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## ANALYSIS OF TAXATION SYSTEMS OF IT-BUSINESS SUBJECTS IN UKRAINE: ADVANTAGES AND DISADVANTAGES

Olena Yeremian; Natalia Stefanovich

*Kherson National Technical University, Khmelnytskyi, Ukraine*

**Summary.** The article examines the issue of organizing the activities of IT business entities. An algorithm for determining the form of ownership and choosing a taxation system by IT business entities is proposed. The current tax jurisdictions were considered, and the taxation system in these jurisdictions was analyzed. It was determined that IT business entities have the opportunity to choose a general taxation system, a simplified taxation system, or a special legal and tax regime «Diia City». The tax burden on sole proprietorships and legal entities is generalized by separating tax rates for such entities by tax legislation. Taking into account the fact that the majority of programmers work as sole proprietors and taking into account the peculiarities of accounting in the IT sphere, the conditions of being in one or another taxation system were investigated and it was determined that the III group of the single tax is the most optimal option for the IT business of sole proprietorships. With such a taxation system, they are not limited in the number of employees, have the opportunity to work with any economic entities, and can also carry out their activities both in the form of a sole proprietorship and in the form of a legal entity. It was concluded that the negative point in VAT taxation was the cancellation from January 1, 2023. VAT benefits for IT services, which caused an additional tax burden in the form of direct sales tax and led to an increase in prices for the final consumer. Therefore, to form an effective tax policy and ensure the competitiveness of the IT sector, it is suggested to resort to extraordinary measures for tax incentives for the IT industry, as well as to study the experience of other countries. The advantages and disadvantages of the «Diia City» tax regime were studied, and it was determined that the tax component of the «Diia City» regime is attractive. However, the biggest disadvantage of the special regime is that in wartime, it is impossible to reserve a gig contractor from mobilization, even if he is critical personnel. Having analyzed the taxation systems currently in force in Ukraine for the IT business, it can be concluded that IT companies have certain advantages and benefits regarding the payment of taxes. However, it is important to carefully choose a tax strategy and take into account all the nuances related to international agreements and state legislation in order to ensure proper fulfillment of tax obligations and efficient business operations.

**Key words:** taxation, individual entrepreneurs, legal entities, IT business, IT companies, tax benefits.

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## АНАЛІЗ СИСТЕМ ОПОДАТКУВАННЯ СУБ'ЄКТІВ ІТ-БІЗНЕСУ В УКРАЇНІ: ПЕРЕВАГИ ТА НЕДОЛІКИ

Олена Єремян; Наталія Стефанович

*Херсонський національний технічний університет, Хмельницький, Україна*

**Резюме.** Досліджено питання організації діяльності суб'єктів ІТ-бізнесу. Запропоновано алгоритм дії щодо визначення форми власності та вибору системи оподаткування суб'єктами ІТ-бізнесу. Розглянуто діючі податкові юрисдикції, проаналізовано систему оподаткування у цих юрисдикціях. Визначено, що суб'єкти ІТ-бізнесу мають можливість обирати загальну систему оподаткування, спрощену систему оподаткування або спеціальний правовий і податковий режим «Дія Сіті». Узагальнено податкове навантаження щодо ФОП і юридичних осіб шляхом виокремлення ставок податків для таких суб'єктів згідно з податковим законодавством. Зважаючи на те, що більшість програмістів працюють як ФОПи та враховуючи особливості ведення обліку в ІТ-сфері, досліджено умови перебування на тій чи іншій системі

оподаткування і встановлено, що найоптимальнішим варіантом для IT-бізнесу ФОПа є III група єдиного податку. За такої системи оподаткування вони не обмежені у кількості найманих працівників, мають можливість працювати з будь-якими суб'єктами господарювання, а також можуть здійснювати свою діяльність як у формі ФОП, так і у формі юридичної особи. Зроблено висновок, що негативним моментом в оподаткуванні ПДВ стало скасування з 01.01.2023 р. пільги зі сплати ПДВ за IT-послуги. Це спричинило додаткове податкове навантаження у вигляді прямого податку з обороту та призвело до зростання цін для кінцевого споживача. Тому, з метою формування дієвої податкової політики та забезпечення конкурентоспроможності IT-сектора, запропоновано вдаватися до надзвичайних кроків з податкового стимулювання IT-галузі, а також вивчати досвід інших країн. Досліджено переваги й недоліки податкового режиму «Дія Сіті», визначено, що податковий складник режиму «Дія Сіті» є привабливим. Однак, до найбільшого недоліку спецрежиму відносять те, що в умовах війни неможливо забронювати гіг-контракторів від мобілізації, навіть якщо він входить до критично важливого персоналу. Проаналізувавши діючі на даний час в Україні системи оподаткування для IT-бізнесу, можна зробити висновок, що IT-компанії мають певні переваги та пільги щодо сплати податків. Проте важливо ретельно обирати податкову стратегію та враховувати всі нюанси, пов'язані з міжнародними угодами й державним законодавством щоб забезпечити належне виконання податкових зобов'язань та ефективно ведення бізнесу.

**Ключові слова:** оподаткування, фізичні-особи підприємці, юридичні особи, IT-бізнес, IT-компанії, податкові пільги.

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**Introduction.** Every year, new IT professionals emerge in Ukraine. IT specialists working in the Ukrainian and international IT services markets improve their professionalism by providing services in these markets. Nowadays, no business area can do without IT specialists. Every company needs a business card website, an online store, or a smartphone app. In other words, in today's digital economy, companies need IT specialists. Since the main factor of the IT industry is the human factor, one of the most pressing issues is the tax regulation of IT business entities, the transformation of taxation systems of states, bringing them in line with the unified tax legislation in accordance with international standards and accordance with the requirements dictated by the information economy.

**Review of the latest research and literature.** The issues of tax regulation of IT business entities, namely the process of taxation of IT services, were studied by such well-known economists as: A. Golydbina, N. Yazvinska, G. Loskorikh, L. Lovinska, Z. Matsuk, N. Polyakova, A. Obukhova and others. Among foreign scholars, a significant contribution to this study was made by: J. Akerlof, E. Winston, J. Stiglitz, W. Tanzi, and others. However, given the importance of the research issue and the progressive development of the information society, the study of the peculiarities of taxation of IT business in Ukraine determines the relevance of this topic.

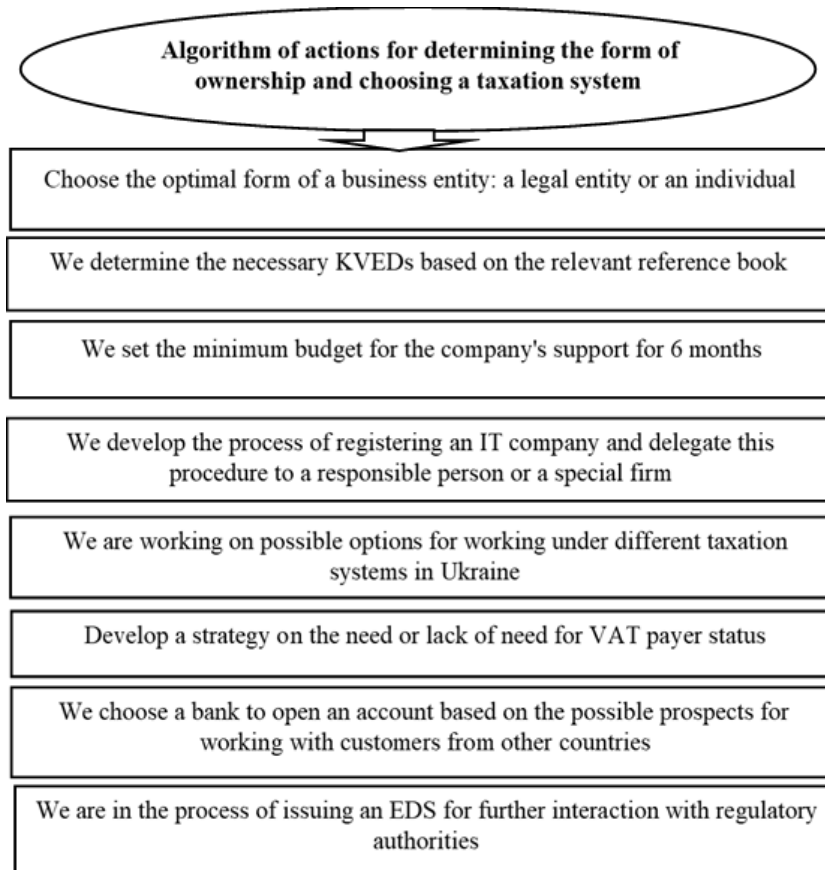
**Main purpose of the article** is to study the existing taxation systems in Ukraine, to determine their advantages and disadvantages and promising areas for taxation of IT business entities.

**Task setting.** To achieve this goal, the following tasks have been identified: to study the organization of IT business entities; to develop an algorithm for determining the form of ownership and choosing a taxation system by IT business entities; to study existing tax jurisdictions, analyze the taxation system in these jurisdictions; to propose the best option for IT business and identify the negative aspects of taxation of IT business entities; to study the advantages and disadvantages of the tax regime of Diia City; to determine the prospects for taxation.

**Statements of main issues of the study.** The Russian aggression in Ukraine, with its destructive force, has made adjustments to the development of the domestic economy and had a negative impact on the activities of business entities. At the same time, thanks to rapid adaptation to changes and challenges in the context of a full-scale war, the information technology (IT) sector was the only one among other sectors of the economy to maintain positive dynamics, as evidenced by its growth of 5.8% in 2022. According to the published results, in 2023, exports of IT services will decrease by 2.3–7.7% and amount to \$6.7–7.1 billion, losing in the range of 2.3–7.7%. Therefore, 2023 will be the first year since Ukraine's independence when the technology industry will not show growth compared to the previous year, 2022 [4].

According to the IT Ukraine Association, in recent years, Ukraine has developed advantages in the IT market compared to its closest competitors. In particular, Ukraine has a large labor market in terms of the number of jobs compared to neighboring European countries; a fairly wide geography of computer services exports; and the largest number of graduates with IT specialization; Ukraine has 2–4 times fewer IT specialists per 100 thousand people than in competing countries in the European space (taking into account the significant outflow and relatively high population of Ukraine), which indicates a high potential for expanding employment in the IT sector [1]. Since the main factor in this industry is the human factor, this suggests that Ukraine has significant potential for the development of the IT sector in the country. Under such conditions, the further development of the IT industry in our country will directly depend on the transparency and stability of doing business, ensuring its security, development of the IT services market, human resources, tax policy, etc.

A special issue in organizing the activities of IT business entities is the legalization of their activities. Therefore, to this end, we believe it is extremely important to develop an algorithm for determining the form of ownership and choosing a taxation system (Fig. 1).

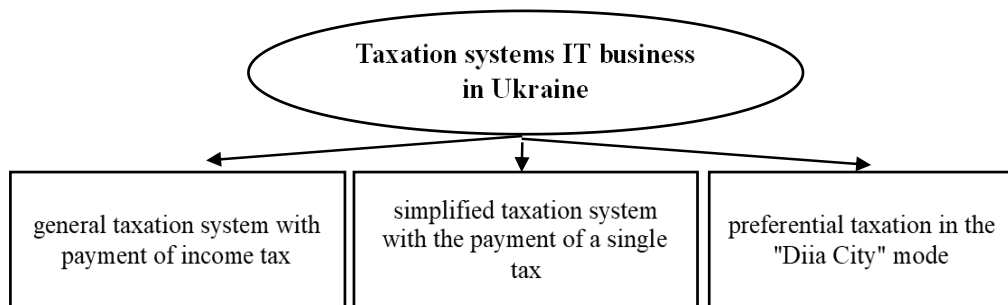


**Figure 1.** Algorithm of actions for determining the form of ownership and choosing a taxation system by IT business entities

Source: author's development.

One of the most important issues in organizing the activities of IT companies is the analysis of the tax burden and the choice of taxation system. According to the NBU, the amount of taxes and fees paid by the IT industry for 9 months of 2022 is UAH 48 billion. [4]. So, let's look at the best tax jurisdictions, analyze the taxation system in these jurisdictions, and choose the one that is most suitable for the activities of an IT company.

Currently, in Ukraine, the following taxation systems are established at the legislative level for IT business entities (Fig. 2).



**Figure 2.** Taxation systems for IT business in Ukraine

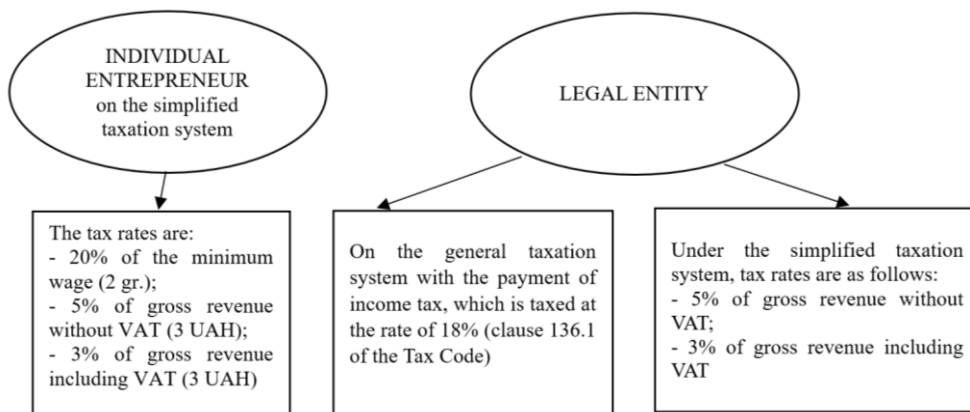
Source: generalized by the authors based on [6; 8].

Thus, business entities have the opportunity to choose the general taxation system and pay all taxes and fees specified in the TCU [6]. The object of taxation under the general taxation system is net taxable income, i.e. the difference between total taxable income (revenue in cash and kind) and documented expenses related to the economic activity of such an individual entrepreneur (clause 177 of the TCU).

Meanwhile, the simplified taxation system is a special mechanism for the collection of taxes and fees, which establishes the replacement of the payment of certain taxes and fees established by clause 297.1 of the TCU with the payment of a single tax, while maintaining simplified accounting and reporting [6].

In addition, on February 8, 2022, a special legal and tax regime «Diia Citi» was launched, which was developed and adopted to stimulate IT business. This regime provides for special conditions for taxation and acquisition of the Diia Citi resident status [8].

According to the IT Research Resilience study, the trend of cooperation between IT specialists in Ukraine and companies is the cooperation of IT specialists as individual entrepreneurs, especially in small companies, where every second person cooperates with the company as an individual entrepreneur. [10]. Therefore, it is advisable to summarize the tax burden on sole proprietorships and legal entities and to distinguish tax rates for such entities in accordance with tax legislation (Fig. 3).



**Figure 3.** Main tax rates for IT business entities according to the taxation system

Source: systematized by the authors based on [6; 8].

Thus, taxes are the main regulatory instrument in these scenarios. The transparency of the IT business, the reliability of accounting, and the optimal taxation of transactions will depend on the right taxation system. Therefore, let's take a closer look at the taxation systems in Ukraine that are envisaged by law for IT business entities in 2024 (Table 1).

**Table 1.** Choice of the taxation system for IT business entities in Ukraine in 2024\*

General system of taxation	Simplified system of taxation	Taxation system for residents «Diia Citi»
<p>Companies with a significant number of employees and an annual turnover exceeding UAH 7 million can choose to do so.</p> <p>Payers of:</p> <ul style="list-style-type: none"> <li>- income tax – 18% of net profit. This tax is paid based on the results of the annual declaration of net profit for the relevant period;</li> <li>- personal income tax – 18% on personal income; military duty – 1.5%; unified social contribution – 22% of the minimum wage;</li> <li>- VAT: as of January 1, 2023, the VAT exemption for the supply of software products was canceled, therefore, as of January 1, 2023, the following are subject to VAT at 20%: computer programming results; copies of computer programs and their components; software updates and additions; cryptographic information security tools.</li> </ul> <p>VAT is imposed on goods and services supplied within the customs territory of Ukraine.</p> <p>The place of supply of such services as the provision of intellectual property rights, consulting, engineering, engineering, software development, and testing services, data processing and consulting on informatization, provision of information, and other services in the field of informatization, including the use of computer systems is the place of registration of the recipient of such services (the Customer). Thus, if the customer is a foreign legal entity/individual, no VAT is due</p>	<p>Those who choose to be Group II sole proprietors (who must provide services to the public and entrepreneurs on a single tax) pay UAH 1,340 in single tax. The annual income for this group in 2024 will amount to UAH 5921400, with a maximum number of employees of 10.</p> <p>Individual entrepreneurs of the third group pay the EH at the rate of:</p> <ol style="list-style-type: none"> <li>1) 5% of total income (excluding VAT);</li> <li>2) or 3% + VAT (20%) – according to the general rules.</li> </ol> <p>The annual income for this group in 2024 will amount to UAH 8285700, and the maximum number of employees is not limited.</p> <p>A taxpayer under the simplified taxation system reports and pays taxes on a quarterly basis.</p> <p>Individual entrepreneurs of groups II and III (5%) are not VAT payers, i.e. they are exempt from the obligation to accrue and pay VAT, and their transactions are not subject to VAT.</p> <p>The minimum unified social contribution rate in 2024 is UAH 1,562 for January-March and UAH 1,760 for April-December.</p> <p>In case of non-payment of the unified social contribution, the insurance period is not accrued</p>	<p>Residents are companies registered in Ukraine and operating exclusively in accordance with the types of IT activities specified in the Law of Ukraine [5].</p> <p>These can only be companies with a real staff, not those consisting of only a director and a deputy. The minimum number of employees is negotiable. At the same time, the share of the company's labor costs in the total cost structure should be at least 70%.</p> <p>Employees of companies must have high salaries – on average, €1,200 per month at the NBU exchange rate.</p> <p>Companies must have a significant share of exports of their goods or services – at least 70% – in their overall revenue structure.</p> <p>Taxes:</p> <ul style="list-style-type: none"> <li>- personal income tax – 5% rate on personal income, 18% on remuneration over €240 thousand per calendar year;</li> <li>- military duty – 1.5%.</li> </ul> <p>Unified social contribution – 22% of the minimum wage (instead of income tax).</p> <p>Exit capital tax: 9% on withdrawal of dividends**</p>

\*Source: systematized by the authors based on [3; 6; 7; 8].

\*\*This means that Diia Citi residents will not pay income tax at all. Nor will they have to submit the relevant reports. The withdrawn capital tax applies only to transactions related to the withdrawal of money from the company.

Given that most programmers work as individual entrepreneurs, we will consider options for choosing a taxation system based on this category of persons. At the same time, certain aspects will affect those who provide programming services through a legal entity.

The single tax of the II and III groups is suitable for activities under the simplified taxation system [6]. However, it should be noted that being in Group II of the single tax immediately narrows the range of potential clients of an IT professional (since they can be either single taxpayers or just individuals), and, given the progressive development of the IT sector, carries the risk of exceeding the permissible income limit. At the same time, if a sole

proprietor sees that his income is already threatening to exceed the limit established by law, he may apply for a transition to the third group of the single tax, but no later than 15 calendar days before the start of the new quarter. If the limit is exceeded, this income will be subject to taxation at the rate of 15%.

Thus, taking into account the established restrictions, the best option for the IT business of an individual entrepreneur, taking into account the peculiarities of accounting in the IT sector, is the III group of the single tax. Under this taxation system, they are not limited in the number of employees, have the opportunity to work with any business entities, and can carry out their activities both in the form of a sole proprietorship and in the form of a legal entity [9, p. 115].

At the same time, taxpayers of the third group are given an alternative in choosing the single tax rate:

- 3% + VAT payment on a general basis;
- 5% including VAT [8].

This choice already depends on the conditions under which the person will provide their services. According to the current tax legislation, VAT is payable if services are provided in the customs territory of Ukraine. However, these services, given their specific nature, are often provided outside Ukraine, which excludes them from VAT. Another important aspect is that if the IT service provider does not receive ownership of the created software products and such ownership is transferred to the customer, such transactions are subject to VAT on a general basis.

Therefore, the provider of such services should predict the conditions under which they will be provided in order to choose the appropriate taxation system. In case of non-compliance with the conditions for staying on the simplified taxation system, such a person will be transferred to the general system from the first month of the quarter following the quarter in which the violation occurred.

One of the negative aspects of taxation in the IT sector, namely VAT, was the abolition of the VAT exemption [6]. Starting from January 01, 2023, the following will be subject to VAT at 20%: computer programming results; copies of computer programs and their components; software updates and additions; and cryptographic means of information protection. This has become an additional tax burden for the IT sector in the form of a direct turnover tax and has led to higher prices for the end user.

Such steps for the IT sector may ultimately have a negative impact on the development of the industry, accelerate the outflow of talent from Ukraine, and put Ukrainian companies at a disadvantage relative to competitors from other countries that do not impose VAT on their IT sector [10]. Therefore, in our opinion, it is necessary to take extraordinary steps to tax incentives for the IT industry, studying the experience of other countries. For example, Sri Lanka has completely exempted the IT sector from VAT and corporate tax. Similar processes are underway in Romania and India, and the US has no VAT. [5].

It is worth noting that in wartime, we should not think about budget losses and taxes, but rather about the temporary non-interference of the state in what works successfully even in war.

The tax benefits of the Diia City special regime are in line with international experience and fully comply with the global trend. The key goal of Diia City is to increase the investment attractiveness of the IT sector of Ukraine's economy. Residents of Diia City engage specialists under gig contracts to carry out projects or certain work.

According to Art. 1, «...a gig contract is a civil law contract under which a gig specialist undertakes to perform work and/or provide services in accordance with the tasks of the Diia City resident as a customer, and the Diia City resident undertakes to pay for the work performed and/or services provided and to provide the gig specialist with appropriate conditions for the performance of work and/or provision of services, as well as social guarantees provided by the Law...» [8].

A gig contract is a special form of engaging IT professionals that combines the features of an employment and civil law contract. In other words, it is a system of work in which

employees are not hired but invited to specific projects where they solve tasks within a certain time frame. IT companies are interested in short-term labor relations or engage specialists on a freelance basis [9, p. 114].

The tax component of the Diya City regime is attractive, as no other sector offers such low taxes for resident employees as those established for Diya City residents. If we consider the preferential taxation of employees working under employment contracts and specialists receiving remuneration under gig contracts, the preferential personal income tax rate for such employees is more than three times lower than for any other sector and amounts to 5%. And this is all officially, without the use of individual entrepreneur schemes. Companies also pay a tax on withdrawn capital (9%) on transactions related to the withdrawal of capital (payment of dividends to founders, etc.) instead of income tax (18%).

We believe that in order to identify the prospects for the implementation of the Diia City tax regime, it is necessary to highlight the advantages and disadvantages of the Diia City tax regime. For this purpose, we will use the data of the following IT companies: Ciklum, EPAM, SoftServe, and Ajax Systems, which have joined Diia City and have been operating for over a year (Table 2).

**Table 2.** Advantages and disadvantages of the Diia City tax regime

IT company name	Advantages	Disadvantages
Ciklum (more than 1500 specialists)	<ul style="list-style-type: none"> <li>- Clear and predictable conditions for the industry to operate for a long time;</li> <li>- a more transparent model of interaction with developers for investors and foreign customers;</li> <li>- preferential tax rates for residents, social guarantees for gig contractors;</li> <li>- the ability to choose between several completely transparent models</li> </ul>	It is impossible to reserve a gig contractor from mobilization, even if he is a member of the critical personnel
SoftServe (more than 1500 specialists)	<ul style="list-style-type: none"> <li>- When formalizing cooperation, a gig specialist does not need special registration (entering data into the employment record book, and other legal issues, as required for other forms of cooperation), so cooperation for both parties begin quickly enough;</li> <li>- when cooperating with a gig specialist, the company is a tax agent, i.e. it administers and accounts for all taxes. Therefore, the company has full control over operational processes, and the specialist saves time;</li> <li>- the requirements of the Labor Code do not apply to gig workers, but the law regulates social guarantees, such as vacations and business trips</li> </ul>	There are no critical comments on the special regime
EPAM (more than 1500 specialists)	<ul style="list-style-type: none"> <li>- Transparency of labor relations;</li> <li>- low tax burden for employees and the possibility to switch to corporate income tax under special conditions at the rate of 9%, as well as the application of this rate for certain transactions</li> </ul>	There is a lack of a clear definition of what exactly is meant by the concept of «remuneration of a gig specialist»
Ajax Systems (more than 1500 specialists)	<ul style="list-style-type: none"> <li>- Preferential labor taxation;</li> <li>- the ability to book employees (currently only full-time employees can be booked)</li> </ul>	It is necessary: <ul style="list-style-type: none"> <li>- adopt the law on «Masks Show Stop»;</li> <li>- to cancel any restrictions related to currency transactions, to add the possibility of paying wages in any currency;</li> <li>- introduce the regime of industrial parks, as this is an opportunity for export companies to import/export inputs and components free of duty and VAT</li> </ul>

Source: compiled by the authors based on [5; 9; 10].

Thus, we can note that some companies have reformatted their business in Ukraine and abandoned the sole proprietorship model [5]. The Diia City tax regime is an opportunity for Ukraine to further develop the IT industry, which will allow it to compete and attract highly qualified specialists in Ukraine. A positive aspect is that both companies and employees within Diia City no longer need to hide vacations and sick leave with various irrelevant papers, but can safely include all these issues in contracts with employees and gig contractors. Employees receive social guarantees, and companies receive transparency in the use and accounting of vacations and sick leave. However, there are also companies that do not fully understand the mechanism of paying such a tax, so many are waiting to see how it will work, given the early stage of development of Diia City and the lack of practice in applying the exit capital tax. One of the disadvantages of the tax regime is that in times of war, it is impossible to reserve IT specialists from mobilization, even if they work in critical sectors of the economy.

In our opinion, in a period of economic instability, switching to a special taxation regime is unlikely to be advisable, as the company will not be able to freely dispose of funds and will incur additional costs due to currency exchange rate differences. However, there is a high probability that after the war in Ukraine ends, the state will significantly limit interaction with individual entrepreneurs on a single tax. In this case, a resident company of Diia City may be the only alternative that will allow you to legally engage IT specialists without paying high taxes.

**Conclusions.** Taxation of IT companies in Ukraine is a complex process that requires consideration of both domestic and international norms. Having analyzed the taxation systems currently in force in Ukraine for the IT business, it can be concluded that IT companies have certain advantages and benefits regarding the payment of taxes. However, it is important to carefully choose a tax strategy and take into account all the nuances related to international agreements and state legislation to ensure proper fulfillment of tax obligations and efficient business operations. One way or another, the incentive for accelerating the development of the IT sector and involvement in the reconstruction of Ukraine in the future depends on the state, a reasonable tax policy, and an increase in state investments in the education of IT specialists.

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