

# The Range of Taxes and Fees Imposed on the Organization of the Public Sector in Situations in Iraq (Ministry of Education Forms)

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Taxation is an integral part of the important fiscal policy instruments of any developed and developing country, as one of the means of public revenue, as well as the role of fees in it. Iraq is one of countries seeking to develop its public revenue structure except oil revenues which account for more than (%95) of the total public revenues. The Iraqi government has enacted various laws for this purpose and was different in the process of imposing them, The research came to focus on the taxes and fees imposed on the members of the Iraqi ministry of the legitimacy such as in come tax, stamp, duties, support the popular crowd and displaced until 2018 and cancel of them retroactively according to the General Budget Law The Federal of the Republic of Iraq for Same year said that the research reach the range of result that was one of the most important that was all that downsized has been accustomed to the principle of tax laws where the imposition was under the law, without except for the support of the popular crowd body and the good reaction of the project, when the poor of this drug and retroactively in the federal General Budget of the Republic of Iraq 2018 and starting from the date 1/1/2018.

**Key words:** *Taxation, Policy Instruments, Revenues, General Budget, Iraq.*

## **Introduction**

Due to the increasing requirements of the human being in society and his striving to achieve all his needs, the state had to intervene in this field and bear the heavy burdens continuing in order to provide public services in different areas of life social, political and economic. In order to meet these areas, it was necessary to provide services, which requires the search for continuous sources of financing, and Iraq was seeking new sources to finance those expenditures and reduce dependence on oil revenues, and the most prominent is the adoption of the method of imposing taxes and duties on Employees in the public sector, most notably the fees and taxes imposed on employees of the Iraqi Ministry of Education.

With all their addresses of employees, teachers, and teachers, most state constitutions have been keen to regulate the principle of tax and duty legality, which includes not imposing, exempting, amending, or canceling taxes and fees except under a law issued by the legislative authority in the state.

## **Importance of Research**

The importance of research is evident through the definition of the types of deductions imposed on employees of the Iraqi Ministry of Education, with an indication of the extent of the legality of imposing each type of deductions, whether taxes or fees, through extrapolation of legal texts that regulate and govern these deductions, and the extent to which they are subject to the principle of the legality of taxes and fees.

## **Research Problem**

This topic raises several special problems after increasing the types of deductions on the salaries of this segment, which requires knowing the extent of the legitimacy of these deductions, whether they are taxes, fees, or social insurance, in addition to imposing taxes and fees constituting an attack on the private rights of individuals on the one hand, and failure to impose them leads to a decrease in state revenues from On the other hand, This requires a balance to ensure not to rely on the rights of private individuals and does not lead to damage to the revenue of the state.

## **Research Objectives**

To achieve the purposes for which the hypothesis of the research in order to reach the expected results the research aims to the following:

- 1 - Statement of the conceptual framework for each of the tax and drawing.
- 2 - Clarify the problem between the tax and the kids the theoretical.

- 3 - The legality of taxes and fees imposed on critics of the Iraqi Ministry of Education.
- 4 - Prove the correction of non-hypothesis research mentioned above.

### **The Research Hypothesis**

Depending on what was stated in the research problem, the researcher can formulate the research hypothesis as follows: ((The taxes and fees imposed on employees of the Iraqi Ministry of Education have legitimacy, but without achieving social justice)).

### **Research Methodology**

This issue will be addressed from through following the descriptive analytical research approach and extrapolating texts and provisions in order to reach the desired results. Research structure: To achieve the goals that the research seeks, it was divided into three topics with a conclusion of the most important results and recommendations, namely:

**The First Topic:** Taxes and fees conceptual framework.

**The Second Topic:** taxes and anchoring is imposed on employees of the Iraqi Ministry of Education.

**The Third Topic:** other deductions imposed on employees of the Iraqi Ministry of Education.

### **Taxes and Fees Conceptual Framework**

Taxes and fees have become a separate space in various literature and research, because of their importance in various scientific and applied fields, and for the sake of familiarity with the conceptual framework for each of the taxes and fees, they have been reviewed as follows:

#### **The First Requirement: The Conceptual Framework for Taxes and Fees**

**First: The Concept of Tax:** tax in a language is (what is struck upon a person from tribute and others) and the measurement is one as if he was hit by a hit (Ahmad, 1979). Likewise (what is imposed on the king, work and income for the state and differs according to the laws and conditions) (Ibrahim, et al. 1960). Constitutions were keen to entrust him with the power to impose taxes to the legislative authority, by stipulating that they should not be imposed except by law. The aim of its imposition is to contribute to covering the various state expenditures, and to achieving the economic, social and political goals that it seeks (Mowaffaq, 2001). And the French jurist (Jeez) defined it as (a critical performance imposed by the authority on individuals in a final and no way And compared with the intent to cover public burdens) (Farid, 2006). This is the definition of most definitions of fame took over the

literature of tax, but the rapid development of the role of the tax make from this definition is outdated, due to the entry of new items on the tax. So she (the obligatory financial state of the state of the others without charge for the purpose of achieving the objectives of the Palestine government) (Abdul Basit, 2007). It is clear from the foregoing that the taxable elements several as the obligatory cash and not in kind, imposed by the Legislature through the law put before him and in a final non-refundable, as well as its goal the public interest not the private interest which they pay no direct.

**Second: The Concept of Drawing:** the term “drawing” means a term that is (an amount of money that the individual pays to the state, or other public persons represented by public law persons in the form of public administrative bodies or institutions, which simultaneously achieves a special moral benefit for those who benefit from it and another public benefit that accrues to Society due to its performance and gets the general fee according to the law (Samir Salah, 2015). It is also known as (an amount of money levied by the state or one of the other public persons as coercion from individuals in exchange for a special service provided to them or for a special benefit returned to them from this service) (Adel, 2009).

As for drawing, it is a language that means (the effect of a thing). It is said that I painted the house, that is, I looked at its drawings (Kamal, 2003). In the intermediate dictionary, the drawing: the remaining trace of the house after I pardoned, the poet said: *drawing a house that stood in its way, I almost spent life from his majesty and drawing in logic science:* (defining the thing with its characteristics and drawing money imposed by the state in return for a service by it such as postage and drawing issues) (Khalil, 2006).

## **The Second Requirement**

### ***Distinguishing Between Tax and Fee***

In order to distinguish taxes from fees, it is necessary to identify the similarities and differences between them:

#### **A- The Similarities Between Tax and Drawing**

One of the most important points of similarity between tax and drawing are the two that meet in that each of them is paid in cash due to their economic importance to jobs Money is imposed by law, and they both pay algebra as well as their final payment without recovering their sums (Ahmed, 1970).

#### **B - The Differences between the Tax and the Drawing**

1. The return component is available in the fee without tax, the latter is a financial obligation without charge while the fee is paid Specific service.

2. The fee is based on ASA The private benefit that is due to his payer and regardless of his social conditions or financial position, while the tax is determined on the basis of the economic capacity of the taxpayer.
3. The fee aims to achieve the necessary amount of money in order to cover the service subject to the fee, while the tax achieves social and economic goals as well as Financing the state budget (Ibrahim et al. 1960).
4. The fee is relative obligatory, it bears the obligatory status when the individual requests the benefit and confirms that he obtained it, while the tax is obligatory paid by the taxpayer, whether he has benefited from the service or not benefited from it (Ahmad, 1979). In other words, the trait of reparation in the fee is either legal when the law requires people to buy a specific service provided to them by the state and requires a fee for it, such as compulsory education services, or the obligation is moral when the individual himself decides to use the service provided by the state (Ahmed, 1970). As for the tax, the prescription of compulsion is legal only. The individual is not free to pay the tax, but is obliged to pay it to the state (khalid 2006).

### ***Taxes and Fees Imposed on Members of the Iraqi Ministry of Education***

This topic deals with the types of taxes and fees imposed on members of the Iraqi Ministry of Education, there are many deductions that are imposed on this segment under different names, the so-called deductions of the Central Education Fund and other deductions of the Social Protection Fund and other deductions, without explicit labels such as tax or fee, and that the criterion that can be adopted to distinguish between taxes and fees is the purpose of this deduction, if its purpose is to achieve specific objectives in the law i.e. to provide direct service to the taxpayer, it is a fee, but if it The income of deductions for public service without setting a special target is a tax, as well as tax and fee are the sovereign revenues of the state. In this regard, it should be noted that the fee may be converted into a hidden tax when there is an increase in the amount of the fee over the cost of the service provided, which is a hidden or disguised tax with the cover of the fee (Samir, 2015).

### **The First Requirement**

#### ***Taxes Imposed on Employees of the Iraqi Ministry of Education***

The following are the types of taxes that are imposed on employees of the Iraqi Ministry of Education:

#### ***Income Tax***

It is the only type of explicit taxation imposed on this category and means here that tax imposed under Income Tax Law. As for the term income, it is the net income of the taxpayer

who obtained it from the sources indicated in the same law (Adel Al-Ali, 2009). Including salaries, pensions, bonuses and wages set to work for a specified period for a limited period (18). This is not a definition but rather a census to the sources of income, and we prefer it on the basis of the difficulty of developing a comprehensive definition that does not give rise to a difference of opinion on it and the diligence in interpretation thereof. This tax is deducted from the salaries of state employees in a direct deduction method according to financial instructions number (1) for the year 2005 issued in light of the provisions of Article (sixty-first) of the Income Tax Law No. (113) for the year 1982 amended and the orders of the CPA No. (49) and No. ( 84) for the year 2004. This tax is deducted by the progressive tax method.

### ***The Fund of Social Protection***

Protection refers to social benefits and services provided by the authority for the purpose of poverty reduction (Abdul Basi, 2007). As well as meant to are (those measures which guarantee at least to be able to each individual of the community members of different ages to get all the basic goods and services, and health services, making them live a decent life) (Alaa Farid, 2006). And the intersection of way upward, and the reasons for the fee is to improve the Iraqi society to the interests of developed societies that provide them with government supply means to a decent life and raise the standard of living for individuals and families below the poverty line and to create a system of integration of social in the field of education, health, housing and education through coordination with these ministries in order to provide social services to recipients & attributions to the provisions of the law, for example, the Ministry of Education expect the following (Ali Muhammad, 2006):

- 1- Research cases that need to be inside the school.
- 2- Search problems, psychological, behavioral, and social for students covered by social protection.
1. 3. Funding for cases that fail to the school about the relationship to bodies and the competent authorities.
5. Provide teachers with guidance that help them to collaborate with students.
6. Develop programs that will develop the student covered by the social protection behaviorally and socially. This is a withholding tax and is not referred to explicitly on the basis that it can permanently and come to enjoy them as well as they will be without direct service.

### ***Subtract the Support Body the Popular Crowd and Displaced Persons***

is deductions temporary (exceptional) is imposed during a specific time period on the total salaries and allowances for all state employees and retirees, where the entry into force of this deduction from the month of January of 2016 and continue for a period of two years was the

last cutoff in December of 2017 and stop this kind of deduction at the beginning of 2018. And the purpose of this deduction is to support the body the popular crowd filling the shortfall in their salaries and to support displaced people through re-stabilize the regions and cities liberated from terrorism, ensure the return of displaced persons to her (Ahmad, 1979). And the intersection of way upward. This withholding tax is a tax on income, and I haven't called it the site and the application of properties tax on it.

### **The Second Requirement**

#### ***Fees Imposed on Members of the Iraqi Ministry of Education***

There are many fees in different types, but the subject of our research is limited to those that are imposed on members of the Iraqi Ministry of Education and stamp drawing is the only type of explicit fees imposed on this category and this fee consists of two singles, and the single fee in this area is meant a lump sum of money It is required under the Stamp Duty Act No. (71) of 2012, but the individual nature is intended to be the financial nature issued by the Ministry under the same law (Ibrahim, et al. 1960). The intended nature of this scope of research is imposed on the employee, which means that everyone who belongs to the State departments, the public sector, the mixed and cooperative, is prepared by virtue of the person responsible for the purposes of this law, who are in charge of public service, public, mixed and cooperative sector workers, community councils and heads of bodies. That has a moral character (Mowaffaq, 2001)

### **The Third Requirement**

#### ***Other Deductions Imposed on Members of the Iraqi Ministry of Education***

There are other types of deductions that do not fall within the types of taxes and fees that need to be addressed:

1. **Central Education Fund:** This is a lump sum of money deducted by the Ministry of Education on the salaries of its members under the name of the Central Education Fund (Farid, 2006) which is established in this ministry and enjoys moral character and financial and administrative independence. The Fund is responsible for the following tasks:
  - A. Supporting members of the Ministry of Education to motivate them to perform well.
  - B. Providing health and social care support to those covered by its provisions.
  - C. Supporting educational programmers, projects and activities.
  - D. Contributing to the support of sports clubs officially associated with the Ministry of Education.
  - E. Providing support to the requirements of the educational process, including the provision of textbooks, textbooks and exam books.

## 2- The State Employees' Pension Fund

The retirement (the system imposed by the state for employees or private sector workers, to provide them with pension or compensation upon isolation or retirement from service after a certain period in them, during which they pay specific monthly installments of their salaries and wages to the established retirement fund For this purpose (Abdul Basit, 2007), and is deducted in an upward manner (Samir Salah, 2015), under the name (State Employees' Pension Fund), which is one of the formations of the National Retirement Authority (Adel, 2009) and it has several sources of revenue, including the amounts of pension arrests that are deducted monthly from the salaries of state employees and charged with a public service (Kamal, 2003) that is to say, another sum of money deducted from All state and public sector employees, temporary employees assigned to public service, state and mixed sector employees appointed before (9/4/2003) and retired in the following cases (Khalil, 2006):

- ❖ Retirement
- ❖ Illness and disability
- ❖ Aging
- ❖ Death

### **The Goal of this Deduction is (Ahmed, 1970):**

- A- Achieving a decent life covered by its provisions.
- B- Contributing to achieving the values of solidarity and reaching an equitable equation that guarantees justice in the distribution of income between individuals Generation and successive generations.
- C- Ensure the retirement umbrella reaches more categories.
- D- Providing psychological and material stability for the largest possible number of employees, retirees and their successors.
- E- Ensuring income protection for working people and their families in cases of retirement, disability, disability, aging and death.
- F - The ease of movement of workers in the public and private sectors. These deductions are classified To me that they are social insurance and do not fall within the taxes or fees as evidence that they are returned to the employee upon referral for retirement and this matter applies to the Central Education Fund because it is returned to those who paid it when exceptional circumstances are achieved in addition to that it does not enter the state public treasury and does not enjoy the benefits of the fee or tax by being of revenue Sovereign state, in which the state has the right to concession and is finally paid.

### **The Third Topic**

#### ***Legitimacy of Taxes, Fees and Other Deductions Imposed on Employees of the Iraqi Ministry of Education***

Previously, the imposition of taxes and fees was according to the whims and desires of the rulers, but the development in the areas of their imposition obligated the state if it wanted to use its right to impose taxes and fees to be done according to a law Issued by the legislative authority as a representative of the people, and in light of this we will address in this topic two requirements, the first we allocate to the legal basis for imposing taxes and fees, while the second we make it to the issue of the legality of taxes, fees and other deductions imposed on employees of the Ministry of The Iraqi house.

### **The First Requirement**

#### ***The Legal Basis for Imposing Taxes and Fees Taxes and Fees are Not Imposed in Iraq***

except under a law, and this is what most Iraqi constitutions abrogated explicitly referred to <sup>(34)</sup>, as Iraq witnessed this principle for the first time in the 1925 constitution and continued to mention this principle in Subsequent constitutions are the Constitution of the Republic of Iraq for the year 1958, the Constitution of April 29/1964, the Constitution of 1968 and the Constitution of 1970, as well as the draft Constitution of the Republic of Iraq for the year 1990 and the Law of Administration for the Iraqi State for the Transitional Period for the year 2004 (Ahmad, 1979) up to the current Constitution of 2005 when he stated that ( Taxes and fees are not imposed, nor modified, nor collected, nor exempted from, except by Law (Ibrahim et al. 1960)

Therefore, we conclude that the legal basis for the imposition of taxes and duties in Iraq is what the Iraqi constitution indicated in force when it made it clear that the imposition of taxes and duties is only by law, as they relate to the personal rights of individuals and the financial obligations of their own. They must be regulated by law. The second requirement. The legality of taxes, fees and other deductions imposed on members of the Iraqi Ministry of Education We have already indicated that there are several deductions on the salaries of members of the Iraqi Ministry of Education, including taxes and fees, and in order to show the legality of these deductions, each type must be dealt with individually in order to indicate the legal basis for their imposition as follows:

- 1- **Income Tax:** This tax is imposed on the basis of the Income Tax Law No. (113) for the year 1982 as amended when he indicated in the second chapter of it on the sources of income upon which the tax is imposed under Article (2/5): (salaries, pensions, bonuses and established wages To work for a specified period for a limited period, allocations and allocations for non-workers in the state, public and mixed sectors,

including cash or estimated amounts, which is allocated to the taxpayer for his services such as housing, food and residence, noting what was mentioned in paragraph (4) of Article 61 of this law) (Ahmed, 1970).

The Income Tax Law also clarified the determination of what are the salaries, allowances and wages for which the tax is collected by direct deduction method (khalid 2006), and in light of that, financial instructions number (1) for the year 2005 were issued explaining how to withhold the tax by direct deduction for the year 2005 and included these instructions in one of its articles to Income subject to tax with a direct deduction method, including salaries, wages and allowances (Samir, 2015), and it appears that this type of deduction achieves justice by taking into account the social situation and personal circumstances and conditions when imposed Those charged with paying it in comparison to their nominal salary, as the married person usually receives a lower tax than the single, and the married person with children is taken a tax less than the person without children, in addition to the imposition of this tax based on a law and thus you have gained the constitutional bond which includes the non-imposition of taxes and fees Except by law.

## **2-Stamp Fee**

This fee is collected according to the Stamp Drawing Law No. (71) for the year 2012 when it indicates that (First: the fee is collected from salaries, allowances and wages at the amount of (2000) 2000 dinars annually. Second: State and public sector departments decide the fee Specified in Clause (First) of this Article, which is due directly in two equal installments, the first of the month of January, and the second of the month of July of each year, provided that it is paid to the treasury within a period not exceeding the end of the month following its settlement, and in case of delaying this date, a fine shall be imposed. The concerned employee must be at a rate of (10%) ten percent of the amount of the fee Third, the fee is collected m Salary and allowances in full wages and two installments at the appointment for the first time in the first half of the year and a half fee if the appointment has been in the second half of them, and the first salary earned. Fourth, excluded the salaries and allowances of retirees from the provisions of this article) (Adel Al-Ali, 2009). Consequently, this fee also has a legal basis upon its imposition, except that it is observed that it is imposed in a lump sum manner, in addition to not taking into account the salaries of the lower and upper levels when imposing it, the social status and the number of children.

## **3- Central Education Fund**

### **The State Employees' Pension Fund**

This deduction is being imposed from employees of the Ministry of Education based on the Unified Retirement Law No. (9) of 2014 and is considered social insurance when he stated in

Article (17) of it on the following: First: Retirement pensions are taken monthly (25%) Twenty-five percent of the employee salary is as follows:

- A - (10%) Ten per cent is borne by the staff member.
- B- (15%) Fifteen per cent is borne by the Public Treasury

6. **Social Protection Fund:** The fund is also established under the name "Social Protection Fund"(Abdul Basi, 2007) and is linked to the Social Protection Authority(SSA) and the fund's revenues consist of several sources, including the deduction of twenty-five thousand of the salaries of state employees and public servants (Alaa Farid, 2006). The process of imposing this deduction is based on social protection law No. (11) of 2014. These cash benefits and social services are disbursed to every individual or family who are below the poverty line (Ali Muhammad, 2006) according to the provisions of this law. To obtain these cash subsidies, the applicant does not receive a salary from the state and does not have a special resource that is sufficient for him. Daily wages (Mowaffaq, 2001). It is noted that this deduction does not take into account the social situation and the differences between the salaries of employees, as it is imposed according to a single percentage, which applies to all employees, including those with lower salaries, which are calculated in the light of their nominal salary.

#### 7. Deduction of the support of the Popular Mobilization and Supporting Displaced Persons

This deduction also finds its legal basis in the Federal General Budget Law for the Republic of Iraq, where it was imposed temporarily for a period of two years 2016 and 2017 and in different rates year by year as follows:

**First:** (3%) of the salary Total in 2016, when the federal public budget law for this year included that the government commit to support the Popular Mobilization and Displacement Authority, as follows (Ahmad, 1979):

- A. (60%) of it to the Popular Mobilization Authority.
- B. (40%) of it to the Ministry Migration and Displacement (Relief for the Displaced).

**Second:** (3,8%) of the total salary in 2017 when the General Budget Law included the following: Natal this year that the deductible proportion (3.8%) of the total salaries and allowances for all state employees and the public sector and retirees all to meet the state needs of the popular crowd expenses and support the federal budget for the current year to be distributed as follows (Ibrahim, et al. 1960):

A - (3%) Three percent is allocated as follows:

- (60%) sixty percent to the PMA.
- (40%) Forty percent to support the displaced (re-establishing and ageing areas and cities liberated from terrorism to ensure the return of displaced persons.....).

B - (0.8%) Eight out of 10% of the total salaries and allowances for all state employees, the public sector and retirees to the emergency reserve. Due to the delay in approving the federal budget of the Republic of Iraq for 2018 until April, which led to the continuation of this type of deduction for the first months of this year, which is both January and February and a warning based on the Ministry of Finance publication number (3199) on 28 January 2018 paragraph (10) of which indicated the continuation of the deduction of (3.8%) Of the total salaries and allowances for all state employees, the public sector and retirees, and their transfer to the Ministry of Finance for the purpose of temporarily enrolling them in their treasury account until the 2018 Federal Budget Act is enacted and the provisions of Section 30 of the 2018 Federal Budget Bill are enacted (Mowaffaq, 2001).

On the date of 2/4/2018 the Federal General Budget Law of the Republic of Iraq for the year 2018 was published which indicated the abolishment of the deduction rate of (3,8%) of the total salaries and allowances from all state employees, the public sector and all retirees, starting from the date (1 / January 2018) the effective date of this law, provided that the total amount realized from this percentage is offset by the realized increase in the price of a barrel of crude oil exported for January, February, and subsequent months (Farid, 2006).

It is noteworthy that the deduction in 2018 was a lack of legal support, as it was based on the draft budget of 2018 because of the delay in the approval of the general budget, thereby violating the principle of the law of the law of taxes and fees and the good work of the legislator when he canceled this deduction when he stated in the Federal Budget Law of the Republic of Iraq for 2018 and retroactively, thus correcting the legal violation of the imposition of the fee without a legal basis. This deduction is carried out in an progressive manner from the total total salary, which weighs heavily on low-paid employees.

## **The Conclusion**

**It includes a set of findings and recommendations as follows**

### **Results**

1. It was found that countries needed the greatest amount of revenue and in any way that they were forced to impose taxes and fees in order to meet their increased expenditures.
2. It is clear that we have difficulty distinguishing between tax and fee at times because certain deductions are imposed under a law and without explicit naming, such as a tax or a fee, whose labels are inaccurate, leading to confusion.

3. The delay in approving the state's annual budget affects revenues earned under the Budget Act because of the expiry of its run-off period.
4. It is clear from the above in a review of the research variables, particularly (deductions), that they were based on laws or decisions issued by the dissolved Revolutionary Command Council and therefore constitutional in accordance with the principle of legality of taxes and fees, except for the deduction in 2018 for supporting the Popular Mobilization Commission and supporting The displaced were based on a bill, not a law.
5. The deductions were according to special laws regulating the method of imposing, exempting and collecting them, and the penalties for not performing them, with the exception of deduction of the support of the Popular Mobilization and Support for the Displaced people was based on the Federal General Budget Law and not its own law.
6. These deductions are imposed on employees of the Ministry of Education All without exception and taking into account the employees with low salaries.
7. The deduction of the Central Education Fund is of benefit to a large segment of teachers, teachers, and employees who have suffered during the last period of lack of attention and neglect.
8. The lack of sufficient awareness among most of those charged with their conviction of the money that is taken from them as taxes or fees.
9. The high rate of deduction of the state employees 'pension fund, which is (10%) of the nominal salary, which weighs on the employees.

### ***Second - Recommendations***

Based on what was stated in the results of the research, the research reached a set of recommendations that he finds necessary to take into account as follows:

- 1- The necessity of finding other revenues for the state such as agriculture, industry and investments instead of relying on taxes and fees because they overburden the employees charged with paying them legally.
- 2- The necessity for the Iraqi legislator to give accurate designations to the deduction explicitly when legislating the law, such as a tax or a fee.
- 3- The necessity for the legislator to approve the federal budget in the times specified for it and without delay to avoid losses that occur in state revenues.
- 4- Adherence to the principle of legal necessity Fees and fees and not imposing them on the basis of draft laws.
- 5- We call on the legislator to provide for the imposition of taxes and fees under their own laws and not to create them in the state's general budget law.
- 6- The need for the legislator to exempt specific categories of these deductions permanently, or reduce the percentage Deduction for them in a manner commensurate with the standard of living and taking into account the class differences in the salaries of employees of lower grades compared to salaries of higher grades.



- 7- The necessity of continuing to work to improve the status of teachers, teachers, and employees and restore prestige to them by activating their idle laws in order to improve the reality of the educational process in Iraq.
- 8- Establishing educational seminars explaining the importance of imposing taxes, fees and interest on society.
- 9- The rate of deduction of the state employees 'pension fund should be reduced to be 5% of the nominal salary or less in order to alleviate the burden on the employees, provided that the state bears the difference between that.

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