Summary

Generalized Model of the Profile Labor Intensity for Estimation of Number of Employed Persons in the Production Process of Input-Output Commodities and Households

E. Ershov, N. Tolmatcheva

Generalized model of the profile labor intensity is offered which may be modified in dependence of presence of statistical information and purposes of research. Initial variant of model was characterized and applied to data for Russia in [17, 18]. The model allows estimate number of employed persons in the production process of input-output commodities and households by using information about employed persons in the industries and system Input-Output tables. The results of accounts for 1995 are presented.

Transition to the Market in Russia and its Impact on International Integration

O. Babetskaia-Kukharchuk, M. Maurel

This paper asks the question of the impact of institutions on trade and aims at estimating the potential for trade increase between Russia and the World. The latter is computed using the gravity equation in the framework proposed by Anderson and van Wincoop (2003). It is shown that trade between CIS and EU countries is well below the norm implied by the gravity equation, which implies that there is still room for trade increase with the EU.

Temporary Employment in Russia: Data, Incidence, Dynamics and Diffusion

V. Gimpelson

Labor relations were strongly regulated in Soviet economy and non-standard working arrangements as a rule were not allowed. In 1992, the labor market was largely deregulated but a wide use of fixed-term contacts still remains very restricted. The 2002 Labor Code made only marginal changes in this policy. These restrictions are however poorly enforced and may not work outside unionized and well monitored large and medium sized enterprises. In this paper, using the LFS microdata we explore the evolution of temporary employment in Russia during the last 10

years. We show its gradual rise and distribution across major socio-demographic and occupational groups in the Russian labor force. We conclude that the rate of non-permanent employment is comparable with that on average in the OECD countries.

Features of the Russian Small Business

A. Vilenski

Features of the Russian small business are noticeable only compared to the small business of the advanced developed countries. The Russian small business has more common features with small business of the developing countries though there are some differences. In the framework of the institutional model of an «average» developing country, which exists in Russia nowadays, small business cannot reveal its potential of stimulation of scientific and technical innovation processes and complex counteraction to monopolism and the generator of the accelerated economic growth as a whole. Deep economic and social transformations are required for real revelation of this potential of the Russian small business.

Taxation Theory

V. Zanadvorov

Russian taxation system is cumbersome, complicated and inefficient. It is quite a challenge to the economic development of Russia. This taxation theory course allows students to look at taxation from the viewpoint of economic theory. The course is particularly essential for students specializing in public finance and public administration.

The previous issue consists of 3 lectures: 5. Investment policy of firms under taxation; 6. The role of institutional factors in taxation; 7. Tax incidence: basic concept. This issue consists of another 3 lectures. Two of them are finishing the third part of the course (Tax Incidence): 8. Tax incidence: general equilibrium analysis with some two-sectors model; 9. Basic problems of general equilibrium analysis. So the lectures 8 and 9 are devoted to the general equilibrium analysis of tax incidence. The rather famous two-sectors model presented in the lecture 8 is used to show how to compare the economic results of different types of taxes with the same sum of tax revenues. Then in the lecture 9 in a short review are considered some problems of general equilibrium techniques usage for taxation theory.

The lecture 10 «Taxation and efficiency: social welfare functions as mathematical techniques at the context of tax system optimization» is the begin of the part IV «Optimal Taxation». The lecture presents the analytical potential of such welfare functions showing the Bowen-Lindahl-Samuelson equilibrium. This model is used here to determine the optimal general level of tax revenues.

It is important to remember that the course suppose the students with good knowledge of an intermediate microeconomics course. The three lectures of the last forth issue will present a lot of optimization models for different types of taxes and also some problems of tax system optimization including tax evasion and costs of tax system functioning.

В «Экономическом журнале ВШЭ» (том 8, № 1, 2004 г.) допущена опечатка. Второе предложение в аннотации к статье И.Б. Воскобойникова «О корректировке динамики основных фондов в российской экономике» следует читать так: «Получены и приведены альтернативные **официальным** оценки динамики ОФ в сопоставимых ценах за период 1959−2002 гг.»