

Payment of taxes and contributions

Total amount of accrued taxes and contributions RUB 239.6 bn	The amount of taxes and contributions paid RUB 237.2 bn	Share of Russian Railways tax proceeds to the Russian Federation 1.1%
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The total amount of taxes and contributions payable for 2013 was RUB 239.6 billion, or 95.5% as compared to 2012, including:

- ▶ To the Federal Budget – RUB 28.0 billion, or 97.5% as compared to 2012;
- ▶ To regional and local budgets – RUB 90.3 billion, or 81.9% as compared to 2012;
- ▶ To extra-budgetary funds – RUB 121.3 billion, or 108.5% as compared to 2012.

THE AMOUNTS OF ACCRUED TAX PAYMENTS WITH REGARD TO TAXES AND CONTRIBUTIONS OF RUSSIAN RAILWAYS, RUB BN				
Name	2012	2013	+/-	%
Total for taxes and dues	250.8	239.6	-11.2	95.5
Federal budget	28.7	28	-0.7	97.5
VAT	23.93	27.03	3.1	112.9
Profits tax	4.61	0.8	-3.81	17.5
Other taxes to the federal budget	0.14	0.14	0	100
Regional and local budgets	110.4	90.3	-20.1	81.9
Profits tax	36.39	5.6	-30.79	15.4
Tax on revenues of physical persons	51.5	54.32	2.82	105.5
Property tax	20.36	28.42	8.06	139.6
Land tax	1.75	1.66	-0.09	94.7
Transport tax	0.18	0.19	0.01	104.9
Mineral extraction tax	0.009	0.009	0	100
Water tax	0.03	0.03	0	100
Other taxes to regional and local budgets	0.15	0.13	-0.02	84.1
Extra-budgetary funds	111.8	121.3	9.5	108.5
Pension fund	82.26	89.94	7.68	109.3
Social insurance fund	10.06	10.68	0.62	106.2
Medical insurance fund	17.76	18.87	1.11	106.3
Insurance fund for occupational accidents	1.68	1.76	0.08	104.6

In 2013, RUB 237.2 billion was paid in current taxes and contributions, including:

- ▶ To the federal budget – RUB 29.1 billion.;
- ▶ To the budgets of constituent entities of the Russian Federation and municipal entities – RUB 94.8 billion;
- ▶ To extra-budgetary funds – RUB 113.3 billion.

The level of taxes and contributions paid in 2013 was less than that paid in 2012 by RUB 19.1 billion, or by 7.5%.

The amount of taxes paid to the federal budget in 2013 was RUB 1.8 billion, or 5.9%, less than in 2012. Tax payments to regional and local budgets were reduced by RUB 27.3 billion, or by 22.4%; while those paid to extra-budgetary funds increased by RUB 10 billion, or by 9.7%.

The share of tax proceeds of Russian Railways to the Russian Federation budget was 1.1% of the total amount of proceeds.

The value of tax load in 2013 was equal to 14.4%, which is below the level of 2012 by 1.1%.

THE STRUCTURE OF TAX PAYMENTS BY THE TYPE OF TAXES AND DUES, RUB BN				
Name	2012	2013	+/-	%
Total for taxes and dues	256.3	237.2	-19.1	92.5
including:				
Federal budget	30.9	29.1	-1.8	94.1

Name	2012	2013	+/-	%
of these:				
Value added tax	26.8	28.5	1.7	106.3
Profits tax	4	0.5	-3.5	12.5
Regional and local budgets	122.1	94.8	-27.3	77.6
of these:				
Profits tax	48.1	11.4	-36.7	23.7
Tax on the revenues of physical persons	51.8	53.9	2.1	104
Property tax	20.1	27.4	7.3	136.3
Land tax	1.8	1.7	-0.1	94.4
Extra-budgetary funds	103.3	113.3	10	109.7
including:				
Insurance contributions	101.7	111.7	10	109.8
Insurance fund for occupational accidents	1.6	1.6	0	100

Insurance contributions

The total amount of accrued insurance contributions to extra-budgetary funds for 2013 was RUB 121.3 billion, which is RUB 9.5 billion, or 8.5%, more than in 2012.

In 2013, insurance contributions rates for those paying into physical entities were: Pension Fund of the Russian Federation (PFRF) – 22%, Social Insurance Fund (SIF) – 2.9%, Federal Compulsory Medical Insurance Fund (FCMIF) – 5.1%.

Under Federal Law dd 03.12.2012 No 243-NL as of January 1, 2013, new additional insurance contribution rates to the Pension Fund of the Russian Federation were introduced with regard to individual categories of Russian Railways personnel.

In particular, for persons engaged in activities associated with harmful labour conditions, the additional insurance contribution rate for financing the insurance share of labour pension in 2013 was 4%.

The additional insurance contributions rate for the staff of locomotive brigades and workers of individual categories that are directly involved in the organisation of transportation and the maintenance of transport safety on railway transport in 2013 was 2%.

As a result of these additional rates for insurance contributions to finance the insurance portion of the Russian Railways labour pension, additional insurance payments in the amount of RUB 2.9. billion were made.

The effective rate of insurance contributions for 2012 was 22.3%, and the effective rate of insurance contributions in 2013 was 23.0%.

In accordance with the Resolution of the Russian Federation Government dd 10.12.2012 No 1276 as of January 1, 2013, the maximum basis for the accrual of insurance contributions with regard to each physical entity taking into consideration indexing was RUB 568,000 annually.

The amount of expenses saved owing to the use of regression (of the revenues that exceeds RUB 568 thousand, the contribution is paid in the size of 10%) was RUB 11 billion.