

IMPACT OF THE LABOUR NON-DECLARATION ON THE WORKFORCE REPRODUCTION: PROBLEMS, REGULATORY POLICY

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Abstract. The *purpose* of the paper is twofold: firstly, to study the consequences of the employment and labour non-declaration for the population standards of living and working potential reproduction, and secondly, to substantiate systemic approaches to regulating and preventing the totality of the undeclared labour negative impacts in Ukraine. The research *methodology* is founded upon the generalization, comparison, and analysis of factors, manifestations, and consequences of undeclared work. The aim of this analysis is the reproduction and improvement of the population's labour potential and employment sphere. Furthermore, the methodology is based upon the synthesis of obtained results into approaches for optimising national policy and practices of tracking and preventing these violations of legislatively approved socio-labour relations. *Results.* The undeclared labour refers to work undertaken on a basis of agreements between a worker and an employer, which are usually concluded without reference to the legislatively approved standards for working hours, volumes, productivity, and payment for labour. Such agreements generally fail to provide reliable fiscal reporting on the volumes of performed labour and achieved work results. Undeclared work, which is carried out within the formal and shadow employment sectors, exerts a discernible systemic negative influence on the replenishment of state and local budgets, mandatory state insurance funds, the implementation of state objectives and mechanisms for socio-economic development, the observance of socio-labour rights, social protection of workers and the general population. Conversely, engaging in informal employment, colluding with the employer to conceal the legal labour volume and results, or failing to declare income from entrepreneurship or self-employment, can enhance available working and living capital, savings, and accumulations, thereby elevating one's life quality and standards. *Practical implications.* The main criterion for the design and implementation of an effective regulatory policy on undeclared work is the balance of its economy-wide, sectoral and industry-specific, control and monitoring, as well as preventive measures, with the involvement of authorised structures for the standardisation, control and monitoring of socio-labour relations, employment and the labour market, law enforcement agencies and civil society institutions. *Value / Originality.* In light of the prevailing trends and characteristics of undeclared labour in Ukraine, the regulatory policy should prioritise the identification and mitigation of this employment model, with a concomitant emphasis on systemic measures to prevent undeclared labour and its transition into formal employment.

Keywords: undeclared labour, workforce, workers' living and reproduction standards, labour inspection, mechanism for employment regulation.

JEL Classification: J21, J46, J78, J88

1. Introduction

It is important to note that both formal and informal employment could be areas of undeclared labour. Undeclared labour is defined as labour activities carried out on a basis of agreements between a worker and an employer, which are usually concluded without taking into account the current legislatively approved

standards for working hours, volumes, productivity, and payment for labour. Such agreements generally do not provide for reliable fiscal reporting on the volumes of performed labour and achieved work results (quantitative, financial). It is evident that the phenomenon of undeclared labour exerts a detrimental influence on the implementation of state objectives

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and mechanisms for social security and protection, as well as on socio-economic development in general. This is particularly pronounced in the context of formal and shadow employment, and at the intersection of these economic activity spheres. The phenomenon encompasses instances where labour appears to be informal, fictitiously non-commercial, public or voluntary, yet generates profit for both employee and employer. In light of the aforementioned characteristics, the unreported labour is subject to prosecution by state institutions and has become a focal point of concern for supervisory and regulatory bodies, as well as socially oriented propaganda and advertising.

The direct correlation between labour non-declaration, state and local budgetary shortfalls, and public mandatory insurance funds renders this phenomenon a relevant subject of scientific research. Consequently, experts from the International Labour Organization (ILO, 2013, 2018, 2021) and the Ukrainian National Institute for Strategic Studies (NISS, 2011) have identified the typical features that enable the distinction between informal employment and undeclared labour. They have also determined the extent of the latter's prevalence in Ukraine and outlined general approaches to its detection, overcoming, and prevention. M. Torzhevskiy (2016) and R. Pavlovskiy (2022) have provided substantiated insights into the potential and methods for implementing the EU's experience in combating undeclared labour within national realities, particularly in the domains of socio-labour relations' legislative regulation, state supervision, and inspection of business entities.

The legal ramifications of labour non-declaration for the worker, their employer, the economy, and the state as a whole have been elucidated by O. Kyselova, A. Dotsenko (2021) and T. Tairova (2023). As demonstrated by I. Savchenko, A. Iordanov (2012), I. Shevchuk (2016), S. Onyshchenko, A. Hlushko, O. Kivshyk, and A. Sokolov (2021), the mechanisms and processes of undeclared labour functioning in an economy's shadow sector have been examined. Furthermore, these scholars have outlined ways to de-shadow this non-criminal business activity.

The detailed assessment of quantitative and qualitative parameters, as well as motivations of the population engaged in the undeclared labour activities at different stages of Ukraine's socio-economic development have been proposed by C. Williams, J. Round, P. Rodgers (2011), M. Tryfonov (2015), A. Prihodko (2016). In their 2023 study, K. Smyrna and L. Strashko examined contemporary national challenges and opportunities for the regulation and oversight of undeclared labour, with a particular focus on the imperative to enhance state economic security. Their analysis also encompassed the impact of

significant factors from the martial law period on these issues.

The summarisation of the aforementioned studies indicates a necessity for further research to be conducted into the totality of the undeclared labour social manifestations, current effects, and long-term consequences. Additionally, there is a requirement for improvement of the state approaches to identifying and preventing relevant negative effects in the areas of population, employment, and social protection. The purpose of the present article is twofold: firstly, to study the consequences of the employment and labour non-declaration for the population standards of living and working potential reproduction, and secondly, to justify approaches to regulating and preventing the totality of the undeclared labour negative impacts.

2. The Undeclared Labour Manifestations and Consequences

The following aspects of sociolaboral relations within undeclared labour are of particular relevance: firstly, the problems of numerous forms of non-standard labour relations, loan work and hidden and shadow employment. These aspects outline their main consequences for the level and quality of life, as well as for the social protection of persons employed both informally and without proper declaration (including persons whose labour income is hidden at the initiative of an employee or an employer) (Smyrna, 2023; Strashko, 2023). These consequences are as follows:

- Conditionally (i.e., conjunctively) positive for the level of monetary incomes of a number of strata, the property differentiation equalisation of their middle and low income segments (including the trend of increasing monetary incomes of the most qualified employees, their equalisation to average values related to the persons with the least competitive education and qualifications), as well as for the formal access to social protection programmes (except for the state compulsory and cumulative pension insurance), primarily in the areas of subsidising housing and communal services, financial and material assistance to vulnerable population groups;
- strategically negative (for the access to legislative mechanisms of social protection in the retirement age and labour incapacity cases (temporary, total, due to the occupational or general illness, disability), as well as for individual strategies of reproduction of the professional and qualification potential and life quality of households, whose able-bodied members work mostly informally, receive salaries "in envelopes" under the temporary employment conditions, and are characterized by enhanced professional and territorial mobility).

The possibility of receiving a satisfactory or good salary, additional earnings and savings, and the formation and realisation of an individual resource for one's own socio-economic stability, competitiveness, survival and manoeuvre in dynamic social conditions are the basis of at least satisfactory social well-being.

Taking into account the significant number of undeclared workers among persons with vocational and general secondary education, low qualifications, older working age groups who are less competitive on the labour market, representatives of the simplest professions, informally employed persons in agriculture, forestry, fishing, construction, wholesale and retail trade, repair and maintenance of vehicles, industry, transport, storage, postal and courier activities, temporary accommodation and catering, as well as among residents of rural areas (NISS, 2011; ILO, 2018; ILO, 2021; State Labour Service of Ukraine, 2024), employment and non-declaration of work contribute to increasing the level of their economic activity and monetary income, including in relation to the corresponding average indicators of the country (region) and types of activities.

The function of undeclared labour in contributing to income growth and overcoming social exclusion of the poorest and those who perceive themselves as poor is always socially significant. According to the concept of relative deprivation, the poor suffer not only from a lack of money, but also from the inability to fulfil their social obligations, norms and rules of behaviour in society, i.e., from social exclusion. In this context, undeclared labour is an important mechanism that poor households use to overcome social exclusion and improve their financial and property status.

Given the greater availability of hired labour and conditions for self-employment, the positive assessment of individual prospects for more autonomous and flexible work and entrepreneurial activity, territorial imbalances in the development of the formal economy and labour markets, the informal sector and undeclared labour remain equally popular in cases of:

- The search for income and employment for a range of marginalized and discriminated groups (youth, women, pensioners, residents of rural areas and small towns, the disabled, illegal migrant workers), for whom an access to the formal labour market may be complicated due to certain institutional requirements, including in situations when an economy's formal sector is too weak to generate significant demand for labour;
- the conscious voluntary choice of entrepreneurs and certain individuals (including the officially employed already, with a sufficiently high professional and qualification status) in favour of shadowing their own economic activity (main, additional) and implementing

strategies for its partial or complete withdrawal from the administrative, fiscal and law enforcement bodies' supervision (NISS, 2011; Savchenko, Iordanov, 2012; Shevchuk, 2016; ILO, 2018; Onyshchenko et al., 2021).

It is imperative to acknowledge the situationally positive impact of labour income non-declaration on the living standards of specific categories within the population. In this regard, a contemporary focus on the provision of social benefits and transfers is recommended. It is submitted that those who are employed without declaration and who are thus considered to be of low income may be eligible for certain types of social assistance intended for vulnerable categories within the population. Such assistance may include subsidies for housing and communal services, as well as benefits for public transport.

3. The Undeclared Labour Motivations: Contradictory Public Opinions

In the context of investigating the factors that motivate individuals to seek employment without proper labour declaration, it is crucial to acknowledge the findings of numerous long-term surveys that have consistently demonstrated that Ukrainians primarily seek such employment (including part-time and additional roles) due to financial constraints. The majority of those engaged in informal sector employment in Ukraine assessed the financial situation of their households as poor (49%) and medium (46%) (Tryfonov, 2015). According to Williams et al. (2011), individuals representing the lowest income quartile of households constituted over 53% of those engaged in informal sector employment, and 35% of the self-employed.

Informal employment and undeclared labour have been shown to have a number of consequences. Firstly, they contribute to the preservation of professional and qualification levels. Secondly, they help to reproduce income. Thirdly, they can be used to replenish income, which is particularly important in cases of acute livelihood problems and even basic survival of the population and certain categories and their family members. The consequences for the real consumer and financial sectors of both the large-scale institutional transformations of the early 1990s and the national financial and economic crisis of 2014–2017 have contributed to the dissemination of public opinion that undeclared labour and the shadow economy, while being the results and main economic basis of corruption, serve as a compensator of economic and financial shocks for broad population strata and small and medium businesses (NISS, 2011; Williams et al., As demonstrated in the works of Tryfonov (2015), Prihodko (2016) and Onyshchenko et al. (2021), the subject has been thoroughly researched.

Consequently, the phenomenon of undeclared labour exerts a contradictory effect on the prevailing income inequality dynamics in Ukraine, contributing to the smoothing of income inequality both among the poorest groups and across the range of low-income and middle-income strata. However, it also leads to the deepening of the financial and property stratification across all compatriots' strata, particularly among those with the lowest and highest incomes.

At the same time, the main bonus of the informal economy, which includes expectations and prospects of income growth, freedom, and unaccountability of economic activities, has a negative impact on the broader consequences of undeclared labour, affecting both those employed in such jobs and the rest of the population. These consequences are manifested in the following.

- The restriction of access to specific categories of social protection is of concern. These include, but are not limited to, pension provision in cases of temporary or complete disability, legislatively guaranteed medical care, free preschool and secondary education, educational services of vocational and higher institutions within the framework of the state and regional personnel training order, state support of local communities' household and socio-cultural infrastructure, and so forth. This restriction is of particular concern in both the current and long-term period.
- The lack of guarantees and mechanisms of effective influence on working conditions, including those related to the regularity of wages, the duration of working hours, the quality of the production environment, recreational opportunities. Compared to full-time employees of enterprises, those employed informally or without proper declaration are often sent to jobs with worse working conditions, unstable working hours and lower wages, which don't compensate for forced downtime (at the employer's initiative), overtime work and threats to the production environment. They are often denied leave, including additional leave, due to harmful working conditions (ILO, 2013; ILO, 2021; Kyselova, Dotsenko, 2021; Tairova, 2023; State Labour Service of Ukraine, 2024).
- The socio-behavioural characteristics of the life strategies of undeclared workers and their family members, when the priorities of situational, non-regulated work activities lead them to a tighter accumulation of resources for secure survival in periods of unemployment, limit the planning of free time and leisure, narrow the possibilities and prospects for reproducing qualification levels, personal and professional development.

The limitations imposed by the objective deficit of public funds (i.e., pension funds and certain types of mandatory insurance) and state and local budgets, which are reproducing due to consecutive underpayment

of social contributions and taxes by employees and business entities, reinforce the specified manifestations of social inequality experienced by persons working without proper declaration. Consequently, this complicates the state-wide and territorial measures to mitigate the problems of the social protection of vulnerable categories in the long term (Smyrna, 2023; Strashko, 2023).

In the opinion of the state authorities, the profitability of the informal sector and undeclared work is offset by a number of systemic social problems, the most important of which are: the negative impact of a significant number of informally employed people on the national economic development, including as a result of the violation of the principle of fair competition, restrictions on the functioning of the legal labour market; deprivation of employees, whose labour relations are not formalised by the procedure established by law, of the protection of their labour rights and social guarantees (Ministry of Economy of Ukraine, 2022).

4. Problems of the Labour Administration and Inspection in Ukraine

The experience of the national labour inspection system, which is currently entrusted with the main powers to identifying and preventing the undeclared labour cases (in particular, outlining the extent of relevant problems in the economy's sectors), has highlighted the inspection activities' fragmentation, the limited necessary resources and tools of both this service and the mechanisms and procedures for coordinating its activities with other concerned bodies (primarily, the State Tax Service, the mandatory social insurance funds). In the long term, the processes of attracting foreign workers to compensate for the labour force shortage in Ukraine will necessitate close interaction between the national labour inspection system and the authorities responsible for immigration inspection.

Implementing the powers in the area of hired labour legalization, which are related to a number of tax legislation issues, the territorial bodies of the State Labour Service of Ukraine are faced with such problems, as (ILO, 2013; ILO, 2021; Kyselova, Dotsenko, 2021; Pavlovskiy, 2022; Tairova, 2023; State Labour Service of Ukraine, 2024):

- Unsatisfactory definition of the social and labour aspects of fraud and dumping in national legislation;
- combination of various undeclared labour practices in the activities of individual business entities and industries (for example, in the form of: concealment of wages, including by understating the level of remuneration in collective and individual labour agreements; engagement of unofficial employees who are still registered with the employment service, receive unemployment benefits, or persons without

a valid work permit; entering into labour or civil law contracts with employees under the guise of an internship; the use of hired labour for public works without proper payment; fictitious corporatisation of enterprises with a strong material and technical base by transforming them into a network of small diversified business entities, including individual entrepreneurs);

- the lack of time, resources, and personnel of labour inspectorates to identifying and investigating the undeclared labour cases, collecting evidences, interpreting possible violations legally.

It is evident that experts and official bodies have already recognised another specific national feature, which manifests through the differences in the dynamics of the shadow economy and undeclared labour in Ukraine and developed countries of the world during periods of global and macro-regional crises and recessions (NISS, 2011; Williams et al., 2011; Shevchuk, 2016; Torzhevskiy, 2016; ILO, 2018; Onyshchenko et al., 2021). These periods are caused mainly by the economy's specialization. The decline in the undeclared labour market manifestations and volumes in the EU during the financial and economic crises can be attributed to the significant service specialisation (typically, this economic sector employs the majority of the unofficial and informal workforce). Conversely, within Ukraine, during periods of economic downturn, there has been an augmentation in the prevalence of undeclared labour, accompanied by a diversification of its manifestations. This phenomenon can be attributed to the presence of "shadow capital" within the real, transport and logistics sectors, the industrial segment of the agricultural complex, and the intensification of "shadowing" of legally operating enterprises specialising in these domains.

The labour administration activities do not generally apply to voluntary economic exchanges between relatives, acquaintances, members of local communities, or to certain types of self-employment (for example, trading products from personal farms, private gardening and beekeeping, collecting berries, mushrooms, medicinal plants, etc.), or to public non-profit activities. Concurrently, the issue of identifying and tracking labour relations and civil law contracts in these areas, which may indicate the fictitious nature of self-employment, volunteering and other public activities, is of concern to inspection and law enforcement authorities. This may cause harm to the state and social protection of such informal and shadow workers.

5. Approaches to Improving the Undeclared Labour Regulatory Policy

The main directions of improving the activities of the State Labour Service of Ukraine in identifying

and preventing the undeclared labour practices include the following:

- Systematisation of training and professional development activities for labour inspectors both in the area of the regulatory framework for ensuring decent working conditions and in terms of signs and situations of possible manifestations of undeclared labour in certain sectors of the economy and communities;
- updating the methodology for identifying cases of undeclared labour, as well as for calculating and applying the relevant fines and penalties;
- reviewing the approaches to planning and conducting inspection visits in order to ensure sufficient attention to the thematic issues at each visit to business entities and their production base, even in cases when the main purpose of visits is not to detect undeclared labour (ILO, 2013; Pavlovskiy, 2022; Tairova, 2023);
- intensification of the educational and advertising functions of the territorial bodies of the employment service in order to raise awareness of employers, managers of business entities and employees about: the rules for declaring main and auxiliary activities; effective means of complying with the relevant legislative norms within a certain economic and production competence; legal possibilities to avoid or resolve situations of undeclared labour use;
- expansion of the powers and functions of labour management bodies in relation to certain categories of workers, namely: workers who are not hired (self-employed, a number of domestic workers); migrants (cross-border and internal, in particular, internally displaced persons); workers in sectors of the economy where, as the experience of developed countries and the EU shows, labour activity often has signs of forced exploitation and significant human rights violations (domestic work, agriculture, construction, various maritime work, including those performed by highly skilled workers) (ILO, 2013);
- developing procedures for the authorised bodies to perform labour administration functions in the context of objectively difficult access of inspectors to production facilities and workplaces of employees (in particular, in households employing auxiliary and domestic workers, in the maritime and river freight and passenger transport sector, where visits depend on the employer's consent or a warrant) (ILO, 2013);
- intensifying the use of mass media to disseminate information on the legal obligations of employers and employees to declare fair labour, as well as to publish the results of supervisory measures, including the amount of fines imposed.

Effective labour inspection methods that are widely recognized internationally include unannounced raids on production facilities, sometimes in co-operation

with law enforcement bodies; verification and legal due diligence of business entity documents, especially concerning the legitimacy of using office premises and production facilities, as well as the use of company assets such as motor vehicles, fuel coupons, credit cards, and vouchers for goods and services, along with reimbursements for business travel expenses including transportation and daily allowances; enterprise certification; employee identification at the workplace; the application of specific interview techniques for both employees and employers; and preventive efforts against undeclared work through thematic informational and educational interviews with company heads and personnel.

The set of labour inspection tools can implement a number of strategies of the State Labour Service of Ukraine on issues of identifying and preventing undeclared labour in the economy's separate sectors (industries), specific production and economic groups of both business entities and employees, and some specific manifestations (salary "in envelopes", unaccounted working hours, fictitious employment and self-employment, fake internships, evasion of mandatory social payments, etc.). Territorial dispersion is evident in separate regions, communities with different population and economic specialisation, and by the feature of cross-border orientation, particularly in the context of contracting and subcontracting services for foreign and cross-border companies and corporations.

6. Conclusions

The failure to declare labour has a contradictory impact on the living and labour potential reproducing standards of society, territorial communities, and certain persons. It is evident that undertaking work in an unofficial capacity, engaging in collusion with employers to conceal the legal labour volume and results in their entirety or in part, and the failure to declare income from entrepreneurial or self-employment activities, results in an augmentation of available working and living capital, savings, and accumulations. This, in turn, leads to an enhancement in the individual's life quality and standards. Conversely, the propagation of such employment has been demonstrated to exacerbate the prospects of individuals

accessing guaranteed wages, favourable labour conditions, a range of public benefits and services, and pensions for the affected individuals and their dependants. A number of undeclared labour features (the absence of clear time schedules, legislatively approved socio-labour guarantees) force the employed to accumulate and save their income more strictly, limiting themselves and their family members in a range of expenses (including on socially necessary services).

The intricacies of undeclared labour, a socio-economic phenomenon prevalent in industrial and post-industrial communities within the contemporary globalised world, serve as a pivotal aspect in the employment model of a considerable proportion of the population. This phenomenon is characterised by a multitude of features and factors, which collectively serve as the primary criterion for the formulation and implementation of effective policies and discrete measures aimed at regulating it. These measures encompass the prevention, identification, mitigation, and elimination of its manifestations and consequences. The fundamental principle of this criterion is to achieve a balance between various forms of inspection, supervision, and preventive measures, encompassing economic, sectoral, industry-specific, and social advertising aspects. This balance is to be achieved through the involvement of authorised structures responsible for the regulation and monitoring of socio-labour relations, the employment sector, and the labour market. Additionally, law enforcement bodies, civil society institutions, and those involved in trilateral co-operation are to be included in this process.

In view of the clarified trends and features of the undeclared labour in Ukraine (in particular, in the formal economy and its export-oriented sectors), the policy of its regulation should focus primarily on the mechanisms and levers for identifying and restraining this employment model with a consecutive increase in the share of systemic measures for preventing the undeclared labour and its transformation into the official employment. The prevailing opinion amongst Ukrainian and foreign experts in the field is that the fundamental principle of the fair labour declaration policy is the concurrent reduction of the undeclared labour advantages for both employers and workers (employees and the self-employed).

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