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General Aspects of Taxation in Japan

Today, the Japanese tax system is distinguished by the plurality of taxes collected and the existence of several levels in the structure of taxation. Taxes are levied both directly and indirectly and can relate to both conventional and targeted taxes. In addition to state taxes, there are also prefectural (on average 2–4 %) and municipal (on average 3–12 %) taxes. As a result, the tax system in Japan has more than 50 types of different taxes.

If we evaluate the dynamics of tax revenues as a whole, then we can visually track the economic progress of the country using this indicator as an example. So, the most significant is the explosive growth of tax revenues, observed from 1965 to 1991, which began during the period of the world famous “Japanese economic miracle” and continued under the “Bubble Economy” from the mid-1980s. It is easy to calculate that during this time the budget revenues from taxes increased by almost 22 times, having risen in 1965–1991. From 6,17 trillion yen to 135,5 trillion yen, respectively. However, by the beginning of the 90s. the overall dynamics are fundamentally changing.

As you know, the reasons for the emergence of the “bubble economy” were two factors. The first is the very high savings rate among the Japanese population. At that time, among the urban population, it was on average 24–28 %, and among the rural population – more than 35%. About half of the savings were in the form of deposits in banks, the result of which is quite obvious: a constant surplus of capital with a lack of consumer demand. The second factor was the country’s powerful competitive industry. Approximately a third of all Japanese products sold came to foreign markets. Thus, there was a permanent surplus on the current account, providing an additional flow of money into the country [1].

In total, these two factors caused the emergence of a huge deposit base of commercial banks, which by 1989 amounted to 120 % of GDP. A significant portion of these funds were invested in speculative transactions related to stocks and real estate. However, the early 1990s were a turning point for the Japanese economy. The bubble burst and the country’s economy entered a period of prolonged stagnation, in which, according to many experts, it continues to be today.

The lack of significant economic growth in the last couple of decades is reflected in the trend in tax revenues. Small fluctuations have been observed since the 1990s, correlating with economic cycles. However, for as many as 20 years, receipts practically did not go beyond the 130–140 trillion yen range.

Despite this, it is possible to trace certain qualitative changes in the structure of taxes collected.

Consider the relationship between federal and local taxes. To assess the dynamics in their ratio, one should take a sufficiently long time frame, for example, from the first half of the 1970s. It is obvious that the general trend is towards a gradual increase in the share of local taxes and a decrease

in the share of taxes levied at the federal level. If at the beginning of the 70s. the share of federal taxes was close to 70 %, but in the current decade it averages about 55 %. Thus, we can conclude that redistribution in favor of local taxes is an indisputable fact and exists regardless of the trend in total tax revenues to the budget.

The entire system of financing the production and social infrastructure, training and retraining of the labor force, communal and housing services is carried out through local authorities. “ From which it can be concluded that in Japan “social” values are becoming increasingly important. In other words, the Land of the Rising Sun is increasingly reorienting itself to “social welfare”, which constantly appears in English-language literature, and is spending less funds on global national tasks [2].

For 2010, which preceded the ecological and man-made disaster that befell Japan in March 2011, total tax revenue was 132,5 trillion yen. This amount represented 40,5 % of the state budget. The rest was formed from income from government bonds and other budget items.

In 2011, Japan, as already mentioned, faced a large-scale environmental disaster that caused significant damage, both from an economic and socio-political point of view. The number of human victims (according to official figures) was 15,870 people, and the economic damage is estimated at 16–25 trillion yen.

However, these estimates do not include either a decline in industrial growth, or a decline in trade and GDP, which should certainly be taken into account. In particular, among the implicit aspects that express the damage done to the Japanese economy, a very striking example is the fall in tax revenues. Compared to 2010, in 2011 tax revenues to the budget fell sharply by more than \$ 54 trillion, in other words, by almost 40 %. The reduction, to one degree or another, affected almost all types of taxes. Therefore, due to the fact that 2011 is extraordinary in terms of the nature and volume of tax revenues and cannot serve as an adequate example for analyzing the tax system in Japan in its typical state, statistical studies will be carried out on the basis of data for 2010 [3].

In the most general version, there are five main accounts in the Japanese tax system, or, in other words, five categories. They are presented as follows:

- **1000** – Taxes on income, profits and capital gains;
- **2000** – Social security contributions;
- **3000** – Taxes on property;
- **4000** – Taxes on goods and services;
- **5000** – Other taxes.

As you can see, the largest share is taken by contributions to social security funds, which are used in the future to improve the welfare of society in general and the most needy categories of citizens in particular.

The following positions are occupied by taxes on income and profits, as well as taxes on goods and services. Using the example of these two categories, one can trace the relationship between direct and indirect taxes in the system, and as we can see, the preference in the Japanese tax system is given to direct taxes. However, this ratio may change in the future, because many experts are inclined towards the need to raise indirect taxes, which will be described in more detail in subsequent chapters.

At the end of the table are property taxes and others that do not fall into any of the categories listed above. After we have considered the main categories of taxes levied, you should move on to specific types of taxes, and also select those that will become the subject of further detailed analysis. In this case, we rely on two aspects: the selected taxes must be significant enough for the budget; certain problem specificities should be associated with the selected taxes so that the analysis is not purely descriptive.

Thus, balancing these two aspects, we can distinguish the following types of taxes: income tax, consumption tax, corporate income tax, transport tax. In total, the listed types of taxes make up 48 % almost half of the total tax revenue. Thus, we will consider the most important and most problematic aspects of Japan’s taxation, as well as pay attention to the economic relations of Japan in the international arena in the context of tax legislation, which will manifest itself in the analysis of the country’s tax policy regarding foreign direct investment.

Sources and literature

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ІТ-фахівець: особливості працевлаштування в США та Канаді

Пошук вакантного робочого місця, яке б відповідало бажаній спеціальності, розміру заробітної плати, рівню кваліфікації, люди мають справу з Ринок праці є невід’ємною частиною соціально- економічної системи країни. Станом на Сьогодні ринок праці досить нестабільний у своєму функціонуванні. Кожна окремо взята країна будує та формує свій ринок праці згідно з національною специфікою, рівнем та напрямом розвитку власної економіки, враховуючи географічні, політичні, економічні, ресурсні та інші причини. Відповідно до цього змінюється кількість та види найбільш популярних і затребуваних професій та спеціальностей. Отже **метою дослідження** порівняння умов працевлаштування та попиту на ІТ-фахівців на ринку США та Канади.

Попит на ІТ-фахівців на ринку праці Канади. Рівень безробіття в Канаді досить низький – всього лише 6 %. Країна постійно потребує професійної робочої сили. Будівництво, легка і важка промисловість, лісове та сільське господарство, нафто- і газовидобування, готельний бізнес, медицина – у всіх цих галузях спостерігається нестача кадрів. Найбільшим попитом користуються кваліфіковані фахівці вузьких напрямків у промисловій сфері. Стосовно працівників інтелектуальної праці, то тут за цими напрямками працюють переважно випускники місцевих освітніх закладів. Потреба Канади в ІТ-фахівцях у 2020 р. складає близько 150–200 тис. таких фахівців різних рівнів. Найбільш затребуваними вважаються інженери-програмісти, веб-розробники, Java-програмісти, дизайнери/графіки, спеціалісти по BigData. Відповідно до компетентностей фахівця сфери ІТ, у різних регіонах Канади існує певний діапазон [1]:

- Калгарі – 56–119 тис. С\$;
- Торонто – 55–107 тис. С\$;
- Ванкувер – 54–105 тис. С\$;
- Оттава – 52–103 тис. С\$;
- Едмонтон, Галіфакс – 46–98 тис. С\$;
- Монреаль – 45–95 тис. С\$;
- Квебек – 43–93 тис. С\$.

Проаналізуємо вимоги до прийняття на вакантну посаду розробника програмного забезпечення у Північному Йорку, Онтаріо [2]. Для отримання доходу у розмірі \$80 тис. на рік за умови повного робочого дня, розробник програмного забезпечення повинен вміти:

- писати, модифікувати, інтегрувати та тестувати програмний код;
- виявляти та повідомляти про технічні проблеми, процеси та рішення;
- готувати звіти та іншу документацію щодо експлуатації та обслуговування програмного забезпечення;
- допомагати у зборі та документації вимог користувача;