

Seminar 9.

Task 1. In one country the personal income tax rate is 45%, the probability of detecting the fact of tax evasion - 0.37, the penalty rate - 50%, commissions paid by the taxpayer to intermediaries - 10% of real income, transaction costs for avoidance -10%. Is it profitable under these conditions for a taxpayer with a total income of 12,000 USD to declare only 40% of his income?

Task 2. The company receives a profit of 120 000 USD. The corporate income tax is 23%, the probability of inspection is 0.74; costs associated with the shadowing of income is 16%; the size of the penalty rate is 0.8; the probability of detecting a shadowed income in the case of inspection is 0.5. Determine the share of net income the company receives in the legal and shadow sectors, revenues and losses of the state.

Task 3 . The company plans to make a profit of 1000 th. USD. The corporate income tax is 25%, the probability of inspection is 0.65; the probability of detecting a shadowed income at the time of the inspection is 0.5; the size of the penalty rate is 0.7; the costs associated with the shadowing of income are 11% of profits. Determine what part of its activities is shaded by the company, revenues and losses of the state.