

government provides the legal framework for ensuring autonomy in collective bargaining and for the participation of employees' representatives in works and management decisions.

State Labour Law jurisdiction is designed to ensure that legal disputes with regard to the employment relationship, the collective agreement and the works constitution can be solved or decided upon amicably. Important areas of the law relating to contracts of employment and almost the whole of law on industrial action, however, have not yet been legislated upon.

The framework of German Labour Law is influenced by the collective agreements reached between the trade unions and the employers' organizations. These organizations are bound under the Basic Law to lay down comprehensive terms and conditions of employment and to adjust them continually to suit prevailing economic and social developments.

The importance of labour law can be seen in the fact that of the working population of almost 28 million in the original Federal Lander, around 22 million are employees liable to pay social security contributions; 2.5 million civil servants in the Federal Republic must be added as it was before unification. For employees and their families, labour law does not only regulate the material basis of their lives, but rather is of crucial importance for realizing their personal rights by setting the conditions under which an employee has to spend the major part of his or her day.

Adequate working conditions are not only a social and humanitarian obligation; giving a more human face to the working life is also a matter of common sense in economic terms too, since productivity is crucially dependant on the health, the capabilities and the readiness to work of the workers.

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THE TAX ON CHILDLESSNESS IN UKRAINE: PROSPECTS FOR IMPLEMENTATION

It should be noted that the tax depending on whether the payer of children is not new to the financial law. A similar tax was first introduced in ancient Rome, Camille censor in 351 BC In 1909, the People's Assembly of Bulgaria was adopted bill on tax bachelors on which each such person after thirty years had to make 10 francs annually to the needs of public education.

In 1941, the Presidium of the Supreme Soviet of the USSR was first introduced tax on childlessness as a "tax on bachelors, singles, small families of citizens." Taxpayers were citizens of the Soviet Union had no children, men aged 20 to 50 years, and women who married between the ages of 20 and 45. The tax rate varied depending on the earnings of citizens in their main job. Tax consulted and kept on the job with a tax on personal income. In

Soviet tax system, the tax existed until the collapse of the USSR ceasing to be in force in 1992.

The main objective of the introduction of this tax in Soviet times were childless people to raise funds for the needs and goals of the state - maintenance of orphanages, helping young families and children's treatment. Thus, the tax was an indirect influence on the demographic situation in the country.

In the USSR, this tax has high efficiency, performing two major tax functions: fiscal and social. This contributed to a number of factors:

- And perfect the mechanism of charging (there was instruction on the introduction of this tax in the Decree of the Presidium of the Supreme Soviet of the USSR)

- Proper use of the funds raised;

- Not declarative nature of the social tax, and real working mechanism of collection, created to achieve the goals of the state.

In our time this tax is bound to perform a fiscal function only, and not social, at least in the form in which it exists in the above bill.

Tax acted as a catalyst to certain fertility. In the state it was in during the war, the possibility to introduce incentive measures to reverse the situation, so I had, in a sense, to impose "punitive measures" in the form of tax on childlessness. The citizens had no opportunity to pay the tax (he consulted exclusively in cash), which was a real incentive to increase families.

The proposed bill not only violates the right to privacy - it is also contrary to the provisions of existing law "On Personal Data Protection". After all, if people can not have children and do not want to pay tax on childlessness, it will have to provide an appropriate official document confirming the physical impossibility of reproduction. And this is a discrimination factor.

The author believes that the introduction of this tax is unlikely to improve the demographic situation in the country. First of all, this may indicate the fact that the introduction and repeated increases in Ukraine support for the birth of the child has not met assigned to this socio-economic lever expectations. Comparison of data on births during increasing financial aid (2007-2011 years) compared to the same period of the previous (2001-2006 years) show no significant increase.

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The Soviet version of this question did not arise. MP Kucheriavenko wrote on this subject: "Prior to the adoption of the Tax Code, the law does not regulate the allocation of tax category. Distinguish between tax collection and it was impossible and it was done on formal grounds - depending on the payment name under which it appears in the reserved list of state and local taxes and duties (Article 2,14-15 Law of Ukraine "The Taxation System").

It is reasonable, in my opinion, to make a “tax on childlessness - a kind of income tax” in the separate “tax on childlessness” in order to make this payment it served a social function, “to secure a stable relationship between income and sources of which they are sent.”. Funds from the collection of the payment should be directed to improvement of the lives of young families, safeguard children from illnesses by the state, free medical care, assistance to orphanages and orphanans.

It should be noted that in the Soviet Union since the early 80s of the twentieth century has been a trend to minimize the tax, because its main purpose, to increase fertility, it has already undertaken (USSR Law on April 23, 1990 № 1445 - 1 “to phase contrast tax for bachelors, singles and small families of citizens”). First there was a reduced tax rate for individuals earning less than a certain amount (150 rub.). Later it was abolished levying tax on women who are legally married and have no children. Incrementally tax no longer cope with her husband.

Obviously Ukrainian legislator primarily aims to fill state coffers, as in the said bill satisfied populist appeals, not prescribing any mechanism to administer this payment without specifying the purposes of its introduction. Not also discussed the possibility of certain categories of exemption from taxation of the population, while the same was provided by the Soviet tax benefits for military personnel and their families and exclusion of people from the circle of taxpayers who adopt a child. It is correct to introduce such benefits and limitations in the Ukrainian legislation.

Results of the study indicate the absence to date of the legislator conceptual, strategic approach to the formation of tax policy on personal income tax, depending on the presence of their children and their quantity. Priority objectives existence of such a tax does not determine the state and does not realize that, if the bill number 10112 in its present form, will deter this tax mechanisms inherent social and economic incentives.

Presented in the paper considerations suggest the need for further theoretically and politically calibrated improving the legislation of Ukraine on personal income tax, depending on the presence and number of children in taxpayers.

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INFLUENCE OF CRIMINAL SUBCULTURE ON JUVENILE DELINQUENCY

In the modern Ukrainian society social and criminal cultures interact intensively and this fact results in changing of social standards and in degradation of the society on the whole.

The wide spread of the criminal subculture is a specific feature of the transitional period in the culture development, and it represents the conse-