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**ECONOMIC ESSENCE OF SOCIAL TAXES**

*The existing conceptual approaches to the interpretation of the nature and attributes of taxes have been investigated, which has enabled to formulate the economic essence of social taxes in Ukraine. Untargeted and gratuitousness nature of single social contribution have been substantiated, and tax nature of that state obligatory payment has been proved. Social taxes have been defined as mandatory, legislative, state payments, which have been a source of state fund incomes, calculated on the base of salaries and wages of economic agents, revenue of individual entrepreneurs and self-employed persons.*

***Keywords:*** *taxes, social taxes, single social contribution.*