Key Provisions of a Methodology of Comprehensive Assessment of Quality of Tax Inspectors' Work and Its Appliance

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Abstract

The paper considers a methodology of comprehensive assessment of quality of tax inspectors' work that suggests the possibility of the estimation of the reached productivity of tax authorities' staff work at the qualitative new level and incorporates such indicators as a skill level and a worker's professional qualities, complexity of carried-out labor functions and the concrete reached result. Each indicator is characterized by the set of features expressed in points and integrated into the versatility indicator taking into account their specific importance. The received integrated indicator of quality of tax inspectors' work allows for the giving the general and comparative characteristic of productivity of tax authorities' staff work. The paper presents the approbation results of the offered methodology on the example of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region. Appliance of the methodology will increase a validity of the current certification system of workers; help to develop the system of professional retraining and motivational management that will provide the increased workers' performance effectiveness and examination productivity of the tax authority.

Keywords: *assessment, quality, performance, tax inspector, work effectiveness, certification of workers.*

1. Introduction

One of the factors influencing the volume of tax revenues and debt on taxes and levies in the budgetary system of the Russian Federation is the examination effectiveness of tax authorities in general and each its worker separately. The tax workers perform their production duties unequally because in any tax authority there are leaders, outsiders and middling persons. However, this gradation demands the unified assessment system of each worker's performance effectiveness of his official functions.

Such system will promote identification of gaps in tax inspectors' activity, affecting which it increases the productivity of each worker. It, in turn, will increase efficiency of the tax authority examination effectiveness in general that will promote increased volumes of tax revenues and decreased debt on taxes and levies.

2. Literature Review

Both native and foreign scientists' works reveal the control activity and an assessment of effectiveness of tax authorities' work. Some authors pay much attention to the methodology of an assessment of tax authorities' effectiveness examination (Krylov D.V., 2000; Kartashova G. N., 2003; Shcherbinin A.T., 2007; & Golikova O.V. & Nesterenko E.G., 2009). Other researchers consider in details the system of indicators of effectiveness and tax authorities' activity productivity (Morozov M.S., 2007; Vasilyeva M.V., 2011; Meshkova D.A., 2011; Savitsky S.I., 2011; Semenova O.Yu. & Kiselyov N.V., 2012; & Efremova T.A., 2014). Some scientific works reveal the role of information technologies in the improvement of tax services' work quality (Liu R., 2011; Liu Z., et al., 2012; & Bojuwon M. & Siti Obid, 2015). Works of a number of authors consider the issues concerning the improvement of tax authorities' examination and the quality improvement of tax administration (Kangave J., 2005; Smirnova E.E., 2008; Mishustin M.V., 2010; & Zadera O.A., 2014).

Despite the numerous works on an assessment of control and test tax authorities' activity effectiveness, the system of an assessment of tax inspectors' work quality today is insufficiently developed; in particular, there is a need for the unified system for the productivity estimation of each worker and his contribution to the general result of inspection work.

So, the purpose of the present research is to develop the methodology of comprehensive assessment of quality of tax authority's' work and its approbation on the example of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region.

3. Methodology

The methodology of comprehensive assessment of quality of tax inspectors' work must be carried out taking into account the indicators characterizing a worker (a skill level and a worker's professional qualities) and the indicators characterizing performance of labor duties (complexity of work and the concrete reached result). Each element of a comprehensive assessment represents the set of features, not duplicating each other, which are presented at work and in total expressing the worker's value. All signs are expressed in points and integrated into the complex indicator taking into account their specific importance. The received integrated indicator is estimated on specially developed scale including the minimum and maximum values that allows for the giving the general and comparative characteristic of productivity of tax authorities' staff work.

4. Results

Figure 1 presents the methodology of comprehensive assessment of quality of tax authority's' work.

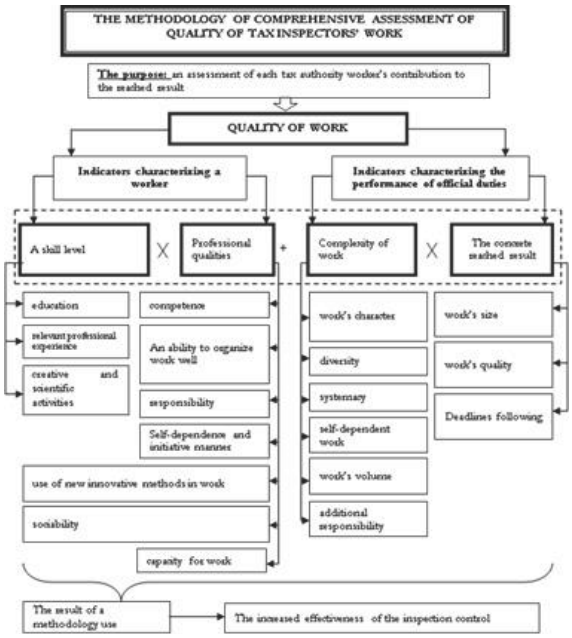


Figure 1 – The methodology of comprehensive assessment of tax authorities' staff work quality

The quality of work characterizes the work productivity of a certain degree of complexity reached by a worker of the tax inspection which is caused by his skill level and professional qualities.

At an assessment of quality of experts' work it is necessary to consider features of their activity which results in most cases are shown in a certain period in results of collective efforts (the increased volume of tax revenues in the budgetary of the Russian Federation system, the growth of percentage implementation of a plan and the decreased debt on taxes and levies etc.). At the same time the indicators of individual work productivity (quality of performance of official duties determined by duty regulations) are of great importance.

An assessment of quality of work for differentiation of official salaries assumes ensuring of its comparability and regulation on all set of workers. It can be reached by identification of the main generalized which equally have different types of work. Quantitative expression of an assessment is provided with the use of points system.

The fullest and objective assessment can be reached on the basis of the accounting of the signs which a worker and his work performed have. The signs characterizing a worker are his skill level and business qualities creating necessary prerequisites for performance of the corresponding duties. The signs characterizing work are its complexity

and specifically reached result.

Estimates of professional qualities and results of work can be summarized because they have related unity. Professional qualities can be considered as the generalized, indirect characteristic of productivity which has the worker in any labor beginning because it is possible to reveal these qualities (competence, self-dependence, initiative manner, etc.) only through their manifestation in work, achievement of a certain effect, on the saved-up supervision. The assessment of the current results of work supplements, proves, illustrates an assessment of professional qualities because it considers a real quantity and quality of the tasks performed for the studied period.

However the accounting only of business qualities of the worker and the current results of his work does not yet characterize rather fully quality of its work concerning other workers as incommensurable are levels of these indicators with employees of various qualification groups which are carrying out various on complexity functions. For example, great professional qualities can be realized in work and the specialist of department of the general providing and the specialist of department of exit tax audits. However the public importance of professional qualities on positions of a skill readiness of workers significantly differs. Similarly it is necessary to consider also an assessment of results of work on positions of complexity of the performed work. It is impossible to allow receiving an appreciation of results of work due to performance of simpler works. Therefore the estimates of a skill level and complexity of the carried-out functions take the form of the correcting coefficients.

Thus, the complex assessment of quality of work is expressed by a formula (1):

$$L = K_1 \times l_1 + K_2 \times l_2 \quad (1)$$

where L - a comprehensive assessment of quality of work (in points);

K_1 - an assessment of a skill level of a worker of the tax inspection (in points);

l_1 - an assessment of professional qualities of a worker of the tax inspection (in points);

K_2 - an assessment of complexity of the functions which are carried out by a worker of the tax inspection (in points);

l_2 - an assessment of the result reached by a worker of the tax inspection.

The specific importance of all four elements of comprehensive assessment is accepted equal because in the conditions of the correct placement of the staff their full compliance to each other is optimal.

Each element of comprehensive assessment (K_1, l_1, K_2, l_2) represents the set of features (criteria) which are not duplicating each other, presented at any kind of work and in total expressing rather fully social value of a worker. Connection of signs in an assessment of each element is made taking into account their specific importance expressed in unit shares.

Thus there are two options of the set of features of professional qualities and results of work (for heads and for experts) having some insignificant differences in the contents and their specific importance. Within categories of heads and experts the sets of features are accepted as unified for all certified irrespective of their functional group. Only the specific importance of signs in a set of professional qualities and results of work changes that means that specific weight in sets of identical signs by the head of the tax inspection, the deputy head, the head of department and the tax inspector will be various. Concerning two other elements of comprehensive assessment – a skill level and complexity of the carried-out functions - owing to their special contents and slightly different ways of definition the specific importance of signs is accepted the unified for all qualification and official groups of experts.

In our research we will use the ready (approved) set of features with an assessment of their importance developed by scientific research institute of work corrected taking into account specifics of the tax inspection staff activity (see the official site of the scientific research institute of work and social insurance).

The first block of the complex analysis of quality of tax inspection staff work is a skill level of an expert for which assessment the unified set of features with their specific importance, invariable for all categories of workers, is accepted: education, relevant professional experience, and also rationalization, inventive, publicistic and other activity.

All staff of the tax inspection according to their education is divided into 2 groups:

- The 1st group - the workers having secondary vocational education;
- The 2nd group - the workers having higher or incomplete higher education.

By the staff with incomplete higher education are understood workers at the moment who study at higher education institutions.

The number of a group where a worker according his education level is determines his assessment in this feature. Thus, the minimal assessment will be 1 point, the maximal is 2 points.

According to relevant professional experience the certified workers are divided into 4 groups formed taking into account education (Table 1).

Table 1 – An assessment of a skill level of a worker of the tax inspection

The number of a group according to the relevant professional experience	An assessment of the relevant professional experience	Workers' relevant professional experience who have education , years	
		1st group- rpynna – secondary vocational education	2nd group- higher or incomplete higher education
1	0,25	0-9	0-9
2	0,5	9-13, more than 29	9-13, more than 29
3	0,75	13-17, 21-29	17-25
4	1	17-21	26-29

According to researches of scientific research institute of work, the experience influences the work productivity of workers with different education level unequally. For example, for the staff having secondary vocational education the most productive one is the experience of 17-21 years. At further increased experience to which the growth of education of a worker does not accompany, the productivity decreases. For experts with higher and incomplete higher education at the experience of more than 21 years the productivity of work continues to increase, however at more than 29 years greatly falls.

A degree of the relevant professional experience influence on the work productivity of experts is about 4 times lower than education influence. Therefore the cumulative accounting of these qualification features assumes their different importance. For education it is 1, and for the experience is 0.25. Thus, the minimal assessment of the relevant professional experience is 0.25, the maximal is 1 point.

At an assessment of a skill level the number of the rationalization suggestions, performances in press which are indirect features of the growth of a qualification level of an expert through various forms of the preparation, professional development, and also self-education must be considered. The maximal value of this feature is accepted as 0.3 points.

Thus, the coefficient of a skill level of a worker (K_1) is determined by a formula (2):

$$K_1 = \frac{(O + S + R)}{3,3} \quad (2)$$

where K_1 – a coefficient of a skill level of a worker;

About - an assessment of education of a worker;

S – an assessment of the relevant professional experience;

R – an assessment of the rationalization, publicistic and other activity;

3,3 - the constant unit corresponding to the sum of the maximal estimates on education, experience, rationalization, publicistic and other activity.

The maximal value of the counted coefficient is 1.

The second block of the complex analysis of quality of the tax inspection staff work is the assessment of professional qualities of experts which should be done taking into account the following features: competence, an ability to organize and plan work well, a consciousness of responsibility, independence and initiative manner, an ability to learn and use new methods in work, capacity for work, an ability to keep in touch with other workers (for an assessment of professional qualities of heads the set of features a little changes because these workers have to be characterized not only as experts, but also as organizers, tutors of the subordinates).

Each feature of professional qualities has four levels (degree) of manifestation and is estimated in points: the low is 1, the average is 2, above the average is 3, the highest is 4 points. The assessment (from 1 to 4 points) is established to a worker on each feature (Table 2).

Table 2 – An assessment of features defining professional and personal qualities of the head and the tax authority staff

Features defining professional and personal qualities	The specific importance of a feature in the general assessment of professional qualities	An assessment of features according to the specific importance			
		1	2	3	4
An assessment of features defining professional and personal qualities of the head					
Professional competence-knowledge of the act, the leading and normative documents, the width of a professional outlook	0,27	0,27	0,54	0,81	1,08
An ability to make quickly and independently reasonable decisions and to be responsible for them, an ability to react quickly and correctly to the arising situations is reasoned to argue the point of view, to take quickly the measures directed on elimination or the prevention of the outlined deviations	0,23	0,23	0,46	0,69	0,92
An ability to organize practically work of collective and to direct it on implementation of objectives (an ability to plan and distribute work between subordinates, to coordinate and	0,13	0,12	0,26	0,39	0,52

control work)					
An ability to bring up by workers a sense of responsibility for the charged business, to stimulate the creative initiative manner directed on the increasing effectiveness of work, a qualification growth; an ability to create a favorable moral and psychological climate in the collective; an ability to direct and teach subordinates, to support discipline, to show systematic care of them	0,12	0,12	0,24	0,36	0,48
Ability to work in extreme conditions, to perform the works demanding an analytical assessment in the course of acceptance and development of non-standard decisions	0,25	0,25	0,5	0,75	1
An assessment of features defining professional and personal qualities of experts					
Professional competence-knowledge of the act, the leading and normative documents, the width of a professional outlook; an ability to work with documents	0,34	0,34	0,68	1,02	1,36
Consciousness of the responsibility for consequences of the actions, the made decisions	0,17	0,17	0,34	0,51	0,68
An ability to organize and plan the performance of the received tasks accurately and use the working hours well, to concentrate on the main thing	0,12	0,12	0,24	0,36	0,48
An ability to carry out independently the official functions without the assistance of the head or the senior on a position	0,1	0,1	0,2	0,3	0,4
Creative approach to the solution of objectives, the activity and initiative manner in development of new computer and information technologies, an ability to adapt quickly for new conditions and requirements	0,1	0,1	0,2	0,3	0,4
Ability to keep the high performance in extreme conditions	0,17	0,17	0,34	0,51	0,68

The assessment of all set of professional qualities (l_1) is made by a summation of estimates of features increased by their specific importance and can be expressed by a formula (3):

$$l_1 = \sum_{i=1}^{n} a_{ij} \times x_i \quad (3)$$

where l_1 - an assessment of professional qualities of inspectorate experts;

i – a serial number of any feature of professional qualities (i = 1,2..., n);

n – a number of features (n = 5; n = 6);

j – a level of any feature at certified person (j = 1, 2, 3, 4);

a_{ij} - j-level of i-feature by a certified worker (in points);

x_i - the specific importance of i-feature in the general assessment of professional qualities (in unit shares).

The maximal value of the indicator is 4 points.

The third stage of the complex analysis of quality of the tax inspection staff work is complexity of the functions which are carried out by a worker for which assessment the features allowing to capture all aspects of the content of compared works and at the same time to consider a character and features of this or that kind of activity are used: a character of works making the content of work (defines a technological complexity of the labor process) were used; a variety, a complexity of works (this and all the following features are caused by the organization of work); self-independence of the work performance; a scale and complexity of the management; an additional responsibility.

The specific importance of features accepted for the characteristic of complexity is expressed in unit shares (it is defined by experts among highly qualified specialists). It can be used as the unified for all functional groups of workers.

Considering an existence of big distinctions in a complexity range on each feature, for them the unequal number of degrees (levels) is accepted. The maximal quantity of degrees (10) is provided for the feature characterizing a complexity of the content of the performed work. The specified number of degrees is necessary for the accounting of bigger differentiation of works on the groups having information and technical, analytical and constructive, and organizational and administrative character and also within these groups (Figure 2).

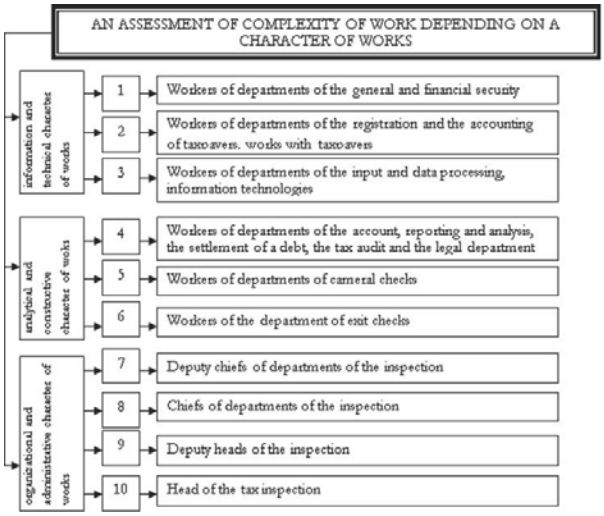
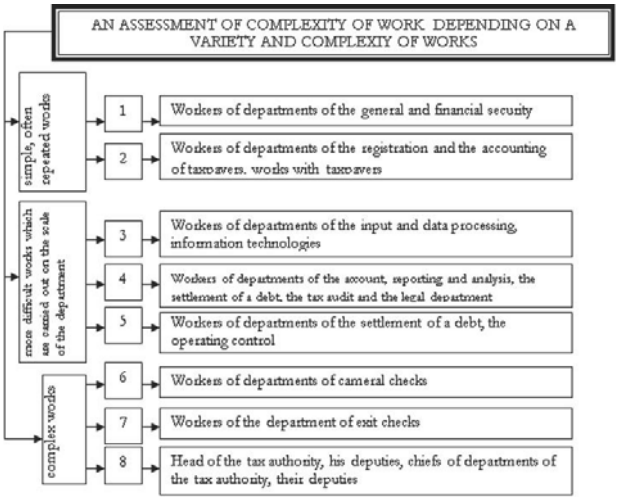


Figure 2 – An assessment of complexity of work depending on a character of works

On all certified workers a degree of each feature of the functions complexity which are carried out by them is established: from the 1st to the 10th - on the first features, from the 1st to the 8th - on the second and third features, from the 1st to the 7th - on the fourth and fifth features.

If a worker performs different works which can refer to the easiest information and technical, and to the most difficult analytical and constructive, the assessment is made on the mainly carried out ones. In need of the achievement of bigger accuracy of a calculation each performed work is estimated on all set of features. Then the arithmetic weighed assessment (with time expenses) average is defined. Such calculation is more labor-consuming therefore it is advisable to estimate the prevailing functions of workers. Thus the possible error of the calculated indicator of complexity is corrected by estimates of a skill level, professional qualities and results of work.

According to the feature "a variety and complexity of works", an indicator of complexity is divided into 3 groups (Figure 3).



igure 3 – An assessment of complexity of work depending on a variety and complexity of works

For calculation of the total indicator of complexity of the performed work the table 3 gives the estimates of levels of each feature taking into account their specific importance.

Thus, the coefficient of complexity of the functions which are carried out by a worker of tax authority is calculated on a formula (4):

$$K_2 = \frac{\sum_{i=1}^{n} a_{ij} \times x_i}{8{,}3} \qquad (4)$$

where K_2 – the coefficient of complexity of the carried-out functions;

i – a serial number of any feature of professional qualities (i = 1,2..., n);

n – a number of features (n = 5);

j – a level of any feature at certified person (j = 1, 2,… 9, 10);

a_{ij} - - j-level of i-feature by a certified worker (in points);

x_i - the specific importance of i-feature in the general assessment of professional qualities (in unit shares);

8.3 - the constant unit corresponding to the sum of the maximum estimates on all features of complexity taking into account their specific importance.

Table 3 – Point estimates of levels of each feature of complexity of the performed work taking into account their specific importance.

Features of complexity of the performed works	The specific importance of the feature	An assessment of features taking into account the specific importance									
A character of works making the content of work	0,3	information and technical			analytical and constructive			organizational and administrative			
		1	2	3	4	5	6	7	8	9	10
		0,3	0,6	0,9	1,2	1,5	1,8	2,1	2,4	2,7	3
A variety and complexity of works	0,15	simple, often repeated works			more difficult works which are carried out on the scale of the department			complex works concerning a variety of works which demand the difficult analytical activity			
		1	2	3	4	5		6	7		8
		0,15	0,3	0,45	0,6	0,75		0,9	1,05		1,2
independence of the performance of work	0,25	under the direct management			under the operational and general management				By itself		
		1	2	3	4	5		6	7		8
		0,25	0,5	0,75	1	1,25		1,5	1,75		2
A scale and complexity of the management	0,15	the management of the department which are a part of the chapter			the management of independent structural departments			the management of several departments	the complex management of the inspection		
		1	2	3	4	5		6	7		
		0,15	0,3	0,45	0,6	0,75		0,9	1,05		
The additional responsibility	0,15	material			moral						
		1	2	3	4	5		6	7		
		0,15	0,3	0,45	0,6	0,75		0,9	1,05		

The fourth stage of the complex analysis of quality of work of the tax inspection staff are results of work which assessment is made on quantitative and qualitative features. Thus it is considered not only the volume of the performed work according to the existing standards of time, but also the workers' activity. When determining qualitative characteristics of work results the faultlessness, accuracy in work, compliance of the performed tasks, works on official requirements, etc. are taken into account. It is also necessary to consider the observance by workers of terms of performance of tasks as this indicator is one of the most important criteria of an assessment of work results of all categories of workers.

Considering a variety of the indicators characterizing work results of various categories of workers for experts, as well as other experts, three most general features are accepted: a number of the performed planned and unplanned works (tasks); quality of the performed works (tasks); the observance of terms of the work performance (tasks).

At an assessment of results of work of the head of tax authority only the first and second features can be considered.

For all features of work results four levels of an assessment are accepted. For more exact assessment of work results taking into account its specifics, a level of rationing, a possibility of expression through more certain indicators,

etc. the provided characteristic of levels of estimates of features can be concretized in relation to this kind of activity.

At the calculation of estimates of work results the point estimates of levels of features given in table 4 considering their specific importance are used.

Table 4 – The point estimates of levels of features of work results considering their specific importance

Features defining professional and personal qualities	The specific importance of a feature in the general assessment of professional qualities	An assessment of features according to the specific importance			
		1	2	3	4
The quality of the performed works	0,4	0,4	0,8	1,2	1,6
A number of the performed works	0,3	0,3	0,6	0,9	1,2
Deadlines following	0,3	0,3	0,6	0,9	1,2

The assessment of results of work of the certified worker is calculated in the same order, as well as an assessment of his professional qualities, that is by summation of estimates of features increased by their specific importance:

$$l_2 = \sum_{i=1}^{n} a_{ij} \times x_i \quad (5)$$

where l_2 - an assessment of results of work of specialists of inspectorate;

i – a serial number of any feature of professional qualities qualities (i = 1,2..., n);

n – a number of features (n = 2; n = 3);

j – a level of any feature at certified person (j = 1, 2, 3, 4);

a_{ij} - - j-level of i-feature by a certified worker (in points);

x_i - the specific importance of i-feature in the general assessment of professional qualities (in unit shares).

The maximal value of the indicator is 4 points.

After determination of values of four indicators, the general indicator characterizing comprehensive assessment of quality of work of a worker of tax authority is calculated.

On the basis of the offered methodology, we will carry out comprehensive assessment of quality of work of a worker of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region.

A worker has higher education on the speciality "Taxes and taxation", works as the state tax inspector of the department of cameral checks № 1 five years, has no offers and scientific development for the analyzed period.

On the basis of the presented data we will calculate the coefficient of a skill level of an expert:

$$K_1 = \frac{(2+0,25+0)}{3,3} = 0,68$$

Concerning the indicators characterizing professional qualities of an expert, this worker has the following results (Table 5).

Table 5 – An assessment of features defining professional and personal qualities of a worker of tax authority

Features defining professional and personal qualities	The specific importance of a feature in the general assessment of professional qualities	An assessment of features according to the specific importance			
		1	2	3	4
Professional competence-knowledge of the act, the leading and normative documents, the width of a professional outlook; an ability to work with documents	0,34	-	0,68	-	-
Consciousness of the responsibility for consequences of the actions, the made decisions	0,17	-	-	0,51	-
An ability to organize and plan the performance of the received tasks accurately and use the working hours well, to concentrate on the main thing	0,12	-	0,24	-	-
An ability to carry out independently the official functions without the assistance of the head or the senior on a position	0,1	-	0,2	-	-
Creative approach to the solution of objectives, the activity and initiative manner in development of new computer and information technologies, an ability to adapt quickly for new conditions and requirements	0,1	0,1	-	-	-
Ability to keep the high performance in extreme conditions	0,17	-	0,34	-	-

On the basis of the presented data we will carry out an assessment of professional qualities of an expert:

$$l_1 = 0,34 \times 2 + 0,17 \times 3 + 0,12 \times 2 + 0,1 \times 2 + 0,1 \times 1 + 0,17 \times 2 = 2,07$$

Concerning complexity of the functions which are carried out by a worker according to a post there are the following data:

- a character of the works making the content of work - 5;
- a variety (complexity) of works - 6;
- self-independence of the work performance - 5;
- a scale and complexity of the management - 0;
- the additional responsibility - 4.

On the basis of the presented data we will carry out an assessment of complexity of the labor functions which are carried out by a worker:

$$K_2 = \frac{1,5 + 0,9 + 1,25 + 0 + 0,6}{8,3} = 0,51$$

Productivity of work of this worker is characterized by the following indicators:

- quality of the performed work is at the average level (2);
- a number of the performed works, in comparison with other staff of the department is at the level above the average (3),
- the terms of the work performance are not always observed (1).

Thus, an assessment of productivity of work of a worker is:

$$l_2 = 0,8 + 0,9 + 0,3 = 2$$

Proceeding from the obtained data, we will find the general assessment of quality of work of a worker:

$$L = 0,68 \times 2,07 + 0,51 \times 2 = 2,43$$

For an assessment of the overall performance of a worker it is expedient to present the obtained data in table 6.

Table 6 – The indicators characterizing quality of work of the state tax inspector of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region

The name of the indicator	The maximal value of the indicator	The value of the indicator of a worker	The minimal value of the indicator
The coefficient of a skill level	1	0,68	0,38
The indicator of professional qualities	4	2,07	1
The indicator of complexity of the carried-out functions	0,51	0,51	0,51
The indicator of the work productivity	4	2	1
The complex indicator of quality of work	5,96	2,43	0,87

From the data provided in table 6 it is visible that the complex indicator of quality of work of a worker is at the average level. Thus it should be noted that a lag of the coefficient of a skill level on 0,32 points from its maximal value is caused by the objective factor influence (the relevant professional experience), it is impossible to influence on which change in the qualitative way. The indicator of professional qualities of this worker also is at the average level. It was promoted, firstly, the low indicator of competence which needs to be raised by receiving additional education, professional development or self-education. Secondly, average values on organization of work which value depends only on a worker and his motivation to work. It is possible to raise this indicator due to the increasing interest of a worker in the carried-out work (thus interest should not be limited to material benefits). Thirdly, the low ability to independent work. The value of this indicator is in direct ratio to value of a worker's competence. The growth of knowledge volume is always accompanied by the growth of responsibility which a worker is ready to assume. Fourthly, the low creative activity and initiative manner of a worker. The specific weight of this indicator in total of professional qualities is small, however it is impossible to underestimate a role of this feature as a worker's activity, an initiative manner, an ability quickly to adapt for new information plays a large role at the increasing level of a worker's competence, his interest in result of the activity and, as a result, the increase of the general level of his professional qualities. It is difficult to estimate the value of such feature as a safety of the high performance in extreme conditions, in view of a rare emergence of such events.

Concerning the indicator of complexity, the carried-out labor functions, it should be noted that this indicator does not depend on a worker. A need of its calculation is caused by that, knowing indicators of labor activity of the staff at this or that complexity, the process of management (shifts) of workers is becoming more effective.

The indicator of productivity of work of a worker is significantly lower than the maximal value (more than by 50%)

that is generally caused by a non-compliance with terms of performance of tasks that, in turn, is connected with an absence as we noted above, the organization manner of a worker.

In general work of the state tax inspector can be estimated as satisfactory. Strict measures of the increasing labor discipline it is not necessary to apply to this worker. However in this period there are no bases to award. Concerning the increase there is a need to solve the issue negatively because on the taken place this worker has a high labor potential.

For carrying out the comparative analysis of quality of work of workers, we will calculate the complex indicator of quality of work of some workers of three departments (department of work with taxpayers, the department of cameral checks № 1, the department of exit checks No. 1) with different complexity of works (Table 7).

Table 7 – The indicators of comprehensive assessment of quality of some workers of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region

A worker of the Interdistrict Inspection of the Federal Tax Service of Russia № 4 for the Vladimir region	The maximal value of the indicator	The value of the indicator of a worker	The minimal value of the indicator
The department of work with taxpayers			
A worker №1		1,5	
A worker №2	4,64	2	0,54
A worker №3		1,98	
The department of cameral checks №1			
A worker №1		2,43	
A worker №2	5,96	2,32	0,87
A worker №3		3	
A worker №4		1,42	
The department of exit checks №1			
A worker №1		3,04	
A worker №2	6,4	2,6	0,98
A worker №3		2,36	
A worker №4		2,8	

From the calculations presented in the table 7 it is visible that in the department of work with taxpayers a worker № 3, in the department of cameral checks - the worker № 1, in department of exit checks - a worker № 4 has the highest rates of quality of work. Thus it is impossible to compare the indicators of quality of different departments staff work, in view of a distinction of the indicator of complexity of work. So, it is impossible to say that a worker № 1 of the department of exit checks works more productively than a worker № 3 of the department of cameral checks only because his indicator of quality of work is higher. For a reliable assessment of quality of work of these works and comparison of their results, it is necessary to analyze not totals of quality of work, but the deviations of these indicators from maximal and minimal. So, the indicator of quality of work of a worker № 1 of the department of exit checks is by 52,5% lower than the maximal value. The indicator of quality of work of a worker № 3 of the department of cameral checks below the maximal by 49,7%. From this it is possible to make a right conclusion that the level of quality of work of a worker № 3 of the department of cameral checks is higher than by a worker №1 of the department of exit checks.

5. Conclusions

Thus, on the basis of the made calculations and the analysis, the advantages of the offered methodology of an assessment of quality of the tax authority staff work are visible. This methodology allows the estimating in a complex work of each worker of the tax inspection, the establishing the available shortcomings and their reasons on the basis of what the development of the system of measures for their elimination (to direct workers on professional retraining in case of insufficient competence, to develop the system of motivational management as a way of the increasing interest of workers). The increase of a collecting of taxes and levies, productivity of work of the inspection will turn out to be consequence of the increasing overall performance of each worker.

Results of an assessment can be applied when carrying out the staff certification of tax authorities for their most rational use, the increasing effectiveness of their work and responsibility for the charged business, the further improvement of a selection and development of workers, the increase of their professional qualification.

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