space members have a university degree as their minimum qualification. This level of education is extremely high compared to the average population in the surveyed countries.

The workstyle and projects of coworkers determine the demands they place on their workspaces. Compared to the first Global Coworking Survey, these factors have hardly changed at all. Most important for coworkers is interaction with other people (84%). A space should provide flexible working hours (according to 83% of respondents), and encourage serendipitous discoveries (82%) [2].

According to studies there are 3 types of people working in a coworking area:

1. **The Enthusiasts.**

   The enthusiasts identify very strongly with the coworking concept and are active in their coworking space. They follow new developments in coworking through blogs and social networks, and attend events outside their spaces on the subject. In practice, they see the idea of coworking as already well established. They particularly like the idea of togetherness that coworking offers and they enjoy working alongside like-minded people.

2. **The Pragmatists.**

   As the name suggests, the pragmatists are coworkers for rational reasons. Coworking spaces offer an inexpensive alternative to renting an office, and is more motivating than working in isolation at home.

   When it comes to the philosophy behind coworking, the pragmatists are a bit hesitant. It is too idealistic, and doesn’t consider many parts of their daily working life. But they still enjoy the relaxed and creative atmosphere in coworking spaces. They see the collaborative opportunities as an advantage. That say their focus on pre-existing projects usually keeps them away from collaborations with others in the space. They don’t know too many people in their coworking space.

3. **The Realists.**

   The realists believe in the coworking philosophy in general, but they complain about it’s practical implementation. They take part in events every now and then, if there are some offered in their area. In their opinion, too many coworking spaces are only desk rental locations, and don’t do enough to ensure a collaborative atmosphere.

   For the realists, coworking holds enormous potential, with a big and sustainable impact on the world of work. In practice, the right screws have yet to be turned to bring the ideas into the reality of everyday work.

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**SCIENTIFIC AND TECHNOLOGICAL BREAKTHROUGH IN RUSSIA**

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The key to the revival of Russia's sustained economic growth and to solve pressing social problems have increased the competitiveness of domestic products on the basis of scientific and technological renovation of production. Therefore, development and active implementation of promising scientific, technological and innovation policy should be the central task of the legislative and executive branches.

However, with limited resources, both from the government and the private business, it is impossible to carry out scientific and technological breakthrough by a broad front. We can only talk about the selective science, technology and innovation policy, the concentration of resources on narrow fields of strategic breakthrough, where it is possible to achieve considerable success, to take a leading position in the foreseeable future.

For the implementation of scientific and technological breakthroughs it is necessary to provide a number of conditions. First of all, for the implementation of this strategy it should held an inventory of
existing scientific achievements of domestic inventions and to allocate them among the highest priority, with which Russia can take a leading position among the industrialized countries. This work should be carried out primarily on innovation-technological priorities and cover civilian and defense production. Thus, it will determine the list of strategic priorities for innovative presentations on promising global markets, especially in the CIS market, which still remains of the old scientific and technological ties, and there was a need for the development of new generations of technology. However, we should not be limited to the CIS countries. Joint innovation programs and projects with several countries of the East (China, India) and West (Finland, France, Italy, Germany) are possible in certain areas. Moreover, Russia has a favorable geostrategic position and may come up with innovative products both in domestic markets of the CIS countries and in international markets. Promoting scientific-technological cooperation with rapidly developing economies of China and India, the country can get a larger market for innovative products.

For any project should be provided an innovative focus especially foreign investment to develop the advanced technologies of the fifth and sixth in the long term technological structures. Innovation-technological expertise as an investment project with foreign participation and as investment purchases and other equipment and technology should be directed to this point.

Institutional support for the global dimension of innovations breakthrough strategy is also necessary, that is, protection of intellectual property rights and interests of the domestic private owners, the implementation of innovative priorities in the foreign market, as well as create a favorable investment climate and compliance with legislation.

For innovative breakthrough is needed educational potential: scientists, engineers, managers, economists, programmers, that is those who constitute the basic foundation for human resource innovation. To provide a breakthrough should be a secured resource section on staffing innovation breakthrough, including international cooperation in this field. Percentage of potential scientists quite low now and unattractive in the light of social status and the loss of scientific schools, the percentage tends to zero. Percentage of innovators is also very low. You can not educate innovator by administrative regulations, as is currently happening. All levels of government run programs that do not give a significant result, since the number of potential innovators is very small. But the barriers is very high (a complex system of various documents, and other innovative state support funds directed to paper records, and not the result, the lack of implementation of the innovation culture in Russia and so on).

It also requires a weighty government support of basic innovations in production and innovation in the market sector, intellectual property protection and creation of adequate incentives for its use, especially inventions. There should be partnership between the government, entrepreneurs, creative individuals and society in the implementation of a strategic breakthrough. The state can not abandon the direct support of the basis of innovation, limiting the creation of legal framework and the financing of defense investment. The state should actively carry out one of its most important functions – strategic.

The elimination of institutional barriers between academic and industrial science, engineering and construction sector and higher education is important for scientific and technological future of Russia. The only way to overcome this negative trend is a synthesis of academic, industry and university research, design and engineering sector, higher and further education in the new, responsible forms of modern conditions.

The idea is to participants in the development and implementation of a priority for the scientific and technological breakthrough combine creative teams of employees of academic and industrial research institutes, design bureaus, institutes and universities (along with interested companies and banks), as well as consortiums, holding companies and strategic alliances. The establishment of such organizations, which would be in a «strategy of a laser beam» was carried out:

• fundamental, exploratory, applied research and supervision over the use of their results, with robust intellectual property protection;
• planning and design development, fabrication and testing of prototypes and new technologies;
• fostering innovation and making innovative orientation of investment projects;
• training, retraining and skills development to develop and implement science and technology and innovation programs and projects.

Speaking about the institutional forms of scientific and technological breakthroughs, it is necessary to emphasize that the implementation of inventions and innovative projects in the initiative developed by small and medium-sized businesses with the support of venture capital. It is necessary to actively develop the form of venture capital financing of innovative projects that implement critical technologies that will realize the potential of space for scientists, engineers and designers and create a field for selecting the most effective projects of technological breakthroughs.
However, under conditions of strict control of powerful transnational companies with headquarters in the U.S., Western Europe and Japan over major segments of the global high-tech market, the efforts of small and medium-sized businesses is not enough. Only the largest associations of the transnational nature can master the new scientific and technical direction and promising high-tech niche in the market. It is necessary to embark on the creation of the selected priorities of scientific and technological breakthrough or a TNC network of international strategic alliances with headquarters in Russia and with the participation of research institutes, design bureaus, enterprises, banks, transport companies in Russia, other CIS states and several foreign countries (China, India other countries of the East).

In the first phase of development of scientific and technological breakthrough it is necessary to:

• create and adopt a common program of STP,
• concentrate personnel and institutions in the Program,
• create and develop of the world's five Valleys?
• the implementation funds.

If the first stage of scientific and technological breakthroughs will take place quickly and efficiently, the second stage will be a time of powerful technology boom and the unprecedented rise in the development of our country.

To sum up it can be mentioned that at this stage, the country faced the task of large-scale technological modernization, which should affect all sectors of the economy. The long-term interests of Russia are to create a modern economy such as innovation, integrated into the global economy, to which should contribute to the scientific and technological breakthrough.

References:

GENERAL PRINCIPLES OF TAXATION
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Taxation is a general concept for devices used by governments to extract money or other valuable things from people and organizations by the use of law. A tax formula contains at least three elements: the definition of the base, the rate structure, and the identification of the legal taxpayer. The base multiplied by the appropriate rate gives a product, called the tax liability, which is the legal obligation that the taxpayer must meet at specified dates. A tax is identified by the characteristics of its base, such as income in the case of an income tax, the quantity of distilled spirits sold in the case of a liquor tax, and so on. The rate structure may be simple, consisting of one rate applying to the base, such as a specified number of cents per gallon for a tax on gasoline, or complex, for example, varying rates depending upon the size of the base for a tax on personal income.

Taxes may be assessed in money or in kind. In American frontier settlements of the eighteenth and early nineteenth centuries, the local governments formed by the people in the region commonly imposed taxes by requesting that each adult male work a given number of days constructing community facilities such as roads and schools. The modern-day counterpart of this practice is conscription of men for service in the armed forces, although conscription is not generally considered as a tax. The dominant practice,