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ANALYSIS OF TAX BURDEN PARAMETERS OF UKRAINE'S ECONOMY

The need to solve the problems of macro-economic stabilization of the country's economy on the basis of determining the tax system efficiency led to the actuality and importance of developing methodological issues of macro-economic tax regulation. In terms of macro-financial stability for the purpose of strategic analysis, the macroeconomic category of tax burden and its fiscal efficiency in terms of direct and indirect taxation is considered.

Tax burden indicators at a macro-level quantitatively measure the total level of tax payment and pumping up the budget. Based on the analysis of tax burden it is found that in Ukraine the major fiscal function is performed by consumption taxes (indirect taxes).

The methodological principles of the diagnostics of tax burden influence on macro-indices of economic stabilization are as follows: selecting parameters of monitoring tax burden state and fiscal burden efficiency; the assessment of an impact on fiscal efficiency on macro-indices. To prognosticate the efficiency of fiscal burden performance in terms of indirect taxes linear and exponential trend equations are calculated. In terms of the analysis of macro-financial stability the usage of tax rates of indirect taxes as indicators of fiscal efficiency provides sufficient reasons for the conclusions regarding long-term trends of pumping the budget.

Key words: fiscal regulation, stabilization indicators, tax rate, tax burden, trend models, macro-economic indicators.

Introduction. The achievements of economic growth on long-term time horizons are the result of a balanced combination of economic, social, demographic, financial, investment and other components of a state policy. One of

the main preconditions for their implementation is clearly defined intermediate and final policy objectives measured by using individual indicators and their complexes, systematically justified.

The implementation of a tax regulation mechanism depends on a significant number of interests and factors and is determined primarily by using appropriate macro-financial indicators that are necessary to ensure adequate comprehensive assessment of the conditions of making managerial decisions, to carry out preliminary analysis of their consequences and to select optimal scenarios of achieving strategic goals. The choice of macro-financial indicators provides the efficiency of government regulation and managing the potential risks of macro-economic stability and security.

The aim of this study is to determine methodological foundations of the choice of parameters of macro-financial stability diagnostics and identify relationships between macro-economic and macro-financial processes by means of tools of econometric modeling.

Literature review. The issues of identifying macro-financial indicators in the sphere of public finance management are covered in the works of such domestic scientists: O. V. Boher [2], I. O. Tsybaliuk, N. V. Vyshnevskya [6], O. Hodovanets, T. Marshaliuk [7], Yu. Petlenko [10] and others.

The distinction of macro-economic and macro-financial spheres is important to research the economy's stabilization at the macro-level. The economic sphere analysis covers the following concepts: national production, national income, domestic demand, savings, investment and others. The indicators of a macro-financial sphere are revenues and expenditures of the consolidated budget, public debt, and indicators of credit and monetary field [1].

The need for indices-indicators occurs at the time of assessment of the current state and identification of economy's trends. Since management is a continuous cyclic process virtually in a single cycle indicators are used twice: in the process of assessing the situation to create an action plan and forecasting and evaluating the effects of these measures introduction.

The combination of indicators with control process is achieved by presenting it as a classical model of the management cycle – forecasting – planning – organization – implementation – control. As for the choice of the parameters of macro-level stabilization to determine an index of the gross domestic product (GDP), depending on the method individual components of the macro-economic indicator itself (aggregate demand, government procurements, gross investment, net exports) or regional

indicators of the gross regional product (GRP), depending on analysis purposes are determined.

It should be noted that at the macro-level the division of financial indicators by analysis trends into efficiency, security and stability indicators is quite rare. Because of this issue the availability of different views on referring a certain indicator to a particular classification group and ways of their use for macro-analysis is a common problem.

The preservation of the base of forming public finance funds and relative sustainability of costs are necessary conditions for stable obligation performance at the macro-level. The realization of these tasks is provided by the indicators of the first condition – fiscal sustainability and the second one – monetary. Herein, tax field indicators are also included in the macro-security group as a part of the revenue structure. In terms of macro-financial stability for the purpose of strategic analysis the macro-economic category of tax burden and also its fiscal efficiency in terms of direct and indirect taxation is considered.

In economics there are several approaches to tax burden evaluation, namely:

- as the ratio of tax revenue to the budget to the value of total income of the private sector;
- as the difference between total revenues and expenditures and transfers from the budget for the private sector maintenance;
- as the share of tax revenue to the gross domestic product [5, 7–9].

The tax rate is often used as an indicator of tax burden efficiency. The indicator reflects the ratio of the sum of all received taxes to the gross domestic product. The tax rate is the simplest index of those commonly used in characterizing tax burden. The advantage of this indicator is its prevalence in foreign countries [1, 6].

Research methodology. In general, tax burden shows the income that residents pay to the budget in taxes and non-tax payments. There are several methods for calculating this indicator, depending on the analysis task and available resources. The most accurate method of calculating tax burden is to analyze the cost of each economy entity in terms of paying taxes and non-tax payments. For the purposes of fiscal regulation of supply and demand it is advisable to analyze tax burden in terms of direct and indirect taxes.

The revenue dynamics in terms of tax division by functional features – income taxes (direct taxes) and consumption taxes (indirect taxes) are shown in Fig. 1.

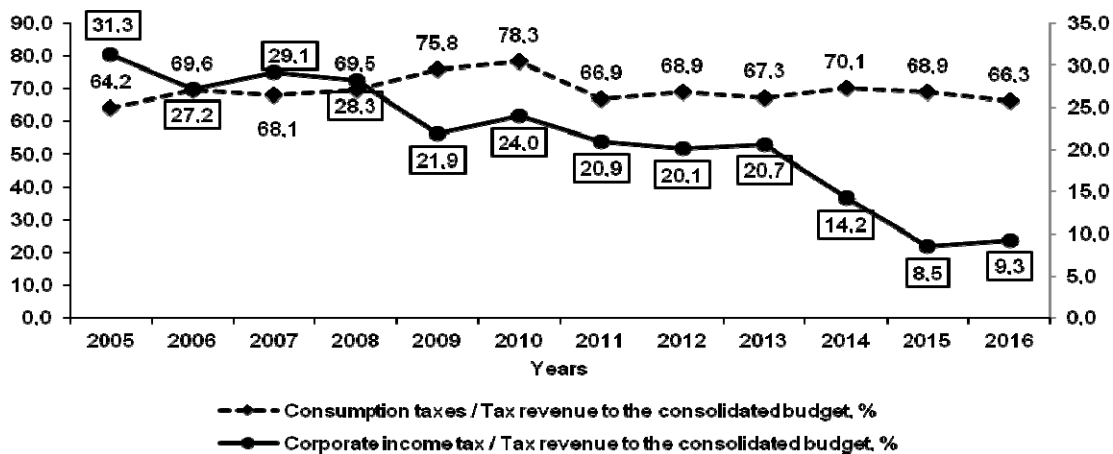


Fig. 1. Dynamics of the tax burden formation in Ukraine

Source: built by the authors based on [11–14].

The indicators of tax burden at the macro-level reflect the fiscal policy efficiency that is quantitatively measure the cumulative level of their payments and pumping up the budget.

Fig. 2 and Fig. 3 show the tax rate dynamics in terms of direct and indirect taxes. It can be noted that there is a

different dynamics character for tax rates by indirect and direct taxes: to decrease – by direct taxes, to increase – by indirect ones.

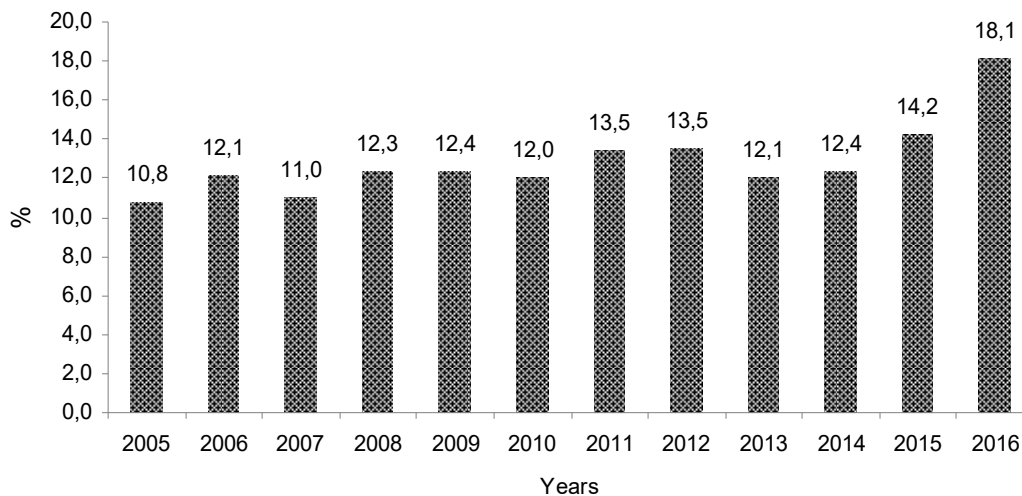


Fig. 2. Tax rate by direct taxes

Source: built by the authors based on [11–14].

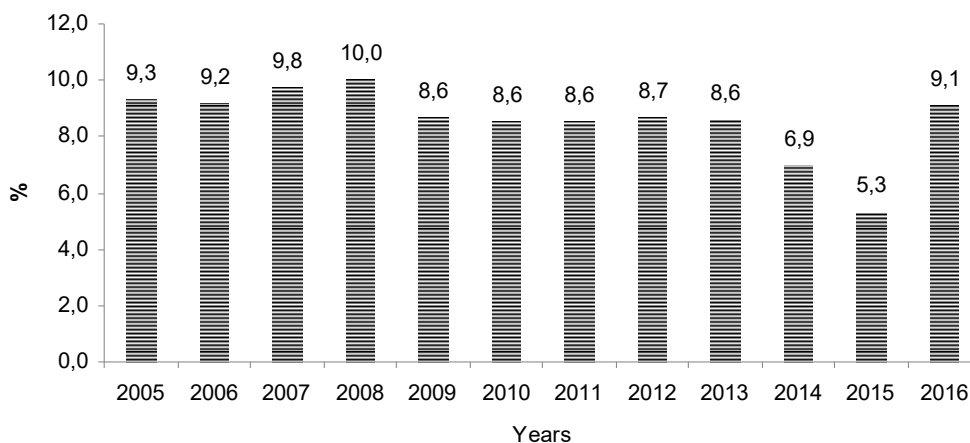


Fig. 3. Tax rate by indirect taxes (by consumption taxes)

Source: built by the authors based on [11–14].

In 2015 there was the highest ratio of tax revenue of indirect taxes and the lowest by direct ones to the GDP for the period. The calculation of the tax rate level in terms of direct and indirect taxes determines tax regulation directions to stimulate demand or supply of financial resources.

It should be noted that unlike the national practice, the ratio of tax revenue to the gross domestic product is often used abroad, including the value of goods and services produced by residents outside the country [1].

In terms of the analysis of macro-financial stability, the ratio of tax revenue to the GDP gives sufficient grounds to draw the conclusions on long-term trends of pumping up the budget and identifying potential risks. However, tax revenue is not an indicator associated with the level of

economic development. The level of non-payment of tax liabilities, the level of the shadow economy, sustainable development indices, financial security parameters are the reflection of the economic situation in the country and real macro-financial stability.

The methodological basis of the selection of macroeconomic stability and financial security parameters can be defined as follows: selecting monitoring parameters of the tax burden state and fiscal burden efficiency; the diagnostics of tax burden impact on macro-economic stabilization.

In general, the indicators can be classified according to certain characteristics that meet the study objectives. The index classification of the identification of economic development stabilization can be presented in Table 1.

Table 1. Classification of economic stabilization indicators

Classification	Types of indicators
By way of development process evaluation	<i>direct</i> – directly related to the review subject <i>indirect</i> indicators – indirectly reflect the characteristics of the object
By time basis of indicator comparison	<i>basic</i> – cover a period to be taken into comparison, <i>actual</i> – meet existing state <i>planned</i>
By time direction of development process evaluation	<i>retrospective</i> (bygone periods) <i>current</i> (interim, final) <i>prognostic</i> (forward periods)
By level of detailing the structure of the indicator study object	<i>holistic or integrated</i> (state budget revenues to the GDP) <i>element by element</i>
By level of aggregation in the process of analyzing and evaluating	<i>isolated</i> <i>group</i> <i>integrated</i>
In terms of uniqueness	<i>universal</i> indicators that can be used to analyze all types of enterprises <i>special</i> formed taking into account the features and characteristics of the study object
According to measurement units	<i>quantitative (numerical)</i> and <i>qualitative</i> . Among quantitative indicators there are groups of <i>absolute</i> (GDP, tax revenue, added value, etc.) and <i>relative (conditional)</i> indicators (fiscal efficiency, tax burden)
By way of values presentation	<i>point</i> and <i>interval</i> indicators. Interval indicators reflect a period of admissible values, point ones are limited with accurate values of the indicator.

Source: Authors' development.

This distinction is caused by the need to combine absolute and relative indicators in the process of macro-financial analysis and an increasing tendency to use qualitative characteristics of economic phenomena.

Each classification of the study complex object is not exhaustive and may be supplemented with additional

classification features in accordance with research goals in the process of socio-economic phenomena and processes research.

The selected parameters of macro-analysis must meet certain specifications as described in Table 2.

Table 2. Main characteristics of economic stabilization indicators

Specification	Meaning	How to use
<i>Certainty</i>	information property, which determines the degree of objective, accurate reflection of events and facts that occurred	As a means of ensuring transparency
<i>Timeliness</i>	as a time interval between the moment (period) in which there was a phenomenon or process, described by the statistical data and the date of readiness (provision) of these data	As a means of operational governance
<i>Reality</i>	means matching the level of technical and methodological support not only the method of indicator measuring, but its grounding and understanding.	As a means of government regulation

Source: Authors' development.

Main results. To determine the level of tax burden the calculations were carried out by the tax rate, the other indicators are determined as shown in Table 3.

Table 3. Indicators of tax regulation efficiency

Indices	Method of calculation
Budget tax burden	Tax revenue to the consolidated budget / GDP * 100
Share of GDP centralization in the budget	Revenue to the consolidated budget / GDP * 100
Tax burden on labor	Single Social Tax / GDP * 100
Crude rate of tax burden	Budget tax burden + Tax burden on labor / GDP*100

Source: Survey [6].

The dynamics of the tax burden formation in Ukraine is presented in Table 4.

Table 4. Dynamics of the tax burden in Ukraine in 2005-2016 due to different types of tax payments, %

Indicator	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Average level
1. Income tax	3.73	4.19	4.83	4.84	4.87	4.73	4.16	4.35	4.41	3.94	2.77	5.82	4,39
2. Corporate income tax	5.28	4.74	4.72	5.01	3.57	3.71	4.21	3.94	3.71	2.51	1.76	2,53	3,81
3. VAT	7.67	9.26	8.25	9.71	9.27	8.89	10.01	9.88	8.76	8.76	9.02	13,84	9,44
4. Budget tax burden	22.22	23.11	22.36	23.98	22.78	21.60	25.74	26.29	24.15	23.16	25.63	27,31	24,04
5. Share of GDP centralization in the budget	30.40	31.57	30.51	31.42	31.60	28.95	30.64	31.72	30.22	28.73	32.94	32,84	30,98
6. Tax burden on labor	9.41	9.98	10.48	10.75	10.93	11.03	10.70	11.25	11.39	10.46	8.58	4,69	9,97
7. Crude rate of tax burden	31.63	33.09	32.84	34.73	33.71	32.63	36.43	37.54	35.54	33.61	34.21	32,00	34,01

Source: compiled by the authors based on [11–14].

According to the data of Table 4 the average level of the tax burden in Ukraine does not differ significantly from the average indicator for EU countries. The main difference is tax revenue structure. In Ukraine, the share of indirect taxes prevails over direct ones, while in developed countries there is an opposite trend [2].

A clear development trend for the tax rate growth by indirect taxes in general and by excise duties is confirmed by the results of econometric analysis (Table 5). The linear equation coefficient of trend $\hat{y} = 11.05 + 0.22t$ shows that from 2005 to 2016 the tax rate by indirect taxes grew

annually on average by 0.22 %. If such a trend continues in the coming years, this tax rate will continue to grow. The excise duty over the period grew by 0.16 % annually, as the linear model coefficient of the main trend of development for this indicator shows ($\hat{y} = 1.26 + 0.16t$). Analyzing the trend of this indicator change by individual components, we can state the tax rate growth by excise duty on imported goods. The rate value of trend equation $\hat{y} = -0.08 + 0.10t$ shows that the tax rate by excise duty on imported goods for 2005–2016 increased by 0.10 %.

Table 5. Linear equations of tax rates trend by indirect taxes in Ukraine according to the data of 2005-2016

Indicator	Trend equation and the value of Student's <i>t</i> -test	Determination coefficient <i>R</i> ²	Fisher's <i>F</i> -test	DW-criterion of Durbin-Watson
Consumption taxes / GDP, %	$\hat{y} = 11.05 + 0.22t$ 23.53* 3.24*	0.538	10.5*	2.28*
VAT / GDP, %	$\hat{y} = 8.64 + 0.07t$ 19.14* 1.00	0.100	1.0	1.94*
Taxes on international trade and external transactions / GDP, %	$\hat{y} = 1.15 - 0.001t$ 4.47* 0.08	0.001	0.0	1.29**
Excise tax / GDP, %	$\hat{y} = 1.26 + 0.16t$ 6.66* 5.74*	0.786	33.0*	1.62*
Excise duty on domestic goods / GDP, %	$\hat{y} = 1.34 + 0.06t$ 7.78* 2.34**	0.377	5.5**	1.39**
Excise duty on imported goods / GDP, %	$\hat{y} = -0.08 + 0.10t$ 0.93 8.36*	0.886	69.9*	1.39**

Note: * – statistical certainty with probability $p = 0.99$ (significance level $\alpha = 0.01$);
** – statistical certainty with probability $p = 0.95$ (significance level $\alpha = 0.05$).

Source: compiled by the authors based on [11–14].

From 2005 to 2016 the tax rate by direct taxes decreased annually on average by 0.32 %, as is indicated by the coefficient of linear equation trend $\hat{y} = 10.43 - 0.32t$ (Table 6). A tendency to decrease is characteristic for the

tax rate by an income tax. Of all the components of direct taxes there is growing dynamics only for the tax rate by the single tax for private individuals.

Table 6. Trend linear equations of tax rates by direct taxes in Ukraine according to the data of 2005-2016

Indicator	Trend equation and the value of Student's <i>t</i> -test	Determination coefficient <i>R</i> ²	Fisher's <i>F</i> -test	DW-criterion of Durbin-Watson
Direct taxes / GDP, %	$\hat{y} = 10.43 - 0.32t$ 19.03* 3.97*	0.637	15.8*	0.99**
Corporate income tax / GDP, %	$\hat{y} = 5.57 - 0.27t$ 16.83* 5.52*	0.772	30.5*	1.54*
Income tax / GDP, %	$\hat{y} = 4.73 - 0.08t$ 12.35* 1.41	0.180	2.0	0.78
Single tax for small businesses / GDP, %	$\hat{y} = 0.14 + 0.03t$ 1.96 2.73**	0.452	7.4**	0.55
Single tax on legal persons / GDP, %	$\hat{y} = 0.11 - 0.001t$ 5.73* 0.44	0.021	0.2	0.45
Single tax on individuals / GDP, %	$\hat{y} = 0.05 + 0.02t$ 1.00 3.62**	0.593	13.1*	0.77

Note: * – statistical certainty with probability $p = 0.99$ (significance level $\alpha = 0.01$);
** – statistical certainty with probability $p = 0.95$ (significance level $\alpha = 0.05$).

Source: compiled by the authors based on [11–14].

Based on the statistical evaluation of the certainty of exponential and linear models it is revealed that for the forecast calculation of the tax burden in Ukraine by indirect taxes exactly trend linear equations can be recommended.

Conclusions. The need to solve the problems of macro-economic stabilization of the country's economy on the basis of determining the tax system efficiency led to the actuality and importance of developing methodological issues of macro-fiscal tax regulation of the economy.

The methodical fundamentals of a choice of macro-economic and macro-financial parameters and usage of the offered analytical tools of tax regulation at the macro-

economic level through the application of defined parameters of the tax burden diagnostics are developed.

The relationship between the taxation level and macro-parameters of economic stabilization depends on assessing tax burden efficiency, which suggests asserting about the impact in the short term – of a tax rate, but in the long term – of tax burden.

Based on the analysis of tax burden it is found that the average tax burden in Ukraine is not significantly different from the average indicator for EU countries. The main difference of the tax burden in Ukraine from the European Union is not its level but the tax revenue structure. In

Ukraine, the share of indirect taxes prevails over the direct ones, while in developed countries there is an opposite trend. That is, in Ukraine the main fiscal function is performed by consumption taxes (indirect taxes). To prognosticate the efficiency of fiscal burden performance in terms of indirect taxes trend linear and exponential equations are calculated.

Tax rates are selected to be the indicators of evaluating tax regulation efficiency. On the basis of trend analysis of tax rates it is established that tax rates by indirect taxes, revenue forecasting by which is fulfilled by means of trend linear equations, can be selected to stimulate the demand for financial resources.

Discussion. The analysis of the relationships between the indices of sustainable development, financial security parameters and indirect taxes was introduced by the authors in the previous studies [3, 4]. The direction of future research of tax regulation at the micro-level provides the definition of direct taxes impact on financial and macro-indicators and the determination of their structure for development stimulation.

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АНАЛІЗ ПАРАМЕТРІВ ПОДАТКОВОГО НАВАНТАЖЕННЯ ЕКОНОМІКИ УКРАЇНИ

Визначено методичні основи вибору параметрів діагностики стану макрофінансової стабілізації. Описано класифікацію та основні характеристики індикаторів стабілізації економіки. Для цілей фіскального регулювання попиту та пропозиції запропоновано проаналізувати податкове навантаження та його ефективність у розрізі прямих та непрямих податків. Розроблено методичні основи діагностики впливу податкового навантаження на макропоказники стабілізації економіки: вибір параметрів моніторингу стану податкового навантаження та ефективності фіскального навантаження; виявлення взаємозв'язків між макроекономічними й макрофінансовими процесами за допомогою інструментів економетричного моделювання. Описано моделі тренда є основою аналітичного інструментарію податкового регулювання на макроекономічному рівні.

Ключові слова: фіскальне регулювання, індикатори стабілізації, податковий коефіцієнт, податкове навантаження, моделі тренду, макропоказники.

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АНАЛИЗ ПАРАМЕТРОВ НАЛОГОВОЙ НАГРУЗКИ ЭКОНОМИКИ УКРАИНЫ

Определены методические основы выбора параметров диагностики состояния макрофинансовой стабилизации. Описана классификация и основные характеристики индикаторов стабилизации экономики. Для целей фискального регулирования спроса и предложения предложено проанализировать налоговую нагрузку и ее эффективность в разрезе прямых и косвенных налогов. Разработаны методические основы диагностики влияния налоговой нагрузки на макропоказатели стабилизации экономики: выбор параметров мониторинга состояния налоговой нагрузки и эффективности фискальной нагрузки; выявление взаимосвязей между макроэкономическими и макрофинансовыми процессами с помощью инструментов эконометрического моделирования. Описанные модели тренда являются основой аналитического инструментария налогового регулирования на макроэкономическом уровне.

Ключевые слова: фискальное регулирование, индикаторы стабилизации, налоговый коэффициент, налоговая нагрузка, модели тренда, макропоказатели.

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IMPROVING YOUTHS' SOCIAL SITUATION IN THE EUROPEAN UNION

The European Union's social policies of the last years aimed at improving the social conditions of youths across Europe. The goal of this paper is to comparatively analyse the characteristics of youths and their social conditions in the EU-27, during 2006-2016, using the following indicators associated to the young population: youth education and training, employment and unemployment rates, health, social inclusion, culture and creativity, participation and youth in the digital world. The paper also reviews the impact and efficiency of the EU's social policies in the current economic background, trying to catch the improvements in young people's social conditions. For this purpose, there were used Employment and Social Conditions Indicators and "Europe 2020" Strategy Indicators.

Our analysis reveals that over time the youths' aspirations and needs have changed along with their social conditions. The EU is obviously making progress in improving the social policies addressed to young people, but there are still visible differences between the member states and new, innovative approaches are required to respond to youths' needs in the fast-changing economic and political context of Europe.

Key words: youth, social policy, social conditions, EU-27.

Introduction. Nowadays, the European Commission and the Government of each member state of the EU are getting more and more involved in the economy. They are also focusing on improving the social conditions and the educational level of young people in the EU, but also on tackling unemployment.

Among the EU's biggest concerns are the high youth unemployment rate and the differences between member states regarding this rate. For example, between Germany, which has the lowest youth unemployment rate, at 7% and Greece or Spain, the countries with the highest unemployment rate, approximately 50%, there is a difference of 40 percentage points [6].

The government's implication, through each national social policy and low, including unemployment benefits and support programmes, changed the behaviour of people during time, from people that were scared to reject a job during the Industrialisation period to people that are searching and accepting a job based on their motivation, minimum wage, health insurance or other benefits.

Although this is the tendency, the fast-changing economic and political context of Europe, along with the changes in different branches of industry, forced young people to work

part-time, or to be underpaid, or even to accept jobs that do not match their educational background or professional experience. The social policy of each state gave young people more options and integrated them to the labour market.

The fast-changing economic and political context of Europe influences young people's decisions, especially regarding their mobility in the labour market. As an EU citizen, a youth can choose to immigrate to another member state, to acquire better social conditions and to be integrated into the labour market. To immigrate to another country to find a new job, as a citizen of the EU, can be perceived as an opportunity, but also as an unwanted decision that a citizen can make for better social conditions and wage. After 2007, when 12 new states became member states of the EU, countries that were already members, restricted the access of the citizens coming from the new states, to avoid massive migration [14, p. 1-11].

Young people and the social policy in the European Union. The welfare system is different in every country and the expenses of each country on social policies are different. To associate the EU with a single welfare regime cannot be possible because each member state follows different welfare regimes [5].