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**PAYROLL TAX REVENUE TRENDS IN UKRAINE**

*The role of payroll taxes in the formation of total tax revenues in Ukraine has been investigated. The structure of payroll taxes, formation of payroll tax base, and the companies’ tax burden of single social contribution have been estimated. Suggestions to improve payroll taxation in Ukraine have been made, particularly to facilitate social contribution taxation of companies’ payroll, and increase the progressivity of the personal income taxation of payroll in Ukraine.*

***Keywords:*** *payroll taxation, single social contribution, personal income tax.*