

## ORGANIZATION OF THE TAX MANAGEMENT PROCESS IN HEALTH CARE INSTITUTIONS IN UKRAINE

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*The key to the success of any institution is ensuring proper management organization. The subsystem of management is tax management, namely optimization of taxation aimed at achieving better business results. The medical industry is increasingly turning into a business structure that functions according to the laws of a market economy, therefore the role of tax management in ensuring the successful operation of health care institutions is growing significantly. This article analyzes the regulatory framework on taxation and statistical data on the activities of health care institutions. The taxation systems provided for by the current legislation for medical institutions of various forms of ownership and the possibilities of their application with the most beneficial effect for the institution are considered. Peculiarities of the organization of tax management in health care institutions during martial law were studied.*

**Key words:** management, tax management, medical institutions, health care, taxation system.

**JEL Classification:** M19, I18, H71

**Formulation of the problem.** Among the recent legislative changes that affected almost all sectors of the national economy, the medical sector occupies a special place. Medical reform has created a powerful new industry that is just emerging and growing rapidly. Medicine in Ukraine has become a business and an opportunity to earn and expand independently. Private medical clinics and offices, massage salons, beauty salons, spa salons, which also provide medical services to the population of the country and attract the interest of tax authorities, join the composition of purely medical institutions. The increase in the number of private medical institutions in Ukraine is recorded against the background of a general decline in the volume of sales of goods and a decrease in the purchasing power of the population. Therefore, the problem of choosing a convenient taxation system for the provision of medical services, that is, the optimal organization of the tax management process in health care institutions, in order to avoid excessive interference of regulatory bodies in medical practice, logically arises.

**Analysis of recent research and publications.** The research used the material of the Ministry of Health of

Ukraine, the National Health Service of Ukraine, the State Tax Service of Ukraine, the State Statistics Service of Ukraine from 2012 to 2021, research materials of scientists on issues of management organization in health care institutions. Research on the peculiarities of management in medical institutions was carried out by such scientists as V. Borshch, N. Kusyuk, O. Rudinska [1], and others. At the same time, insufficient attention is paid to the study of the peculiarities of the organization of tax management in the institutions of the health care system of Ukraine.

**Highlighting previously unresolved parts of the overall problem.** Top-level managers of medical institutions should focus on the correct selection of the taxation system, because it is the optimization of taxation in the medical institution that makes it possible to reduce the tax burden on the health care institution, and direct the freed funds to the development and improvement of the quality of medical services, which will allow the medical institution to occupy a reliable position on the market and differentiate favorably from its competitors. However, insufficient attention is paid in the scientific literature to such issues as: organization of tax management in health care institutions, optimization of taxation of medical

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institutions, as well as peculiarities of their taxation during martial law in Ukraine.

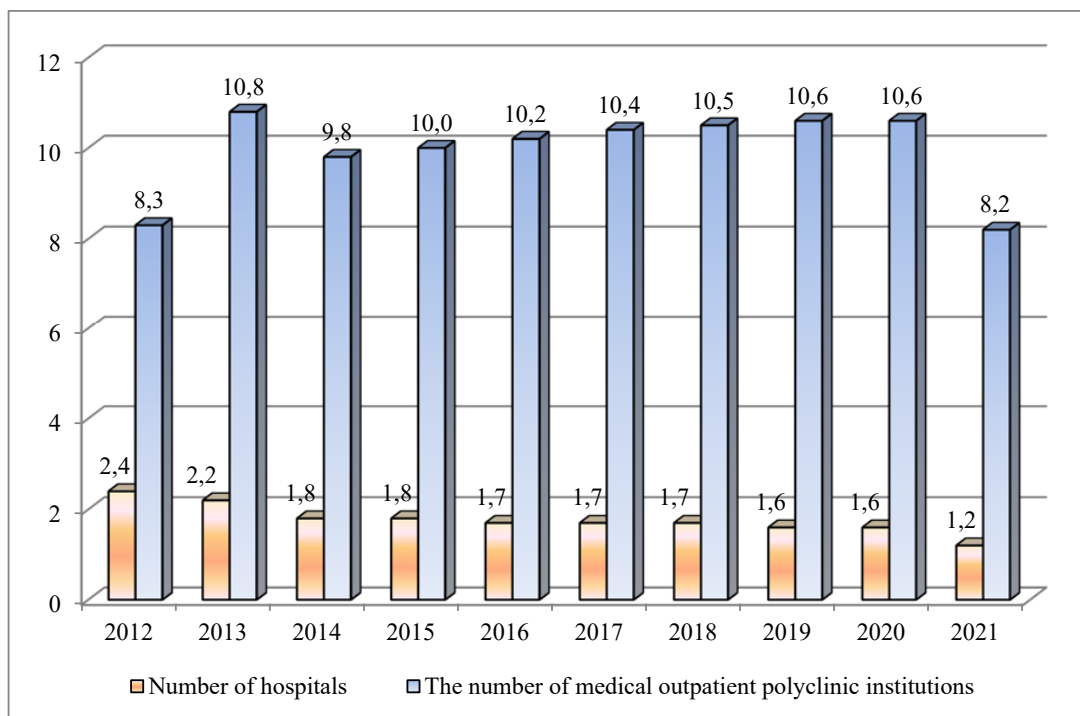
**Formulation of the goals of the article.** The purpose of the article is to generalize the current norms of tax legislation in the field of tax management organization and to substantiate the possibilities of choosing the optimal system of taxation by health care institutions in Ukraine in conditions of economic instability on the basis of sustainable development.

**Presentation of the main research material.** Management in health care institutions is the direct management of a medical institution as an independent financial and economic unit [1, p. 11], a separate and integral component of which is tax management. The proper organization of tax management in health care institutions determines the correct choice of the optimal taxation system, which directly affects the results of the activity of a medical institution of any form of ownership, regulates the amount of profit received, outlines the prospects for the development of the institution, ensures the motivation of medical personnel and increases the rating of the health care institution health in the market of medical services.

The dynamics of the number of health care facilities in Ukraine over the past ten years (Fig. 1) shows that the number of hospital and medical outpatient polyclinic facilities has remained at a relatively stable level, while the dynamics of the number of medical personnel (Fig. 2) shows a steady downward trend, with the statistics of 2021 recorded the highest rate of decline of these indicators.

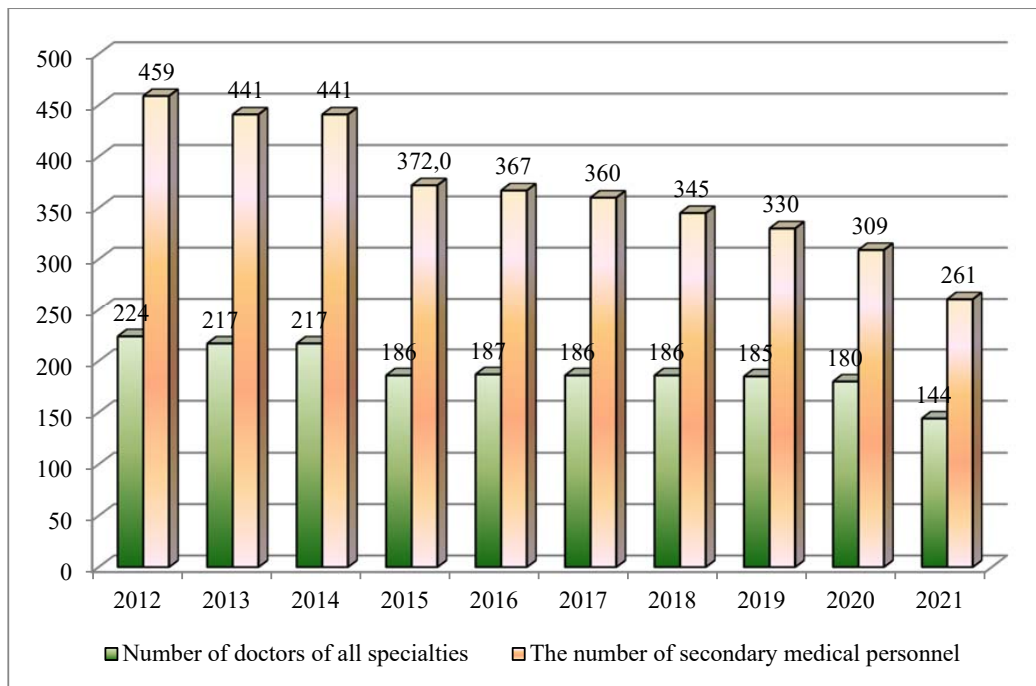
Against the backdrop of a decrease in the total number of hospitals and medical outpatient polyclinic institutions, a decrease in the number of doctors and medical staff, it is extremely important to make a decision to choose the legal form of business relations of each individual medical institution and organize the process of its tax management.

The most widespread form of taxation of private medical institutions is the registration of a legal entity in the form of a limited liability company. The choice of the taxation system is influenced by the volume of medical services that will be provided, the amount of medical equipment that will be used, the types and specifics of medical services, the amount of medicines, preparations, and other consumables used in the process of work by a medical institution to provide medical services. The simplest and most convenient form of taxation for a private medical clinic is a simplified system of taxation, accounting and reporting, namely registration by the payer of a single tax with the selection of the third taxation group. In this case, the medical clinic as a legal entity is obliged to pay a single tax in the amount of 5% of the received income (all money received in cash or deposited into the account), and will not be able to reduce the amount of tax in case of expenses. If the medical clinic is registered as a VAT payer, the single tax rate is 3% of the received income. This type of taxation is very convenient for small health care institutions that do not have large costs for renting real estate, and the costs of paying for medicines and medical preparations are insignificant. Staying in the third group of the single tax also ensures minimal accounting costs.



**Figure 1 – Dynamics of the number of health care facilities in Ukraine in 2012–2021, at the end of the year, thousands of facilities**

Source: State Statistics Service of Ukraine [2]



**Figure 2 – Dynamics of the number of doctors and medical personnel in Ukraine in 2012–2021, at the end of the year, thousands of people**

Source: State Statistics Service of Ukraine [2]

The only limitation is the annual amount of income for the previous calendar year, which is 1,167 times the minimum wage established by law on January 1 of the tax (reporting) year (in 2023, this amount is UAH 7,818,900).

If a medical clinic incurs significant expenses during the provision of medical services, for example, in connection with the rental of a large premises, the purchase of a significant number of medical drugs, and has a large number of hired workers, then in such circumstances it is better to choose a general form of taxation. This involves the payment of income tax by the medical institution on a general basis, and according to the Tax Code of Ukraine [3, Art. 133–142] the payer can use the right to reduce the amount of income tax by the amount of expenses incurred.

Other forms of taxation are provided for private doctors, the simplest of which is the registration of a doctor as an individual entrepreneur. According to the norms of the Tax Code, the provision of services to individuals provides the opportunity to also take advantage of the simplified taxation system and register as a single tax payer of the second group with the payment of a fixed amount of the single tax in the amount not exceeding 20% of the minimum wage established by law as of January 1 of the tax (reporting) year, which in 2023 amounts to 1,340 hryvnias, and the single social contribution (USC) in the amount of 22% of the minimum wage – in 2023 – 1,474 hryvnias per month. Given that the doctor provides medical services specifically to patients – natural persons, he can use such an alternative possibility.

A more complex form of taxation is provided for doctors who cooperate with insurance companies and

receive full or partial payment for medical services from insurance companies. Taking into account the fact that the norms of the Tax Code prohibit natural persons-entrepreneurs of the second group from cooperating with legal entities (in particular, with insurance companies as well), the doctor has the opportunity to choose only the third group of taxation, for which it is necessary to submit a corresponding report to the tax authority at the place of registration statement. The transition from one single tax group to another is possible only from the beginning of the new quarter, and the application itself must be submitted 15 days before the beginning of the next calendar quarter [3, clause 298.1.3]. According to the rules of being in the third group of taxation, the doctor will pay a single tax of 5% of the total amount of income received from patients. In addition, doctors paying the single tax of the third group separately pay a single monthly social contribution.

The third group of taxation is also very convenient for doctors who serve legal entities in accordance with contracts concluded with them and receive monetary compensation from them for the medical services provided to their employees.

An important aspect for the provision of medical services by an individual entrepreneur and their taxation is the availability of a higher medical education.

According to the current legislation of Ukraine, entrepreneurs are allowed to provide medical services without a higher medical education. For this, it is enough to register a limited liability company or to provide medical services by staffing the staff with medical and non-medical workers in accordance with the declared specialties [4, item 35]. In such a case, the individual entrepreneur

should enter into employment contracts with each of the medical workers, calculate, withhold and pay from their wages personal income tax and military levy, as well as pay the unified social contribution (USC), based on the amount of wages charged to each worker.

The issue of paying the value added tax (VAT) when carrying out medical practice requires considerable attention.

According to the provisions of the Tax Code of Ukraine [3, item 197], as well as the Letters of the State Fiscal Service of Ukraine [5;6], which reflect the official position of the SFS on this issue, health care institutions are exempt from paying VAT if the following criteria are met:

1. The taxpayer – a legal entity or an individual entrepreneur, in accordance with the provisions of the current legislation, must have the status of a health care institution.

2. A medical institution must have an appropriate license to provide medical services.

3. The health care institution is obliged to provide medical services that meet their definition.

4. The medical institution has the right to provide only services, the list of which is not included in paragraphs "a" – "o" of clause 197.1.5 of the Tax Code [3, clause 197.1.5] (for example, cosmetology services, massage, examination of persons with for the purpose of issuing a medical opinion for obtaining a driver's license, the right to carry weapons, etc. – subject to VAT).

At the same time, the legislation stipulates that medical care of citizens at their request in medical institutions with improved service should be subject to VAT. Nevertheless, the concept of "improved service" is not regulated by law, so it can be assumed that any medical clinic of the VIP class or a clinic whose services are expensive (much more than the average market price of such services) can be classified as a medical institution with improved service. The definition of the concept of "improved service in medical institutions" is given only in the Letter of the Ministry of Health of Ukraine dated 12.03.99 No. 10.03.68/252 "Regarding the definition of the term "improved service" in medical institutions", which has lost its validity [7]. But in the absence of current norms regarding the definition of the term "improved service in medical institutions", it is advisable to take into account its provisions:

*"This term applies only to inpatient facilities and departments of health care facilities, in which, in addition to medical and necessary household equipment, the wards for the stay of patients are additionally equipped with televisions, telephones, air conditioners and other household appliances, equipment, blankets, etc., intended for increasing comfort of stay, and the payment of which in determining the cost of such services, patients agree to pay. The presence of medical equipment of any level, the presence of a refrigerator in the ward and the number of patients in it cannot be considered improved service. Improved service also does not include equipping halls and other common areas with refrigerators, televisions,*

*soft furniture, blankets, etc. in both outpatient and inpatient facilities and departments of health care facilities" [7].*

In view of this, a medical institution that provides VIP-class medical services is recommended to amend its Charter and provide in it a definition of the terms "ordinary service" and "VIP-service" or "improved-class service". The term "ordinary service" can be defined as a complete list of services provided by a medical institution and which are in the greatest demand among patients. "Enhanced service" services can be considered medical services that are planned to be provided very rarely, or perhaps not at all. In the event of a conflict of interest, the tax authority will be forced to agree with the charter of the health care institution and recognize it, since the limited liability company is guaranteed the freedom to choose the text of the charter [8, Art. 11].

Current tax legislation for private doctors provides for such a form of registration as independent professional activity (self-employment).

The peculiarity of this form of activity is that the doctor is not registered as an individual entrepreneur, but is required to obtain permission from the regulatory body (Ministry of Health) – a certificate, certificate, license, permit or other admission to work, which confirms his qualifications. An application for carrying out such activity is submitted to the supervisory authority at the place of registration. A doctor engaged in independent professional medical activity pays tax on net income – 18%, military levy – 1.5% and USC, and the amount of tax on net income can be reduced by specifying expenses for carrying out independent professional activity. All other taxes levied according to the rules of the general taxation system are also paid.

If the license is in the process of registration, it is more profitable to choose a general taxation system or a simplified one on the III group. For a working doctor with small volumes without employees or with a small number of them, it is enough to register as a payer of the single tax of the second group.

It should also be taken into account that the advantage of the simplified taxation system is the exemption of the payer of the single tax from the obligation to calculate, pay and submit tax returns for the following taxes and fees:

- corporate income tax;
- personal income tax;
- value added tax, except for taxpayers of the III group at a rate of 3%;
- property tax in the part of land tax for land plots used by taxpayers of the single tax for economic activity.

Nevertheless, regardless of the choice of taxation system, health care institutions are obliged to pay all other taxes provided by tax legislation, namely: tax on real property other than land, land tax, and in some cases – excise tax.

During the martial law, the Government of Ukraine decided to introduce a number of temporary measures aimed at economic support for business by reducing the

tax burden. Thanks to such measures, private doctors working on the single tax of the second group have the right not to pay the single tax. Exemption from payment of USC applies to all private doctors working on both the simplified and general taxation systems, or carrying out an independent professional activity. Private doctors and private medical institutions, which are payers of the single tax of the second and third groups, are allowed not to pay the USC for mobilized workers, these amounts will be paid at the expense of the state budget. The opportunity to use the single tax option will be significantly expanded for medical institutions – large business entities: the annual income for them will be increased from UAH 10 million to UAH 10 billion; tax payment at the rate of 2% of turnover has been introduced; restrictions on the number of hired workers and types of activities have been removed. At the same time, the right to determine the tax payment procedure remains with the Government [9].

The actions of the Government of Ukraine are aimed at creating favorable conditions for the functioning of small and medium-sized businesses, their support and the ability to resist the consequences of Russian aggression. The medical business also successfully uses the opportunities provided by the Government and organizes the tax management process in accordance with the requirements of today and its organizational features.

At the same time, the state and local self-government bodies create state and communal health care institutions that are fully or partially financed from the budget [10]. The main task of such medical institutions is to provide free medical care to the population and paid medical services that are not prohibited by law [11].

Such health care institutions, as a rule, do not pay income tax as long as they have a non-profit status and use the received income for the intended purpose.

According to the norms of the Tax Code of Ukraine, an enterprise is non-profitable if it simultaneously meets the following four requirements:

- formed and registered in accordance with the law regulating the activities of relevant non-profit enterprises;
- is included in the Register of non-profit institutions and organizations;
- has a statute prohibiting the distribution of income between founders, members of management bodies, and employees (except for wages and the calculation of a single social contribution);
- provides for the transfer of assets to non-profit organizations or their inclusion in the budget income in case of termination [3, Art. 133.4].

The income of such an institution should be understood not only as subsidies or funds from the National Health Service, but also as income for paid medical services provided for by the statute. Targeted use of income involves spending it exclusively to finance expenses for the maintenance of a medical institution, the realization of the purpose and areas of statutory activity.

If a state or communal health care institution uses funds for other purposes, it loses its non-profit status, is

excluded from the Register of non-profit institutions and organizations and becomes a general income tax payer.

A state health care institution or a communal non-commercial enterprise (CNCE) is subject to mandatory registration as a value added tax payer only if the volume of taxable transactions for the previous reporting year exceeded UAH 1 million. Otherwise, VAT is not paid or voluntary registration of the VAT payer is carried out. The main VAT regimes for state or CNCE are the application of the rate of 7% and tax credits, some medical services are taxed at the rates of 0% and 20%.

The state or CNCE cannot be a single tax payer. The single tax is not paid by legal entities in whose authorized capital the share belonging to other legal entities – non-payers of the single tax exceeds 25% [3, clause 291.5.5].

In a state or communal enterprise, this share is 100%, because it has a single owner – the state or territorial community represented by an authorized body.

The specified health care institutions do not pay real estate tax if they are established by the state or a local self-government body; received real estate from the owner (state or territorial community) for operational management; financed from the state or local budget; have a non-profit status.

The legislation exempts from land tax the state and CNCE, which are fully financed from the state or local budget [3, clause 282.1.4]. If such medical institutions have other sources of funding, they pay land tax on a general basis. But taking into account the fact that the land tax is part of local taxes and fees, the local self-government body has the right to establish additional land tax benefits for territorial health care institutions [3, item 284.1; 12, p. 28, part 1, art. 26 ].

A health care institution that uses the labor of hired workers is a tax agent in relation to them, which is obliged to withhold and remit to the budget personal income tax (PIT) at the rate of 18% and military levy at the rate of 1.5% [3, p. 162.1.3, p. 168.1].

All state and CNCE that use the labor of hired workers on the basis of labor contracts (contracts), civil law contracts or on other terms stipulated by legislation are USC payers [13, Article 4]. The medical institution pays the USC under civil law contracts, if the executor is not registered as an individual entrepreneur or a person engaged in independent professional activity. The size of the USC is 22% of the single contribution calculation base.

Therefore, for all taxpayers, including health care institutions, the current tax legislation regulates an alternative option of choosing a taxation system [14]. The amount of taxes that must be paid to the budget, the price of medical services, the amount of profit received and further prospects for the development of the medical institution will depend on the decision of the head of the medical institution.

**Conclusions.** Properly organized tax management in health care institutions ensures their tax optimization, which

is implemented by implementing certain organizational measures within the limits of current legislation, related to the choice of legal registration of economic relations of each individual medical institution, time, place and types of medical services, creation and supporting the most optimal and effective schemes, choosing contractual

relations, with the aim of increasing the cash receipts of the health care institution at the expense of minimizing tax payments. Optimization of tax management involves the correct selection of the taxation system, strict compliance with tax legislation and the prevention of any fines from the control authorities.

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### ОРГАНІЗАЦІЯ ПРОЦЕСУ ПОДАТКОВОГО МЕНЕДЖМЕНТУ В ЗАКЛАДАХ ОХОРОНИ ЗДОРОВ'Я В УКРАЇНІ

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*Запорукою успіху будь-якого закладу є забезпечення належної організації менеджменту. Підсистемою менеджменту виступає податковий менеджмент, а саме оптимізація оподаткування, спрямована на досягнення кращих результатів діяльності. Медична галузь все більше перетворюється на бізнесову структуру, яка функціонує за законами ринкової економіки, тому роль податкового менеджменту в забезпеченні успішної діяльності закладів охорони здоров'я значно зростає. В медичних закладах керівники верхнього рівня управління повинні концентрувати увагу на правильності обрання системи оподаткування, бо саме оптимізація оподаткування в медичній установі дає можливість знизити її податкове навантаження. Мета статті полягає в узагальненні чинних норм податкового законодавства в сфері організації податкового менеджменту та обґрунтуванні можливостей обрання оптимальної системи оподаткування закладами сфери охорони здоров'я в Україні в умовах економічної нестабільності на засадах сталого розвитку. Вирішення поставлених у статті завдань здійснено за допомогою таких загальнонаукових і спеціальних методів дослідження: монографічне обстеження, узагальнення, систематизація, економіко-статистичний аналіз. В дослідженні використаний матеріал Міністерства охорони здоров'я України, Національної служби здоров'я України, Державної податкової служби України, Державної служби статистики України з 2012 р. по 2021 р., матеріали досліджень науковців з питань організації управління в закладах охорони здоров'я. В даній статті проаналізовано нормативну базу з питань оподаткування та статистичні дані діяльності закладів охорони здоров'я. Розглянуто системи оподаткування, передбачені чинним законодавством для медичних закладів різних форм власності, та можливості їх застосування з найвигіднішим для установи ефектом. Досліджено особливості організації податкового менеджменту в закладах охорони здоров'я під час воєнного стану. Запропоновано оптимізацію податкового менеджменту медичних закладів, яка надасть можливість знизити податкове навантаження на заклад охорони здоров'я, а звільнені кошти спрямувати на розвиток та покращення якості медичних послуг, що дозволить медичній установі зайняти надійну позицію на ринку та вигідно відрізнитись від своїх конкурентів.*

**Ключові слова:** менеджмент, податковий менеджмент, медичні установи, охорона здоров'я, система оподаткування.

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