

Table 1 – Distribution of the expenditures of the state budget of the Republic of Belarus

Year		Figures			
		Education	Health	Social policy	Total expenditures of the state budget
2012	(million rubles)	4 617 383	3 791 185	8 856 635	92 771 972
	%	4,98	4,09	9,55	100
2013	(million rubles)	6 636 608	5 348 468	8 307 693	121 720 313
	%	5,45	4,39	6,8	100
2014	(million rubles)	6 599 295	5 745 927	9 825 318	128 594 106
	%	5,13	4,47	7,64	100

Source: Data provided by [1, 2, 3]

On the basis of the obtained data, we can conclude that the expenses in education, health and social policy in the Republic of Belarus are insignificant, making only 5%, 4%, 8%, respectively of the total expenditures, but there is a positive trend to increase spending on health and social policy.

However, the educational sphere got less finances in 2014 than in 2013, while increasing the total amount of spending. Meanwhile, the increase of the qualitative level of general and specialized education of the citizens allows not only improving the quality of the workers' knowledge, but also the volume and the quality of human capital of the state. Additional investments in higher education will contribute not only to the formation, but also to the improvement of the work quality of the highly qualified specialists, whose work will ultimately have the greatest impact on the economic growth of the state.

Alongside with the education, the investments in health are very important. Additional funding will provide the reduction of the morbidity and mortality rate of the labour resources and the extension of the able-bodied age, and as a result, the period of functioning of the human capital.

Thus, the state has broad opportunities to influence both the production and reproduction of human capital directly and indirectly. In this process, a state may use not only the forced measures but also the motivating ones. The examples of the forced measures may include the following: obligatory initial basic education, compulsory medical check and others. By means of the motivating measures the state can influence the incomes of those who independently strive to improve the quality level of their human capital (tax privileges and subsidies). Moreover, the state can participate both in the price regulation for the acquisition of the labour resource with the human capital accumulated in it, and in the price regulation for other used resources.

#### REFERENCES

1. Закон Республики Беларусь «О республиканском бюджете на 2012 год» от 30 декабря 2011 г. № 331 – 3 // Нац. правовой интернет–портал Респ. Беларусь. – Минск, 2011. [Электронный ресурс]. – 2002. Режим доступа: <http://www.pravo.by/main.aspx?guid=3871&p2=2/1883>. – Дата доступа: 01.12.2013.
2. Закон Республики Беларусь «О республиканском бюджете на 2013 год» от 26 октября 2012 г. №432 – 3 // Нац. правовой интернет–портал Респ. Беларусь. – Минск, 2012. [Электронный ресурс]. – 2002. Режим доступа: <http://www.pravo.by/main.aspx?guid=3871&p0=H11200432&p1=1>. – Дата доступа: 01.12.2013.
3. Закон Республики Беларусь «О республиканском бюджете на 2014 год» от 31 декабря 2013 г. №95 – 3 // Нац. правовой интернет–портал Респ. Беларусь. – Минск, 2013. [Электронный ресурс]. – 2002. Режим доступа: <http://www.pravo.by/main.aspx?guid=3871&p0=H11300095&p1=1>. – Дата доступа: 01.02.2014.

UDC 330.564.2

### EXISTING METHODS OF CALCULATION OF THE POPULATION INCOME IN THE REPUBLIC OF BELARUS

**RENATA SARWARI, INGA. ZENKOVA**  
Polotsk State University, Belarus

*Scorecard shows the calculation of household income J. Hicks. The paper presents a methodology for calculating income from entrepreneurial activity.*

One indicator of the market economy that helps to assess capacities of a person or family is income. Income determines the degree of satisfaction of human needs, his political beliefs.

The level and quality of life depend largely on the amount of income, so the study of this phenomenon appears to be pressing for more detailed consideration. Incomes may have natural or cash form.

## Economics

Organic revenue is in the valuation of in-kind income from personal subsidiary plot, the goods and services consumed without any compensation, payment of goods.

Money income of population is the sum of money received by households for a certain period of time and which are intended for the purchase of goods and services for personal consumption. Total cash income form is more common than natural, but poor layers of the population share of natural income is higher than that of the rich.

In our time the definition of income proposed by the English Economist J. Hicks: income is the maximum amount that can be spent over a period of consumption, provided that the shareholders' equity of an entity will not decrease during this period.

According to J. Hicks's concept indicators of the income of the house farms, reflecting various stages of process of distribution of the income are estimated:

- primary income;
- located income;
- the corrected located income.

The Primary Income (PI) of house farms is the income gained by this sector of economy as a result of initial distribution of a value added: the compensation, the mixed income, net income from property, and also profit and the income equated to it from the housing services rendered for own consumption by the owner of housing occupied by it. Net incomes from property are defined as the difference between the sums of gained and paid income. It should be noted also that the compensation indicator in this case includes a gross salary of hired workers and expel of employers on social insurance.

Not all primary income can be directly used by house farms on consumption or savings. The part from them is transferred in a type of the current taxes on the income and the property, obligatory assignments on social insurance, donations, penalties, etc. in other sectors of economy. On the other hand, takes place and a counter flow of the current transfers from other sectors to house farms: payments of social character (pension, grant, grant, etc.), insurance premiums and compensations, etc.

Primary income corrected on balance of the current transfers, forms the located income of house farms:

$$LI = PI + CT, \quad (1)$$

where,  $PI$  – primary income;  $CT$  – balance of the current transfers, defined as a difference between the current transfers received and paid by other sectors of economy.

The national income estimated, taking into account the balance of current transfers, received and transferred abroad, represents the located national income – a macroeconomic indicator which along with indicators of the national income can be used when carrying out the complex analysis of a standard of living of the population and state of the economy of the country (free services of healthcare institutions, educations, cultures, etc.). If the sum of such receipts called by social transfers to add to the located income, it is possible to gain corrected located income of house farms:

$$CLI = LI + ST, \quad (2)$$

where,  $ST$  – social transfers in the natural form, received by house farms from state bodies and the non-profit organizations serving house farms.

The corrected located income of house farms allows determining more precisely the volume of their final consumption taking into account received social transfers. Such specified indicator of consumption is called as the actual final consumption. Determination of its size is especially actually in the conditions of economy reforming. Upon transition to the market many services of social character which were provided to the population free of charge earlier, gain market character. In this regard the increase in expenses at the final consumption even advancing growth of consumer prices, cannot be accompanied by the actual increase in consumption because of sharp reduction of volume of the social services received free of charge. Thus, for an assessment of a standard of living of the population and the analysis of its dynamics from all listed indicators of the income now the indicator of the corrected located income of house farms is represented to the most preferable.

There are two types of distribution of the income: functional and vertical. Functional distribution of the income – is caused by property on production factors. And the vertical one is generated by state intervention to the sphere of distribution and redistribution of the income. Therefore there is a property hierarchy of the income.

The inequality of the income can reach huge scales and create threat for political and economic stability in the country therefore practically all developed countries of the world are compelled to reduce constantly a gap in the income of various groups of the population.

It is possible to estimate degree of unevenness of distribution of the income between house farms more visually, having constructed a curve of distribution of the income, called by name of the American economist M. Lorentz.

From the development beginning in the Republic of Belarus the business activity connected with cooperative activity, privatization, development of small business, the statistics of business started being formed.

Its main object is the enterprise (legal entity) or the certain natural person who independently carries out the activity on the territory of the Republic of Belarus, submits to laws and subordinate regulations of this state.

On the economic essence business belongs to such kind of activity that pursues the aim to gain income at the expense of own or borrowed funds, and also by the mediated participation in such activity (an investment to the capital).

Business activity is the independent activity of natural persons which is carried out by them on its own behalf, on the risk and under the property responsibility and directed on systematic obtaining the income from using property, sales of the things made, recycled or acquired by the specified persons for sale, and also from performance of work or rendering services if these works or services intend for realization to other persons and aren't used for own consumption

The method of calculation of the income from the business and other activity which is brought in the income is presented in the table.

Table – Methods of calculation of the income from business and other activities according to the main income items

Income item	Description	Formula
<i>Income of individual entrepreneurs – payers of a uniform tax</i>	pay off on the basis of the sums of the uniform tax paid by individual entrepreneurs and coefficient of a ratio of the paid taxes to the income of the individual entrepreneurs, defined by an expert way	$U_e = \frac{N_e}{K}$ <p><math>U_e</math> – the income of individual entrepreneurs – payers of a uniform tax, million rubles;  <math>N_e</math> – the sum of the paid uniform tax, million rubles;  <math>K</math> – coefficient of a ratio of the sums of the paid taxes to the income of individual entrepreneurs</p>
<i>Income of the individual entrepreneurs applying simplified system of the taxation</i>	pay off on the basis of the individual entrepreneurs given about sales proceeds applying simplified system of the taxation, and to the sum of the taxes paid by them, and also wages fund of workers of a list and not payroll and the external part-time workers given about profit, a loss from realization of goods, production, works, services	$U_y = \frac{N_y}{Y_n} \times 100 \times \frac{Y_d}{100}$ <p><math>U_y</math> – the income of the individual entrepreneurs applying simplified system of the taxation, million rubles;  <math>N_y</math> – the sum of the paid tax at the simplified system of the taxation, million rubles;  <math>Y_n</math> – the specific weight of the sum of the paid tax in proceeds from sales of the individual entrepreneurs applying simplified system of the taxation;  <math>Y_d</math> – the specific weight of the sum of a wages fund of workers of a list and not payroll and external part-time workers</p>
<i>Income of the individual entrepreneurs applying fixed taxation order</i>	pay off on the basis of the sum of the income tax paid by individual entrepreneurs and a rate of income tax	$U_n = \frac{N_n}{C} \times 100 + S$ <p><math>U_n</math> – the income of the individual entrepreneurs applying a generally established order of the taxation, million rubles;  <math>N_n</math> – the sum of the paid income tax, million rubles;  <math>C</math> – a rate of income tax, percent;  <math>S</math> – the sum of the tax deductions provided by tax authority to payers of a tax at calculation of the sum of income tax</p>
<i>Income of natural persons from the business and other activity which is brought in the income, includes the income of natural persons from independent employment</i>	pay off on the basis of summary statistical data on the average number of workers, wages fund of workers of a payroll, profit, a loss from realization of subjects of small business (a form 1-megapixel and 1-megapixel (micro)) and the number of independently busy natural persons (data of selective inspection of house farms and balance of a manpower)	$U_c = \sum_i \frac{V_i}{R_i} \times N_i$ <p><math>U_c</math> – the income of natural persons from independent employment, million rubles;  <math>i</math> – types of economic activity;  <math>V_i</math> – the sum of a wages fund of workers of a payroll and profit, a loss from realization of goods, production, works, services of subjects of small business, million rubles;  <math>R_i</math> – the average number of workers of subjects of small business, people;  <math>N_i</math> – the number of independently busy natural persons, people.</p>
<i>Income of natural persons from the business and other activity which is bringing in the income</i>	include the income of natural persons from the activity which hasn't been connected with the basic and an occasional seat of work	$U_d = \sum Z_i \times P_i$ <p><math>U_d</math> – the income of natural persons from the activity which hasn't been connected with the basic and an occasional seat of work;  <math>i</math> – types of economic activity;  <math>Z_i</math> – the nominal added average monthly salary of workers of subjects of small business;  <math>P_i</math> – the number of the natural persons who had the income from activity, not connected with the basic and an occasional seat of work</p>

Source: Own study based on [1, 2, 3, 4, 5]

The purpose of enterprise activity is production and the offer to the market of such goods on which there is a demand and which brings in to the businessman the income. Implementation of business activity at effective level is possible only in the presence of a certain public situation — the enterprise environment which is understood, first of all, as the market, market system of the relations, and also a personal liberty of the businessman, i.e. his personal independence, allowing to make such enterprise decision which, from his point of view, will be the most effective, effective and the most profitable.

Income plays very important role in life of each person as they are a source of satisfaction of numerous needs of people. Level and quality of life also depend on the population income.

Despite a variety of sources of the income nevertheless the main components of the monetary income of the population are compensation, the income from business activity and property, and also social transfers

#### REFERENCES

1. Белорусский ежегодник 2010: Сборник обзорных и аналитических материалов по развитию ситуации в Республике Беларусь в 2010 г. / ред. кол.: А. Паньковский, В. Костюгова – Мн.: Белорусский институт стратегических исследований 2011. – 438 с.
2. Горелов Н. А. Политика доходов и качество жизни населения / Под ред. Н.А. Горелова – СПб.: Питер, 2010. – 653 с.
3. Главные принципы государственной политики Республики Беларусь //Официальный интернет-портал Президента Республики Беларусь /[Электронный ресурс]. – 2011 – Режим доступа: <http://president.gov.by/press10663.html> – Дата доступа: 24.11.2013
4. Национальный статистический комитет Республики Беларусь [Электронный ресурс] – Режим доступа: <http://belstat.gov.by/homep/ru> – Дата доступа: 14.12.2013.
5. Капица, А. Пенсионная система Беларуси: слишком многим, слишком рано и слишком мало // Накопительное страхование жизни, страхование детей, пенсионное страхование в Беларуси [Электронный ресурс]. – 01.12.2011 – Режим доступа: <http://finsecurity.by/?p=859> – Дата доступа: 6.12.2013.

**UDC 338.242.2:796.357.2**

#### **ECONOMIC REGULATION SYSTEM IN MAJOR LEAGUE BASEBALL AS THE MOST STABLE IN PROFESSIONAL SPORTS**

**VALERYIA SIMANOVICH, ALIAKSANDR MATVIENKA**  
*Polotsk State University, Belarus*

*The article is devoted to the economic model of MLB. The article considers the issues of income in the League, operating income and profit for all clubs and the league in general, the salaries of the players, the collective agreement and the luxury tax in Major League baseball.*

Baseball League in the United States was the first organization that developed a set of rules regulating economic transactions. Subsequent organization of American football, hockey, basketball, European football and other sports just adapted the rules of baseball League in accordance with their specific situation. Cartel rules in each of these sports changed with time under the influence of competition with other leagues, the emergence of unions of players, changes in legislation concerning leagues, judicial proceedings and fraud cases among cartel members.

MLB is one of the major professional sports leagues in the USA and Canada. It consists of 30 teams – 29 from the USA, 1 from Canada. Together with the International Federation of Baseball MLG organizes the World Baseball Classic. With an average attendance of 30,352 people per game, MLB is one of the five sports leagues around the world with the highest average attendance after the NFL, the Bundes League, the Australian football League and the Premier League [4].

There also were changes in response to technological innovations inside leagues, such as the system of fan clubs invented by Brunch Rica and legal way to reduce the tax from the property of teams worked out by Bill Vick, or in response to innovations from outside, such as the emergence of radio and pay-TV. Davis presented the evolution of the rules of baseball League as a response to these factors [3].

Following the example of organized baseball, all professional sports leagues introduced restrictions in the markets of resources and product, including providing teams with monopoly rights to represent League games within specified geographical areas and the adoption of the rules of distribution of fees and income from television and radio broadcasts. Also there are rules regulating the entry of new teams into the League and the sale of the existing teams or transfer of a team to another geographic area.