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ANALYSIS OF VOLUNTEERING ACTIVITIES IN SOME EUROPEAN COUNTRIES

Volunteering exists in every society in the world. The terms that define it and the forms of its expression may be different. The values that determine volunteering are general and universal: it is the desire to contribute to the general well-being of one's own free will in the spirit of solidarity without counting on material reward [1, p.65].

In Germany, the basic provisions concerning volunteer service are laid down in the Civil Code, as well as in regional laws. In this country, civil servants can be released from work for a few hours a week to devote this time to working with young people. People who provide voluntary care for the elderly, work as instructors or teachers, are granted significant tax benefits [7].

Volunteering is considered as a service covered by the protective mechanisms of the German labor legislation. A volunteering agreement is considered as a type of employment contract [2, p. 435]. A volunteer in German law is understood as a person who free of charge or for a small fee carries out activities aimed at acquiring knowledge, skills and abilities in a certain profession. As noted in the etymological dictionary of legal terms, "Volontär" in the meaning of "unpaid intern" has been known in Germany since the middle of the 19th century. [3, p. 459].

Sweden is one of the best examples of countries with a deep tradition of volunteering. The priority of this country is to preserve the independence and autonomy of the sector as well as to avoid adopting any legislative regulation, therefore all legal conflicts arising in the field of volunteering are resolved on the basis of case law. Contracts are concluded on the basis of an agreement between the volunteer and the host organization. There are no provisions regulating the taxation of compensation for necessary expenses of volunteers. At the same time, according to the general provisions of the tax code income below a certain threshold is not subject to tax since the total amount of compensation in most cases does not exceed this limit, volunteers usually do not pay any taxes [7].

According to Article 17 of the Italian Civil Code, a volunteer is a person who by his/her own free choice carries out an activity for the benefit of the community and the common good, providing his/her time and skills free of charge to contribute to the needs of people and communities [4]. Italian law provides that volunteering is incompatible with any form of employment relation. [5, p. 100].

The Spanish law on the voluntary work provides that work on a voluntary basis is carried out within the framework of a specific project or program developed by a public or private organization. The activity itself must meet the interests of society in areas such as social assistance, urban problems, education, culture,

science, sports, health care. Various autonomous communities have developed their own regulatory documents regulating volunteer activities. Thus, this law applies only to national and interregional programs and to those volunteers involved in areas that fall under the jurisdiction of the state [1, p.69].

The 2003 Law of Poland on Public Benefit and Volunteer Activities regulates volunteer activities of non-profit and non-governmental organizations, associations, local governments, state administrations and other legal entities. The law also applies to Polish volunteers working in international organizations.

According to the 1998 Volunteer Law, volunteer activities in Portugal must be aimed at the benefit of society or individual communities in the areas of urban and social issues, health, education, science and culture, protection of national heritage and the environment, consumer protection, employment and vocational training, social reintegration, civil defense, among other areas. The law also establishes the principles of volunteer activities, lists the rights and obligations of volunteers and regulates their relations with "supporting" organizations [8, p.68].

In the UK, the situation is quite specific. In this country, there is no national legislation that would clearly regulate the status of volunteers, therefore, common law applies to persons engaged in volunteer activities. Voluntary organizations, i.e. organizations that receive volunteers are perceived as self-governing bodies, so they are allowed to regulate their activities and internal affairs independently. Therefore, all conditions for participation in volunteer activities depend on the rules of self-regulation of the organization as well as the agreement between the volunteer and the host organization.

Thus, the UN recommendations "Volunteerism and Legislation: a Guidance Note" clearly state that national legislation should establish what types of compensation volunteers are entitled to reasonably receive and at the same time not be considered as "hired employees" in the field of labor law [7].

Based on the analysis, the following conclusions can be drawn:

- volunteering in European countries has a significant impact on the development of the social sphere and the formation of civil society;
- participation in the voluntary movement has no religious, racial, age, gender, and even political boundaries;
- in practice of European countries the most important feature of volunteering is that a person voluntarily without coercion or instructions from above, spends part of his free time, strength, energy, knowledge and experience on doing useful things for individual citizens and society as a whole;
- laws regulating volunteer activities in European countries differ significantly from each other due to the variety of volunteer initiatives and goals pursued by legislators.

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