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# Х А Б А Р Ш Ы С Ы

# ВЕСТНИК

НАЦИОНАЛЬНОЙ АКАДЕМИИ НАУК
РЕСПУБЛИКИ КАЗАХСТАН

# THE BULLETIN

OF THE NATIONAL ACADEMY OF SCIENCES
OF THE REPUBLIC OF KAZAKHSTAN

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# COMPARATIVE ANALYSIS OF THE STATUS OF INCOMES AND EXPENDITURES FOR COMPULSORY SOCIAL INSURANCE

**Abstract.** The structure of incomes and expenses on obligatory social insurance in structure of the state incomes and expenses of the Republic of Kazakhstan have been researched. A comparative analysis of the current state of incomes and expenditures on compulsory social insurance in the system of social protection of the population in the range of 10 years, according to the Unified Accumulative Pension Fund, in the range of 4 years was examined. The author's vision of the significance and role of the social tax, in accordance with the theoretical classification of taxes, was presented. The results and the reasons for the positive and negative activities of the categories were determined. It is well-known, that pension insurance is one of the components of compulsory social insurance of the society. In this regard, it is quite useful to analyze the dynamics of the amount of pension savings in the Common Accumulation Pension Fund. Despite the fact that this fund is not a state fund, the combined from the previously existing private pension funds of accumulation of citizens in the CAPF are concentrated in the hands of the state. The material is illustrated by graphically and partially supplemented with the tables. In the conclusion were made some suggestions about the composition, role, financial position, possibilities for improving the current system of compulsory social insurance.

**Keywords:** state income, public expenditure, social tax, social protection, compulsory social insurance, social security, social assistance, working population, social payments, pension insurance.

State revenues are the system of the economic relations in the process of funding;it is formed on the basisof the state's ownership in order to create the material basis for its functioning [1]. The incomes of the Republic of Kazakhstan include the revenues of the republican budget, incomes of the local budgets, income of the different state funds: the National Fund, the State Social Insurance Fund, and the Mandatory Social Insurance Fund.

The main part of state revenues is accumulated and distributed through the state budget (republican and local). Therefore, it is advisable to start the analysis with the state budget. The range for analysis will be determined in ten years (since 2008 to 2017).

Analysis of incomes of the state budget of the Republic of Kazakhstan shows that there is a tendency of constant growth (figure 1), besides 2009, when the decrease in income was 529,07bill.tenge, or 15%in the comparison with 2008; is quite appreciable, because theoretically acceptable is the budget deficit to10% from itsincomes. But this situation is mitigated by the fact that it was observed only in 2009 in the revenues of the republican budget, without affecting the incomes of the local budgets. In general, since 2009, there has been a positive trend.

The observed real tendency of increasing the state budget revenues is a serious achievement that allows the state to increase spending on the social sphere. But at the same time, it is necessary to note a wide spread of income growth (from 4% to 20%). So, in 2011, revenues increased by 20% and in 2012 - by 7.6%; in 2015 the increase was only 4%, and in 2017 it reached the rate of 20%. In our opinion, despite the present positive dynamics of budget revenues, in general, the uneven increase does not allow the systematic development of the social sphere.

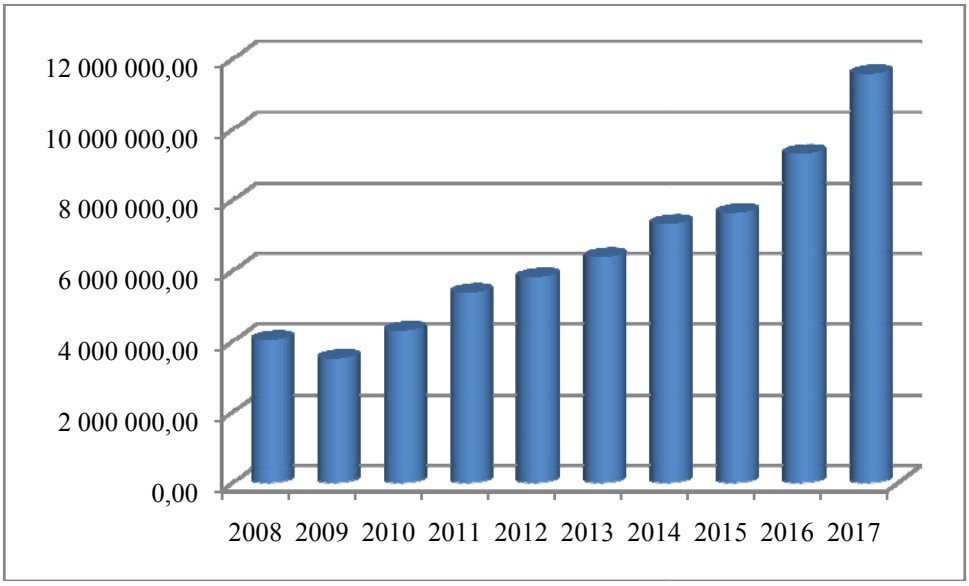


Figure 1 – Dynamics of Incomes of the State Budget, mln. tenge

A similar situation is observed with the revenues of the constituent part of the state budget of the Republic of Kazakhstan – the republican budget (figure 2). The unevenness of the increase in the revenues of the republican budget repeats the volatility of the increase in the revenues of the state budget. Below we would like to show the incomes of the local budgets (figure 3).

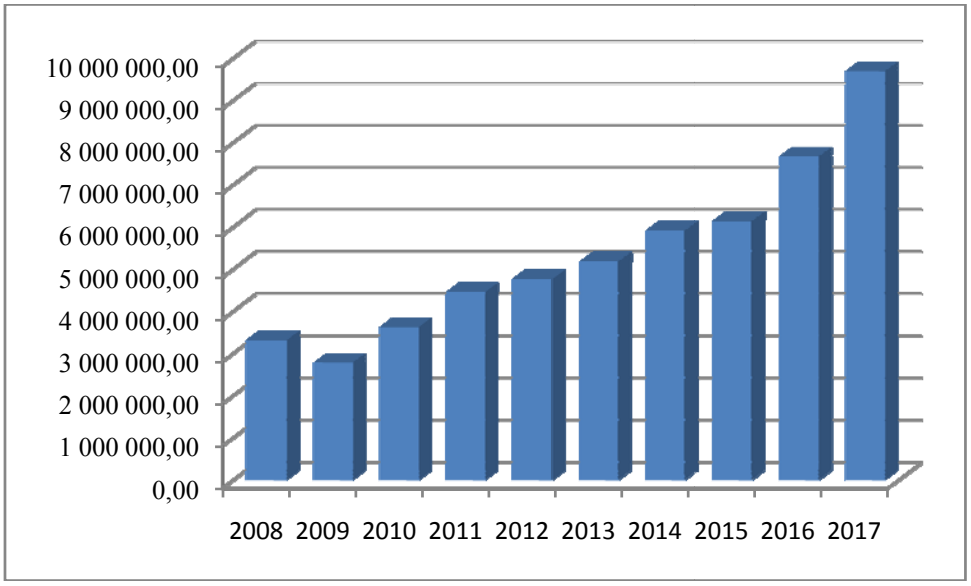


Figure 2 – Dynamics of Incomes of the State Budget, mln .tenge

The incomes of the local budgets tend to be relatively increased, except 2015, when there was a slight decrease of 2% (figure 3).

The revenue side of the local budgets of the Republic of Kazakhstan is formed primarily by the local taxes: individual income tax, social tax, property tax of the legal entities and individuals, land tax, vehicle tax, and other mandatory payments.

So called “target” taxes are, first of all, the taxes, which used in finance specific activities. In the scientific literature in relation to the “target” taxes there are the different opinions.For instance, S.G. Pepeliaev [2, p. 48-49] notes the positive features of the targeted taxes:

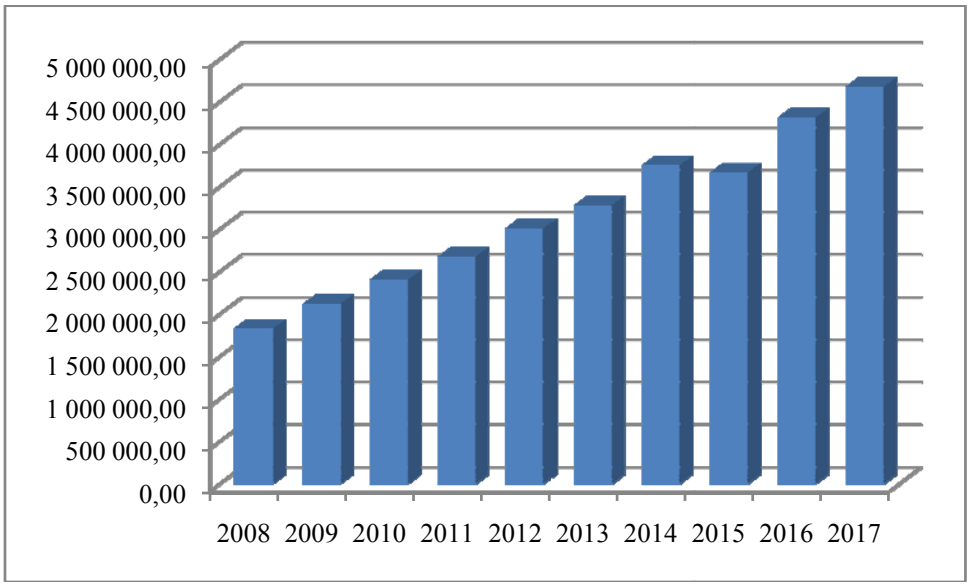


Figure 3 – Dynamics of Incomes of the LocalBudget, mln. tenge

– Firstly, from the psychological point of view, the taxpayer more readily pays such tax;

– Secondly, these taxes can be introduced in order to give independence to the specific government agency;

– Thirdly, the target nature of the tax can be justified by the establishment of the need to implement certain costs.

It is well-known, that the right to free medical care for the permanent residents was granted in 2017, following the amendments to the country's Code "On Health and Healthcare System". Prior to that these categories of people were entitled only for free emergency and urgent medical care. In addition to that, permanent residents will also be able to choose primary health care organizations to receive medical services within the areas of their residence, work, and study. Meanwhile, temporary residents will only have the right to free emergency and urgent medical care within the limits of the free medical care [3, p. 17].

The new model of the medical care in our country will be implemented in three phases. In the first stage, a full audit of medical care under existing conditions will be conducted as it relates to guaranteed free medical care. Maximum attention will be paid to detail and optimization by prioritizing and limiting medical services. In the second stage, a new model of guaranteed free medical care will be presented simultaneously with the introduction of compulsory social health insurance. This phase will be characterized by defining the clear boundaries of the state's obligations under the program and further ensuring the policy aimed at developing preventive and primary health care. The process will also include full-scale transition to the health insurance system and its continued development.The third stage will involve a regular update to the lists of guaranteed free medical care and compulsory social health insurance, taking into account developing medical technologies.The healthcare ministry guarantees medical care will be provided to every person in an emergency situation, as well as for pandemics and diseases that can result in demographic crises or disability.The detailed list of guaranteed free medical care developed for the current year is structured, according to the norms of medical care with an emphasis on the preventive direction of primary health care.In the system of compulsory social health insurance, medical assistance will be aimed at improving the quality of life of every citizen. The bill introducing the new model of guaranteed volume of free medical care and the medical benefits package in the compulsory social health insurance system has been prepared. The bill passed all examination stages [4, p. 222].

From 1 January, 2018 in Kazakhstan was entered compulsory social health insurance (OSMS). Kazakhstan model of insurance is built on the mutual responsibility of the state, each employer and citizens. Scientists, practitioners and employees of state departments in charge of medicine, reviewed the current problems of financing the health care system, the prospects for the introduction of mandatory social health insurance, the level of professionalism of doctors and many other questions, and their

solutions. In Kazakhstan was created a Fund of obligatory medical insurance, founder and sole shareholder of which is the Government. Compulsory social health insurance (OSMS) are implemented to ensure financial sustainability of the health system, development of competition and improvement of quality of care. With the conduct of insurance in society was created a new paradigm of relations between the citizen and the state in matters of health that assumes joint responsibility for the health of everyone: system of mandatory medical insurance. That this time the system will not allow failure, as it was in the late 90's, are sure foreign experts. In the grandiose project considered as shortcomings of the past and international best practices. For example, Sh. K. Abikenova and G. T. Aitkenovanoted that all risks completely thought out [6, p. 135]. The main payer of contributions in Kazakhstan is the state – contributions from Treasury will cover more than half of the total population. This also includes registered unemployed people.

L. G. Baranovaandothers determine Compulsory health insurance as the main implementations of 2017 in Kazakhstan. If earlier health insurance for many years operated in the category as voluntary, the introduction of compulsory health insurance in Kazakhstan bears a tremendous change. The system of compulsory health insurance will help Kazakhstan keep pace with the times, as well as stimulate further development of the insurance market. After all, it is not a secret for anyone that the developed countries of the world practice health insurance, and is a major part of life [4, p. 36].

Thus, in our opinion, social tax is one of the few examples of a tax that the state really needs, the state of which the society must constantly monitor (figure 4).

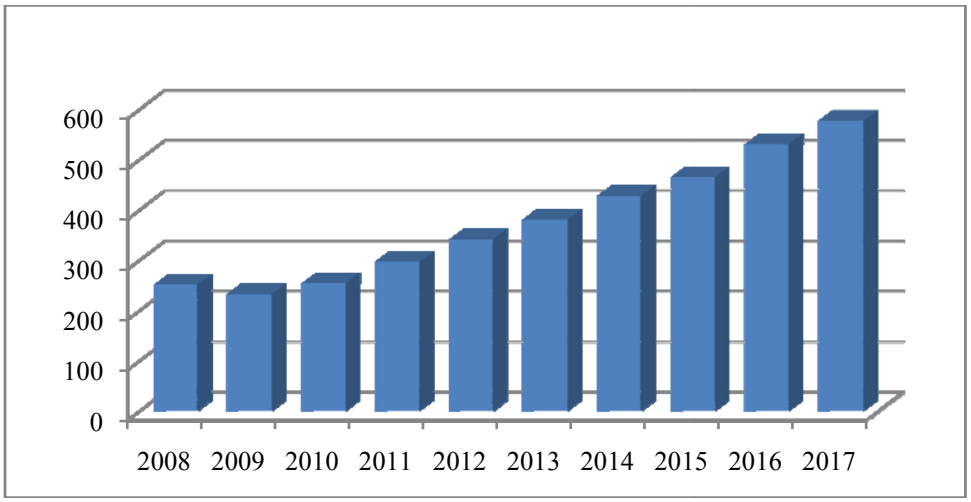


Figure 4 – Dynamics of the Receipt of Social Tax in the State Budget, billion tenge

Out-patient and polyclinic care for socially significant diseases, diseases that are dangerous to others, according to the list determined by the authorized body, as well as persons who do not have the right to medical care in the system of compulsory social health insurance in accordance with the Law of the Republic of Kazakhstan "On compulsory social health insurance", which includes: primary; consultative and diagnostic assistance by the referral of a specialist in primary health care and specialized specialists [7, p. 122].

At the same time, from the end of 2009, the increase in the amount of social tax revenues to the budget of the Republic of Kazakhstan from 232.8 billion tenge reached 576.6 billion tenge; in 2017, in average was increased by 12.0% per year. This situation makes it possible to increase spending on the social sphere at the expense of the social tax itself.

Consider the change in the proportional rate of social tax in the structure of tax revenues over the past ten years (figure 6).

Inpatient care: planned inpatient care only for socially significant diseases, diseases that pose a danger to others, according to the list determined by the authorized body, by the referral of a specialist in primary health care or a medical organization within the planned number of hospitalization cases determined by the authorized body; for emergency indications - regardless of the referral [8].

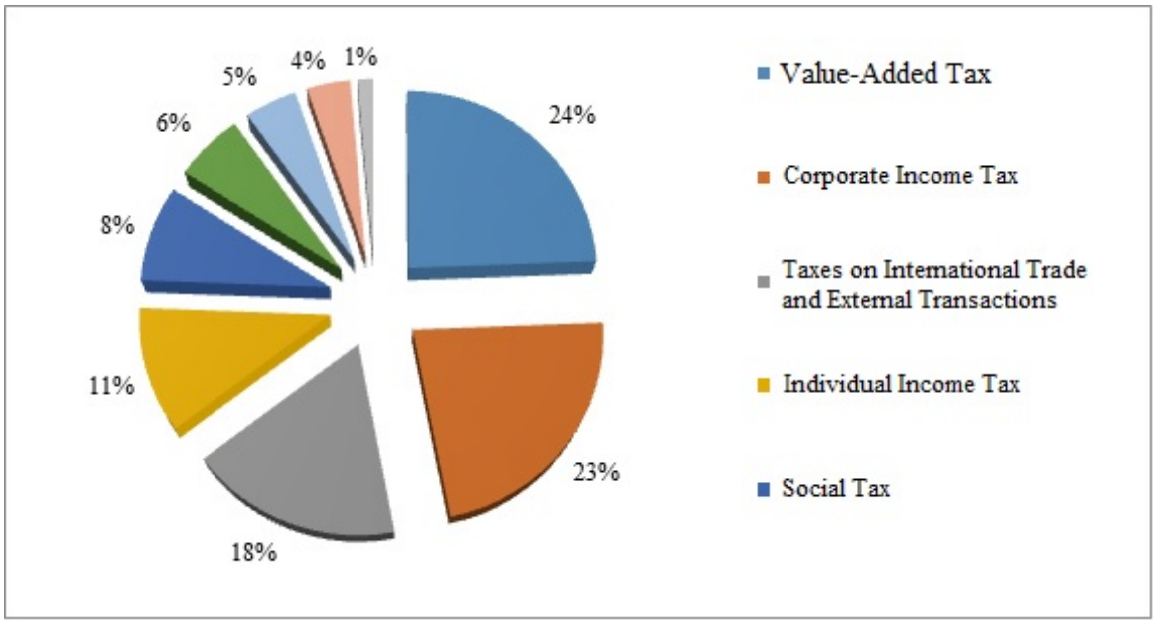


Figure 5 – Structure of Tax Revenues by Type for 2017

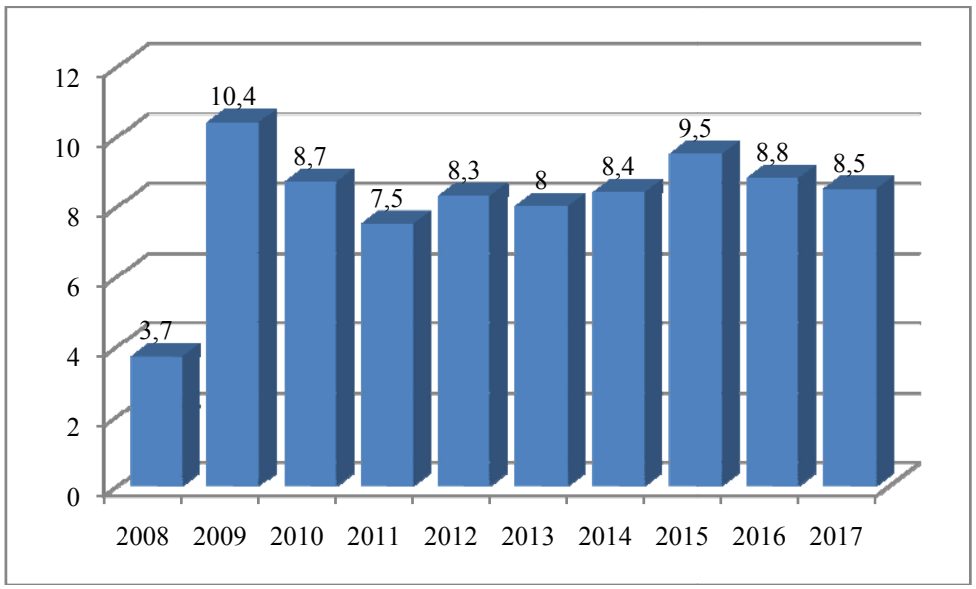


Figure 6 – Changes in Social Tax Revenue in the Structure of Tax Revenues, in Percentage Terms

The National Fund of the Republic of Kazakhstan directly depends on the conjuncture of world prices for raw materials; this fact is responsible for the dynamics of the fund's revenues (figure 7) [9]. The State Social Insurance Fund of the Republic of Kazakhstan is the direct executor of the mandatory social insurance system responsible for the safety and targeted use of social contributions. The dynamics of receipts of social allocations in the SSPF is shown in figure 8 [10].

In the conclusion we would like to note, thatout-patient and polyclinic care (except for medical care for socially significant diseases, diseases that are dangerous to others, according to the list determined by the authorized body), including: primary health care, consultative and diagnostic assistance by the referral of a specialist in primary health care and specialized specialists. In general, the system of compulsory social insurance in the Republic of Kazakhstan at the current stage of development has achieved significant positive results, but still requires the elaboration of mechanisms for further improvement with the view to improve the quality of life of the citizens.

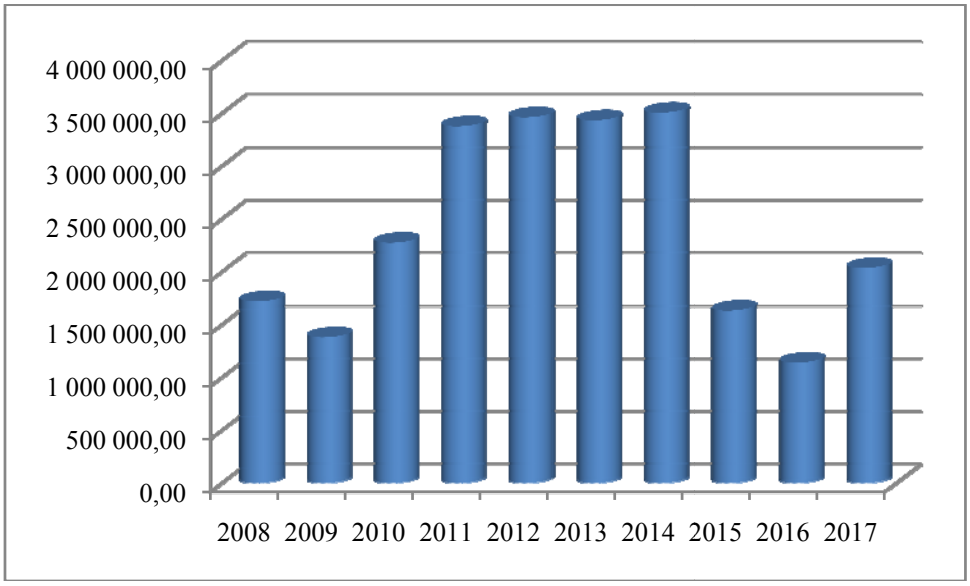


Figure 7 – Dynamics of Receipts of the National Fund of the Republic of Kazakhstan, mln. tenge

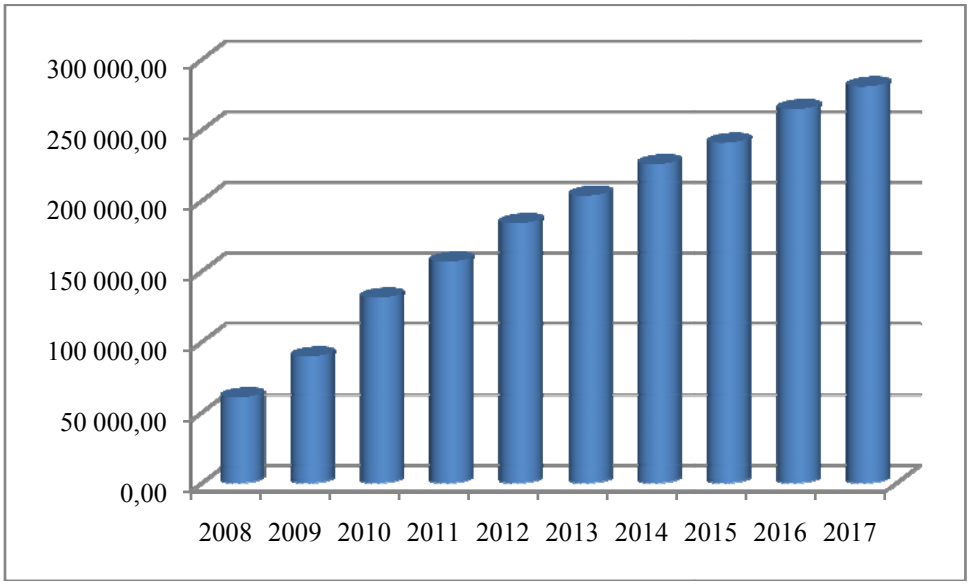


Figure 8 – Dynamics of Receipts of Social Deductions
in the State Fund of Social Insurance of the Republic of Kazakhstan, mln. tenge

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## МІНДЕТТІ ӘЛЕУМЕТТІК САҚТАНДЫРУ БОЙЫНША КІРІСТЕР МЕН ШЫҒЫНДАРДЫҢ ЖАЙ-КҮЙІН САЛЫСТЫРМАЛЫ ТАЛДАУ

**Аннотация.** Қазақстан Республикасының мемлекеттік кірістер мен шығындар құрылымында міндетті әлеуметтік сақтандыру бойынша кірістер мен шығындар құрамы қарастырылған. Әлеуметтік қорғау жүйесінде соңғы 10 жыл, Бірыңғай жинақтаушы зейнетақы қорының соңғы 4 жыл бойғы халықты міндетті әлеуметтік сақтандыру бойынша кірістер мен шығындардың ағымдағы жай-күйіне салыстырмалы талдау жасалған. Салықтардың теориялық классификациясына сәйкес әлеуметтік салықтың маңыздылығы мен рөлі туралы авторлық көзқарас ұсынылған. Зерттеліп отырған санаттардың оң және теріс әрекеттерінің себептері анықталып, нәтижелер алынды. Зейнетақымен қамсыздандыру қоғамның міндетті әлеуметтік сақтандырудың құрамдас бөліктерінің бірі болып табылады. Осыған байланысты Бірыңғай жинақтаушы зейнетақы қорында жинақталған зейнетақы қаражатының динамикасын талдау пайдалы. Бұрын болған жеке зейнетақы қорларынан құралған бұл қордың мемлекеттік қор еместігіне қарамастан, БЖЗҚ-дағы азаматтардың жинақтары мемлекет тарапынан басқарылады. Материал графикалық және ішінара кестелермен толықтырылған. Қорытындылай келе, серіктестерді іске асыру арқылы міндетті әлеуметтік сақтандыру жүйесін жетілдірудің құрамы, рөлі, қаржылық жағдайы, мүмкіндіктері туралы қорытындылар жасалды.

**Түйін сөздер:** мемлекеттік кірістер, мемлекеттік шығындар, әлеуметтік салық, әлеуметтік қорғау, міндетті әлеуметтік сақтандыру, әлеуметтік қамсыздандыру, әлеуметтік көмек, еңбекке жарамды халық, әлеуметтік төлемдер, зейнетақымен сақтандыру.

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## СРАВНИТЕЛЬНЫЙ АНАЛИЗ СОСТОЯНИЯ ДОХОДОВ И РАСХОДОВ ПО ОБЯЗАТЕЛЬНОМУ СОЦИАЛЬНОМУ СТРАХОВАНИЮ

**Аннотация.** Рассмотрен состав доходов и расходов по обязательному социальному страхованию в структуре государственных доходов и расходов Республики Казахстан. Проведен сравнительный анализ современного состояния доходов и расходов по обязательному социальному страхованию в системе социальной защиты населения в диапазоне 10-лет, по Единому накопительному пенсионному фонду в диапазоне 4-х лет. Представлено видение авторов о значении и роли социального налога в соответствии с теоретической классификацией налогов. Получены результаты и определены причины положительной и отрицательной деятельности исследуемых категорий. Пенсионное страхование является одной из составных компонент обязательного социального страхования общества. В этой связи целесообразно проанализировать динамику объемов пенсионных накоплений в Едином накопительном пенсионном фонде. Несмотря на то обстоятельство, что данный фонд не является государственным, объединенные из ранее существовавших частных пенсионных фондов накопления граждан в ЕНПФ сконцентрированы в руках государства. Материал иллюстрирован графически и частично дополнен таблицами. В завершении сделаны выводы о составе, роли, финансовом положении, возможностях в улучшении действующей системы обязательного социального страхования участниками-исполнителями.

**Ключевые слова:** государственные доходы, государственные расходы, социальный налог, социальная защита, обязательное социальное страхование, социальное обеспечение, социальная помощь, трудоспособное население, социальные выплаты, пенсионное страхование.

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