

Larysa Bogush

*Candidate of Economic Sciences, Senior Research Scientist,
Leading Researcher of the Institute for Demography and Problems of Life
Quality of the National Academy of Sciences of Ukraine*

**UNDECLARED WORK:
FACTORS OF OCCURRENCE, CONSEQUENCES
FOR SOCIAL AND LABOUR GUARANTEES'
IMPLEMENTATION, APPROACHES TO REGULATION**

Summary

According to the EU and the ILO methodology, the State Labour Service of Ukraine interprets undeclared work as a legal paid activity that is not registered fully or partially in accordance with the law requirements; national and foreign experts use the terms of informal, unofficial, unregistered, shadow, hidden employment as synonyms for its various components. The study proves that undeclared work is a broader concept that covers legalized (both official and manipulative), as well as purely shadowy mechanisms of its emergence and functioning. The permission to provide specialized and related recreational services on the base of the potential of personal peasant farms and their locations without mandatory declaration of the entire amount of work and income according to the spectrum of branches of their obtaining had actually formed the ecologically oriented tourism. In the conditions of problematic functioning of the State Labour Service of Ukraine, which have been manifesting in non-systematic performance of its inspection powers, as well as due to the significant spread of non-standard labour relations (with mediation of an employer's functions, outsourcing contingents of auxiliary, service and part of specialized personnel at various enterprises), tariff-free remuneration systems stimulate numerous manipulations in the field of labour declaration and decent wages. The priorities for preventing undeclared work in Ukraine include: wages' share consistent growth in the structure of production costs; strengthening a cross-control over the obligations' fulfilment to pay the minimum wage within tariff-free and hourly wage systems; implementation of the well-founded methodology for harmonizing the minimum wage, the subsistence minimum, and the rest of basic social standards attached to them.

Introduction

Declaration (as a mechanism for accounting the results of entrepreneurial activities, including on the self-employment basis, and hired labour with the identification of the financial potential for further redistribution of the received

incomes and taxes for socially significant purposes) consolidates the task of tracking and maintaining compliance between the results of the activities, the permits and licenses obtained for them, as well as the remuneration of personnel of various categories (according to the status regarding the ownership of production means and consumables, the right to dispose them, as well as received intermediate and final benefits).

Guided by the EU and the International Labour Organization methodological approaches [1, p. 16, 20], the State Labour Service of Ukraine and the State Statistics Service of Ukraine interpret undeclared work as a legal paid activity that is not registered fully or partially in accordance with the legislation requirements, using the terms informal, unofficial, unregistered, shadow, hidden employment as synonyms for such activities [2].

The basis of the specified classification was the methodological approaches of the EU and the International Labour Organization, according to which the main and most relevant forms of undeclared work manifestation in Ukraine include:

- informal employment in the formal sector;
- employment in the informal sector;
- concealment of actual working time and payment of wages “in an envelope”;
- replacement of actual employment contracts with civil and commercial ones, as well as artificial use of remote and outsourcing mechanisms to hide hired labour;
- inappropriately registered secondary employment of persons who have formal employment relations at their main place of work.

The quality of the State Statistics Service results obtained by the raises certain doubts about their reliability in the context of assessing the real scale of the undeclared work spread in a number of service sectors with a predominantly seasonal technological cycles, as well as in the branches of manufacturing, collecting, primary processing of plant and animal products. The basis for such conclusion is the role of undeclared work in practices of businesses and competitiveness stimulations in the countries with industrial and neo-industrial economies, which has already developed since the middle of the 20th century.

1. Factors of occurrence and extent of undeclared work in Ukraine

According to the State Statistics Service estimates, which did not take into account the data on employees who received salaries “in an envelope”, did not register part-time work, had other contracts instead of labour contracts (in particular, concluded civil law agreements with employers), as of 2021 there were 3 million 61.6 thousand informally employed people in Ukraine (19.5% of all employed) [2]. Among the people, who were identified by the

survey as informally employed, 46.3% worked in agriculture, forestry, and fisheries, 17.1% – in construction, 15.2% – in wholesale and retail trade, vehicle repair, 5.7% – in industry, 4.3% – in transport, warehousing, postal and courier activities, 2.2% – in temporary accommodation and catering.

In terms of the main age groups, 40–49 and 50–59-year-old people predominated among them – their shares were calculated as 24.5 and 21.7% respectively; by the education level prevailed employees with vocational and technical, and complete general secondary education – 35.2 and 31.5%. Approximately 60% of persons whose work was not declared were men, 57.2% lived in rural areas.

For comparison, according to the results of the sociological survey conducted in 2017, 7.1% of respondents admitted that they worked unofficially during the last year, 45.8% of respondents knew people who worked without declaration, approximately 33% of respondents believed that at least half of the Ukrainian population was engaged in undeclared work. The majority of undeclared workers belonged to the age groups of 35–44 years (about 32%) and 45–54 years (about 28%). 73.8% of persons engaged in undeclared work were men, approximately 62% – lived in cities [1, p. 14, 65].

As for employment status, the majority of undeclared workers in 2017 reported that they were unemployed (33.5%), hired workers (31.2%), self-employed (18.4%), retired (10.5%), and persons who are studying (1.9%) [1, p. 14, 67].

The main unregistered activities in 2017 were represented by services for housing stock's technical keeping, maintaining or repairing (25.7%), selling food products (for example, of farming) (14.1%), gardening (8.9%), vehicle repairing (8.1%), selling goods / services related to the favourite occupations of undeclared workers (7.4%) [1, p. 14, 66]. The interviewed undeclared workers considered the main reasons for undeclared work, as: difficulties in finding permanent employment (19.7%); participation in seasonal jobs that do not require declaration (15.4%); the traditionalism of certain types of activities as spheres of the undeclared work functioning (12.9%); lack of the effective state efforts to improve their economic situation as a motive for not paying taxes (10.8%); mutually beneficial relations between undeclared workers and their employers (10.2%) [1, p. 14, 67].

In 2016, there were 3,961.2 thousand informally employed people in Ukraine, which was 7.9% less than in 2015 and accounted for 24.3% (26.2% in 2015) of the entire employed population. In the gender aspect, men predominated (57.9%) among the informally employed, as in the results of 2021 study, in the settlement aspect – rural residents (52.2%) [1, p. 13].

In 2016, as in previous years, the leaders in the level of informal employment in the formal sector were construction (32.0% of all employed in this sector), temporary accommodation and catering (29.4%), as well as wholesale and

retail trade (24.7%). In turn, undoubtedly, the employment level in the informal sector in 2016 was the highest in agriculture (57.6%) and construction (25.2%) [1, p. 14].

The request of the business environment in the countries with market and transition economies all over the world to increase the business entities competitiveness, to maximize the production profitability (including its possible rental and quasi-rental profits), among other things, through reducing costs for hiring, ensuring the personnel proper qualification, wages, complaining with certain production and extra-production standards of labour life, at least since the middle of the 20th century, manifests itself in such trends, as:

- the spread of non-standard (including informal) employment on the basis of split labour relations, mediated by a range of employment and recruitment agencies, which quite often actually perform an employer formal functions, thus freeing entrepreneurs from a number of responsibilities and costs for staffing, labour organization, social protection of personnel;

- corporatization and shareholding of enterprises, parts of their production cycles and subdivisions (primarily, relevant logistics, administrative, accounting and audit, as well as other service components) in networks of technologically connected smaller business entities (in particular, in the status of individual entrepreneurs), which can have a national and transnational scales;

- registration, legislative provision, dissemination of non-tariff wage systems based on corporate professional and qualification standards for compliance with job positions and workload (in particular, duration, periodicity of rewarded work, compensation for downtime and losses due to the fault of an employer or employee, peculiarities of the technological cycles or force majeure);

- social and corporate recognition of informal education and legally paid informal employment, including its part-time forms.

Considering all above-mentioned, the concept of undeclared work is broader than that used by the State Labour Service of Ukraine, covering standardized (both official and manipulative) and purely shadowy mechanisms of its occurrence and functioning.

The expediency of the highlighted approach with the distinction of institutionalized and manipulative mechanisms of undeclared work, their formal and illegal foundations is confirmed by the classification of the undeclared work main forms developed by the State Labour Service of Ukraine, which distinguishes [2]:

- informal employment in the formal sector of the economy, when an employment contract is not concluded with a person (including an individual entrepreneur) at a registered enterprise;
 - employment in the informal sector, that is, hired labour for unregistered employers;
 - hiding of a certain working time and a part of the salary, including in the presence of an employment contract, due to the inconsistency of the declared position with the actually performed job duties, duration and productivity of work, which allowed by their established formal and informal corporate standards;
 - organization of disguised employment, including due to the transfer of a part of the personnel out of the staff through the recruitment agencies' mediation or the enterprise's reorganization by corporatizing production and concluding agreements between a number of interacting individual entrepreneurs who, while participating in a united technological process, are using common or adjacent material and technical base;
 - undeclared part-time work, when a person with a certain official employment performs work for other employers without a labour contract.
- Taking into account the current practice of detecting undeclared work in recent years, the State Labour Service of Ukraine focuses its main efforts on tracking and preventing this phenomenon in such branches, as [3]:
- wholesale and retail trade (employees without labour relations' proper registration in universal and specialized stores, small architectural forms (kiosks), at bases and warehouses, technical service stations, including under the conditions of the so-called trial period and internship in the job positions of salesmen, pickers, freight workers);
 - public catering (unofficially employed, including minor employees in the positions of cook, bartender, waiter, kitchen worker, cleaner, dishwasher, order carrier in restaurants, cafes, bars, as well as in the positions of coffee shop sellers, even under the conditions of unpaid trial term);
 - construction (performance of installation and construction, as well as auxiliary works on construction sites, most of which are dangerous for potential injury and belong to high-risk works, by persons without concluding an employment contract);
 - food production (performance of work on processing food products, including livestock and poultry meat, range of bakery productions by employees without labour relations' registration, in particular, by foreigners);
 - agriculture, particularly, farming (unofficial hiring of workers, including minors, for seasonal harvesting, assembling and loading relevant products, works in livestock and poultry farming, fertilizing fields);

- forestry and wood processing (particularly, the use of the labour of persons without proper documents for the production, loading and unloading of timber materials, forest fire protection);
- freight transportation, including its cross-border types, organized by individual entrepreneurs; provision of public transport services (temporary drivers without registration of any documents or under civil law agreements);
- specialized recreation (employees without labour contracts in children’s entertainment centres), maintenance of park recreation areas;
- security services’ provision (employees without proper registration of labour relations);
- information services’ provision (use of unregistered employees in call centres);
- garment production, in particular, uniforms’ tailoring (employees without concluding written labour contracts between them and individual entrepreneurs, including under the conditions of so-called internship);
- provision of services and maintenance of the infrastructure for temporary accommodation, in particular, seasonal;
- technical maintenance, repair, tire fitting, vehicle washing (particularly, involvement of unregistered workers on the terms of the so-called internship);
- hairdressing services’ provision, in particular, before registration of the individual entrepreneur official status;
- cleaning, particularly, such services for office premises;
- health care services, particularly, carrying out pre-flight and post-flight medical examinations of drivers;
- construction materials’ manufacturing;
- mining industry.

According to the practice, in addition to drawing up acts by inspectors of the State Labour Service of Ukraine on detected violations and imposing fines, identified cases often end with the renewal of workers’ labour rights through their official registration and employment contracts’ conclusion.

2. Undeclared work in recreational and associated services through the use of the potential of personal peasant farms and their locations

The study of legislation and business practices in Ukraine and countries of the world with developed market and transition economies confirms the legal possibility of conducting undeclared activities by members of personal auxiliary peasant households in the sphere of the range of services of ecologically oriented and, in particular, rural green tourism, as well as collection, primary processing, sales of wild products of forestry and fisheries, folk medicine, beekeeping, national culture, etc. The permission to provide specialized and related recreational services using the potential of personal

peasant households and places of their locations without mandatory declaration of the entire volume of work and income according to the spectrum of branches of their obtaining actually formed the sphere of ecologically oriented tourism, which has been popular in the European Union and Ukraine for quite a long time (at least since the mid-1990s).

Generalization of regulatory and instructional documents in the field of ecologically oriented tourism (primarily rural and ecological (green) ones, recognized as separate types of tourism in Article 4 of the Law of Ukraine “On Tourism” dated September 15, 1995, as amended by November 18, 2003) testifies that the range of its varieties can be both entrepreneurial and ancillary activities. The right of farmers who are not subjects of entrepreneurial activity and their family members, which are living together with them, to engage in the provision of ecologically oriented and, in particular, rural green tourism services using the property of personal peasant households is defined in Article 1 of the Law of Ukraine “On Personal Peasant Household” dated May 15, 2003. According to the mentioned legal act, the activity related to the management of a personal peasant farm does not belong to the entrepreneurial one. Therefore, such ancillary activities for providing a range of specialized and related tourist services, selling a number of relevant consumer goods (primarily recreational, food, medical) are additional to the main ones, represented by the management of a personal peasant (farming, subsidiary) economy, as well as the form of management of the nature reserved fund objects permitted by legislation in order to use their territories for recreational purposes – including health, other recreational, educational purposes – on mandatory condition of compliance with the established nature protection regime (Article 9 of the Law of Ukraine “On Nature Reserved Fund of Ukraine” dated June 16, 1992).

In the case of provision of specialized hospitality services (accommodation and catering ones) for vacationers as additional, this activity must be organized primarily on the basis of property and using the products of a personal peasant (auxiliary) farm, and its subjects (estates owners) do not need any special permits for its initiation and termination, mandatory licensing and confirmation of the aforementioned services certification at the request of regulatory authorities, as well as professional education in the specialty “hotel economy”. On the other hand, the lack of an individual entrepreneur status, special education and qualification in tourist support imposes certain restrictions on the activity of a business entity engaged in rural tourism, in particular determining the obligation to conclude agreements only regarding accommodation and catering, without permission to provide services on vacationers’ tourist support (Articles 5, 13 of the Law of Ukraine “On Tourism”). While guiding by motives of increasing competitiveness, an owner of a rural estate, which provides accommodation and catering services to vacationers as additional to farming

specialization, can fulfil the right to its voluntary categorization (Article 19 of the Law of Ukraine “On Tourism”) and environmental labelling, which is carried out, respectively, by state bodies and specialized public organizations. If the accommodation facilities have 6 or more rooms (separate rooms for tourists’ accommodation), in accordance with the order of the State Tourism Administration of Ukraine No. 19 of 03/16/2004, an owner of an estate is obliged to comply with the requirements of the Rules for using hotels and similar accommodation facilities and providing hotel services [4]. At the same time, in accordance with paragraph 1.3 of the said Rules, the provision of hotel services is an entrepreneurial activity [4], and therefore labour costs for them and financial results are subjects of declaration.

Thus, the non-declaration of a certain part of the work and incomes of personal peasant households’ members obtained by providing specialized and related recreational services, selling goods (ones of folk medicine, beekeeping, national culture, etc.), produced through the collection and primary processing of wild products of forestry and fisheries, nature reserved fund objects, is legal and partly formal. The scale and results of such work (including financial ones) are mostly declared in the main type of activity – volumes and costs of products and services of agriculture, forestry, and fisheries.

In turn, the employment of personal peasant households’ members in ecologically oriented tourism (primarily its rural and green subtypes) on the basis of entrepreneurship obliges its subjects to fulfil a number of requirements, such as: formalities for starting and terminating the relevant activity (primarily rather long and financially costly procedures for registration and termination of registration of an individual entrepreneur defined by the Law of Ukraine On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations” dated 05/15/2003); the above-mentioned Rules for using accommodation facilities and providing their services. Along with this, the status of an individual entrepreneur allows the owner of a personal peasant household (green estate) to carry out trading in food products of his own and other production to meet the needs of tourists (accommodation services’ consumers) and other vacationers. Therefore, the obligation to declare the employment and scope of work of personal peasant households’ members in non-agricultural activities related to ecologically oriented and other types of tourism depends on the capacity of the proposed accommodation infrastructure, the desire to provide tourist support services for vacationers, as well as to expand the scope of trade in various products of agriculture, forestry, fisheries (both own and that of other manufacturers) on the basis of personal peasant economy.

Among the significant factors of manipulation through the institutionalized grounds of work non-declaration in ecologically oriented tourism in Ukraine, the full adjustment of which is possible and expedient only in the conditions of

the socio-political situation stabilization in the post-war revival period, it should be mentioned:

- the lack of a corresponding basic Law (for example, the Law “On Rural and Rural Green Tourism” that once again has been submitted for consideration on March 5, 2021 [5]), which is necessary, taking into account the essential features of the organizational and economic mechanism of producing and selling these services on the basis of activities additional to employment in agriculture and forestry, fishing, hunting, the sphere of culture and arts, folk crafts, other types of businesses permitted at the nature reserved fund objects. The draft of a similar law, taken as a basis back in 2004, was never passed; in addition, the lack of a generally recognized classification of tourism types using the recreational potential of rural and nature-reserved territories causes inconsistency of approaches to the formulation of the name, basic concepts and content of the relevant legislative act;

- the ineffectiveness of a number of provisions of the Law of Ukraine “On Personal Peasant Household” that stimulate and regulate the development of tourism using the recreational potential of rural and nature-reserved territories (in particular, concerning: institutionalization of the rights of a farmer, who is not a subject of entrepreneurial activity, to provide tourist services with the use of personal peasant household property; the effectiveness of organizational and financial mechanisms, as well as permit procedures), which creates the potential for shadowing the ecologically oriented tourism services’ market;

- the insufficient incentives for the development of legal private entrepreneurship in the ecologically oriented segment of the tourism and recreation industry, which is manifested, particularly, in the duration and cost of procedures for business activities’ registration and termination, defined by the Law of Ukraine “On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations”, as factor, which at least requires the presence of a rather substantial starting capital of non-credit origin, a stable circle of potential consumers among the recreants, already served by a specific entrepreneur in the shadow period of activity, positive financial results of his both shadow and legal businesses;

- the unsatisfactory regulation of the process of conclusion and execution of contracts regarding the promotion of an ecologically oriented tourist product on the market between its producers represented by the owners of estates engaged in this activity as auxiliary, tourism firms, as well as specialized professional associations and public organizations. Despite the widespread encouragement of relevant marketing strategies of owners of personal peasant households and green estates by local authorities, tour operators and travel agents (in particular, according to Articles 20 and 22 of the Law “On Tourism”)

do not have sufficiently justified reasons to trade in this type of tourism product, as they must send clients only to certified accommodation infrastructure, and therefore can officially cooperate only with rural estates that have been registered as private enterprises or – in the case of functioning on the basis of ancillary activities – have been categorized voluntarily;

- the unsettled legal status of the owners of small recreational complexes located in rural areas regarding possible territorial differences between the places of their registration as business entities and location of the specified infrastructure, which for a long time contributes to the spread of consumerism towards the tourist potential of rural and nature-reserved areas (including traditional culture and business practices, small settlements' architecture), as well as to the manipulations with undeclared work in specialized and related services of ecologically oriented tourism;

- the ineffectiveness of state policy in the field of promoting the ecologically oriented tourism development in the aspects of: regulation of the organizational structure of this segment of tourism and recreation industry of the whole country and separate regions' economic complexes, including in the context of stimulating proper information and marketing activities of tour operators, travel agents, specialized associations of business entities and public organizations; implementation of state programs of preferential lending to business entities and members of personal peasant households who want to start or are already conducting entrepreneurial and ancillary activities for the provision of tourist services in rural and nature-reserved territories; a drastic increase in the amount of targeted financing of measures related to the development of tourism using the specified territories' recreational potential from the state and regional budgets, including those aimed at the creation and improvement of transport and engineering infrastructure; optimization of the mechanism of transfer and productive use of targeted funds by territorial communities, separate settlements, economic entities, personal peasant households, as well as encouragement of their participation in non-state (including international) measures and structures for promoting rural, ecological and similar types of tourism.

3. Labour remuneration system of as a factor of its non-declaration

The relevant and increasingly widespread formal mechanism of work non-declaration in the spectrum of economic sectors is non-tariff wage systems. The latter, along with hourly wage systems, have significant advantages due to the possibility of setting standardized tasks for employees, justifying differentiation of labour remuneration, building up a capacity and improving a mechanism of the bonus fund distribution. At the same time, this remuneration practice continues to be largely a corporate unsatisfactorily legally regulated development, based on:

- subjective entrepreneurial standards of compliance with education, qualifications and competencies, scope of job duties;
- insufficient efficiency of the mechanisms for their corresponding and tracking in accordance with the state standards of education and remuneration;
- lack of sufficiently legitimate mechanisms for public recognition of informally obtained education and qualifications (including within the framework of vocational training at the workplace).

The implementation of tariff-free remuneration systems has become one of the most significant innovations in the practice of standardizing wages in Ukrainian economy since at least the beginning of 2017, when, along with the unified tariff system of labour remuneration (includes tariff grids, tariff rates, salary schemes and professional standards or qualification characteristics), systems formed on corporate assessments of the performed work complexity and employees' qualifications began to spread.

At the same time, employers, mainly from the non-budgetary sphere, independently determine the tariff rates' analogues in collective agreements of enterprises and individual employment contracts of hired personnel. The employer assigns performed work to certain tariff categories and identifies workers' qualification categories in accordance with professional standards (qualification characteristics), which also outline the requirements for employees' qualification and special knowledge, their tasks, duties and specialization.

According to the gained experience, non-tariff remuneration systems (which assume a guaranteed minimum part of wages and its non-permanent part that directly depends on work results) are fixed in the collective agreement or (in its absence) are introduced by the employer order, in a number of cases after agreement with the trade union elected body (or its representative).

The non-tariff wage systems' rapid spread took place in the process of improving methods of hourly wages (as one of the types of remuneration forms for a certain working time period), the standardization of which in the latest period of socio-economic development was initiated by Methodological recommendations for the hourly wages' implementation and compliance with the minimum hourly guarantees in wages, established by the order of the Ministry of Labour and Social Policy dated 04.16.1999 No. 69. In general, the main guarantees in the sphere of legal labour remuneration in Ukraine are determined by the Laws of Ukraine "On the State Budget of Ukraine" for a current year, Article 3 of the Law on Wages, Article 95 of the Code of Labour Laws, Resolution of the Cabinet of Ministers No. 1037 of 12/28/2016.

The source of problems with the spread of remuneration systems based on corporate assessments of the performed work complexity and employees' qualifications (with the purpose to ensure an individual approach to

remuneration in accordance with personal qualities, work complexity, professional qualifications of employees, their personal contribution to labour results) should be recognized as the vagueness of their regulation in national legislation. A number of current fiscal regulations indirectly provokes employers using the hourly wage system and the corresponding corporate standards within its non-tariff systems to save the wage fund at an employee's expense, to hide a certain share of labour costs. In particular, employers are allowed to save on the wage fund at an employee's expense, provided that they pay a unified social contribution from the monthly minimum wage.

According to the letter of the Ministry of Social Policy dated March 20, 2017 No. 766/0/101-17/28, the state guarantee that must be observed for hourly workers is the minimum salary in the hourly (not monthly) amount. Therefore, if an employee, who is paid an hourly rate or whose work is paid according to the qualification characteristics and certain work results determined by the employer, has fulfilled the monthly labour rate, but the amount of the accrued salary turned out to be less than the minimum monthly salary, then no additional payment would make to it [6]. This contradicts the requirements of the basic document in the hourly wages' standardization – paragraph 2 of the Methodological recommendations for the hourly wages' implementation and compliance with the minimum hourly guarantees in wages dated 04.16.1999 No. 69, which states that the salary mustn't be less than the amount of the monthly minimum wage, provided that the monthly norm of working hours is fulfilled. However, in practice, the above-mentioned later letter of the Ministry of Social Policy usually is taken into account [6].

In turn, according to paragraph 2 of part 5 of article 8 of the Law “On the collection and accounting of a unified contribution to mandatory state social insurance” dated 07/08/2010 No. 2464, as well as to the clarification of the State Fiscal Service dated 04/13/2018 No. 1549/IPK/15-32-13-01-10, the monthly salary may be less than the monthly minimum wage, without obliging to pay the difference to an employee. Thus, only the mandatory payment of the unified social contribution is controlled, i.e. if the salary for a month in the hourly or certain corporative payment systems turns out to be less than the monthly minimum wage in the conditions of fulfilling monthly labour norm, then the unified social contribution shouldn't be calculated from it, but from the monthly minimum wage [6].

In the conditions of the problematic functioning of the State Labour Service of Ukraine regarding non-systematic performance of its inspection powers towards business entities, monitoring and preventing shadow employment, on the one hand, as well as the significant spread of the non-standard labour relations' practice (with mediation of the employer's functions, outsourcing contingents of auxiliary, service and part of specialized personnel at enterprises of various specializations and capacities), on the other hand, non-tariff wage

systems stimulate numerous manipulations in the field of declaration and decent remuneration.

4. Factors and consequences of agency (loan) employees' undeclared work

The effective mechanism of preserving manipulative practices of undeclared work in Ukraine and other countries of the world, increasing the burden of social problems associated with this (primarily in the spheres of social protection of the working- and retirement-age population, reproduction of the professional and qualification potential's desired quality) is the spread of non-standard labour relations, typical to the nowadays period of national market economies' development in the environment of globalized technological and consumer standards and a range of life activities' practices.

Non-standard (or split, unstable, atypical, flexible) labour relations and corresponding forms of employment organized on their basis are used to understood as the practice of hiring employees by business entities (personnel, staffing, recruiting and similar agencies) for their further work for another employer. The specified employment forms for organizing agency (loan) labour, which are actively promoted by the business community (primarily in the purpose to reduce production costs, including due to decrease of a wage fund and full-time employees, limitation of responsibility for complaining with certain standardized working conditions and labour relations' quality), still remain hotly debated at the level of triple partnership institutions and an unsatisfactorily regulated phenomenon of the world and national labour markets.

Among the main disadvantages of the agency (loan) labour practice, which are based on a low level of participation or exclusion of the employee from determining the conditions of own labour purchase – sale in favour of the business entity – an intermediary, and thus are contribute to manipulations with the declaration of amounts and results of the hired personnel work, it should be noted:

– violations of labour legislation on the part of both staffing, recruitment agencies and organizations that use loan (temporary) labour, which are manifested in differences in working conditions in the same job positions of a certain enterprise for these and full-time employees (primarily through: their payment; work regime – overtime, on weekends; possibility and duration of rest; availability of transition to other labour functions performance and mandatory social insurance), as well as in the worsening guarantees of temporary workers' employment (conclusion of fixed-term labour (or civil law) contracts instead of permanent collective labour contracts with all legally accepted norms of protection and benefits that can be terminated in a case of refusal of an enterprise – loan labour user from services of an agency – intermediary);

- vagueness of the sphere of responsibility for working conditions, labour protection, compliance with safety techniques on the part of an intermediary agency and a company – user;
- unjustified substantial reduction or evasion of costs for personnel training and professional development at the production and workplace;
- lack of prospects for raising a remuneration level at a specific employer – user, who calculates its amount on a base of a salary and actually working time;
- frequent practice of significantly reducing the amount or evading deductions to social insurance funds, which should be spent on payments to loan workers who were injured at work, received occupational diseases, or to their families (in a case of an employee death), as well as on pensions to these categories of employed;
- threats of decreasing the level and quality of life, economic and professional degradation of people engaged in temporary work (deterioration of the workforce quality due to a lack of conditions for self-study, labour experience expansion and qualifications’ improvement; solvent demand reduction due to unequal remuneration conditions of temporary workers and full-time employees; irregularity of incomes to budgets of temporary workers’ households, and hence their expenses’ instability);
- social dumping, which primarily manifests itself through: the use of temporarily employed as strike-breakers in opposition to the workers’ struggle for labour and socio-economic rights through, which creates threats to the permanent workers’ employment; an increase in the unpaid production load of the latter due to the noticeable turnover of temporarily employed and the need for their initial vocational orientation and professional training;
- vagueness of the mechanism and methods of calculating insurance worktime length and pension payments for temporary hired labour, the questionable availability of earlier retirement for this employees’ category;
- formation of schemes for violating fiscal legislation, based on the declaration for taxation only a full-time employees’ contingent, without taking into account workers transferred out of a staff on the basis of outsourcing, out-staffing, temporary employment.

The International Union of Food Workers IUF in Eastern Europe and Central Asia, including the trade union of agricultural workers of Ukraine, share the conviction that the large-scale legalization of non-standard employment relations (or loan work) leads to numerous problems in the field of labour and trade union rights, the consequences of which cannot be compensated by even the most stringent measures to regulate this sphere [7]. Experts emphasize the dubious potential of effective regulation of the loan work practice in countries where judicial institutions are weak and overburdened, the labour inspection systems are undermined and limited in their powers, and civil society

institutions (including the trade union movement) overcome pressure and repression from employers and, partly, from the state. World experience proves the emergence of serious, often insurmountable obstacles in attempts to regulate non-standard labour relations in order to protect the rights of workers involved in them [7].

In Great Britain, for example, researchers note the lack of systematic measures aimed at preventing attempts by employers to avoid responsibility by using split employment [7]. Applying the formal criteria of employment relations (first of all, considering them to be based exclusively on an employment contract, even an oral one), the British judiciary practice often does not to recognize a person as an employee of a certain company, even if this business entity controls his labour activities (gives tasks, accepts them, establishes regime of work and rest, monitors discipline, etc.). At the same time, in most cases, temporary workers are not recognized as employees of either the user company or the employment agency, since it is considered that the contract between the latter and the person does not mean employment, but mutual obligations. Therefore, from the point of the UK courts' view, indirect employment is not considered a form of employment relationship, because formally it is not possible to identify the employee and the employer.

In Germany and other Western countries, where temporary work has been legalized for a long time, vivid manifestations of social dumping are observed, because the spread of this employment form does not contribute to the creation of new jobs, causing the regeneration of already existing ones (until recently evaluated as high-quality, with decent working conditions) on the less socially protected and safe, as well as low-paid jobs [8, p. 183]. Studies have shown that temporary workers suffer worse conditions and, in particular, lower wages even if the law requires them to be equal to full-time workers [7]. The labour activity of loan workers (and, accordingly, the way of life, its level and quality) is recognized as significantly more unstable than that normalized by traditional bilateral labour relations (in France, for example, the average duration of a loan employee work is about 2 weeks) [9, p. 89].

An even more dangerous scheme of abuse and evasion of responsibility is often used by employers in world practice (especially in countries with liberal approaches to labour market regulation), when the legislation provides for the productive principle of forming trade unions, which essentially deprives temporary workers of the right to join trade unions for full-time employees [7]. Similar examples were observed in South Korea and Japan, India, South African Republic, the Maghreb region (that is, the countries of North Africa located west of Egypt – Morocco, Algeria, Tunisia, Mauritania, etc.), where split labour relations developed primarily due to the reduction of permanent staff workplaces.

In South Korea, which has one of the highest rates of split labour relations in the world, the contingent of loan (agency) workers, removed from the staff in accordance with the law and bypassing it, accounts for roughly a one-third of the country's economically active population [7]. At the same time, according to the International Confederation of Private Employment Agencies, only 0.1% of the economically active population is currently employed through these agencies, the rest of the loan workers are employees of companies that disguise their removal from the staff (the so-called supply of labour) through contract agreements.

Taking advantage of the loan workers' impossibility for unionization and collective actions, final employers refuse to negotiate with employees of "contractors" who are formally employees of other firms, while labour suppliers refuse to negotiate, given the formal lack of influence on their working and employment conditions, which are determined by the final employer [7]. In addition, collective actions against a user firm in Korea are considered obstruction of business, which is a criminal offense.

5. Approaches to undeclared work regulation in Ukraine

In general, the most reliable estimates indicate that the total amount of hidden salary in Ukraine reaches approximately 85–90% of the declared wages. The share of employees of formal sector enterprises with 10 or more persons in staff, in relation to which reasonable assumptions have been made about the possibility of concealing part of the salary, is now equal to 12.4% of all workers of these enterprises (16.9% in 2015). According to the results of the population economic activity survey, employed persons estimate the average duration of weekly working time as to be for 11.3% longer than recorded by the formal sector enterprises, which should be considered as a rough estimate of the average weekly undeclared working hours [1, p. 14; 11, p. 13, 15].

Therefore, taking into account the principles and mechanisms of the spectrum of labour payment systems' functioning (both tariff and non-tariff), current and distant problems and consequences for the employed social protection, caused by the concealment and non-declaration of their work, the minimum wage should continue to remain the basic state social guarantee, mandatory throughout the territory of Ukraine for enterprises, institutions, organizations of all forms of ownership and management, as well as individuals who use the hired workers' labour.

First of all, this concerns the requirement to provide minimum state guarantees, for which it is necessary that the hourly tariff rate mustn't be lower than the hourly minimum wage approved by the state (Article 31 of the Law "On Wages" dated March 24, 1995, No. 108).

In the case of additional wage guarantees predicted by the provisions of the General, sectoral (inter-sectoral) and territorial agreements (Article 9 of the

Law “On Collective Contracts and Agreements” dated 01.07.1993 No. 3356-XII), all subjects and parties who fall under their scope, must comply with the specified increased obligations. Their effective example can be the guarantees established by the Sectoral Agreement between the Ministry of Agrarian Policy and Food of Ukraine, and the Professional Union of Workers of the Agro-Industrial Complex of Ukraine for 2023–2025, which provides for the monthly tariff rate of the 1st tariff category employee in the amount of no less than 115% of the minimum wage established by law in case of complaining with the monthly (hourly) labour standard [12].

In general, according to experts, the level of wages in Ukraine remains insufficient, which providing further support of the efficiency and stimulate the expansion of the economy shadow sector, as well as continuing to provoke a rather powerful interstate migration of qualified personnel, applicants, and student youth.

Among the priorities of raising the wages’ level in Ukraine and radically strengthening the role of this component of the population’s income in the effective filling of state and local budgets, mandatory and voluntary social insurance funds, as well as the reproduction of a competitive workforce, the following positions, particularly, should be noted:

- promotion of the consistent growth of the wages’ share in the production costs’ structure due to: fiscal incentives and preferences’ granting to employers and enterprises, which implementing similar measures, regarding participation in public procurement, projects within the framework of partnership between state and private sector (including on concession principles), tender procedures for privatization and reprivatisation of a range of economic assets; establishing state programs for lobbying the interests of a socially responsible national producer on foreign markets of goods and services;

- strengthening of cross-control over the fulfilment of the obligations to pay the minimum wage (as a basic state social guarantee) within the framework of the tariff-free and hourly wage systems by the efforts of permanent and temporary commissions of the Cabinet of Ministers, national and regional fiscal structures and labour inspectorates;

- implementation of a well-founded methodology for harmonizing the minimum wage, the subsistence minimum level, and the rest of the basic social standards, which attached to them, in the directions of realizing the fundamental principles of the social state, productive employment, decent labour (namely, creating conditions for: ensuring a decent life for workers and their families by own efforts of employed; increasing the effectiveness of mechanisms for social inclusion and marginalization prevention; equalizing the starting conditions for entering the labour market and disclosing personal

potential on it), as well as strengthening the competitive potential of diversifying the national economy and sustaining the economic growth pace.

In addition to systemic measures to increase the level of wages in Ukraine, over the past decade and a half, national and foreign specialists often include in the urgent list for preventing the labour non-declaration such measures, as [1; 13, p. 113–115; 14; 15, p. 253–254]:

- improvement of the tax system in the areas of: coordinated optimization of the tax administration mechanisms and the legal framework that determines the environment for businesses' start-up development and expansion, including the tax holidays' establishment in relation to income tax for enterprises that expand salary funds and improve working conditions of full-time employees; balancing the economic entities' tax burden by the groups of their production capacity, as well as by the level of their involvement in programs of the national economy's modernization and diversification; maintaining the balance between the fiscal and regulatory functions of taxes, including increasing the transparency of the tax benefits system; reduction of the fiscal burden on the wage fund; effective monitoring of offshore zones; justified use of amnesty mechanisms in relation to a shadow capital of non-criminal origin while opening ways for its legal investment, encouraging the investment use of legalized funds in the national economy's internal interests;

- monitoring of the informal economy and the illegal labour market, among other, in the aspect of tracking the practice of paying wages in “envelopes”; strengthening the systemic mechanisms for its prevention;

- ensuring a transparency of the real and service sectors of the economy; state support for innovative and investment projects in the real sector, as well as in other branches, the development of which contributes to diversification, modernization, and increasing the competitiveness of the Ukrainian economy;

- coordination of the range of mechanisms for identifying and holding to legal responsibility business entities that are unscrupulous in the aspects of using undeclared labour and paying taxes; increase of punishment for corruption in the system of issuing permits and licenses, as well as for raiding;

- prevention of mutual settlements based on barter between economic entities; monitoring of the formal grounds and processes of loan labour using;

- improvement of mandatory social insurance mechanisms in terms of collecting the unified social contribution, distributing and using these funds according to their intended purpose.

The most effective measures in the field of curbing the undeclared work practice, punishing for non-compliance with current legislation, which were recommended to Ukraine by experts of the EU and the International Labour Organization, concern [1, p. 82–83]:

– revision of the existing system of monetary sanctions (in particular, by revising the method to calculate the provided fines, which must take into account: turnover, gross income or budget of an employer; type of work non-declaration (complete non-declaration, underpayment of wages, hidden labour relations, etc.); number and characteristics of the workers affected by this problem; a relapse presence, including non-compliance with instructions or prescriptions of labour inspectors; an amount of an employer's economic benefit as a result of non-complaining with the legislation);

– implementation of additional sanctions for non-complaining with current legislation, directly related to employers' vital interests, such as: transfer to the state of objects and assets belonging to this economic entity; prohibition of work in certain types of activities, the conducting of which depends on a state permit or approval by a state body; deprivation of the right to a subsidy or assistance provided by state (public) services; disqualification from participating in trade fairs or markets; deprivation of the right to participate in state tenders for concluding contracts or agreements for performing works, supplying goods and services to the state; deprivation of access to participation in government programs, preferential bank loans, international aid programs, infrastructure support, etc.; closure of an enterprise whose activity requires a permit or license from an administrative body; suspension of the validity of permits and licenses; implementation of the individual registration practice of the economic entity responsible for the violation.

In addition, taking into account the nature of work non-declaration in non-standard labour relations (when the employer's functions are mediated by another legal entity), an equally significant direction of measures is the standardization and normalization of the list and content of the obligations of employers – loan labour users within the framework of social and labour relations and social protection of freelance and temporary employees.

Conclusions

In the current period of socio-economic development, the complication of the situation in the sphere of labour declaration is facilitated by the regulation shortcomings of a number of innovations in social and labour relations, in particular, the consequences of the spread of their non-standard forms, as well as the newest systems of labour remuneration – such as tariff-free (they provide for a guaranteed minimum labour remuneration part and its non-constant part that directly depends on the qualification characteristics and results of the employee's work), as well as at hourly rates. In addition to manipulations with the legalization of real labour costs, these shortcomings cause a decrease, unjustified variations, irregularity of salary payments, which create risks for the purchasing power, reproduction of the living standard, professional and qualification potential of the employees' relevant categories.

Given the sociological survey results conducted in 2021 by specialists of the International Labour Organization and the State Statistics Service of Ukraine under the EU auspices, primarily, it is most difficult to investigate the scale of undeclared work through the parameters of wage concealment, replacement of labour contracts with others, unregistered co-employment [1, p. 12–13; 2].

Processes to institutionalize in Ukraine the policy of lowering the minimum wage level in comparison with the physiological and social subsistence minimums, its unsatisfactory correlation with the real purchasing needs of the spectrum of social groups are powerful factors in growing unjustified inequality in the population's incomes and well-being, spreading the undeclared work phenomenon, and therefore – in inhibiting the effective reproduction of the society's productive potential (in particular, its human capital), resilient economy and human development in general.

The highlighted problems of non-standard labour relations and temporary (loan) work outline the most critical social inequality dimensions caused by improper labour declaration. The priority in this context definitely belongs to the limitation of access to legally standardized mechanisms of social protection with cases of the retirement age onset and work incapacity (temporary, total, due to occupational or general diseases, disability). Along with this, in comparison with full-time employees of the enterprise – loan labour user, temporary workers are often sent to jobs with worse working conditions, an unstable working regime and lower wages, which do not compensate for forced downtime (on the employer initiative), overtime work, and dangers of production environment. As a rule, they are not granted regular leave, including additional one for harmful workplace conditions.

The legality of labour remuneration has an ambiguous effect on the level of income and a number of parameters of the employed purchasing power, in particular, related to the possibility of receiving social benefits and transfers. Taking into account the thematic sociological surveys' results, as well as the practice and periodic discussions around the possibility of paying full salaries to working pensioners (comparatively recently restored again), official salary is not an obstacle for:

- searching for additional (shadow) sources of income and using a number of social benefits (for example, the right to free travel by city public transport, and in some places, by such suburban facilities, allowed by certain certificates of local administrations and other authorized state bodies);
- receiving a range of social benefits for the population vulnerable categories, including those of working age (for example, disability and survivors' pensions, a number of types of targeted financial and material assistance).

The exception is subsidies for housing and communal services, the requirements for recipients of which are consistently becoming stricter due to the lack of appropriate state resources. Thus, in the last few years, the official income calculated for each family (household) member that exceeds the minimum wage has been considered a formal reason for refusing to grant a subsidy.

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