The tendency of human potential development in the world's practice

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Abstract. The stable development of the economy of any state means the implementation of macro-economic policy priorities including human potential development and equitable distribution of incomes, as well as national and economic safety. The article reveals the tendencies of human potential development on the world stage; it presents the mechanisms of science and innovations stimulation taking into account the elements of the state tax policy. A special attention shall be paid to the investment, educational and ecological components of the human potential development.

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Introduction

Human abilities, professionalism, intellect, knowledge and skills create a valuable production resource which determines competitive strengths of the economy. However the awareness of this factor is not enough to perform a leap in a human development. One needs profound knowledge in the sphere of health-care, education, social insurance, which would contribute to the human potential growth in the state [1]. A state takes the most important place in the social-economic progress supply. It holds all the financial resources of people and commercial entities, which later participate (directly or indirectly) in reproduction of human capital in the result of distribution and redistribution of national income [2].

Due to the branching of the human potential structure the peculiarities of its formation and development in the foreign practice should be considered from the different viewpoints. In the course of scientific literature analysis [3, 4, 5] the authors have chosen the following main components of human potential for the further investigation: science and innovations; education; health-care; investment and business activity.

Main part

Innovation activity is the condition for the dynamic economic development of any state. The stability of economic growth and competitiveness of the state on the world stage depend on the level of innovation development. Implementation and practical use of hi-tech mechanisms, which were acquired in the result of innovative activity, lead to the automation and intellectualization of production and, as a consequence, intensification of technological development and increase of gross domestic product (GDP). That is why recent innovations development becomes one of the main priorities of state policy in many countries. While supporting innovations, a state pursues different goals:

- increase of science and engineering contribution to the economic development of a country;
- increase of competitiveness of the national product on the world stage;
- provision of progressive transformations in the sphere of material production;
- strengthening of defensive capacity and safety of a state;
- improvement of ecological conditions [5].

Science and innovation stimulation with the participation of a state is performed using different methods which could roughly be classified as direct and indirect ones. The strategy of the direct interference into the innovative activity development means active financial support of programmes and projects by the state, which contribute to the strengthening of the national economy [6]. The method of the indirect interference is a more complex mechanism of the state participation in scientific-innovative sphere development through the educational preparation of the qualified specialists and increase of mobility of the employable population, formation of the scientific and technical base. Credit and financial policy should be pointed out in the tax regulation among the methods of indirect financing of innovations.

The most developed states widely use the tax policy tools. Tax remissions take an important place here. They are aimed at the encouragement of the activities which are priority from the state's viewpoint. The most popular tax remissions, aimed at innovations development, are:

- investigation and investment tax credits;

- discounts for the income in the amount of expenditures for scientific-research and developmental works;

- decrease of taxable income for the mount of the cost of equipment and tools of research institutions, higher educational establishments etc.;

- tax holidays for the tax on income from innovation activity etc.

The foreign practice points out three types of innovation policy: American (aimed at reaching leading positions in the scientific sphere, representatives - USA, England, France), Asian (Japan, South Korea have gained success in the information-innovative structure, it is characterised by the quick adaptation and sensibility to the achievements of the world scientific and technical progress) and European (develops innovations by means of their distribution, creation of the favourable innovative climate, optimization of the whole economic structure/ It is characteristic for Germany, Sweden and Switzerland).

The private economy finances the most part of the innovative activity in the USA. The state supports long-term practical investigations which are valuable for the state. Today the USA pays a special attention to the forecasting, standardization of management decisions, state expertise of the innovative projects, implementation of the innovative state statistics. The state has the developed mechanism of the internal and international competition.

One of the leaders in the innovation sphere - Japan - has started to practice tax methods of innovation activity stimulation in 1967. These methods meant offering tax credits for the national companies, which were aimed at increase of investments for the development of the advanced technologies. The basis of the innovative strategy consists of:

- support of the young investigators, update of the scientific and technical basis;

- priority of the financing effective scientific-research and developmental works;

- complex support and development of the private investigations;

- continuation of the foreign experience and support of the international scientific and technical cooperation;

- establishing connections between private economy and higher education establishments [7];

- use of mechanism of accelerated depreciation of the main means, aimed at use in the sphere of scientific development;

- tax discounts while taxing incomes for the sum of expenditures, connected with the performance of the innovation activity, including buying foreign technologies.

The main directions of the innovations development in Germany are the following:

- use of the system of accelerated depreciation of equipment;

- concessional taxation of the scientific-research and developmental works;

- encouragement of the small science-intensive business;

- direct financing of the organisations for the encouragement of innovations in the sphere of the brand-new technologies;

- stimulation of the collaboration of the educational science and organisations which produce science-intensive products.

Thus, the whole world acknowledges the priority role of the innovations in the economy development. An accelerator of the innovative processes is, first of all, the use of instruments of the economic policy, since being under the constantly changing conditions the private business cannot continuously provide the real opportunity for the science and engineering progress. The states use a wide range of stimulation mechanisms for the innovation activity. These mechanisms differ greatly, but still have some common features. First of all, it is an opportunity of concessional taxation for the innovation-oriented enterprises, budget financing for the most effective scientific-research and developmental works and development of the international collaboration.

As for Russia, it is characterised by the state financing of the innovation sphere using both direct and indirect methods, as well as participation in scientific-innovative regulation of funds and corporations. But, unfortunately, the Russian's economic main funds are poor which, in its turn, needs revolutionary measures aimed at stimulation of investment activity and, first of all, one of industrial and manufacturing enterprises, since the update of the main funds cannot be implemented without increasing of investments in companies' economy [8]. That's why the most urgent task of the tax system is the tax stimulation of the broadened reproduction and modernisation of the economy of both the state in general and its separate regions in particular.

The effective measures of the Russian state policy in the sphere of innovations are the following:

- ability of the one-time retirements of 30% of investments to the main funds of 3-7 depreciation groups;

- 1.5 times retirements of the expenditures for the scientific-research and developmental works according to the list approved by the Parliament of the RF;

- ability of the accelerated depreciation of the main funds, which are used for the scientific and engineering activity only;
- liberation of equipment import, which has no analogues according to the list approved by the Parliament of the RF, from VAT;
- liberation of employers' expenditures for employees' training from taxation;
- financing of projects within the framework of the federal purpose-oriented programmes;
- support of projects which are to be implemented in collaboration with the higher educational establishments;
- support of projects by the state development institutions;
- creation of "Skolkovo" innovation centre;
- approve and implementation of the innovative development programmes for the biggest state companies.

The content of the above mentioned measures is very close to the innovations stimulation tools used abroad. However, the results of these measures implementation do not provide the state with the desired level of the social and economic development. That's why the following is suggested for the increase and effectiveness of the scientific and technical progress in Russia:

a) motivate employees for the innovation activity and decrease of the Russian scientists' migration abroad;

b) make manufacturing ecology-friendly;

c) increase the expenditures for the training of high-class specialists by means of different trainings and classes;

d) create close collaboration with the foreign enterprises and universities in order to share experience.

It should be noted that circumspect and consequent use of the potential of the state policy and enterprising sphere of economy on the issue of adaptation of the innovative environment and science to the global tendencies will create the necessary base for the development of the brand new progressive technologies and business models, based on the effective use of the resources and acquired knowledge, ideas [9]. Finally this will lead to the formation of the knowledge economy and strengthening of the human potential.

The position of the state in the international division of labour and development of its economic potential greatly depend on the degree of national education. In the theory of human potential the degree of people's education is the main component of its value.

Each state wants to build such an educational system which could provide an effective economic growth on the one hand and solve social tasks of the state in the sphere of economic disparity reduction and unemployment fighting on the other hand. In order to achieve this goal the educational systems of a lot of foreign states have undergone significant changes during the past 10 years. The reforms were aimed at provision of the education quality conformity to the modern challenges of the social development. The main tendencies of the world development which determine significant changes in education system are:

- speed up of the social and economic development;
- increase of competitiveness, shortage of the sphere of unqualified and non-qualified labour, structural changes in the sphere of employment;
- transfer to the information society, development of the intercultural relations;
- necessity of human potential development.

Today the education policy abroad is aimed at creation of the global educational space by means of integration processes activation. However, the practical implementation of this task is difficult due to the inequality on the level of education and quality of providing of educational services between the developed countries and undeveloped countries.

In order to provide the students' mobility the world practice uses the standardization mechanism of education schedules and implementation of the credit system. The main emphasis is made on the problem of evaluation of the educational process results, on the activation of scientific and research work among the students and on the increase of education quality. One of the widespread financing systems of educational establishments is the orientation to the successful functioning: the higher the results, the more financing from the state budget. Besides, it promotes the development of the mixed financing of state and private higher educational establishments, establishing of the tax remissions for the part of incomes which are implemented by the educational establishments in order to support education. Almost all the European countries have governmentally adopted the programme of education for the whole lifetime, which presuppose the opportunity of getting different forms of education by the working and unemployed citizens.

In the most countries the state plays the leading role in the education system financing. In the developed countries more than 95% of all the expenditures of this sphere are covered out of the funds of the state budget, since the organisation of the overall and available education oriented to the knowledge quality takes a lot of efforts. The state efforts for the education development can be displayed both in the form of the direct financing of the educational process and in the form of stimulation of investments into this sphere.

In the 19th century private educational establishments began to appear in all the levels of the educational system. This fact was met with a mixed reception. Some think that the future is in the private sector, while the others do not accept the private sector and claim that the private business is oriented to the money making but not to the improving of education quality. Thus, private colleges in Greece, for example, are forbidden, in the South Africa there is a range of restriction for the activity of the private educational establishments of other countries, in the countries of the Latin America the private educational activity is almost not regulated, and in Japan it is, on the contrary, stimulated.

The private sector is especially developed in the system of higher education. 90% of school-age children get their education in the state educational establishments, though one cannot say so about students. Among all the graduates every fourth is the graduate of a private educational establishment. Admitting the effectiveness of private schools as an alternative source of education we consider that the system of higher and secondary vocational education is much more effective under the conditions of state-private partnership (SPP) aimed at business interests and needs.

Considering the above said the prospective direction of the education system development on the world stage, aimed at increasing of the human capital level, is the activation of financing education through SPP by the efforts of the private sector and social administration.

In the modern interpretation the health capital is to be analysed in the context of human capital since the payment for the work of a healthy specialist will be bigger than that of a common employee. This will allow him to gain profit within the optimal time period. This profit is to be considered as the return of investments for the education and health caring. Thus, the resources of the state, intended for the healthcare, will bring (in case of their effective spending) him big profit by means of labour productivity increase. Consequently, his taxation sources will increase and economic growth will speed up.

The experts of the World Health Organization have defined an approximate ratio of different factors of health care providing under the modern conditions. These include genetic factors, environmental conditions, medical care, conditions of living and lifestyle.

Today's world has a lot of ecological problems. The states' policies are aimed at improving of ecological conditions and stimulating the creation of innovative "clean" technologies. In order to solve this task a number of instruments is used. These instruments include: governmental control, market instruments, grants, environmental management and information campaigns [10]. Despite the fact that none of the instruments is optimal for solving ecological problems, the economic instruments in the form of ecological taxes and the system of emissions trading become popular in many of the developed countries. While referring to the stages of contaminating substances appearing, taxation has advantages comparing to the common directive methods.

In the European practice the system of ecological taxation started its spreading in 90s of the 20th century. The main goal of such a taxation implementation was the reduction of the environmental damage. This reform was accompanied by the reduction of the payroll tax, which led to the increase of employment [11].

Ecological taxation is closely connected with the transport taxation. In some countries the transport tax is charged depending on the engine type, in the other countries it is charged depending on the operational kilometres, traffic load and contamination level etc. The latter variant is the most effective one from the point of view of the ecology. A good example of such taxation is the imposing of charges for the traffic load in London. In such countries as Germany, Great Britain and Sweden there a differential system exists which presupposes the imposing of charges for the air contamination in the road sector and for the noise generation in the aviation sphere.

As for the energetic taxes, they are to influence the volumes of harmful substances emissions into the atmosphere. Taxes for hard wastes are to stimulate the effective management of their formation process by means of reduction of wastes which are returned to the natural environment. Ecological taxes can be aimed at stimulation of the environmental protection by people, wastes disposal and development of innovative wastes-free technologies etc.

The medical support level depends on the level of health-care financing. The world practice demonstrates private healthcare establishments which provide versatile services. But we think that the state financing is much better than the private one, since only the state financing is able to provide the realisation of the principle of social fairness, equality and general availability of the medical supply. Under the conditions of the private financing the service provision is oriented not to the state of a patient's health but to the degree of his/her paying capacity. Moreover, taking into account the experience of some countries, we can see that the excessive dependence on the private sector leads to the rapid increase of expenditures for the healthcare. Often the countries, which put high hopes to the private sector, have big

expenditures for the healthcare in the GDP sector. Such countries are the USA, Austria, Germany, Belgium and France. Possibly this fact is connected with the insufficient purchasing power of the private insurances and private persons.

It is obvious that the state financing also has its problems, but they can be easily eliminated. One of the main problems of the state medical insurance is the absence of the wish of paying taxes and insurance contributions. Such problem is being solved in Sweden by means of tax distribution among an employer and an employee. Sweden used the regressive scale for the employer and the progressive one for the employee. This system is able to legalise shadow salaries since an employer is interested in the increase of the taxation base in these conditions.

Besides the active advocacy of the healthy lifestyle, administrative prohibitions, such as alcohol drinking prohibition and prohibition of smoking in public places, the foreign countries take effective economic measures for the people's health protection (for example, taxation of harmful food products in Denmark, Finland and Hungary).

Excise duties are a stable economic measure aimed at preservation and strengthening of people's health. The whole world continues the fight with alcohol abuse. The following should be pointed out among the main methods of this fight: restriction of selling depending on the age, place and time, ban on advertising and increase of excise duties.

Thus the states perform an active state policy aimed at protection of people's health, take measures which can help to reduce the infection, disability and mortality rate. Taking into account the positive world experience in the sphere of healthcare, the following can be done for the strengthening of the Russian human capital:

- reforms in the sphere of ecological taxation which is oriented to the stimulation of the correct behaviour formation in the sphere of environmental protection;
- provision of availability of the qualitative medical care which is based on the principles of social fairness;
- tightening of control for alcohol consumption;
- increase of taxes for harmful food products (with high content of sugar, fat and salt);
- reduction of the VAT rate for the healthy food products (fruit, vegetables etc.).

Conclusion

State policy can solve different problems through the methods of tax regulation and stimulation. Strengthening of human potential is the condition for the dynamic economic development of any state. Implementation and practical use of hi-tech mechanisms, which were acquired in the result of innovative activity, lead to the automation and intellectualization of production and, as a consequence, intensification of technological development, increase of gross domestic product and strengthening of human capital. Recently the human potential development becomes one of the main directions of the state policy in many countries.

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