

Annotation

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Directions for social course intensification of tax regulation in Ukraine

Taxation policy is one of the main forms of management of social and economic state development. And tax regulation mechanism is also one of the most affluent and efficient constituent parts of it.

Tax regulation mechanism can follow two goals in its functioning process: fiscal and social. Fiscal goal domination finally provokes the following of economic indices of state development even without taking into consideration the lobbying of state interests. However, balanced interests of population (payers) and state, which can occur in case of prerogative goal of tax regulation mechanism is social, lead to even and harmonious state development.

National tax regulation mechanism is currently characterized with fiscal goals domination that negatively affects development indices. It is an exact reason why it was offered to divide them into structural (that totally influence the process of taxation) and social (that are directly relevant to elements of the certain tax or tax sector) because of the investigation of implements of tax regulation mechanism.

The main instrument that determines the social safety level, particularly of tax payers and state population in total, is a tax-exempt minimum. It is made equivalent to living minimum wage in developed countries, that is absolutely reasonable. However, the majority of modern scientists tend to think that the index of current living minimum wage in Ukraine doesn't correspond to economic reality. Besides, it can't satisfy any elementary demands of a citizen that proves the necessity of giving a social vector to national tax regulation mechanism.

Indices of Ukraine development in 1995, 2005 and 2014 years were studied to perform the investigation: gross domestic product per capita, quantity of population and level of its employment, incomes of consolidated budget of Ukraine, an average size of housing space per capita, amount of doctors and paramedical personnel for 10 000 citizens, level of education, population incomes and expenses, average wages and scale of pension, part of population with maximum and minimum incomings, index of consumer costs. As a result, positive dynamics in particular indices was observed, although, considering the index movement of consumer costs, a lot of positive indices are evened, and together with negative tendencies toward the amount of population, level of education, amount of doctors and etc. they form a negative image of social and economic state development.

That is why methods of social constituent reinforcement of tax regulation mechanism were offered, realization in practice of which will facilitate the indices optimization of social and economic state policy, raising of living standards and charging the population, development of tax culture and social responsibility on Ukrainians that will somehow solve the problems, which exist in modern Ukrainian development.

Key words: *tax regulation, tax regulation mechanism, principles of tax regulation, tax regulation instruments, tax-exempt minimum, tax regulation goals, social orientation of tax regulation mechanism.*