

## Dynamics and Place of the Personal Income Tax in Albanian Economy

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### Abstract

*This paper will address the role and importance of fiscal policy in the Albanian economy during the transition period. Fiscal policies implemented during this period were different, depending on the programs of political parties that have governed. Generally, the analysis is focused on the PIT indicator (Personal Income Tax). Analyze the dynamics of income from PIT by these indicators; PIT revenues for ALL (leks) of GDP, income from PIT for ALL income tax, income from PIT for ALL income from taxes and customs etc. According years are reflected decisions and rate of change of the structure of PIT. It is analyzing the dynamics and the degree of relatedness between PIT and GDP (in percentage and in absolute figure). The aim is to analyze the degree of relatedness between PIT and GDP, so that in the future Fiscal Policy (PIT) affect more in the growth of GDP. Conclusions that have emerged from this analysis are: PIT is the tax that has changed more than any other tax, 9 times, almost every 2.8 years. There is strong correlative link between her and the dynamics of GDP in percentage and in absolute figure. This is because PIT is reflected in G (government purchases), and G is part of GDP. It is recommended not to change often the PIT rate, because frequent changes have a negative impact on the performance of revenue collection. In this paper, they used methods description, comparison, analysis, synthesis, statistics etc.*

**Keywords:** GDP (Gross Domestic Product), PIT (Personal Income Tax), economic growth, income and government spending

### 1. Introduction

Albania for a period of 45 years has been State of the proletarian dictatorship. There was no private property. Everything was state property. The economy has been fully centralized and based on the principles of socialist planning such as: support on its own forces, democratic centralism, the line of people, proletarian partisanship etc. Everything was planned, there was no market concept, the concept of supply and demand. Economic phenomena such as inflation and unemployment were not known. These phenomena were regarded as capitalist economies features, and not socialist economies. There were no concepts for taxes and fees, etc. This type of system and organization failed in Albania, as in all East. At the end of 1990, the Albanian economy was almost completely disorganized and destroyed, and a biblical exodus. With these conditions, the Albanian economy was introduced in 1991.

To overcome this situation should: create the new parliament of free and democratic elections, which would create a new government. In this period stood before parliament and government a very important set of tasks;

- to fulfill the privatization of land and all other means of production that had been owned by the state,
- restructured and privatized financial system in order to support the new economy,
- state administration should be reorganized,
- they should be approved new legislative packages that adapt to the new form of property, etc., etc.

In this context, great importance to receive the approval of the legal framework of Taxation. It should be created, structured and organized Department of Taxation (as separate units) for which there was no kind of experience. The revenues collected it will be the main source of the functioning of the new government. Albanian Government in drafting laws in general, and in particular the fiscal system, relied on western European legislation. This action, regardless of rate changes over the years, show that it was vital. In this paper we will analyze the dynamics of the Personal Income Tax, which is one of the most important tax system. This is the tax that has changed more, and is more controversial

### 2. Changes in Legislation PIT (Personal Income Tax) 1992-2015.

After 1992, the tax system was created that will suit the market economy. Thus, for the first time after 45 years of economic entities would be subject to taxation. On the basis of the tax system they were awarded the laws of Western Europe. Initially it implemented a significant tax package as Personal Income Tax, Profit Tax, Income Tax, Excise etc.

Only in 1996 it was implemented on Value Added Tax (VAT). PIT set and implemented as a progressive tax. This progressive tax, in our opinion, had not applied since the beginning of reform, because people were introduced to the market economy, income and almost equal wages. And in this time period should apply Flat Tax. When the society was divided by income groups with low income, middle income, high income, then tax should be applied progressively. Below given PIT dynamics of laws by the time of the change.

**Table 1<sup>1</sup>.** Income Tax (July 1992)

No	Salary	Taxable Base	%	Tax	Tax
1	-2500		0	0	0
2	2501-3000	Over 2500	10	50	50
3	3001-3500	2501- 3000	10	50	100
4	3001-3500	3001- 3500	20	100 + 100	200
5	Over 3501	Over 3501	30	200 +	200 +

Before 1990, workers' wages were very low. They ranged from 4500 ALL to 12000 ALL (old). After 1990, prices rose several times. They continued to grow despite the income of citizens. In this way the new government was forced to increase wages, regardless of the budget situation. It must be realized, roughly, a match between the level of price increases and wage growth level. There had been four layers 0%, 10%, 20% and 30%. For this reason, during the implementation of the PIT appeared many problems. In this way the government had to review again this tax. Initially there were stratified salaries to 2500 ALL and the 3501 ALL. Every year wages increase at a high rate. This consequently brought the request for a review of the progressive tax. In this way, the minimum increased from 2500 ALL to 4000 ALL. The maximum was increased from 3501 ALL to over 10000 ALL. Wage differentiation became necessary because it begins functioning market economy. Revenues began to grow, increased domestic production. Albanian government in this period was credited by the IMF and other international financial organisms. After three months, the table is the income tax change again and took the form below.

**Table 2<sup>2</sup>.** Income Tax (October 1992)

No	Salary	Taxable Base	Tax rate (%)	Tax	Tax
1	-4000		0	0	0
2	<b>4001-5000</b>	Over 4000	5	50	<b>50</b>
3	5001-5500	From 4001 - 5000	5	50	50
	<b>5001-5500</b>	Above 5001	10	50	<b>100</b>
	5501-6500	From 4001 - 5000	5	50	50
4	<b>5501-5500</b>	From 5001 - 5500	10	100	100
	5501-6500	From 5501 - 6500	15	150	<b>300</b>
	6500-8000	From 4000 - 5000	5	50	50
	5001-5500	From 5001 - 5500	10	100	100
5	5501-6500	From 5501 - 6500	15	150	150
	<b>6501-8000</b>	From 6501 - 8000	20	300	<b>600</b>
6	<b>8001-9000</b>	From 8001 - 9000	25	250	<b>850</b>
7	Over <b>9000</b>	From 9000 -10000	30	300	<b>1150</b>
8	Over <b>10000</b>	Over 10000	40	400	<b>1550</b>

Until 1994 it was implemented the wage table with 8 tax rate. During these years, wages grew continuously. Thus taxation from 10000 ALL pass on 40000 ALL. In 1994 it became the next change in rates of taxation according to the following Table.

<sup>1</sup> Law Nr.7585, dated 07.14.1992 "On Income Tax", Official Bulletin No. 4 - 1992, p. 197

<sup>2</sup> Law Nr.7628, dated 10.21.1992 "On Amendments to the Law Nr.7585, dated 07.14.1992" On Income Tax ". Official Bulletin No. 6 - 1992, p. 308.

**Table 3<sup>3</sup>.** Income Tax (1994)

No	Naming	Tax rate	Tax/ALL
1	Income up to 4,000 ALL.	0	
2	Income 4000-10000 ALL amount over 4,000 taxable 10%	10	600
3	Income 10001-20000 ALL, taxed 600 ALL + 15% of the amount over 10,000 ALL.	15	2.1
4	Income 20001-30000 ALL taxed for 2100 ALL + 20% of the amount over 20,000 ALL.	20	4.1
5	Income on 30001-40000 ALL taxed 4,100 ALL plus 25% of the amount over 30,000 ALL	25	6.6
5	Income over 40,000 ALL taxed 6.600 ALL plus 30% of more than 40,000 ALL	30	9.6

Until 1994 there were 8 tax rates. With the new law set to have only 6, regardless of the maximum tax rate increased 4 times. This continued until 1996, because this year, other changes were made.

Increasing wages and incomes in general dictate the new Amendment of the PIT system. Thus, the minimum wage will not start on the 4000 ALL but will start from 10,000 lek. Max does not want me 40000 ALL, but it would be over 60,000ALL.

**Table 4<sup>4</sup>.** Income Tax (1996)

No	Naming	Tax rate	Tax/ALL
1	Income up to 10,000 ALL	0	
2	Income 10.001-20.000ALL amounts over 10,000 ALL	5	500
3	Income 20.001-30.000 ALL, taxed 500ALL + 10% of the amount over 20,000 ALL	10	1500
4	Income 30.001-60.000 ALL, taxed 1500 ALL + 15% of the amount over 30,000 ALL	15	6000
5	Income over 60,000 ALL taxed 6000 ALLplus 20% of more than 60,000 ALL	20	6000 +

Another change took place in 1998 with a minimum of 10,000ALL and maximum over 120,000 ALL. Here we can see the big difference in the level of income. In two years we have increased the maximum taxable income by 200%, from 60,000 ALL to 120,000 ALL. These changes are reflected in the income from the PIT application.

**Table 5<sup>5</sup>.** Income Tax 1998

No	Naming	Tax rate	Tax ALL
1	Income up to 10,000 ALL	0	
2	Income 10.001-20000 ALL amounts over 10,000 ALLL	5	500
3	Income 20.001-30000 ALL, taxed 500 ALL + 10% of the amount over 20,000 ALL	10	1500
4	Income 30.001-50.000 ALL, taxed 1500 ALL+ 15% of the amount over 30,000 ALL	15	4500
5	Income 50.000-80.000 ALL, taxed 4500 ALL +20% of the amount over 50,000 ALL	20	10500
6	Income 80.000-120.000 ALL, taxed 10500 ALL + 20% of the amount over 80,000 ALL	25	20500
7	Income over 120,000ALL taxed 20500 plus 30% of the amount over 120,000 ALL	30	

The next change was made in 2001 with a minimum of 14,000 and maximum over 150,000 Lek Lek. In comparison with the previous period, the difference is small, because gradually begin to stabilize the ratio of salary increases with the increase of the price level.

<sup>3</sup> The salary table Nr.1-1994 Official Bulletin 1994, page 14.

<sup>4</sup> Law no.8901 adopted on 4/5/1996, dated 21.3.1996 "On Amendments to the Law Nr.7786, dated 27.01.1994" On Personal Income Tax "f.947 F official- No. 12 as amended by Law Nr.7897 dated 02.02.1995. In Law Nr.7786, dated 27.01.1994 "On Personal Income Tax", amended by Law Nr.7897, dated 02.02.1995.

<sup>5</sup> Law Nr.8437, dated 28.12.1998 "On income tax", Official Bulletin no. 32-1998.

**Table 6<sup>6</sup>.** Income Tax (2001)

Taxable income (per month)		Personal Income Tax	
Over (ALL)	Until (ALL)	Leks(ALL)	Percent
0	14000		Exclusive threshold
14000+	30000	0	+5% of the amount over 14000
30000+	60000	800	+10% of the amount over 30000
60000+	80000	3800	+15% of the amount over 60000
80000+	100000	6800	+18% of the amount over 80000
100000+	125000	10400	+20% of the amount over 100000
125000+	150000	15400	+23% of the amount over 125000
150000+	Over	21150	+25% of the amount over 150000

The next change occurred in 2006. The maximum taxable income increase by 150,000 ALL in 200.000ALL.

**Table 7.** Personal Income Tax (2006)

Taxable income (per month)	Personal Income Tax		
Over (ALL)	Until (ALL)	Leks(ALL)	Percent
0	14000	0	+1% of the amount over 0
14000+	40000	140	+5% of the amount over 14000
40000+	90000	1440	+10% of the amount over 40000
90000+	200000	6440	+15% of the amount over 90000
200000+	Over	22940	+20% of the amount over 200000

2007 brought a turning point in the tax system. For the first time Flat Tax was introduced in place of a progressive tax. The argument for establishing this tax was simple. This tax will more easily met and there would be no problems with tax evasion.

**Table 8<sup>7</sup>.** Income tax (2007)

Taxable income (per month)		Percent	
Over(ALL)	Until(ALL)		
0	30	zero percent	
30.001+	Over	+10% of the amount over 0 ALL	

This tax was applied until 2013, when the government pass into the hands of the Socialist Party, which regained the progressive tax. The argument was because the flat tax are punished more layers with lower income than groups with high incomes. This tax is progressive located 2013 continues to apply today. It does not much differentiation rate. Compared with previous systems it is simple to apply.

**Table 9.** Taxes on income (2013)

Taxable income (per month)		Percent	
From	Until		
0	30.000	zero percent	
30.001	130.000	+ 13 %of the amount over 30.000 ALL	
130.001	Over	13.000 ALL + 23 % of the amount over 130.000 ALL	

<sup>6</sup> Law Nr. 8841, ..... For some amendments to the Law 8438, Dated 28.12.1998 "On Income Tax" Nr.8711 Amended Law, Dated 15.12.2000.

<sup>7</sup> Official Journal Nr.90-2007 f. 2614. Law no. 9766, d.9.072007 "On some amendments to Law 8438, d.28.12.1998" On income tax ".

Eventually the change in the tax system is adapted to change and the level of wage earnings. Below is the change of the average wage level in years, and the limits taken into consideration in return.

Year / Salary	Minimum	Maksimum	Average salary
1992	2500	over 3500 Lek(ALL)	1.783 Lek(ALL)
1992	4000	over 10000 ALL	1.783 ALL
1994	4000	over 40000 ALL	4.514 ALL
1996	10000	over 60000 ALL	8.638 ALL
1998	10000	over 120000 ALL	11.509 ALL
2001	14000	over 150000 ALL	17.218 ALL
2006	14000	over 200000 ALL	28.822 ALL
2007	Flat tax 10%	over 30000 ALL	33.750 ALL
2013	30000	over 130000 ALL	52.150 ALL
2014			53.025 ALL
2015			54.270 ALL

The above data show the dynamics and characteristics of the PIT.  
We differentiate:

- In 24 years, PIT has changed 9 times or once every 2.8 years.
- Only 8 years flat tax is applied. In other years the progressive tax is applied.
- progressive tax has changed several times depending on ritjers income and wages, becoming simple.
- PIT is differentiated during the 13 th percentile. At 0%, 1%, 5%, 10%, 13%, 15%, 18%, 20%, 23%, 25%, 30%, 35% and 40%. Only in 1992 were 7 levels.
- Rate of PIT in general has increased. This indicates that fiscal policies have been styptic.
- This tax has created difficulties in its collection because it requires skilled workers.

### 3. Dynamics of Income from PIT and some Synthetic Indicators Report

PIT rate increase, increasing the number of employees and wage growth have brought the level of income growth. This means that the increase in the taxable base and the tax rate are the basis of revenue growth from PIT. But besides them there are also other factors such as the fight against informality, which in Albania today is still at low levels. Revenues raised by PIT have had a huge increase. If in 1994 were 0.6 billion, in 2015 were 32.07 billion. They increased by 53 times. The average salary in the public sector increased from 1783 lek (1992) to 54 270 lek (2015) or 30.4 times.

In this way, their dynamics is not only related to changes in the level of wages but also other factors mentioned above. Although revenue from PIT have been increasing, they do not have any weight in Total Budget Revenues, and Revenue from Taxes and Customs.

This dynamic is illustrated in the chart below. Percentage of PIT to TBR's was 0.3% in 1993 and 7.6% in the past in 2015. It increased by 25.3%. Percentage of PIT to RTC's was 0.53 in 1993 and has gone 11.3% in 2015. It increased by 21.3%. Although we have a high increase its weight to the RTC-is low. VAT compared to PIT in 2015 was 4.3 times greater, excise 1.4 times etc.

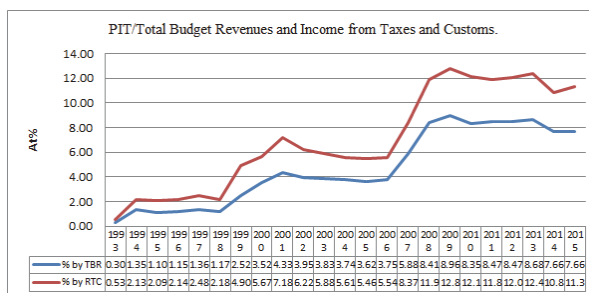
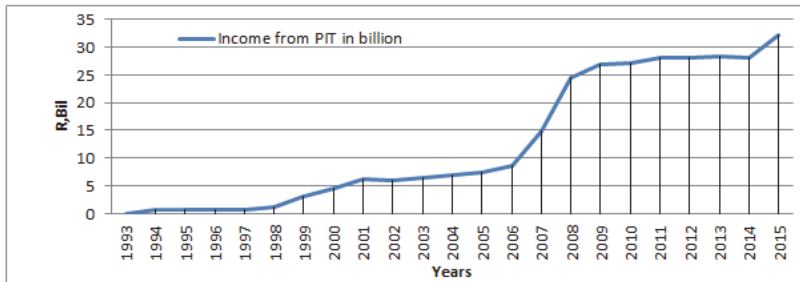


Chart 1. Percentage of Income from PIT to Total Budget Revenues and Income from Taxes and Customs.

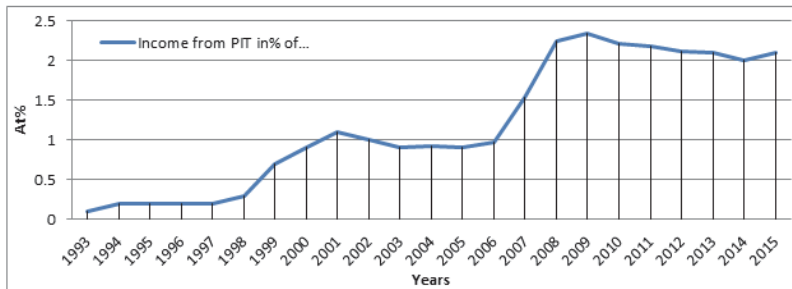
The above conclusions stand in relation to GDP. This look from Table No. 10 and the corresponding graphs.

**Table 10.** Dynamics of PIT in billions,% and% of GDP

No.	Naming	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
1	PIT billion ALL	0.6	0.6	0.6	0.8	1.2	3.1	4.6	6.3	6.1	6.4	6.9
2	PIT % of GDP	0.2	0.2	0.2	0.2	0.3	0.7	0.9	1.1	1	0.9	0.9
4	PIT, growth in%	632.1	10.9	0.6	27.9	43.3	169	46.3	37.0	-3.2	4.9	7.8
No.	Naming	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
1	PIT billion ALL	7.4	8.6	14.8	24.5	26.8	27.1	28	28	28.4	28.20	32.07
2	PIT % of GDP	0.9	1.0	1.5	2.2	2.3	2.2	2.2	2.1	2.1	2.0	2.1
4	PIT, growth in%	7.2	16.2	72.1	65.5	9.4	1.1	3.3	0.0	1.4	-0.7	13.7



**Chart 2.** Income from PIT in billion



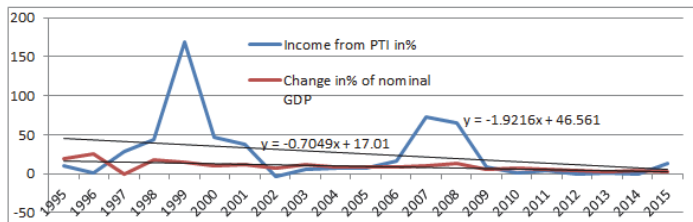
**Chart 3.** Income from PIT in% of GDP

Correlative link between PIT and GDP in billion is: 0.970. This figure shows that we have a very strong connection between the dynamics of nominal GDP with revenues from personal income tax.

The above dynamics is associated with changes in payroll periods as explained above: In 2000-2001, 2005-2006-2007 curve is steeper for growth is greater. In 2012 and the following have increased slightly, therefore the curve is almost straight. Here, in connection with the change of wages reflected the increased number of employees that are paid different salaries for their groups have not always changed at the same pace but their pace has changed. This explains the fact that the graph of the change in wages does not fully comply with the graph of Revenue by PIT.

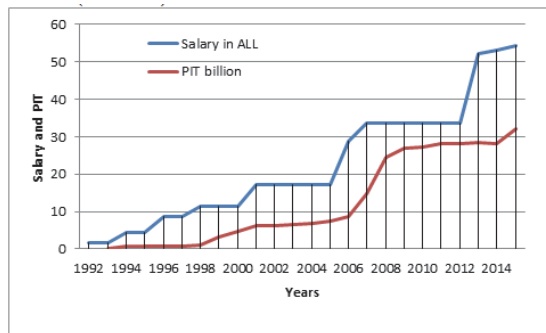
Although the link between PIT and GDP in absolute is very strong relationship between the percentage of their growth is weak. This is explained by large changes in income from PIT over the years. The general trend of declining growth rate of GDP is almost uniform. The exceptions are 1997 and 2002 in which the decline is greater, and 2008 where growth is greater. The equation of this line is  $Y = + 17.01 - 0.7049x$ . Otherwise the problem with the line of income from PIT. In the years 1997-2001 and 2007-2008 have increased, while in other years have almost a uniform decline. In this graphic, they reflected the changes that have been made over the years, the wage level.

The link between PIT and GDP in% given by the chart below.



**Chart 4.** PIT and GDP dynamics in %

Dynamics of the average wage in the public sector and the PIT is presented in Figure No. 5



**Chart 5.** Dynamics of the average wage in the public sector and the PIT in billion (1992-2015).

The correlation coefficient between the average wage and income from PIT is 0.928. This shows that between them have a very strong connection. But, irrespective of the position that takes the role it plays in total revenues from taxes it is not great. It comes after the VAT and Excise, which occupied the leading place.

The strong visual dynamics seen from the graph. When we have differences in salary, then also changes in tax revenue. Fluctuations coincide with the years that have made changes in the level of wages, 1992-1994-1996-1998-2001-2006-2007-2013-2014 and 2015. Cross Slope lines increased in periods when wage growth has been very high.

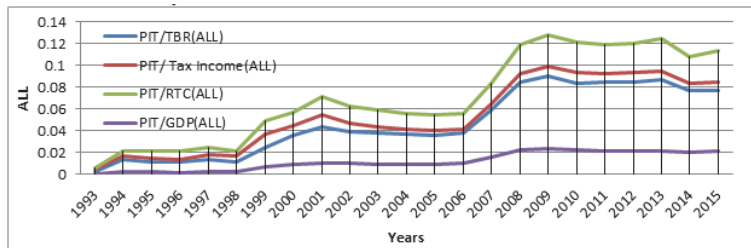
#### 4. Some Indicators Calculated of PIT, in Respect of Income

In this section we analyze some effectual indicator which shows the place and the dynamics of PIT into three groups of revenue and to GDP. The goal is to see if there is any increase to 1 ALL income? What place does this income to total? This relation is strong or weak?

The link between PIT and Total Budget Revenues, Revenues from Taxes Customs and in connection with nominal GDP is given in the following table and graph:

**Table 11.** Some indicators effectual

Naming	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
PIT/TBR(ALL)	0.01	0.01	0.01	0.01	0.01	0.03	0.04	0.04	0.04	0.04	0.04
PIT/ Tax Income(ALL)	0.02	0.02	0.01	0.02	0.02	0.04	0.04	0.06	0.05	0.04	0.04
PIT/RTC(ALL)	0.02	0.02	0.02	0.02	0.02	0.05	0.06	0.07	0.06	0.06	0.06
PIT/GDP(ALL)	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01
Naming	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PIT/TBR(ALL)	0.04	0.04	0.06	0.08	0.09	0.08	0.08	0.08	0.09	0.08	0.08
PIT/ Tax Income(ALL)	0.04	0.04	0.06	0.09	0.10	0.09	0.09	0.09	0.09	0.08	0.09
PIT/RTC(ALL)	0.05	0.06	0.08	0.12	0.13	0.12	0.12	0.12	0.12	0.11	0.11
PIT/GDP(ALL)	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02



**Chart 6.** Dynamics of some indicators effectual.

Table data and graphs above show, that among these indicators calculated have strong ties because of their trends lines are almost the same, especially in the first three. Change in relation to nominal GDP, which is represented by the last line is fully connected to the first three. This is because the coefficient of correlation between nominal GDP and income from PIT was 0.970.

The correlation coefficients between the first three indicators are:

PIT/TBR(ALL) with PIT/ Tax Income(ALL)	0.9973
PIT/TBR(ALL) with PIT/RTC(ALL)	0.9972
PIT/TBR(ALL) with PIT/GDP(ALL)	0.9973

The difference between them is only in size because the trend deviations are very small. This shows that PIT is important not only for the size of tax revenue and customs, but also in the size of the total budget revenues. Budget revenues have strong ties with budget expenditures. Budget expenditures are part of GDP, in item (G). In this way the relationship is also reflected in the correlation indicators that exhibited above. Budget revenues affecting the growth of operating costs, increase investments, but they also cause a further reduction of the budget deficit.

In recent years, the budget deficit was according to government forecasts, due to the reduction of budget expenditures and revenue growth. Policy towards fiscal system, in particular the fight against tax evasion, have given their fruits in revenue growth. In the future, according to submissions and analysis, more work should be done in the fight against tax evasion, rather than in terms of changing rates PIT. Their growth coincides with stypctic fiscal policies, which are contrary to the expansionary monetary policy of the Central Bank, which has applied in recent years. If the government will see two roads, expanding base of tax payers, and the fight against informality and evasion, there was no need to increase and establish progressive tax, or changes every 2.8 years PIT. Increasing the tax rate is a theoretical limits, which is explained by the Laffer Curve. In this way, not every tax increase, leading to increased levels of income from them.

## 5. Conclusions and Recommendations

Albanian economy by the year 1990 has been a centrally planned economy. In this country everything was under a unified state plan. There was no concept of taxes, unemployment, supply and demand and the market in general. It was a party political system, there was no democracy, free initiative and private property. After 1990, Albania slip in a transition economy. New elections were organized pluralist commence privatization of the means of production, the different sectors of the economy and the financial sector. Adopted a Western legal framework, especially in the field of finance. In finance radical changes were made. Tax Department was created which collected revenue to enable the functioning of the new democratic state.

Although there were a lot of experience in the tax system they were adopted were tens of hundreds of laws. Taxes that more change has been PIT (Personal Income Tax). It has changed 9 times or once every 2.8 years. Glide from progressive tax on flat tax and progressive tax back. Income from it have been constantly increasing. This was due to the growth of average wages, staffing changes, the PIT rate increase, increasing the taxable base etc. Of its estimated revenue after VAT (surplus value-added tax) and excise tax revenues. In year 2015 it has occupied 11.3% of revenue from taxes and customs. It has given its significant contribution to the increase of budget revenues, and increased economy. This is reflected in its relationship with the group of indicators of income and nominal GDP.



## 6. Recommendations

We recommend that in the future not intended but growth PIT:

- In the future, do not aim at increasing the rate of TAP.
- Increase the fight against informality and tax evasion.
- Increase the base of taxpayers.
- TAP Norme not change constantly. Fiscal policies to adapt to monetary policy. Because in recent years fiscal policy has not been consistent with monetary policy. Monetary policy has been highly expansionary fiscal policy has been and styptic. In this way. Their influence has not given the expected results in economic growth.
- Tax Administration employees to be trained not only as professionals but also on the behavior of economic entities. They should consider business as a partner and not as subject to the income levy.
- Minimum wage increase in the minimum vital function for Albania.

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