

# The Unique Taxation Quota – Condition for the Accomplishment of a Functional Market Economy

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## Abstract

*In the last decades, economic theory and practice revealed numerous situations in which the success of the economy was linked not only to radical reforms, but also to the valuation of the border zones between economic, social and political sub-systems, where there are periods of time in which the result creates an equilibrium and an optimum from all the three of them, even if sometimes the exigencies of a sub-system are prevalent.*

*Such a zone is represented by taxation, which, being based – mainly – upon the exigencies of the economic sub-system – may create conditions for the optimum state also for the political and social ones.*

*Financial relations, in their essence, lie at the border between economic, political and social sub-systems, but when the economic area is mainly involved, the exchanges must be based on equivalence, even if this one is not total, direct and immediate.*

*As regards taxation, the interest of the public power, mainly of the executive one, not to create premises for the emergence of conflictual situations between the factors of production – especially capital and labor, is obvious.*

*Thus the idea of taxing using the same unique quota is not only a strictly economic requirement – equal conditions and treatment within production - but also a political imperative.*

**Key words:** *equivalence, equity, convergence, legal taxation quota, taxation, direct and indirect taxes*

**Motto:** *“The taxation art is similar with the geese plucking in order to obtain as much as many feathers and less fluff, but everything without scandal.” (Jean Baptiste Colbert).*

The economic successes registered by the developed states can be explained by the economic-social approach from the neoliberal perspective that is the market *fundamentalism*. In this sense, in order to bring economic increase, authority structures require efficiency and social protection.

Significant are Edmund Phelps's assessments (the American Edmund Phelps is the laureate of the Nobel Prize for Economy (2006)). In his assessments the following are to be found: “reasonable settlement of economy”, “a balanced unemployment rate”, “adequate salary”, “efficient salary”, “flourishing by working”, “the public goods for the population's help are financed from the taxes”. Their diminution would affect the “providence state”, social

protection, collective goods whose deterioration would lead to the deterioration of living standards”<sup>1</sup>.

Each state establishes its own economic policy upon the following criteria: its development level, its economic increase potential and last but not least the authorities’ options.

Therefore, in the last few years, when in the USA neo traditionalism was replaced by a balanced liberalism, Sweden made an option for liberalism, as in the present coalition’s vision: “the difference between working and doing nothing must be made. The unemployment benefit should support the people after losing their job, it doesn’t have to become a long term way of living...”.

As far as Romania is concerned, we appreciate that the economic policy must be liberal with multiple libertarian connotations – promotion and creation of the necessary conditions for the practicing of fundamental rights, especially for property, liberty and a decent living standard.

These coordinates are recommended not only by the economic development stage, but also by the objectives imposed by the integration in the European Union, out of which building a functional and competitive market economy and Lisbon Agenda requirements are of utmost concern. In this complex and difficult demarche, Romania is aware that it must ensure the formation and development of its middle class, especially of the elite, and the economic agents’ selection based on economic criteria.

During the last decades, the economic practice and theory recorded several cases in which the economic success has been linked not only to the radical reforms, but also to the valorization of the boundary areas between the economic, social and political subsystems, where there are periods in which although the exigencies of a neo system dominate, the resultant creates a balance between them all.

Such an area is represented by the *taxation policy* which is mainly based upon the economic system exigencies; it may create the appropriate conditions for the optimal state in both social and political systems. Obviously, by observing the taxation policy principles, we must find and keep a certain characteristic note of the respective stage.

In this context, we underline the interest shown by the USA during Roland Reagan’s regime in the personal income tax diminution from 70% to 24%, and in the profits tax diminution from 46% to 34%. The effects were really spectacular, especially during the first year, the incomes to the budget diminished, but for the entire period they were doubled. At the same time the annual rhythm of the gross domestic product increase roughly reached 6%.

Economic life offers examples which may constitute arguments in regard to which the economic space becomes a production factor and which, for the time being, do not have the status of any of the very well-known J.B. Say’s trinity, but it also cannot be treated as any other neo factor.

Without treating the economic space problem, we assess that its place and implications towards the economic strategy of any other country may be also underlined by figure 1.

Given the above-mentioned facts, we consider that Romania must maintain the same unique taxation quota for the income resulted from labor and profit, during the entire period comprised between 2007-2014 – period which laps the accomplishment of the Maastricht Treaty.

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<sup>1</sup> Popescu, D. - Balanced Liberalism, the American Edmund Phelps, The Nobel Prize for Economy, 2006, *The Economist*, 14.12.2006

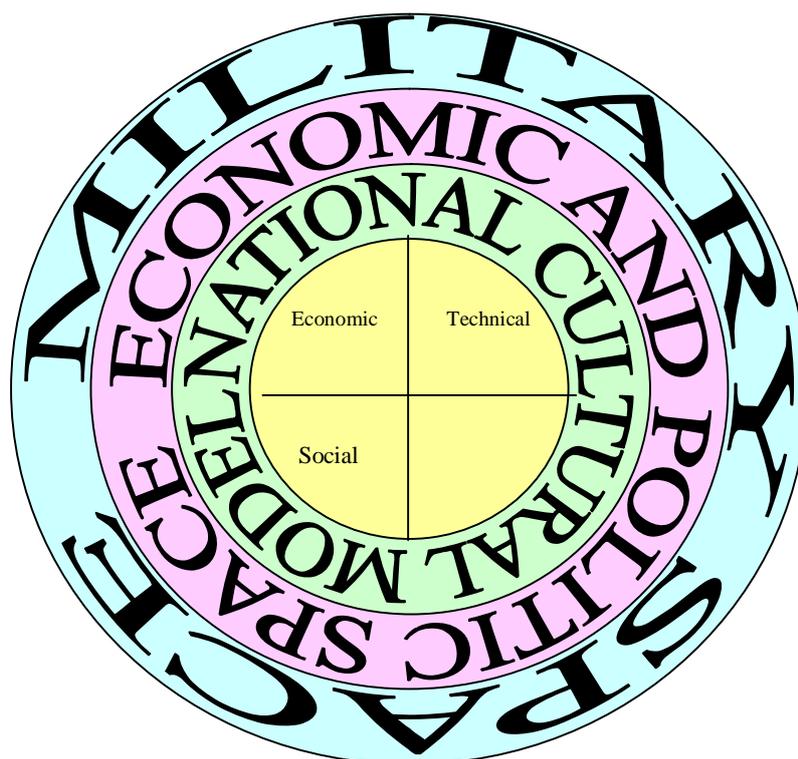


Fig. 1. The place of economic, political and military spaces within a nation's sub-systems and its cultural model

In the context of the existent interferences between the elements subscribed in figure 1 – on the background of recognizing the determinant purpose of the internal factors, including the mentalities – there normally results the existence of several market economy theoretical and concrete patterns. Practically, each authority structure in each country builds, on the basis of the political and economic components, an economic pattern in which we can find the national interest involved in each scope or coordinate of the economic policy. At the same time, the national economic interest dimensioned and motivated from the perspective of the EU and NATO economic space.

Given the above-mentioned facts, at the level of a country member of the EU economic space, it is quite normal to encounter structures of economic policy impregnated with elements specific to the cultural pattern and economic areas of the different authority structures. With reference to the taxation policy, there are elements specific to the developed countries.

In this sense, Germany is practising a profits taxation favorable to shareholders (by taxing the dividends at low quotas or not taxing them at all), Great Britain has a separate taxation for dividends and the profit remained after their deduction, meanwhile Denmark and Holland are practising the double taxation, respectively they tax the total profit first, and afterwards the dividends allotted from the net profit.

### **The Unique EU Taxation Quota of the Fundamental Direct Incomes – Salary and Profit – Expression of the Essential Exchange Relations**

As known, market economy means exchange. At the same time, the essence of the exchange relations is equivalence. The market economy requires that any economic act should be based on equivalence, on an exchange based on equal values, respectively. Any type of breach, regardless of its sense or measure, generates tensioned situations leading to conflict. By their

essence, financial relations are situated at the boundary between the economic, political and social subsystems, but when the economic aspect is directly involved; it must accomplish exchanges based on equivalence, although it is not total, direct and immediate.<sup>2</sup>

The equivalence within the taxation policy is not direct and immediate, but implied, firstly in the central and local budgets order, by the balance between incomes and expenses. In case the incomes, in our case the incomes and taxes, have different owners, the equivalence bears the unique quotas form, for each class of income.

In the economic theory and practice, the main compulsory taxes resting with the state have their origin in the production factors' incomes – labor, nature and capital –the salary, rent and profit, respectively. Subsequently, by the increase in the state's role in society, especially in economy, the most used grouping is represented by direct, indirect taxes and social contributions. Lately, the following grouping has been used: consumption tax (VAT, excise duties and customs duties), income taxes (for private individuals, and companies) and social contributions.

Without analyzing in detail the evolution of the incomes and taxes structure from the perspective of the three elements – consumption taxes, income taxes and social contributions – we consider useful the enumeration of the main tendencies established during 2005 by the OECD, as a result of the study made for the '60s and the beginning of the actual millenium:

1. increase in the fiscal income share resulted from the consumption, especially in the ones obtained from the VAT and excise duties;
2. decrease in the fiscal incomes share resulted from labor incomes taxation, especially on the basis of wages tax reduction;
3. reduction of the fiscal incomes share resulted from the companies' taxation;
4. consolidation of the social contributions' dominant role;
5. increase in the fiscal incomes share in the gross domestic product (PIB).

From the analysis of the tendencies towards the three classes of fiscal incomes, there results the necessity of reducing the wages and profits share.

With reference to the justifications, they are multiple and diverse, reason for which we shall separately justify the introduction of the unique quota for wages taxation and the reduction of the unique quota for profits tax at the level of the wages quota taxation.

### **The Same Unique Quota – Equivalence of the Income Tax Resulted from Labor and Profit**

*Motto: "The liberal conception of equality does not suppose the promise of giving back to the people an equal state in wealth, influence, honor or prudence (moderation). On the contrary, what it promises is the fact that, if the extrinsic inequalities due to the privileges and prerogatives are abolished, the intrinsic superiorities will manifest."* (Walter Lippmann)

The authority structures of each state are determined to create the necessary conditions for a relatively stable balance between the multiple force centers imposed by the existent interests, generally, within society, but especially in economy. Regarding fiscal policy, the state authorities' power is obvious, especially that of the executive ones: to create premises not for

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<sup>2</sup> seeing the wealth content and structure (we shall come back with details regarding the implications) it is difficult to establish the equivalence, but it doesn't mean it does not exist, although in many cases it starts only by being suggested. Any other way of thinking denies the reality – the existence of the economic intentions.

the production factors, but for capital and labor or not to allow the existence of certain tensioned periods.

Consequently, the idea of taxation with the same unique quota of the incomes resulted from labor or profit, is not only a strictly economic request - conditions and legal treatment within the production – but also a political imperative.

Not accidentally, such arguments can be found in the economic sciences most famous writers such as Adam Smith who underlined that: “each state submissives must contribute as much as possible to the state support, terms of their possibilities, that is terms of their income, and under the state protection they can use it.

From the observance or non observance of this principle results what we call – taxation justice or injustice, equity or inequity. Once and for all we shall take into account that any tax based only on one of the three above mentioned types of incomes (profit, salary and rent), is inequitable as long as it is not also based on the other two of them” (Smith, A. - *Nations Wealth*, Universitas, Chişinău, 1992, pag. 242-243).

The discrimination regarding the taxation quota level of the essential production factors – labor and capital – determines a series of “financial engineering” by means of which the less taxation as amount, shall be ensured at the level of the company. The same taxation quota eliminates such concerns, although it does not exclude certain solidarity.

We hope that the Romanian experiences (we believe that they do not represent unique cases, although we desire that) regarding the *directocracy* and *sindicatocracy* possible only under the state property condition, remain only *history*!

The practice has proved that, when the income, labor and profit taxation are realized under the same unique quota (in case of Romania 16%), there is a concordance between the employees and owners in diminishing the illegal economy, and last but not least, labor documentation “whitening”.

Concretely, either the employees or the owners are more interested in the labor agreements elaboration, as under this agreements the employees may benefit of pensions, vacation leaves, free medical services, meanwhile the owners eliminate the eventual penalties (material but also penal). Furthermore, by practicing the same unique quota of the profits tax, the owners enacts a profitability state in continuous growth, which ensures them, increased competitiveness and credibility.

Within the European space, especially the European Union, the number of states practising the same unique quota increased. For the time being, only five states are practising the same unique quota, namely Malta, Estonia, Slovakia, Serbia and Romania. The fact that Kovaks Lasylo, the European inspector for taxes, described the unique quota as *absolutely lawful* represents a justification for such a taxation strategy argument.

## **The Unique Quota Applied to Salaries – Equitable Expression for the Incomes Resulted from Labor Taxation**

As it is already known, the economic activity is aimed at attenuating the contradiction between the multiplication, diversification and growth of necessities and the limited character of resources, which brings people’s satisfaction. In accomplishing these objectives, important is either the production area, or its results distribution. Human experience has proved that, as much as we concentrate upon the distribution of value, (the newly created value) what we can get, by forcing rationalization, is a distribution of the consumption area based on cards and these are established terms of the physical parameters: age, sex, weight, height, etc.

Consequently, each production factor must receive a part corresponding to its contribution to production growth. Salary taxation under the unique quota ensures not only the improvement of the equivalence state, but also the diminution of costs and the setting up of salaries, taxes and fixed costs.

From this perspective, a normal state of equivalence would have imposed even digressive taxation (the state would diminish the salary tax, but it would increase indirect taxes, or exclude from the share in profits those employees who do not accomplish the planned norms). In fact, the profit is obtained by the employees who fit the specific consumptions standardized levels.

Introducing the unique quota for salaries determined the growth of employees' consumption potential (the employees who increased their production results).

The novelty is represented by the administered consumption increase, decided by the producer not by an intermediary – the state and its institutions – which is not always the most efficient.

Practically, final personal consumption shall increase, to the prejudice of public consumption. In case consumption becomes ostentatious or luxurious, the state may interfere by means of differential taxation.

**Table 1.** The level and the evolution of salaries – total and individual – in case of the progressive taxation and under the unique quota

Em- plo- yer	Physical pro- duction /pieces	Salary tariff /in lei/ person	Gross total salary	Progressive taxation			Unique quota taxation			Net salary lei/piece	
				Taxa- tion quota	Tax (lei)	Net sala- ry	Taxa- tion quota	Tax (lei)	Net salary	Progre- ssive taxation (lei)	Unique quota taxation (lei)
A	100	10	1000	10	100	900	16	160	840	9	8.40
B	120	10	1200	20	140	960	16	192	1008	8	8.40
C	140	10	1400	30	420	980	16	224	1176	7	8.40
Total	360	10	3600	21	760	2840	16	576	3024	7.88	8.40

With reference to the countries which were CAER members and which joined the European Union in 2004 for ideological reasons easy to understand, the official statistics kept on avoiding this phenomenon, the occidental sociologists assessed the emergent middle class in 30% from the population of The Czech Republic, 20.25% in Hungary and 15% in Poland (the figures make reference to the year 1989).

Towards the tendencies of the central-European countries, i.e. of introducing market mechanisms and even private economy forms, Nicolae Ceausescu applied a total and exigent etatism which was applied even to the state control of all economic and social processes, including the rural production adjustment by means of the police.

As a result, the well-off social class, starting with the party nomenclature, represented only 4-5% of the active population.<sup>3</sup>

The middle class formation and development necessity is not only a political necessity but an economic one, as its low level constitutes a serious restriction regarding the European cohesion and structural funds attraction and use.

A distinguished local consultant for the World Bank underlined: “the situation is as much absurd as in our country the European Union programs are working slowly or not working at all,

<sup>3</sup> in *Dilema veche*, III<sup>rd</sup> year, no.130, July the 21<sup>st</sup> -27<sup>th</sup> 2006

and the main reason for the failure is not the money but the public institutions' ability to generate and administer projects''.

As our complete report shows, we have a management and organization deficit, not a money-related one. In other words, although it may sound paradoxical, the Romanian public sector eligible for the EU funds has a larger amount of money than it may use, even on the national co-finance part.<sup>4</sup>

Salaries taxation with the unique quota is a way of encouraging performances, respectively the employees' selection and orientation by economic criteria.

In case of the unique quota, the difference between incomes shall be made in terms of the labor results, the performant employees shall not be preoccupied with finding different limits of the law in order to receive the incomes that they deserve.

### **Reducing the Unique Quota for the Profits Tax – Expression of the External Competition Pressure**

In 1993, at Copenhagen, Romania committed itself that in order to adhere to the European Union, as far as the economic aspect was concerned, would build a functional market economy, thus exceeding all competition pressure and the market forces within the new economic space.

Creating and developing a competitive national economy supposes a selection of producers following certain economic principles, such as equal treatment regarding the access to the business environment.

Consequently, any kind of tax or differential tax release, adjournment or reducing and, last but not least, any kind of subventions are excluded. Thus, the profits tax may be realized by practising a unique quota which, given Romania's present situation, should have been kept unique but also reduced.

On the increase in the ability of exceeding the European Union competence background, the option for the reduced unique quota of the profits tax from 25% to 16% *had in view the increase in the the company's investment potential from its own resources, the direct foreign investment attraction and equality when speaking about taxation of the other essential production factor, respectively labor, whose fundamental income, the salary, is taxed with a 16% unique quota.*

The fact that the Romanian authority structures made the option for the application of the profits tax unique quota is the result of the analysis regarding the of the national economy's potential of meeting the European Union's exigencies.

With strict reference to the taxation policy, we may say that there is a relative convergence regarding the consumption tax domain (indirect tax) and social contributions.

As far as convergence in the income tax domain is concerned, there is no harmonization plan at the European Union level. At the same time, there are certain concerns for detaching a harmonization process for the profits tax. In this sense, even since 2001, the European Committee has elaborated a legal background by means of which it may ensure a unification of the taxation policy rules by adopting a common consolidated taxed base (CCCTB).

During the second half of the year 2006, the Economic and Financial Council (ECOFIN) approved the CCCTB implementation strategy and consequently, shall pass concretely to the taxed base amortization.

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<sup>4</sup> in *Business Digest*, 22.06.2206, The Truth about the Unique Quota

In the context of what we presented above, we may say that Romania, by means of reducing the unique quota of the profits tax, benefited from the possibility of transforming profits taxation into an arm for economic increase and competence stimulation.

During the last 15 years Estonia, Lithuania, Latvia and Slovakia have introduced the unique taxation quota. The fact that such options are positive is explained by the favorable appreciations of the American magazine Newsweek (2005), where the following is underlined: “when speaking about capitalism, old Europe has something to learn from the new one (The Eastern Europe – our note)”.

In case of reducing the profits tax unique quota, it is obvious that either the own resources for financing will increase or the efficiency with which the additional production capacities are created and used. This is possible, as the remained additional profit is inverted by the one creating it.

Anyway, in case the additional remained profit under the form of the profits tax went to the state budget, or even used for investment, its efficiency was lower, for the simple fact that the state is a less efficient economic agent than the private owner.

### **Applying the Same Unique Quota for Labor and Profit Represents a Real Success in Romania**

Within the strategy establishment process, the transition to a functional and competitive market economy, normally imposed the ways and the extent to which the successes registered by the countries in train of adherence may be produced. The recommendations came from different parts, more or less expected, each part having serious national interest area related connotations.

In this context, within the taxation policy area different predictions appeared, sometimes taking the form of an ultimatum towards which the introduction of the same unique quota for incomes, labor and profit brought serious integration barriers, calling into question the adherence process itself.

Concretely, the unique quota adversaries had in view the fact that a decrease in the state incomes would take place, which should be accompanied by the incomes and expenses to the state budget in the gross domestic product (GDP), which were placed anyway under the average level of the EU. (In the Romania of 2004, the fiscal incomes share translated in GDP (gross domestic product) was around 28%, while the same indicator in the EU was over 42%).

The decrease in the fiscal incomes translated in GDP (gross domestic product) was associated with the accentuation of social inequalities, acceleration of inflation, the macro-economic instability and last but not least the growth of the running account and of the external debt deficit.

The adversaries of the same unique quota applied to labor and profit used in their fight also elements verified along the years, but in other conditions, such as the ones regarding the well known psychological legality of the Keynesian doctrine towards which the growth of the population's incomes shall be allotted to consumption.

In the detractors' assumption of the same unique quota in Romania we have a consumption society and consequently we do not have to increase the population's incomes.

The following assessment sustains what we presented above: “it is difficult to estimate how the Romanian citizen having a lot of money overnight, shall divide it between consumption and saving.

We should not ignore the market signals according to which Romania detains a consumption society. This is proved by the increased proportion of the population's consumption, especially food consumption.

Thus, 52.1% are allotted to food consumption. The population allots 45.5% from the total consumption to food, the unemployed use 55.8% from the total consumption and the pensioners 56.5%. The agriculturists use 68.9% from the total consumption for food procurement" (Romania within the European Union. The Convergence Potential, Annex to the *Theoretic and Applied Economy Magazine*, June 2006).

One of the elements specific to the economic subsystem in general but especially to the taxation policy is linked to the fact that compared to the social and political subsystems, the use of a relative number of indicators is possible.

Consequently, we shall present the advantages of the application of the same unique quota for labor and profit using the same specific indicators and correlations.

*Firstly*, the so-called dramatic decrease in the fiscal incomes share in total gross domestic product was materialized in a decrease in 0.6%, respectively from 27.9% in 2004 to 27.3% in 2005.

A more comprehensive image of the implications that the same unique quota application presents towards the level and fiscal incomes structures is presented in table no 2. :

**Table 2.** The weights of the main incomes and fiscal taxes in gross domestic product in EU and Romania

	Fiscal income/ PIB (gross domestic product)	Directly fiscal implication/PIB (gross domestic product)	Social contributions/ PIB (gross domestic product)	Indirect implication/PIB (gross domestic product)
Romania during 2005	27.3%	5.5%	9.3%	12.4%
Romania 2004	27.9%	6.6%	9.4%	11.9%
Minimum within the EU during 2004	3.4.0%	9%	1.7%	11%
Average within the EU 2004	42.6%	13.7%	15.1%	13.8%
Maximum within the EU 2004	55.0%	32%	19%	19%

Source: *The Treasury Ministry and BNR Reports*, December 2004-June 2006

*Secondly*, we have been imposed to underline the state budget deficit share in GDP (gross domestic product) from 1.22% to 0.81% during 2005.

This positive modification is due to the fact that the diminution of the profits tax and labor income tax were balanced by the surplus added to the VAT, CAS and other direct taxes, as it results from table 3:

**Table 3.** The budgetary income structure within Romania during 2004-2005

Income class (tax, rate)	2004	2005	Differences
Profits tax	9.2	7.8	-1.4
Income tax	10.1	8.1	-2.0
Other direct taxes	2.9	3.1	0.2
VAT	23.4	27.0	3.6
Excise duties	11.2	10.9	-0.3
Custom duties	2.3	2.4	0.1
Other indirect taxes	3.4	2.4	-1.0
Contributions and social insurance	31.7	32.1	0.4
Non fiscal incomes	5.1	5.5	0.4
Incomes resulted from the capital	0.5	0.5	-
Warranties	0.2	0.2	-
Total	100.0	100.0	-

Source: *The Treasury Ministry and BNR Reports*, December 2004-June 2006

Thirdly, even though the taxation quota for labor decreased from 26% in 2004 to 16% in 2005 and the profits tax for the same years decreased from 25% to 16% due to the created stimuli, the private individual's incomes and company profit increased, determining an absolute increase in the two classes of taxes, as shown in table 4:

**Table 4.** Level and evolution of the profits tax (legal and effective) in Romania during 2004-2005

No.	Description of indicator	UM	2002	2003	2004	2005
1	Private individuals' gross incomes	Billion of Euro	5	5.4	6.5	11.6
2	Taxation quota	%	26	25.9	26.1	16
3	Paid taxes	Billion of Euro	1.3	1.4	1.7	1.85
4	Company gross profit	Billion of Euro	3,8	4,6	6,3	11,3
5	Taxation quota	%	25	25	25	16
6	Paid taxes	Billion of Euro	0.96	1.16	1.6	1.8
7	Total paid taxes	Billion of Euro	2.26	2.56	3.30	3.65

Source: *The Treasury Ministry and BNR Reports*, December 2004-June 2006

From table 4 we may easily deduce the existence of certain additional places of employment, as well as the allotment of important amounts for the production rehabilitation and renewal, which can be found in costs' diminution and implicitly in profits' increase.

Fourthly, as we expected, the substantial diminution of the taxation quotas (36% for profit and 38% for private individuals' incomes), determined for the first time after 1989 the accomplishment of a profits tax higher than the legal taxation rate.

**Table 5.** Level and evolution of the main direct taxes within Romania during 2002-2005

No.	Description of indicator	UM	2004	2005
1	Legal taxation rate	%	25	16
2	Effective taxation rate	%	19.8	17.4

Source: Prognosis of the National Committee, *The Economist* from October 13<sup>th</sup> -14<sup>th</sup> 2006

Table 5 shows that the economic agents had the necessary financial possibilities to pay all legal obligations and diminish their debts. The best results regarding efficiency were recorded in the private sector.

*Fifthly*, by applying the same unique quota to labor income factor and profit determined significant positive shifting within the taxation policy domain, materialized in ensuring the increase in taxation policy transparency, on the background of reducing the number of fiscal statements, simplification of the calculation procedures, diminution of the expenses related to printing, distribution, collecting, processing, positive or negative, for each case.

Concretely, taxation statements decreased approximately five times, the number of returned decisions for 2005 is for the first time lower than the number of decisions regarding the expenses to the state. In the same sense, it is worth mentioning that while during 2004 the Romanian state, as a result of the labor income factor taxation, paid more than cashed with 98 billion Ron (317 billion returned and 219 billion cashed), during 2005 Romania paid less than it cashed with 90 billion Ron (48 billion returned and 138 billion cashed).

*Sixthly*, the diminution of the taxation quotas for the labor factor and profit determined the increase in the foreign investors' attraction to Romania. Thus, after reaching the record of 4.1 billion Euro during 2004 (the amount is approximately equal to the total of direct foreign investments during 2001, 2002, 2003), in 2005 Romania reached a new record – over 5.2 billion Euro.

One of the most important results of Romania's applying the same unique quota for labor and profit was that the large companies gave loans to the affiliated structures in Romania, this constituting for the first 3 quarters of the year 2006 the most important component of foreign investments, before the re-inverted profit and the profit-holders. At the same time we should mention that in 2005 the foreign invertors repatriated 2.4 billion euro from the net profit.

The synthesis of what we presented above proves that in the taxation policy important is either the level of the unique quotas or their establishment. Consequently, we shall not believe or act according to one of Murphy's principle which says: "the unique taxation quota is not synonymous with a reduced taxation quota".

At the same time, we shall not forget one of the fundamental principles of taxation policy, very well described by Adam Smith, who a few decades ago underlined: "the tax each person must pay shall be very well determined, not arbitrary. The payment age, the way of payment, the amount to be paid, these shall all be clear and obvious, either for the tax payer or for any other person...

The safety for each individual, regarding what he shall pay is in the way of taxation, so important that a high degree of injustice – as it may be seen from the nations experience - , constitutes a smaller harm than a reduced unsafety degree"<sup>5</sup>.

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<sup>5</sup> Smith, A. – *Nations Wealth*, Universitas, Chișinău, 1992, pag. 2

## Cota unică de impozitare – condiție a realizării unei economii de piață funcționale

### Rezumat

*În ultimele decenii, teoria și practica economică au consemnat numeroase cazuri în care reușita în economie este legată nu atât de reforme radicale, cât de valorificarea zonelor de graniță dintre subsistemele economic, social și political, unde există perioade în care, deși domină exigențele unui subsistem, rezultanta creează echilibru și optim în toate trei. O asemenea zonă este fiscalitatea, care, așezată, în principal, pe exigențele sistemului economic – a căror esență este schimbul bazat pe echivalență – poate crea condiții pentru starea de optim și în subsistemul political și social.*

*Relațiile financiare, prin esența lor, se află la granița dintre subsistemele economic, political și social, dar când implică direct, în principal economicul, trebuie să realizeze schimburi bazate pe echivalență, chiar dacă aceasta nu este totală, directă și imediată.*

*Referindu-ne la fiscalitate, este evident interesul puterilor în stat, în special al celor executive, să nu creeze premise pentru ca între factorii de producție, dar îndeosebi între capital și muncă, să existe stări tensionate, eventual conflictuale. În consecință, ideea impozitării cu aceeași cotă unică a veniturilor din muncă și a profitului, nu este numai o cerință strict economică – condiții și tratament egal în cadrul producției – ci și un imperativ politic.*