

## التقييس : أسلوب لتحديد مستوى الدخل في العراق

المستخلص

المقدمة

(1).

### مشكلة البحث

### فرضية البحث

### أهداف البحث

:	-1
Indexation	-2
	-3
:Indexation	-

(2).

1976	Indexation (CPI)
	1987 (3).
	(4):
	-1
	<b>Tax burden</b>
	-2
	-3
	-4
	(4) :
	-1
	-2
	-3
:	-
	-

**أولاً: أ- تقييس الأجور والرواتب**

(2) **Adjustment Mechanism** -1  
**:Principle of Sliding Wage Scale**

( )

**: Ex-ante Indexing** -2

( )

-1-2

-2-2

.2004

-1

-2

-3

-4

(1).

2004

2004

(1)

**	*	
94.5	69	
113.68	83	
139.7	102	
171.2	125	
215.03	157	
279.4	204	
361.57	264	
468.4	342	
608.1	444	
786.15	574	
1013.5	740	

\*:

\*\*

2004

100

2005

8815.6

3258.2

12073.8

( ) (1)

$$100 * (1 - \frac{8815.6}{12073.8}) = 36.96\%$$

36.96%

(1)

(1)

1.3696

100

2004

2005

Ex-ante Indexing

## أولاً: ب- تقييس نظام الضرائب:

- )
- (5) (
- :-
- 1
- progressive -2
- ) fiscal drag
- .(
- 3
- ( )
- ( )
- .(
- :-
- 1
- 2
- .( )
- 3

ثانياً: أ- مفهوم السماحات الضريبية :

(6) .

(7) .

( )

(8) .

(9) .

:

-1

-2

(10) .

(11) ( ) .

ثانيا: ب- أنواع السماحات الضريبية:

(12):

-1

)

(

-2

-3

-4

-5

.( + )

1959

.(2)



2004-1959

(2)

100	450	50	100	450	1959	95	1
100	450	75	200	450	1966	6	2
100	600	100	300	600	1974	99	3
200	1000	100	1000	1000	1982	113	4
5000	8000	1000	5000	6000	1994	17	5
40000	70000	15000	40000	50000	1999	142	6
150000	1000000	100000	400000	600000	2001	57	7
300000	3200000	200000	2000000	2500000	2004		8

ثالثا: أ- العلاقة بين المستوى المعيشي للأسرة والسماح الضريبي

2005

1988

(2005,1999,1988)

(5300000,150000,2400)

(%12073.8 ,%3565,%3.8)

63157.9=3.8/100\*2400: 1988

4207.6=3565/100\*150000 :1999

43896.7=12073.8/100\*5300000 :2005

1401- =100 \*  $\frac{63157.9-4207.6}{4207.6}$  = 1999 1988

90.4 =100\*  $\frac{4207.6-43896.7}{43896.7}$  = 2005 1999

43.9- =100\*  $\frac{63157.9-43896.7}{43896.7}$  = 2005 1988

43896.7  
%43.9

.2005-1988

( )

: 2005-1988

$$\%220733.3 - = 100 * \frac{5300000 - 2400}{2400} =$$

$$\%317631.6 - = 100 * \frac{12073.8 - 3.8}{3.8} =$$

$$\% 69.5$$

$$100 * \underline{220733.3} =$$

$$317631.6 \cdot \%69.5 =$$

**ثالثا: ب- التحليل القياسي**

.(3)

/

2005-1988

(3)

974.46	3.80	2400	1988
998.70	4.10	2400	1989
1086.82	6.30	2400	1990
989.21	18.00	2400	1991
2557.49	33.00	2400	1992
6261.67	100.00	2400	1993
30527.89	558.00	15000	1994
50530	2627.00	15000	1995
73510	2242.00	15000	1996
85870	2759.00	15000	1997
639231.0	3167.00	15000	1998
1248947	3565.00	150000	1999
1746108	3743.00	150000	2000
1389542	4355.00	1400000	2001
1390237	5197.00	1400000	2002
976793.8	7082.30	1400000	2003
1540224	8815.60	5300000	2004
2030548	12073.80	5300000	2005

/

:

/

-

:

$$\begin{aligned} &.( \quad ) && =Y \\ &.( \quad ) && =I \\ &.( \quad ) && =P \end{aligned}$$

)

OLS (

(13).

:

$$\begin{aligned} &Y = -530327.5 + 438.96P \\ t & \quad -1.99^* \quad 7.56^{**} \\ &R^2 = 0.78 \quad D.W = 1.36 \quad F = 57.13 \end{aligned}$$

. (Auto correlation)

:

(Transformed equation)

$$\begin{aligned} &P^{\wedge} = 1 - d/2 \\ &X^*t = (Xt - P^{\wedge} Xt^*1) \\ &Y^*t = (Yt - P^{\wedge} Yt^*1) \end{aligned}$$

.(14)

:

$$\begin{aligned} &y = -371180.6 + 443.47P \\ t & \quad -1.48 \quad 6.09^{**} \\ &R = 0.84 \quad R^2 = 0.70 \quad D.W = 2.13 \quad F = 37.19 \\ &\quad \quad \quad \%70 \end{aligned}$$

2.13

-

.Park

.( )

443.5

:

$$LI = 1.127 + 0.939LY$$

t 0.83      7.66 \*\*

R<sup>2</sup> = 0.79      D.W = 0.43      F = 58.62\*\*

. (Auto correlation)

:

$$LI = -11.57 + 6.49LY$$

t -5.56\*\*      7.22 \*\*

R = 0.88      R<sup>2</sup> = 0.77      D.W = 2.24      F = 156.54\*\*

%77

. ( )

-

.Park

2.24

%10

. %65

### الاستنتاجات والتوصيات

:			-1
% 69.5			
%43.9			
	443.5	.2005-1988	-2
		%10	
		.	-2
		.	-3
:			-1
		.	-2
.			-3
.			-4
.			-5

## المصادر:

- 1  
1998
- 2  
1984
- 3- Gillis, Malcolm, Tax Reform in Developing Countries, Duke University Press, 1990.
- 4- <http://www.rbnz.govt.nz>, Tax Indexation, Reserve Bank of New Zealand Bulletins, no.1, vol.44, 1981.
- 5- Richard M., Peggy B. Musgrave, Public Finance in Theory and Practice ,MC. Graw-Hill ,Inc, New York, 1973, p.366.
6. John A. Tatom , Federal Income Tax Reform in 1985: Indexation, 1984.
- 7  
1965 434
- 8  
1968 208
- 9  
1982 113
- 10  
2001 ( ) 171
- 11  
1973 99
- 12  
1988 193
13. Koutsoyiannis, A. , Theory of Econometric , 2<sup>nd</sup> Edition, Mac Millan Press LTD., 1977.
14. Wonnacott, Wannacott, Econometrics, John Wiley & Sons, Inc. 1970.
- 15  
/
- 16  
/