

Impact on the taxpayers, physical persons of the fiscal incorporation regime for the new fiscal provisions for payroll payment

Impacto en los contribuyentes, personas físicas del régimen de incorporación fiscal de las nuevas disposiciones fiscales para el pago de la nómina

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Abstract

The fulfillment of Tax Obligations in Mexico, and the search for greater guarantee Mechanisms That Increase collection and public revenues, has generated the Mexican Tax Authorities to Implement new procedures for esta, Implementing Electronic Means to Expedite and Facilitate compliance Said. However, the low economic, technological and basic computer skills of MOST of the Micro, Small and Medium Enterprises (MSMEs) constituted as Physical Persons of the Tax Incorporation Regime (RIF), you Caused This New method of issuing receipts (CFDI) of Payroll for the payment of wages and salaries to employees ITS, you have a negative impact on them, generating uncertainty and non-compliance, since it Represents an additional and excessive expense to acquire computerized equipment and pay WHO personnel or external subordinate Help with this activity, since the procedure is complicated and can not do it They Themselves, and if They Do it badly, They are exposed to the imposition of an economic sanction. That is why, in the present research work, the main drawbacks of new tax obligation esta Were Identified and some suggestions are presented to be applied to Comply; With the intention of creating a tax culture and awareness of Taxpayers and Authorities, with the aim of Achieving Fiscal harmony That benefits both.

Payroll, Digital Fiscal Vouchers (CFDI), Fulfillment of Tax Obligations

Resumen

El cumplimiento de las obligaciones fiscales en México, y la búsqueda de mecanismos que garantizar una mayor recaudación e incrementar los ingresos públicos, ha generado que las autoridades fiscales mexicanas implementen nuevos procedimientos para ello, implementando medios electrónicos para agilizar y facilitar dicho cumplimiento. Sin embargo, la baja capacidad económica, tecnológica y de conocimientos informáticos básicos de la mayoría de las Micro, Pequeñas y Medianas empresas (MIPYMES) constituidas como Personas Físicas del Régimen de Incorporación Fiscal (RIF), ha ocasionado que esta nueva modalidad de expedir comprobantes electrónicos (CFDI) de Nómina para el pago de sueldos y salarios a sus colaboradores, tenga un impacto negativo en ellas, generando incertidumbre e incumplimiento, ya que representa un gasto adicional y excesivo para adquirir equipos computarizados y pagar a personal externo o subordinado que les auxilie con esta actividad, ya que el procedimiento resulta complicado y ellos mismos no lo pueden realizar, y si lo realizan mal, se exponen a la imposición de una sanción económica. Es por ello que, en el presente trabajo de investigación, se identificaron los principales inconvenientes de esta nueva obligación fiscal y se plantean algunas sugerencias a aplicar para cumplir; teniendo la intención de crear una cultura fiscal y concientización de contribuyentes y autoridades, con la finalidad de lograr una armonía fiscal que beneficie a ambos.

Nóminas, Comprobantes Fiscales Digitales (CFDI), Cumplimiento de Obligaciones Fiscales

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Introduction

Fulfilling a constitutional obligation, as is to contribute to public expenditure in proportion and equitable, it is essential for countries to have a source of income that allows them to cover public spending, as well, have systems and mechanisms to achieve consistent collection more efficient, agile and fast.

In performing this research on the impact of the application of the new provisions applicable to taxpayers constituted as Individuals who have low economic, administrative and basic computer skills capacity is intended to be a source of information helps to analyze specific cases of taxpayers who find themselves in this situation that basis, the tax authority properly analyze the existing tax provisions applicable to the issuance of Digital fiscal Proofs Internet (CFDI) in developing the payroll for the payment of wages and salaries of its employees and thus, perhaps, you could easily apply them some taxpayers who are in this situation, or, establish a program of gradual implementation and support that have electronic resources that enable them to fulfill their obligations in the short term, and thus there is benefit for both the aforementioned taxpayers and the tax authority.

Justification

The tax provisions are issued, they require an analysis for each specific case of schemes of taxpayers, since it is not the same, the infrastructure of a Moral Person with high economic capacity, the Micro, Small and Medium Enterprises (MSMEs) organized as Individuals, whose economic capacity, in most cases is very low, and this will represent an obstacle to the fulfillment of their fiscal obligations, even if they intend to comply properly with their Fiscal obligations.

Based on the information obtained in this investigation, have generated proposals that help strengthen the proper performance of issuance of Digital Fiscal Proofs (CFDI) in the payslip of such taxpayers who applied properly, will allow the taxpayers meet this obligation correctly, considering their economic capacity and that the authority is not affected by non-compliance or irregularities in this regard, generating and fostering harmony and positive fiscal culture.

Problem

The application of tax provisions for the issue of Digital Tax Receipts for payroll, without making a true and proper analysis of economic, administrative and IT taxpayer conditions, is causing them, rather than comply with such obligations, so complex compliance, choose to suspend the tax registry, generating evasion, fall into informality, dealing with this, allegedly to avoid fines that may be incurred, caused also that with these actions, stop raise taxes, because taxpayers are no longer active.

Hypothesis

If the Tax Authority performed an analysis of the economic conditions of Taxpayers, Individuals Regime Fiscal Integration with Micro, Small and Medium Enterprises and establishes provisions that facilitate compliance of issuing tax receipts for payroll, will be generated a tax culture that will improve compliance with tax obligations of taxpayers, avoiding non-compliance, tax evasion and fines; and secondly, better and higher revenues by the Authority.



Figure 1

Goals

General Purpose

Generate a proposal for provisions on the issuance of Digital Fiscal Proofs for payroll Taxpayers Individuals Regime Fiscal Incorporation, which will provide guidance to the Authority to issue laws that regulate and facilitate compliance in attention to their economic capacity and at the same time, this will allow both parties benefit in the short term, avoiding unnecessary fines and tax evasion.

Specific objectives

- Identify the main causes that do not allow taxpayers to fulfill this tax obligation.
- Sensitize taxpayers benefit of properly and promptly comply with their tax obligations.
- Sensitize the Authority to analyze the conditions of the taxpayers, and can provide facilities for the fulfillment of this obligation and thereby promote a tax culture.
- Propose delivery of courses by the Authority to support these taxpayers in meeting their obligations.
- Propose that the Authority can support Taxpayers for the purchase of electronic equipment that will facilitate compliance with this obligation.

Theoretical Framework.

Tax Law is a branch of public law, consisting of a set of legal rules of public law governing study and revenues received by the state to cover public spending.

Attorney law may also be called tax law or tax law.

Treasury word comes from the Latin word FISCUS. In Mexico the Supreme Court of Justice (SCJ) tells us that "Fisco means, among other things, the part of public finances which is formed by contributions, taxes and duties ..."

Therefore, we can realize that the tax law is the most important part of the financial activity of the State. The CPEUM, emanates the Mexican Tax Law by Article 31, section IV. The tribute is a mandatory provision, usually in cash, required by the State under its power to rule and gives rise to legal relations of law. Giuliani Fonrouge (1993). The power of taxation is that exclusive legal power of the state, which has forced to establish, collect them and destine contributions to cover public expenditure and gives rise to what we call Tax Law.

It is understood by natural person all human beings with the ability to acquire rights and obligations. Some legislation is possible to find the same legal entity known as an individual or actual existence. Individuals enjoy the rights that the Constitution and other rules give you.

Just simply the fact exist so that individuals are protected by law and that you recognize the attributes enjoyed by individuals subject to the rule of law.

The attributes of individuals are: Legal status, capacity, name, Address, marital status, Heritage and Citizenship.

Fiscal, a natural person, according to the glossary of the Tax Administration Service (SAT), any man or woman is the subject of rights and obligations.

Currently, the SAT classifies taxpayers into two groups: Individuals and Corporate Entities, and each group subclassified into different tax systems, according to their legal form of incorporation, amount of capital expenditures, volume of sales operations and economic activity. It is so that in the case of individuals, there is a called tax regime Incorporation, which according to the Law of income Tax (income Tax Law), are those individuals who perform exclusively business activities and its annual revenues not exceeding two million pesos.

In this regard, the Tax Code of the Federation (CFF), states that are considered business activities, Commercial, Industrial, Agricultural, Livestock, forestry and fisheries.

Based on the above, Individuals who meet these requirements, may be taxed in the so-called tax regime Incorporation and have certain tax and accounting facilities, however, from the year 2014, it became mandatory for all taxpayers, (including Individuals Tax Regime Incorporation), who have employees at your service must issue the Digital Tax Receipt Internet (CFDI), caused by the payroll.

According to the provisions of the Tax Code of the Federation (CFF), the term digital document or digital proof, data message containing information or writing generated, sent, received or stored by electronic, optical or means other technology.



Figure 2

Although the application of this new modern way to comply with the obligation to issue Payrolls, facilitating and speeding up the processing time for the aforementioned taxpayers, it is difficult to adequately fulfill this obligation, so it is necessary to analyze the economic conditions, administrative and computer skills, requiring a accordingly be designed so that they can fulfill this activity.



Figure 3

Research Methodology

Professional experience in providing independent professional services, combined with teaching experience in the tax area, know and live the problems representing taxpayers Individuals, taxed within the tax regime Incorporation motivated to be held on this research, by identifying directly the vast majority of these have a huge problem to adequately fulfill the obligation to issue tax receipts Digital Internet (CFDI) for payroll because first they do not have the economic capacity to purchase computer equipment to be functional for specific load requirements and captures electronic program, or, to pay external services to develop them vouchers, coupled with this, even if will have the proper equipment, lack of knowledge in handling tools of information technology and tax laws, causes them to see the need for hiring internal staff to perform these tasks them, which implies an additional expense, the same situation, if they had to hire outside staff for this activity.

For this reason, many taxpayers have suspended their activities to the SAT, not unwilling or unable to comply with these electronic obligations, or worse, some still active, but the aforementioned limitations, are not fulfilling this obligation, a situation that they can generate a fine, further affecting their economic status.

On the other hand, the tax authority is affected, if taxpayers are suspended from the tax rolls, since income tax revenues decrease, and also tax evasion and informality increase.

With the proposals were designed, it is intended that the authority could be more flexible and take into account all the constraints to which such taxpayers face and thus develop tax provisions more attached to reality for many taxpayers and contribute on the one hand, to encourage taxpayers to comply properly with their electronic tax obligations, generating a tax culture that does not exist in Mexico; and on the other hand, the authority does not leave injured with the risk of reducing their standard of taxpayers and the decrease in revenue or increase in the commission of tax offenses.

This seems very complicated and almost impossible, but a matter of discipline on the part of taxpayers, motivated to learn that the authority is participating in the development of more flexible provisions enabling the proper fulfillment of obligations, according to the capabilities of these taxpayers, generating confidence on both sides, which will result in better economic development of the country.

All this information was obtained by applying 121 surveys of a total population of 296 MSMEs Xicotepec Township, Puebla, with a total of 34 questions with multiple choice answers. The results obtained were classified, analyzed and graphed properly.

The research that was used in this work is the explanatory as not only describes the problem or observed phenomenon but approaches and seeks to explain the causes of the situation analyzed. It is the interpretation of reality and explaining why and what the object of study; to expand the "What?" exploratory research and the "how" of descriptive research.

This seeks to establish the causes in different types of study, establishing conclusions and explanations to enrich or clarify theories, confirming or not the initial thesis.

Results

Information obtained from the implementation of surveys Individuals Taxpayers Fiscal Regime Incorporation with business activities, formed as Micro, Small and Medium Enterprises, allows the following proposals:

- Grant facilities to this type of taxpayers so that within an appropriate period of time, they still do not comply with the preparation and issuance of Payroll in an electronic manner and may continue to do so in the traditional manner.
- Grant government support to facilitate the acquisition of quality electronic computing equipment at low cost to these taxpayers, complying with the necessary technological requirements.
- Provide training courses and permanent updating for the issuance of payrolls and the respective CFDI, including by supporting and coordinating with the Technological University of Xicotepec de Juárez for that purpose.
- Grant a temporary fiscal stimulus for the payment of ISR, to these taxpayers who comply adequately with the obligation of issuing CFDI for the payment of Payroll.
- Grant a temporary fiscal stimulus for the payment of ISR, to these taxpayers who have the need to hire personnel to comply with the obligation of issuing CFDI for the payment of Payroll.



Figure 4

Conclusions

To motivate Taxpayers to comply with their tax obligations, including this new method of issuing payrolls and the respective CFDI electronically, granting them facilities for such compliance and observing that the fiscal authority is concerned about the limitations and adverse economic conditions, administrative, technological and ignorance of the use of information technologies, can generate awareness among taxpayers so that they comply timely and correctly with this obligation, generating a true fiscal culture, not feeling pressured and forced to comply drastically with its fiscal obligations, possibly generating a contrary and positive effect when the authority considers its adverse conditions and proposes proposals to help them avoid irregularities that cause unnecessary fines to taxpayers and also prevent them from falling into informality or in the commission of fiscal crimes, promoting the development and economic growth of the Micro, Small and Medium Enterprises, as well as in general, the development and economic growth of the country.

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