## ТЕОРІЯ ТА ІСТОРІЯ ДЕРЖАВНОГО УПРАВЛІННЯ

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Antyptseva O., PhD of Economic Sciences, Ukrainian Engineering and Pedagogical Academy, Kharkiv

## STATE ECONOMIC STIMULATION OF WORK FORCE DEVELOPMENT AS A TOOL FOR REGULATION OF THE COUNTRY POPULATION EMPLOYMENT

The theoretical aspects of the state economic stimulation of vocational training and development of workers in the context of optimizing the employment of the population of the state are considered and the experience of the developed countries of the world in this area is generalized. Suggested directions for improving the system of state economic stimulation of the development of labor in Ukraine on the basis of expanding the list of special financial and credit benefits.

**Keywords:** state economic stimulation, economic interests, competitive advantages, employment of the population, financial and credit benefits.

Розглянуто теоретичні аспекти державного економічного стимулювання професійного навчання та розвитку працівників в контексті оптимізації зайнятості населення держави та узагальнено досвід розвинених країн світу у даній сфері. Запропоновано напрямки удосконалення системи державного економічного стимулювання розвитку робочої сили в Україні на основі розширення переліку спеціальних фінансово-кредитних пільг.

**Ключові слова:** державне економічне стимулювання, економічні інтереси, конкурентні переваги, зайнятість населення, фінансово-кредитні пільги.

**Problem setting.** At the present stage of economic development, science and innovation are the leading factors of social and economic progress. According to the results of the research conducted within the framework of the development of the "Europe 2020" Strategy and the ways of its implementation, by 2020 the demand in the labor market of the EU countries in workplaces that do not require professional qualification will decrease by 12 million, But in addition, 3,700,000 have been created. new jobs requiring secondary education, and 15.6 million vacancies for employees, after the secondary they also received the appropriate professional education. At the same time, the formation of a knowledge-based economy is associated with large-scale structural transformations, the emergence of new and modernization of traditional sectors of the economy, generates a problem of

increasing the overall unemployment rate and lowering the employment threshold of the economically active middle-aged population, which can be solved through training and development of workers' throughout life for the purpose of increasing their productivity and professional mobility [10, p. 4-9].

Given the choice of Ukraine for Eurointegration, the problem of activating the personnel development processes is acute before the domestic economy, because according to analysts 'conclusions, the level of professional training of employees in Ukraine today does not meet the requirements of the industrial sector of the country, as a result of which there is a systematic discontent of employers' demand for highly skilled workers force. The practice of state regulation of the sphere of professional training and development of the personnel of the advanced countries of the world community testifies to the expansion of the scope of application of economic stimulants that affect the dynamics of reproduction and accumulation of the country's labor potential, qualitative components of training, retraining and advanced training of personnel. The expediency of using them, especially urgent in the conditions of a tight budget deficit in Ukraine, as their use ensures the redistribution of sources of financing for professional development of personnel between the government, entrepreneurs and employees, while maintaining the parity of interests of all stakeholders, and contributes not only to the formation of sustainable competitive advantages by economic entities, but also to an active solution of the problem of employment of the population of the state, emphasizes the act the theme.

Recent research and publication analysis. The work of D.P. Bogin, O.A. Grishnova, A.M. Kolot, A.N. Levchenko, E. Libanova, G. T. Palchevich are devoted to the study of problems of the development and implementation of the state policy in the field of labor resources management. [1, 4-8]. Highly appreciating the contribution of economists, it should be noted that the problem of effective application of the system of state economic instruments for managing the development of labor resources in the context of regulating employment of the economically active population of the country is not sufficiently clarified in the domestic scientific literature and requires further study.

**Paper objective.** In view of the foregoing, the purpose of the article is to improve the theoretical basis for state economic stimulation of labor force development as an effective tool for managing the employment of the economically active population of Ukraine and to develop recommendations for increasing the efficiency of its use.

**Paper main body.** In the context of globalization, there is a need to move away from the process of staff development isolated in the framework of an individual enterprise to coordinate and cooperate efforts in this area of state bodies, educational institutions, business structures, employees, and public organizations. However, it should be borne in mind that each of the participants in this process has its own narrow economic interests, and the continuity of vocational education and training depends on how much they are agreed upon by all interested persons. The potential for forming and ensuring a positive dynamics of partnership between

employees, employers, and the state is conditioned, in our view, by the one-pointed nature of the motives that urge the subjects of the economy to be involved in the development of human resources and create on this basis a basis for strengthening their competitiveness, stabilizing their condition and building financial capacity.

Thus, at the state level, the development of human resources ensures an increase in the competitiveness of the national economy, creating prerequisites for its sustainable development. The enterprise will increase the potential of competitiveness through the development of its own personnel based on the creation of a specific asset - adequate to the conditions of the functioning of the structure of the workforce, knowledge, skills, habits and competences of the personnel. For an employee to increase personal competitiveness, there are additional advantages in terms of obtaining a workplace with higher professional requirements, career advancement, professional mobility, and demand on the labor market.

The effect of stability for the state will be manifested in the form of optimizing the employment of the economically active population of the country, reducing the overall level of unemployment, eliminating the disparities between supply and demand for highly skilled labor, ensuring social stability in society. The enterprise expects stabilization of the personnel structure on the basis of optimization of its structure, ensuring the social security of the members of the collective. The employee reckons on guarantees of stable employment.

Positive financial effects at the state level are provided by reducing budgetary pressures, due to the redistribution of costs for training and development of personnel between economic entities, reducing the state's expenses for social insurance in case of unemployment. Positive dynamics of the company's profit is conditioned by optimization of labor costs, reduction of costs for attracting, adapting and training new specialists, increasing efficiency and effectiveness of employees. The employee receives full or partial reimbursement of expenses for professional development and training, increasing differentiation in salary levels, depending on the degree of vocational training, the opportunity to receive additional material compensation.

But, the process of staff development will be continuous and dynamic, if, other things being equal, each of its participants, developing and strengthening its own activities, will be able to take advantage of the guaranteed state external benefits, provided that the results achieved by it are the basis for the further progressive development of this process and satisfaction, both private interests of its partners, and social needs. Proceeding from this, from our point of view, the state economic stimulation of vocational training and development of workers should be viewed as a structured complex of state-guaranteed, unsustainable competitive advantages, provides economic entities with a temporary priority right to realize their own economic interests and encourages them to proactively harmonize these competing interests with a view to providing continuous vocational education and training. The opportunity to take advantage of special economic benefits is referred to as duplicated, unstable competitive advantages guaranteed by the state to economic entities

accumulating their own resources with a view to further investing in the development of personnel. Prospects for obtaining these unstable competitive advantages over a period of time while observing the conditions proposed by the state will help to create positive expectations for the subjects of the economy regarding the possibility of further gaining and retaining competitive advantages of high rank. Under such conditions, the formation of a motivation system for the continuous development of personnel at the enterprise will already occur with an orientation toward the priorities set at the macro level for the development of human resources, whose support is guaranteed by the system of state economic incentives for vocational training and personnel development.

At the same time, an important factor contributing to the formation of an effective system of state economic incentives for vocational training and personnel development is not only regulatory and legal, but also resource provision in practice to economic entities of all the unstable competitive advantages that were previously declared by the state. Otherwise, the acquisition of negative experience by economic subjects, as a result of the state's violation of its obligations, will lead to the formation of negative expectations about the expediency of carrying out activities in this sphere and will only hamper the formation of the optimal type of behavior in the latter. However, the system of state economic stimulation of the sphere of vocational training and personnel development should help transform the shortterm interest of economic entities in the implementation of this type of activity into a stable dominant interest in its implementation as a means of reproducing its economic situation and sources of high-order competitive advantages. To do this, it is necessary that the state-applied economic regulators in practice maximally meet the expectations of economic entities and simultaneously ensure an increase in the interest of economic agents in the accumulation and placement of various investment resources in this area.

The experience of countries developed in the economic sense testifies that the stimulation of the processes of professional training and personnel development provides for the provision by the state of a specific set of financial and credit benefits, which include:

- withdrawal from the object of taxation of its individual components;
- exemption from taxation of certain categories of payers;
- reduction of tax rates for certain categories of payers;
- approving a non-taxable minimum of the tax object;
- deduction of a certain amount of tax;
- a delay in levying the tax;
- application of special credit regimes [2, 3, 7, 9].

In the context of strengthening integration processes for Ukraine, it is extremely important to study and draw on the positive experience of other countries in the field of state stimulation of the processes of vocational training and development of the labor force and its adaptation to the realities of the domestic economy, functioning today in a state of severe budget deficit, an increase in the overall unemployment

rate and a decrease threshold of employment of economically active population of middle age, low level of satisfaction of demand for highly skilled labor.

Under these conditions, it is advisable, from our point of view, when forming the system of state economic stimulation of the sphere of vocational training and development of the labor force as an instrument for regulating the employment of the population, to envisage the possibility of applying the following financial and credit benefits:

- exemption from payment of contributions for social insurance of the employer, organizes courses for retraining of the unemployed at the enterprise;
- to provide for enterprises carrying out on a permanent basis the financing of vocational training of personnel in the production of tax cuts, if the production has a profit;
- granting tax benefits to employers who enter into agreements between enterprises on the joint use of labor and joint costs of its training;
- granting tax benefits to labor leasing companies, providing employees with vocational training and retraining, permanent work and providing them with a package of social services provided they are temporarily employed at various enterprises according to the profile of the firm;
- taxation at preferential rates of enterprises, allocate funds to specialized training funds to ensure continuing professional education;
- tax incentives for enterprises that provide jobs for the practical training of students in higher education;
- tax credits for the employer, which provided the first job of a graduate of a higher school and tax rebate for the enterprise participating in the program to update the knowledge of employees directly at the workplace.

Conclusions. In modern conditions of managing the solution of the problem of optimizing the employment of the economically active population of the country through the continuous development of the workforce, it is necessary to consolidate the efforts of various groups of economic entities by forming an effective system of economic instruments at the state level and a mechanism for their practical application on the basis of constant adaptation to changing environmental conditions for the purpose of optimization redistribution of available labor resources at the macro level and ensuring sustainable on the economic development of the country, modern social standards and the growth of the welfare of society, which is the subject of further scientific research.

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Вербицький О. В., аспірант, НУЦЗУ, м. Харків, Вавренюк С. А., к.держ.упр., НУЦЗУ, м. Харків

Verbitskiy O., PhD Student, National University of Civil Protection of Ukraine, Kharkiv,

Vavrenyuk S., PhD in Public Administration, lectior of the Department of pyrotechnic and special training, National university of civil protection of Ukraine, Kharkiv

## ХАРАКТЕРИСТИКА СОЦІАЛЬНОЇ НАПРУЖЕНОСТІ ТА ДЕЦЕНТРАЛІЗАЦІЇ ЯК ОБ'ЄКТІВ ДЕРЖАВНОГО УПРАВЛІННЯ

THE CHARACTERISTICS OF SOCIAL INTENSITY AND DECENTRALIZATION AS AN OBJECT OF PUBLIC ADMINISTRATION