

# BENEFITS AND PREFERENCES FOR PSEDA RESIDENTS

TAX	STANDARD STATUS	PSEDA RESIDENTS	LEGAL GROUNDS
<b>Income tax</b>	<b>2%</b> (3% in 2017-2020) (federal budget)	<b>0%</b> for 5 years following the receipt of the first income	Subitem 1.8 item 1 Article 284 of the Tax Code of the Russian Federation
	<b>18%</b> (17 % in 2017-2020) (regional budget)	<b>0%</b> for 5 years following the receipt of the first income and <b>10%</b> for the next five years	Item 1 Article 5.4 of Law of Kaluga Region No. 621-OZ of 29.12.2009
<b>Property tax</b>	<b>2,2%</b>	<b>0%</b> for 5 years, <b>1.1%</b> from 6th to 7th year, <b>1.5 %</b> from 8th to 10th year	Item 1 Article 4.1 of Law of Kaluga Region No.263-OZ of 10.11.2003
<b>Land tax</b>	<b>1,5%</b>	<b>0%</b> from the moment of inclusion of the resident in the register of residents of PSEDA	Decision of the Town Duma of Sosensky No. 7 of 21.02.2018
<b>Insurance payments</b>	<b>30%</b> (Pension Fund – 22%, Social Insurance Fund – 2.9%, Medical Insurance Fund – 5.1%)	<b>7,6%</b> for 10 years (Pension Fund – 6%, Social Insurance Fund – 1,5%, Medical Insurance Fund – 0.1%)*	Subitem 12 item 1 and para.3 item 10 Article 427 of the Tax Code of the Russian Federation

*\*Reduced insurance rates are applicable to PSEDA residents who obtain their status within the first three years following the date of PSEDA establishment (subitem 12, item 1 and para. 3, item 10, Article 427 of the Tax Code of the Russian Federation)*