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Съдържание

TAX PAYMENT MECHANISMS IN THE NATIONAL ECONOMY

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National economies are shaped by the diversity of relations among economic entities, depending on the historical, political and other factors, which together may increase the advantages and compensate disadvantages of each of them. Such business environment characteristics, as rationality of combination of market and non-market forms of interaction, as well as the relative value of self-organization and administrative organization in business relations significantly influence the tactical assessments of specific economies. Among them are the most important indicators of efficient allocation and use of economic resources, which are determined, based on the marginal production capacity. This process is known to be involved government agencies, their activity is being implemented in priority areas where competitive strategic objectives defined not only by calculations of economic efficiency. Therefore, the problem of choosing efficient forms and methods of intervention in the economy of the state are in the spotlight as economic theory within its many streams and practitioners whose work is related to state management.

In general, through appropriate institutions of the state enforces certain political and socio-economic principles of society, actively influences the formation and dynamics of macroeconomic proportions microeconomic processes. Thus, government intervention associated with the implementation of the established government functions. Usually they are designed to correct the imperfections inherent in the market mechanism that fixes it or on its own, or is not able to fix it, or attempts are ineffective. In cases where markets cannot reach equilibrium or balance is ineffective and in situations where individual market decisions affect other participants, regardless of whether this effect is positive or not, the state is responsible for the establishment and implementation of appropriate compensatory tools.

Appropriate action by the state exists in the broader context of "organic" problems of governance and regulatory institutions: the creation of equal conditions for economic entities, guaranteeing effective competition, limits the power of monopolies. The mentioned institutions also take care of the production of sufficient goods and services to meet the collective needs of society as a market mechanism cannot adequately perform this task. We share approaches known economists, based on the idea that markets are inefficient when it comes to creating mechanisms for public goods, bringing both benefits many people. Such arrangements are, for example, national security, roads, health care and more. That is, the company holds the state responsible for tax collection and redistribution of income when markets do not guarantee the achievement of social justice[1].

As the modern world experience and stimulate economic growth by state regulation governing structures associated with the use of appropriate tools, including important element taxes. Their possible positive impact on national competitiveness and increased business activity entities appears to increase the share of industries that produce goods for final consumption, thanks to stimulate investment and innovation, increased demand for products and services of domestic enterprises in domestic and foreign markets. With the state provides tax budget revenues, holds a protectionist policy or limits on its individual sectors, regions and areas. It is about promoting sustainability and efficient operation of economic agents of anti-inflation measures counteracting monopolistic collusion more.

In fiscal management is important to avoid redistributive effects that violate the

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1 *Hillman A. L.* Public Finance and Public Policy: Responsibilities and Limitations of Government / A. L. Hillman. - Cambridge: Cambridge University Press, 2003. P. 1-61.

criteria of economic neutrality. It is a rational proportion between the fiscal burden on consumption, as well as the main factors of production – labor and capital, including sectoral breakdown. On the stability of the equilibrium state of the national economy significantly affects the availability of certain assumptions that go with tax instruments with the above levers redistribution. This is true in particular for the balance of supply and demand of investment resources, when both capital taxation can contribute, on the one hand, to strengthen the impact of it on the other - reducing its offer, while creating risks and threats growing income inequality. Similarly, a particular combination of tax burden on corporate profits, wages, interest income can affect the performance of business entities, the income of workers, generate motivational conditions for certain behavior of economic agents in the formation of savings as a significant source of dynamics of equity.

Dialectics of tax rules and regulations is that, on the one hand, they reduce the ability of enterprises as buyers of capital goods and labor as a special commodity. However, income tax potentially reduces production consumption and payroll taxes - opportunities for personal consumption. On the other hand, taxes form a large resource of financial mechanisms of state control on the growth rate of savings in national income, contributing to economic development and the improvement of the economic structure of production and exchange. Society and its public authorities using tax instruments to achieve the desired level of proportionality in the economic structure of the process to increase its resistance to structural changes within, providing tax incentives sectors that define technological progress, promoting assimilation or depressed regions and more.

Among the most urgent tasks, effective solution which is important at the micro and macro levels, it is necessary to distinguish the use of modern technology in fiscal redistribution of GDP, when goal-setting creation and support of many private governance arrangements in the plane is a subsystem of the overall fiscal goals. Within the financial sector tax levers gear units are different sets of economic, legal and institutional arrangements of the relevant institutions to ensure implementation of national resources tasks. After a great impact on the economy the fiscal burden of the tax strategy should include a set of key objectives and fundamental means of achieving them in the future according to the real possibilities of development and functioning of the state and include effective means of responding to a variety of objective internal and external risks in the context of selecting the most appropriate general the development and security of the country. Alternative State Tax tactics allows timely to solve specific current issues and refine strategic objectives. Tactical measures aimed at implementing concretized tasks corresponding period of the country's economy through timely adjustment methods, tools, and methods of regulating taxation. From tax strategy is flexible tactics, efficiency and immediate response to changes in the country and the world. It should be emphasized that the restrictive conditions for the achievement of fiscal targets associated with higher levels of neutrality of the tax system on economic decisions of firms and consumers.

Detailing strategies and tactics of tax policy at the state level is carried out with a view to minimizing the cost of tax administration by the state and taxpayers, and given the need for efficient distribution of the tax burden on consumption, labor and capital. This is all about improving the legislative framework for the taxation of business enterprises, corporate property and individuals income individuals and end users. In addition, as an integral part of the assessment of the tax burden should be considered social contributions that shape individual sources of medical and social insurance pensions. It should also provide the necessary conditions for economic development and investment in the national economy, to avoid the use tax, individual tax treatment or tax administration methods that create barriers to investment in economic infrastructure development or growth of national production. Tax policy should be formed as an integral part of economic policy and its role in improving the efficiency of the economy – seen in close connection with the qualitative assessment of specific fiscal instruments in the context of reproductive functioning financial and credit mechanisms and their individual elements. The mission of the society, which is outside the tax area, but completely determines its functional orientation, branching original problem, which with it form a "tree" specific targets that mediate it, and is closely related to the objects of state regulation of the economy. Clearly, these goals tend to have detailed nature, with refined specific ways to perform assigned tasks, including by improving fiscal and monetary policy to stimulate innovation, which is impossible without creating favorable conditions for capital accumulation, alignment con 'current situation, stabilize the monetary circulation. Thus, the use tax should promote:

* Structural balance of economic development;
* Stabilization and further growth of production;
* Improve the financial condition of economic systems;
* Social Protection;
* Environmental management and the creation of favorable environmental conditions for human residence.

The difficulty with the choice of specific tax instruments, in particular in connection with anticyclical regulation due to the fact that the goals can overlap each other - under certain circumstances, some of them may be temporarily important and subjugate others, depending on the real economic and social situation, level of awareness of the subjects of state regulation of the economy and government bodies established for a fixed time system priorities. However, each task can help or hinder the achievement of others. Specific target instructions within the "tree" purposes usually distributed in accordance with established criteria for primary, secondary, tertiary, etc. Thus, in times of crisis is a priority out of it with outlining ways in a narrow, specific sense, for example, toward the market upturn. In this case, the other goals are subject to specified tasks within time intervals business cycles.

However, the multiplicity of the general regulatory purposes may not mean multiplicity of approaches, particularly in taxation; therefore, it is necessary at ways of redistributing financial resources to ensure the unity of a common model of tax reform aimed at economic growth and counter the crisis phenomena in time and space. This crisis management changes in taxation should focus on:

* Strengthening of the principle of justice due to the gradual reduction of fiscal pressure on the economic system through its distribution evenly on all subjects of taxation, primarily due to the abolition of unjustified, ineffective incentives, further reducing rates of main national taxes and reduce charges on the payroll;
* Maximum simplification of tax procedures through reduction of total taxes and fees unification of existing mechanisms for their calculation and payment of tax and the introduction of incentives to enhance innovation and capital accumulation.

The movement of funds between budget units must be accompanied by the creation of incentives to increase revenues socially and economically relevant tax revenues to the budgets of all levels for efficient performance of the functions of the state and strengthen the financial autonomy of communities. The main immediate task is to ensure compliance with national tax system equitable principles of taxation of business entities that are in a different economic environment, reducing the tax burden on taxpayers' stimulation using the tools of tax policy positive structural changes in the economy. A strategic approach to the processes of the tax system itself needs first state, because the state "doomed" to have a very important role in the organization of fiscal space.

Concept of various forms of fiscal burden as portions of "national ideas" economic management systems were developed and applied in many countries, especially in times of great social and economic changes. Tax policy and administration of compulsory payments (improving tax collection and tax compliance and broaden the tax base), as experts say, should be considered in a broad sense as a part of several measurements in the creation of financial resources for the first performance of the redistribution of economic agents and also further movement the resources with which there are other segments of fiscal space. Among them – the redistribution and rationalization costs, aimed at channeling resources to their best use, improving the efficiency of current spending programs and reduce (or stop) ineffective programs. In addition, the most important positions in the fiscal area include procedures for expansion of public expenditures financed by debt accumulation, privatization receipts and assistance (funding) donors, and other sources of non-tax revenues. And when not enough resources to meet state needs (even if available), private sector participation in the production of goods and services for public consumption may be an effective alternative - certainly, if provided proper evaluation, structuring and regulation[2].

In the analysis of different models of the welfare state, for adequate decision-making, in our view, important is to assess correlations interests of different sectors of society.

This issue is dedicated to the study of Nobel laureate E. Ostrom – in a huge number of options for situations that develop in relation to resources that are in common use (common-pool resources, CPR)[3], and as private and public goods and services. In evaluating the degree of unity of interests of the public about their use should be based on criteria range, possible adversarial consumption characteristics of their exclusivity. Of importance is that the rules on access to quality CPR affect the efficiency of their use when absolutely clear is common, recognized by all the result of collaboration. In this regard, community group, with access to CPR, monitors the use of CPR and parallel - formed informal norms of behavior in which the Value control and so become redundant.

Regarding the tax rules as important from the above is that the provision of benefits to citizens of the state must clearly differentiate depending on the level of responsibility of central and local government units. So, one of the main principles of the tax system has become the desire for conformity and functional interaction responsible for providing citizens with public goods provided by national constitutions, legislation and regulatory standards, with mechanisms to ensure adequate financing and efficient use of funds. Thus, the conceptual structure of the management of the national fiscal space necessary to orient towards the provision of law to carry out all the functions of executive bodies of relevant resources.

If we consider the relationship between taxpayers and the state as a kind of contract where the rules established by the legislation under certain institutional matrix, it is necessary to take into account the problems of bounded rationality and opportunistic behavior. The combination of bounded rationality of opportunistic behavior means that no economic interaction cannot occur without transaction costs. The degree of complexity and uncertainty contracts accompanied by objective recognition that the more elaborate contracts, the more the participants should be prepared for unexpected changes. In theory, transaction costs provided by the so-called management structure (governance structures), whose purpose is to use adequate control mechanisms aimed at non-conflicting and maximize mutual benefits. Thus, the activity of social institutions should focus on the need to compensate for the negative effects of bounded rationality and opportunistic behavior.

The impact of the tax component of fiscal space largely depends on the balance of the basic principles of taxation. In particular, it is believed that individuals who belong to groups of low-income families, guided by equitable approach to the payment of mandatory payments,

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2 Report No. 36671-UA Ukraine Creating Fiscal Space for Growth: A Public Finance Review Poverty Reduction and Economic Management Unit (ECSPE) Europe and Central Asia Region. Document of the World Bank.

3 Ostrom, Elinor. Governing the commons: the evolution of institutions for collective action. Cambridge New York: Cambridge University Press. 1990.

based on potential private or family assets. This is the inevitable effects of redistribution, including capital flight to offshore zones in the form of avoiding tax burden. This is the uneven amount of taxes paid and services received. Thus, there is a danger of social conflict between population groups with different incomes, because the cash flow of the public sector in the form of transfers to support the poor, or to finance public social services, such as education, health, etc, equally in relation to these consumers services perceived by taxpayers differently (meaning that for good use should only pay the one who designed it). In a globalized financial flows and migration opportunities for individuals internationally is moving the tax base ("voting with their feet"), which leads to a non-equilibrium state of public finances due to the crisis of national tax systems.

In the context of ensuring the implementation of the social functions of the state, new concept of taxation in the social state, socially oriented tax socialization tax policy. The latter is defined in values, transforming the principles of fair taxation, are implemented in an effort to: creating equal opportunities for all members of society through social support; transition from the political to the legal and social equality; ensure an acceptable standard of living for disadvantaged segments and individual citizens welfare. The political process inherent in a particular country, affecting the improvement of the tax system as a balance between the ability to pay and the amount received from the public sector benefits. Accordingly, unstable social compromises lead to instability of tax systems regardless of the level of economic development.

William Niskanen assumes that in the absence of consensus "any system of fiscal redistribution is a negative-sum game, in other words, a form of legalized theft, which reduces aggregate income community. Therefore usual attention to the distribution of the results of this game still makes it difficult to determine whether they are the results of fair play[4]." In the context of the mechanisms of action of regulators and entities - participants of market games is appropriate, in our view, repeated reference Niskanen William F. Knight, "All the problems of social ethics like a game problem as having two components – compliance rules and regulations for improving better "game" ... Of course, each party must play the game "in his hand" as abilities, otherwise the game will not ... Also, strict equality in the distribution of results is internally contradictory. Ethical ideals are a "fair" and interesting game"[5]. Thus, consensus contains elements of uncertainty associated with the fact that people who form the majority for a decision, choose and transfer tax rules without fully appreciating the value of their interests from the effects of the rules.

The difference in taxes per person directly corresponds to the cost of living in any country (excluding personal expenses), so it is important to respect the rights of citizens by increasing the intensity of labor migration in accordance with the principles of individual liberty. In fact, modern welfare states maintain a high level of social security, despite its considerable cost, according to the real political and economic interests. However, it should be borne in mind that these rules are made mainly through interest prevailing in the majority of voters, which significantly affects the level of tax burden compared to the decision-making "broad consensus on a constitutional platform." [6] Thus, the amount of fiscal powers of the government, local authorities, associated with an increase in government debt or taxes shall be governed by the criteria of a constitutional majority voting to ensure the adequacy of the decision to democratic norms.

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4 Niskanen W. A. Autocratic, Democratic and Optimal Government: Fiscal Choices and Economic Outcomes / W. A. Niskanen. - Cheltenham, UK: Edward Elgar Publishing, 2003. - P. 69-78.
5 Knight F. H. Freedom and Reform: Essays in Economics and Social Philosophy /F. H. Knight. - Indianapolis, IN: Liberty Fund, Inc., 1982. 502 p.
6 Niskanen W. A. Autocratic, Democratic and Optimal Government: Fiscal Choices and Economic Outcomes / W. A. Niskanen. - Cheltenham, UK: Edward Elgar Publishing, 2003. P. 69-78.

Achieving the strategic goals of the tax law is in close contact with the norms of all areas within the fiscal space, especially the budget. Their regulation requires a further unification in terms of that one structural, linguistic, procedural rules in order to avoid violations of the constitutional rights of taxpayers. Therefore, the strategic concept of the formation of an effective tax system should provide the fiscal policy of the state, if not support, at least a positive attitude most people, civil society as a force government institutions not to implement large-scale programs in the long run to support the state competitive sub is commercial, economic, and thus serve as a benchmark for them when making prospective economic decisions.

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