COMPULSORY SOCIAL CONTRIBUTIONS IN DIFFERENT COUNTRIES NOT MEMBERS OF THE EUROPEAN UNION

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ABSTACT: *A proper understanding of the "details" of the pension system in our country can only be known if the essential, defining characteristics of pension systems in European Union countries and most developed countries in the world. Among the defining elements of any pension scheme among the most important are (a) the share of social contributions and (2) tax base. In the present social security contributions will be applied in the following countries are not EU Member States: Albania, Bosnia-Herzegovina, Croatia, Iceland, Macedonia, Moldova, Norway, Russia, Serbia, Montenegro, Turkey, Ukraine, Japan, United States of America. For a better comparison and social security contributions are presented in Romania. In the vast majority of these countries (a) base contributions is the gross income, (2) are used to calculate the progressive contribution rates for retirement, particularly in most developed countries, (3) pension contribution is supported both by the employee (employee) and employer, almost equally.*

KEY WORDS: *pensions; pension scheme contributions; compulsory social contributions; pension contributions; share; progressive taxation; the flat tax; the tax base; taxable matter; the taxpayer; the basic salary; gross income*

JEL CLASSIFICATION: *G00, G23*

1. PROBLEMS ARISE IN COMPARING THE LEVEL OF SOCIAL CONTRIBUTION RATES IN DIFFERENT COUNTRIES

A proper understanding of the "details" of the pension system in our country can only be known if the essential, defining characteristics of pension systems in European Union countries and most developed countries in the world. Among the

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defining elements of any pension scheme among the most important are (a) the share of social contributions and (2) tax base. To draw accurate conclusions from the performance comparisons of the level of rates of social contributions (pension, health, unemployment, work accidents and occupational diseases, etc..) From different countries must be taken into account the specificities and characteristics of the tax system in each country

.In making such comparisons must take into account the fact that there is no official source at the national level or international level, to the matter of taxes, taxes and social contributions in EU countries, most developed countries and those we have a direct interest (which is mostly Romanian to work and / or the Romanian companies are involved).

Comparing pension systems must be based on data from the same year and of identical items, and share the tax base, taxable materials, etc. taxpayers., And illuminating information, revealing. Even if it were present, by an official body (national or international), the comparison of these shares, the same year, for several countries, in some countries the rates are known subsequent changes, as large as it is Frequently, not only from year to year, but even within the same year, Romania's case is illustrative in this respect. For example, in Romania, in 2008, the same government budgetary contributions shares changed several times, something highlighted in the table below, the record is held by the contribution to health, as the three times that from January 1 , July 1 and December 1. At the same time, and "tax base" has changed radically, passing from their "base salary" to "gross income", which led to its increased 3-5 times within certain categories of employees paid with public money (where income "side" of salary were, until 2010, the 3-5 times higher than the basic salary).

There are countries, especially between the developed West, where most tax rates and / or social security contributions remain unchanged for long periods, up to 10 to 15 years. Only in 2000 and so far it appears that while some countries have lower rates of social contributions in question, others have increased. In some countries it shifted in the calculation of social contributions, from flat to progressive rates (less) in reverse, from progressive to flat rates.

At the same time, substantial changes were most countries, both in broadening the tax base and reconsidering the level of rates and facilities (facilities, exemptions, reductions) to pay contributions. With the changes taking place in many countries frequently (several times a year, annually or at 2-3 years), the mere discretion, only after the social contribution rates, reduced or enlarged, but without taking account the changes in the tax base (in some cases extended solid) leads to wrong conclusions. To ensure an accurate assessment of the "details" of the pension system in our country, to the pension systems in other countries, especially toward the European Union, developments and trends (directions of improvement) of their it must be known the main characteristics and features of pension systems even if only for countries that have data.

Romania's representatives in international bodies, particularly in the EU and those of countries that play a key role in economic and social progress worldwide, should be really active in the study, evaluate and inform about trends (evolution) of these phenomena, including interventions in the literature media, as is done in other countries. Also, it requires that either the level of each ministry (depending on the competence of the ministry) or the Government to ensure, on the Internet, an annual information as correct and complete systems of taxation, social contributions, any other budgetary obligations charged in European Union countries, most developed countries and in countries which have a direct interest (ie in countries where there is a large number of Romanian to work and / or an interest in a large number Romanian companies).

Table 1. Payment Obligation

Payment Obligation	2007	2008		
		Total	Employer	Employee
Pension contribution				
In the period January 1 to November 30, 2008				
Normal work	29%	29%	19,5%	9,5%
Particular working conditions	34%	34%	24,5%	9,5%
Special working conditions	39%	39%	29,5%	9,5%
From 1 December 2008				
Normal work	29%	27,5%	18%	9,5%
Particular working conditions	34%	32,5%	23%	9,5%
Special working conditions	39%	37,5%	28%	9,5%
Health Contribution				
January 1 to June 30	12,5%	12,0%	5,5%	6,5%
July 1 to November 30	12,5%	11,0%	5,5%	5,5%
From December 1	12,5%	10,7%	5,2%	5,5%
Unemployment Contribution				
In the period January 1 to November 3	3,0%	1,5%	1,0%	0,5%
From December 1	3,0%	1,0%	0,5%	0,5%

The current crisis, with its numerous and serious adverse economic and social, reported in U.S. since August 2007, came to us after more than a year, but without representatives of the Romanian state and abroad have warned about it before. Most important is to consider the fact that the very economic and social development of each country depends to a large extent, the ability of its representatives in international organizations and countries that have a direct interest, to apply, evaluate and capitalize on time so everything is better in other countries, developments and trends and phenomena tax, financial, economic and social aspects of their globally.

This recital is to be known as pension schemes in most developed countries today, but, in particular, their trends and guidelines. To ensure an accurate directions to improve the pension system in our country, it must be the main characteristics and peculiarities of pension systems in countries for which we have data. In connection with sources of information on key elements of pension systems in European Union countries and most developed countries in the world is made clear that they are missing for some countries, be incomplete (especially in terms of knowledge base and whether the calculation of allowances, as simple or progressive) or for most countries they are from previous years, which may or may not be "old."

We say this considering the fact that in some countries, the taxes and contributions has remained unchanged for several years, in some cases up to 10-15 years, while in other countries such as Romania, it change from year to year (for social contribution rates). Also, it requires a statement that the materials are presented information about pension systems in different countries can not fix some of the essential elements of such pension schemes. For example, the terms "contribution rates are up ..." "contribution rates range from ... ',' contribution rates are up to ... ',' contribution rates are between ..." can not conclude if about progressive contribution rates or rates of contribution it is differentiated according to various criteria, such as working conditions, ie normal working conditions, great working conditions and / or special conditions of work in Romania and Moldova.

In other countries, quotas are not differentiated according to certain criteria, but the basis for calculating contributions. For example, in Norway, is the basis for calculating contributions to employees, according to incomes, and from employers, according to the area (territory) in which they operate. The direction and content of concepts are different not only from one country to another but even within the same country from one period to another, or from one government to another, something more true in countries constantly changing (but not always for the better). Notable in this regard is the content of 'base' social contributions, covered, in teribilist, our country's legislation, which provided:

1. Up to a certain date (January 1, 2009), "base" was very different from social security contributions (irrationally, without any explanation) from an input to another. For example, contributions for unemployment, "base" consisted of "basic pay", while the pension contribution that was made up of "gross income". But this "gross income - the basis for calculating pension contributions" in some was capped at three times the average national gross wages, then the national gross average wages in May, after which he removed the cap, because in 2010, to make the problem return again to cap five average gross salaries in the country.

2. Up to a certain date (January 1, 2009), the "base" of social security income is not included some particularly high, such as "incentives", which reached in some state employees to be 3-5 times higher than basic salary. After inclusion of the "incentives" to "base" of social contributions, the (base) increased by up to 3-5 times in many 'luxury budget'. we presented these few examples, among many others of this kind can give, to understand the character of teribilist even some of the most important legal provisions. If only from the above impossibility of making clear (easily) comparisons of the same social benefit even from the same country

In some countries, like Russia, is practiced two types of social benefits: (1) "unified social contributions", which accumulate contributions for pension, health and the federal budget, and which (a) are based on salary paid and (b) is calculated based on progressive rates (2) contributions for work accidents, which also are "variable."

In other countries such as Ukraine, the more allowances for social security contributions, each with different destinations, such as "33.2% of the State Pension Fund, 1.5% for Social Security Fund 1.3% Fund Employment insurance, 0.66% - 13.60% for the Insurance Fund for accidents at work”. There are countries where the pension contribution is borne solely by the employee (employee) or only the employer, such as Iceland.

As one can easily see from what follows, the vast majority of these countries (a) base contributions is the gross income, (2) are used to calculate the progressive contribution rates for retirement, especially in those countries more developed, (3) pension contribution is supported both by the employee (employee) and employer, almost equally.

Some problems arise in connection with the sense notions of "progressive rate" and "flat." For example, in Romania, in 2010, following the practice for pension contributions: 31.3% for normal working conditions, 36.3% for the particular working conditions, 41.3% for special working conditions.

The question is: in Romania, in 2010, the pension contribution is calculated based on "progressive rate", or based on "flat"? It is a flat, but vary according to working conditions, or whether the progressive rate? Staff believe that it is progressive rates. Argument: as if the progressive taxation of labor income, rate differentiation is based on a "criterion" that is "the size of income", so in calculating the pension contribution rate differentiation is increasingly based on a criterion which, in this case, is "working conditions". In all cases the rates applicable progressive rate differentiation is based on a "criterion". In other words, in all cases where "the same category of income is subject to" different rates ", according to certain criteria, there is actually and truly, a" progressive taxation ", regardless of the criteria for differentiating allowances.

2. COMPULSORY SOCIAL CONTRIBUTIONS IN DIFFERENT COUNTRIES NOT MEMBERS OF THE EUROPEAN UNION

In the present social security contributions will be applied in the following countries are not EU Member States: Albania, Bosnia-Herzegovina, Croatia, Iceland, Macedonia, Moldova, Norway, Russia, Serbia, Montenegro, Romania, Turkey, Ukraine , Japan, United States Of America.

ALBANIA .The calculation of contributions is the gross income. Social security contributions are up 11.2% from employees and employers up to 30.7%.

BOSNIA – HERZEGOVINA. Social security contributions are up 11.5% from employees and the employers of up to 32%.

CROATIA . The calculation of contributions is the gross income. Employees due to the pension fund contribution of 20% and 17.2% employers.

ICELAND . The calculation of contributions is the gross income. In Iceland, social security contributions are payable only by employers and not exceed 5.73%.

MACEDONIA . In Macedonia, due to employees pension fund contribution rate of 11.3% and 21.2% share with employers.

REPUBLIC. State Social Insurance in the Republic are governed by the following legislation: 1) the Law on Social Insurance System, no. 489-XIV of 08.07.1999 (Official Gazette of the Republic of Moldova no. 1-4 from 01/06/2000). 2) the State Social Insurance Act 2010, no. 129-XVIII from 23.12.2009 (Official Gazette of the Republic of Moldova no. 193-196 of 29.12.2009). To ensure "all types of social insurance benefits, employers due to the" payroll and other rewards, 23% for "normal" job and 33% for "special" jobs. Employers in agriculture (natural and legal persons) calculates the state social security contributions for the year 2010, with 23% share. Individuals, excluding pensioners, invalids and other persons expressly provided by law, due to "lei 4044 annual individual insurance" for "minimum old-age pension and death grant."

NORWAY. The calculation of contributions from employees (employees) according to incomes and to employers by area (territory) in which they operate. Employees due to a contribution to the pension fund with shares ranging between 7.8% and 10.7%, and employers with odds ranging between 0% and 14.1%.

RUSSIA. In Russia social practice two types of contributions: (1) "unified social contributions" and (2) contributions for work accidents. " Progressive rates "unified social contribution" (which accumulate pension contributions, health and the federal budget) are paid based on salary and varies between 2% and 26%. Progressive rates for "the work accident" varies between 0.2% and 8.5%.

SERBIA . Social security contributions are 17.9% for employees and, separately, 17.9% for all employers.

MONTENEGRO. Serbia and Montenegro was a union state in the south-eastern Europe. Belgrade was the capital of the state union, while Serbia's capital, which had a hegemonic position. On May 21, 2006 decided the population of Montenegro, with 55.4% of votes, the separation from Serbia, the union almost ceased to exist on June 3, when Serbia officially proclaimed its independence. The rules for calculating social security contributions in Montenegro are different from those in Serbia. The calculation of contributions is the gross wage. Employees due to a pension fund contribution rate of 20% and 16.1% with the employers.

TURKEY . In Turkey, social contributions are up to 14% for employees and up to 19.5% for employers.

ROMANIA. Rates are calculated with budgetary obligations owed by the employee (employee) and employer of labor income in Romania, in 2010, are presented in the table below. The calculation of contributions is the gross income. Rates are calculated with budgetary obligations owed by the employee (employee) and employer of labor income in Romania, in 2010, are presented in the table below. The situation is made by the authors through the analysis of normative acts in force in 2010, which is set every budget requirement.

UKRAINE. In 2007, in Ukraine, social security contributions from gross salary is calculated based on the following rates: 33.2% for the State Pension Fund. 1.5% Social Insurance Fund. 1.3% Employment Insurance Fund. 0.66% - 13.60% for the Insurance Fund for Work Accidents. Employees bear 4% of gross wages, and employers from 37.6% - 50.6% of gross payroll.

JAPAN . The calculation of contributions is the gross wage. In Japan, compulsory social contributions to employees due share of 16.592% and 17.442% share of the employers.

UNITED STATES OF AMERICA. From the semantic point of view, should be made clear that the U.S. uses a charge for both the tax and for the taxes and contributions. The paper "Political Economy" by Paul A. Samuelson and William D. Nordhaus translated into Romanian and published by Teora, contains numerous and very important information on the U.S. pension system. The concept of "social security taxes" from the text contained in his "Political Economy" by Paul A. Samuelson and William D. Nordhaus, be interpreted as having meaning and content of "social security contributions (could be a error of interpretation or translation and interpretation, and translation, especially since, as we stated, in English and American tax systems do not really make a distinction between "tax", "tax" and "contribution").

<table>
<tr><th rowspan="2">Payment obligation</th><th rowspan="2">December 2009 total</th><th colspan="3">Year 2010</th><th rowspan="2">Individual Contributers, 2010</th></tr>
<tr><th>Total</th><th>Employer</th><th>Employee</th></tr>
<tr><td colspan="6">1. Health Contribution (Law nr. 11/2010; Law nr. 95/2006)</td></tr>
<tr><td>Health Contribution (C A S S)</td><td>10,7%</td><td>10,7%</td><td>5,2%</td><td>5,5%</td><td>See details</td></tr>
<tr><td colspan="6">2. Pension contribution (Legea nr. 12/2010; Legea nr. 19/2000)</td></tr>
<tr><td>Normal working conditions</td><td>28%</td><td>31,3%</td><td>20,8%</td><td>10,5%</td><td>31,3%</td></tr>
<tr><td>Particular working conditions</td><td>33%</td><td>36,3%</td><td>25,8%</td><td>10,5%</td><td>36,3%</td></tr>
<tr><td>Special conditions of employment</td><td>38%</td><td>41,3%</td><td>30,8%</td><td>10,5%</td><td>41,3%</td></tr>
<tr><td colspan="6">3. Contribution for holidays and allowances (O.U.G. nr. 158/2005)</td></tr>
<tr><td>Contribution for holidays and benefits</td><td>0,85%</td><td>0,85%</td><td>0,85%</td><td>–</td><td>0,85%</td></tr>
<tr><td colspan="6">4. Unemployment Contributions (Law nr. 12/2010 şi Legea nr. 76/2002)</td></tr>
<tr><td>Unemployment Contributions</td><td>1,0%</td><td>1,0%</td><td>0,5%</td><td>0,5%</td><td>1,0%</td></tr>
<tr><td colspan="6">5. Contributions to the fund to guarantee payment of wage claims (L. nr. 12/2010; L. nr. 200/2006)</td></tr>
<tr><td>Contribution to the guarantee fund for salary liabilities</td><td>0,25%</td><td>0,25%</td><td>0,25%</td><td>–</td><td>–</td></tr>
<tr><td colspan="6">6. Contributions for work accidents and occupational diseases (Law nr. 12/2010; Legea nr. 346/2002)</td></tr>
<tr><td>Contributions for work accidents and occupational diseases</td><td>0,15% – 0,85%</td><td>0,15% – 0,85%</td><td>0,15% – 0,85%</td><td>–</td><td>1%</td></tr>
<tr><td colspan="6">7. Employers' obligations for the Rights of Persons with Disabilities (Law nr. 448/2006)</td></tr>
<tr><td colspan="6">By art. 78 of Law no. 448/2006 states that "(2) The authorities and public institutions, legal persons, public or private, which have at least 50 employees are obliged to employ disabled persons at a rate of at least 4% of the total number employees. (3) public authorities and institutions, legal persons, public or private, which employs people with disabilities as provided in par. (2) may choose to fulfill one of the following requirements: a) pay monthly to the state budget an amount representing 50% of the gross minimum wage in the country multiplied by the number of jobs have not hired people with disabilities b) to purchase their products or services made by people with disabilities engaged in protected units permitted on a partnership basis, in an amount equivalent to the amount owed to the state budget, as stipulated in point. a). "</td></tr>
<tr><td colspan="6">8. The fee for keeping books and completing work ((Law nr. 130/1999)</td></tr>
<tr><td colspan="6">By paragraph (A) of art. 5 of Law no. 130/1999 states that "(1) For services provided by this law, local labor inspectorates will charge a set fee as follows: a) 0.75% of total gross monthly wages, employers who retain them and make them work records; b) 0.25% of total gross monthly wages, employers who provide the services referred to in art. 3, consisting of checking and certifying the legality of recordings made by them. ".</td></tr>
<tr><td colspan="6">9. Tax on income / wages (Law nr. 571/2003)</td></tr>
<tr><td colspan="6">By paragraph (2) of Art. 57 of Law no. 571/2003 states that "(2) monthly tax provided in par. (A) is determined as follows: a) the place where the basic function, the application rate of 16% over base determined as the difference between the net income from wages, calculated by deducting from gross income contributions mandatory for a month, the following:-personal tax paid for that month;-month paid union dues, pension funds, voluntary contributions, so that the year may not exceed the equivalent in RON of EUR 400; b) for the proceeds in other cases by applying the rate of 16% over base determined as the difference between gross income and mandatory contributions for each place thereof; "</td></tr>
<tr><td colspan="6">10. Budgetary obligations for pension income (Law no. 571/2003; Law no. 19/2000; Law no. 95/2006)</td></tr>
<tr><td colspan="6">And in 2010, the contribution of health (5.5%) and tax (16%) is calculated only from the amount in excess of 1,000 lei per month, not the total amount of pension. Tax on taxable income = taxable income in retirement from pensions x tax rate = [income subject to financial obligations - health contribution] x tax rate = [pension income - taxable amount of 1,000 lei - contributing to health] x tax rate .</td></tr>
<tr><td colspan="6">11. Budgetary obligations in convention revenues Civil (Civil Code)</td></tr>
<tr><td colspan="6">Health contribution is due only if the income that accrues not of the kind referred to in art. 257 paragraoh. (2). a) - d) of Law no. 95/2006. Taxes are due by 16%. View details of this material.</td></tr>
</table>

In the work mentioned above and the following considerations are particularly important with regard to the public (compulsory, state) pension (emphasis added). The future of social security tax. [...] Unfortunately, many economists believe that social security will face serious financial problems in the future. Pensions are financed by taxes on current workers' wages. As the percentage of older people, they will be supported financially by a decreasing number of workers. The outcome will result either in higher taxes paid workers, or in reduced aid for seniors, or in both forms [...].

Workers receive pension rights according to the gains obtained during both active and taxes were paid in the past for social protection. Insurance Program also funds the program for helping people in disability and health insurance system for poor and elderly. To pay these benefits, employees and employers pay a payroll tax. In 1993, this tax accounted for 15.3% of total annual earnings of less than $ 57.600, plus 2.9% annual earnings between 57,600 and $ 135,000. The tax is shared between employers and employees [...]. "

In Figure 1 we are presented the results of a recent survey of all taxes and transfers from the federal budget, in this figure, the transfers are treated as negative taxes, as expressed in negative values. Interestingly, this approach examines the size and income taxes during their lifetime, and not just over a year. Thus, taking into account the important changes occurring throughout a person's life (for example, people entering and leaving the labor market, social security taxes paid when young and old age pension benefits). The study also takes into account the incredible complexity of American tax system, described in the lines above. The results indicate that imposition is generally progressive character from top to bottom, the lowest groups benefit from transfers from the budget, while the top groups bear the greatest average rate of tax. A closer look at the structure of taxation and transfer indicates that the progressive nature, especially at the bottom of this system is determined primarily by transfers and taxes. The same fiscal impact is observed in most countries with developed market economy today. As stated in the conclusion of a study on this problem: The reality of almost all countries shows that overall tax system has almost no effect on income distribution ... This is because the impact of progressive income taxes is offset by regressive taxes, especially employers' social insurance contributions and indirect taxes ... When taxes, transfers and spending programs are considered together, it becomes clear that public spending programs, especially money transfers, are almost entirely responsible for changes in income distribution that have received government.

How does modern welfare state income citizens throughout their lives? Fullerton and Rogers have determined the impact of taxes levied by federal, state and local money transfers (from 1984) on income earned by a family over its life time. Tax and transfer system is phased in for almost every income category. Let us note that the system actually transfer income to disadvantaged groups, while the highest income groups pay a net tax of 15%. Source: Don Fullerton and Diane Lim Rogers, Who Bears the Lifetime Tax Burden? (Brookings Institution, Washington, DC 1993), p. 123. The data were updated for the 1993 income and revenue for the entire period of life were transformed into annual income using a real rate of interest of 5%. "

"Benefits" and "ability to pay" are the two primary aspects of the tax imposition. A tax is progressive, proportional or regressive when one side takes more or less income than rich families from the income of poor families. Direct taxes and progressive income taxes is in contrast to indirect and regressive sales and excise.

More than half of federal revenues from personal income taxes and those firms. The rest comes from social security taxes or fees on consumer goods. Local governments gain most of their revenue from property taxes, while sales taxes are the main source of revenue for state governments.

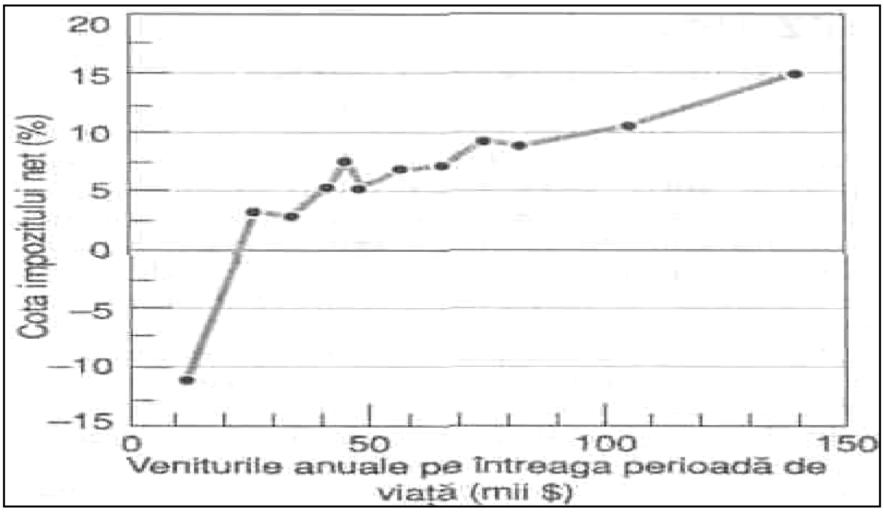

Figure 1. Who pays and who benefits from transfer taxes?

Individual income tax is charged on "income from any source," less certain tax exemptions and deductions. Marginal share of tax, representing the share of tax for each additional dollar earned is key to determining the impact of taxes on the willingness to work and save. Marginal tax rates have declined significantly during the '80s, but maximum rates were increased subsequently by President Clinton through the fiscal measures adopted in 1993. The highest federal tax rate is the tax increase for social security. Funds are derived from this tax are designed public pension system and helping the sick or unable to work. Since taxes are used for social assistance in the development of social programs, they have individual income tax [...]. " The incidence of a tax charge relates to its economic and its overall effect on prices and other economic quantities. Those who pay a transfer tax can bear the burden caused by the consumer or the factors of production. Tax and transfer system currently exists in the U.S. has a moderate progressive in character. " The early classical economists believed that the income distribution can not be changed. They argued that attempts to reduce poverty through government intervention is unnecessary effort may not only lead to reduced national income.

In the late nineteenth century, however, political leaders in Western Europe have taken a series of measures that have produced a historic change in the role of the state economy. Bismarck in Germany, Gladstone and Disraeli in Britain, followed by Franklin Roosevelt in the U.S. introduced the new concept of state responsibility for welfare. It is the welfare state, the government acts on market forces to protect citizens from unforeseen events and to ensure a minimum living standard. The welfare state care within public pensions, insurance, accident and sickness insurance, unemployment insurance, health insurance, food programs and housing insurance, family allowances and financial aid granted to certain categories of people. These policies have been introduced progressively since 1880, although some programs such as health care insurance for the entire population, were not seriously taken into account in the U.S. until the '90s.

3. CONCLUSIONS

It carries out from the above with ease of comparison, even for a single social contribution, that contribution for retirement. This is due to the fact that there is no official source, no national or international, to provide social security situation of countries. As one can easily see from what follows, the vast majority of these countries (a) base contributions is the gross income, (2) are used to calculate the progressive contribution rates for retirement, especially in those countries more developed, (3) pension contribution is supported both by the employee (employee) and employer, almost equally.

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