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# What legislative changes are waiting for the average Russian business in 2020?

If you carry out business activities employing less than 250 employees, your profit is not more than 2 billion rubles, and the share of medium and large enterprises, as well as States is negligible, or it is not at all, as a business entity-medium enterprise, get ready for the changes that will take effect in 2020.:

- Accounting and reporting on taxes and fees are performed only in electronic form. No papers, no office space littered with boxes. It is also no longer necessary to run after the CEO or chief accountant on the last day of reporting, since the presence of an electronic signature is an optional criterion;
- The legislator went further to simplify the electronic document flow: he proposed to refuse to fill out applications for employment, dismissal, vacation, etc. on paper and switch to an electronic format, however, an employee can always refuse the offer and return to paper. The introduction of the electronic form of documents is associated with the transition to e-books in the foreseeable future, starting in 2021.;
- Cancellation of paper workbooks also entail a new form of reporting for employers-CER-TD: now every month the employer must report on accepted and dismissed employees. The reporting form can be found on the website of the Pension Fund of the Russian Federation;
- The average company should take care of increasing the wages of employees, since from January 1, 2020, the minimum wage increases to 12,130 rubles, and this amount should be the main base of wages, only the employer has the right to add to it all allowances and surcharges.;
- When paying personal income tax, the company's accountant must remember that from January 1, 2020, the payment of this tax on unused holidays, on payments related to the birth of a child or care for a disabled child, is not carried out.;
- To participate in purchases in accordance with Law No. 223-FA from January 1, 2020, you must remember to tighten the period to 15 calendar days, instead of 30 calendar days for payment of the delivered goods or services provided under the contract based on the results of the purchase.;
- If your medium-sized enterprise is expecting or already receiving state support, by the end of 2020 it will be included in the Unified register of small and medium-sized businesses that receive support.;

Changes have affected the business as a whole, in a small part-the average enterprise, so when studying new changes, you do not need to qualify them by type of enterprise. A businessman should remember that the path from small to medium and large businesses with good jobs and government support is not so great.

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