scale of the company's activities, its industry affiliation and regulatory framework, the company's management independently chooses a particular method and method of tax planning that will minimize taxes. To optimize the tax burden on the enterprise, in our opinion, it is necessary to use a combination of the above techniques and methods of tax planning, i.e. apply a systematic approach.

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