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Volunteering in Russia: experience and support

Abstract

The article presents the contemporary experience of the support of volunteers in Russia.

Keywords: volunteers, support.

At the beginning of the XXI century in Russia there was a steady growth in the number of citizens and organizations involved in charitable and voluntary activities, the scale of implemented charitable programs and projects expanded. At the same time, there remained a significant gap between the number of citizens who declared their potential to participate and who were actually engaged in charitable and voluntary activities. Among the main reasons was the low level of trust of citizens to charitable organizations. So, only a little more than half of Russians believed that most Russian charities can be trusted. The low level of trust in the subjects of charitable activities on the part of the society was due to the lack of information about the activities of charitable organizations and volunteers, their motivation, goals and real results. It was also affected by the underdevelopment of the infrastructure to support charitable and voluntary activities, the lack of efficiency of tax benefits.

Therefore, on July 30, 2009, the government of the Russian Federation approved the Concept of assistance to charity and volunteerism in the Russian Federation (hereinafter — the Concept), the objectives of which were to enhance the potential of charity and volunteerism as a resource for the development of society, contributing to the formation and dissemination of innovative practices of social activities, which allows, among other things, to Supplement the budget sources of solving social problems with extra-budgetary funds, to attract the labor resources of volunteers to the social sphere .

As priority tasks of assistance to development of charitable activity and volunteering in the Russian Federation the Concept was defined:

ensuring the growth of support in the society and the expansion of citizens' participation in charity and volunteering, increasing the trust of citizens to charitable and charitable organizations; formation of conditions for the expansion of charitable donations of citizens and organizations; ensuring the growth of the number of charitable organizations, including private and corporate foundations, endowment funds of

non-profit organizations, local community foundations, ensuring the sustainability of charitable activities; promotion of efficiency and professionalism of charitable organizations; development of infrastructure for information, consulting and educational support of charitable and volunteer activities; formation of conditions for effective use of the potential of charitable and voluntary activities at the stages of planning and implementation of social programs of the state and business, in the activities of state and municipal institutions, non-profit organizations.

The priority direction of action in accordance with the Concept was the promotion of charitable organizations, the institutionalization of charity and volunteerism, as only organized charity can ensure the expansion of the scale and increase the effectiveness of charitable activities, the development of a culture of charity in society.

The implementation of the tasks of promoting the development of charitable activities and volunteerism included the activation of mechanisms of self-organization of participants of charitable activities, self-regulation of charitable organizations on the principles of partnership between public authorities, local governments and civil society institutions.

In accordance with the Concept and action plan for its implementation by the Federal Executive authorities and Executive authorities of constituent entities of the Russian Federation was planned in preparation of draft regulatory legal acts aimed at improving the taxation of charitable activities, the development of infrastructure to support philanthropy and volunteering, as well as implementation of organizational and information support.

As the planned results of the Concept implementation were defined:

growth of support in the society and expansion of participation of citizens and organizations in charity and volunteering, increasing citizens' trust in charitable and other non-profit organizations; increase in the volume of charitable donations of citizens and organizations with a rapid growth of donations of individuals; increase in the number of citizens participating in charitable and volunteer activities; increase in the volume of financial assets accumulated within the non-profit organizations' target capital and in local community funds; development of information and consulting support infrastructure for charitable and volunteer activities; improving the effectiveness of charitable and volunteer programs; improving the quality of life of citizens of the Russian Federation.

Analysis of the results of implementation of the Concept suggests that in order to create favorable conditions for activities of non-profit organizations, the development of philanthropy and volunteering, adopted the following Federal laws: No. 115-FZ "On amendments to the Federal law »About advertising«"; No. 235-FZ "On amending part two of the Tax code of the Russian Federation concerning improvement of taxation of nonprofit organizations and charity activities"; No. 328-FZ "On amendments to certain legislative acts of the Russian Federation regarding formation and utilization of target capital of nonprofit organizations"; No. 379-FZ "On amendments to certain legislative acts of the Russian Federation on the issues of establishment of tariffs of premiums to state extra-budgetary funds"; No. 325-FZ and No. 172-FZ "On amendments to article 31.1 of the Federal law »on non-profit organizations«, as well as orders of the

Ministry of Finance of the Russian Federation on amendments to regulatory legal acts on accounting”.

The adoption of these normative legal acts has significantly improved the conditions of the activities of philanthropists and volunteers.

For recipients of support: tax-exempt the tax to incomes of physical persons charitable assistance in cash and kind, provided by Russian and foreign charitable organizations; exempt from taxation by the tax to incomes of physical persons incomes, except incomes received in the form of charitable assistance received from non-profit organizations of children-orphan, children left without parental care, and children who are members of families whose incomes per one member does not exceed the subsistence minimum.

A number of incentive measures are aimed at individual donors: a social tax deduction has been introduced in the amount of donations transferred by an individual to socially oriented non-profit organizations for the implementation of their statutory activities, as well as for the formation or replenishment of the target capital of non-profit organizations, but not more than 25% of the amount of income received in the tax period and subject to taxation at the rate of 13%. Percent the tax on income of individuals is exempt from tax reimbursement of expenses of volunteers for food (but not more than the sizes provided by point 3 of article 217 of the Tax code of the Russian Federation), employment of premises, journey to the destination and back, payment of means of individual protection, payment of insurance premiums for the voluntary medical insurance connected with risks to health of volunteers at implementation of voluntary activity by them (within the relevant civil agreements).

The following measures are provided for legal entities — donors: the opportunity to replenish the target capital of non-profit organizations with securities and real estate; the issues of taxation of operations related to the formation, replenishment, use and dissolution of the target capital of non-profit organizations are regulated; the inequalities in taxation of care services for the sick, disabled and elderly, the need to care for which is confirmed by the conclusions of health care organizations, social protection agencies and (or) Federal institutions of medical and social protection-such services are completely exempt from value added tax (until 2012, the exemption was granted only to state and municipal social protection institutions); exempted from taxation on value added support services and social services minors, the elderly, the disabled and other persons in difficult life situations; exempt from taxation by value added tax free transfer of property rights within the framework of charitable activities; expanded the list of target receipts on the maintenance of non-commercial organizations and the conduct of their statutory activities which are not deductible.

