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SHADOW ECONOMY – CURRENT TRENDS

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***Summary.** The paper studies theoretical principles of the shadow economy and analyzes its current trends. The paper focuses on the determination of nature and causes of this phenomenon, and on the consequences of the shadow economy. The destabilizing factors of these phenomena that occur under the influence of shadow processes in the economy were highlighted. It represents directions of the economic processes unshadowing within the country.*

***Key words:** the shadow economy, the shadow economy specificity and causes, the shadowing, the government regulation, the economic security, the unshadowing.*

Introduction. The shadow economy growth causes both a sharp slowdown in the public policy efficiency and deterioration and in certain circumstances even a failure of the economy regulation by market methods, using instruments of the monetary and fiscal policy. Therefore, executive authorities are required to implement regulating administrative tools, which in turn provide grounds for the corruption extension and inhibit the formation of Ukraine as a modern market economy, hinders the progress towards the membership in international organizations.

The shadow economy in Ukraine has developed and expanded to such an extent that it has a significant impact on the GDP volume and structure deforming its official statistics and it poses a real risk to the homeland security and democratic development of the country. The high level of the shadow economy negatively affects the country's image and its competitiveness, the efficiency of structural and institutional reforms.

Analysis of the latest researches. Since the mid to late twentieth century the scientists, researchers, followers of foreign and national economic views have been actively dealing with a problem of the shadow economy existence and extraction of its countering factors and methods. Considering the importance of the studied topic, the scientists have detailed theoretical and methodological aspects of the formation and development of the shadow economy in Ukraine. In particular, O.V. Moroz [1] defines the main types of the shadow economy, thus revealing the basic schemes for the economic processes shadowing ('a ghost agent', 'a ghost product').

In the context of the economic security formation A.V. Dvoryaninov [2] clearly defines theoretical principles of the shadow economy functioning, focusing his attention on arguments for both benefits and disadvantages of social and economic nature, reasons and consequences of this phenomenon where the key moment is the redistribution of the community's income in favor of the privileged groups (bureaucrats, mafia). In her turn, S.O. Koretska [3], exploring the nature of the shadow economy, its consequences and overriding methods, comes to the conclusion that the added value formed during the shadow production is redistributed on the legal consumer market or vice versa. Almost every shady scheme includes both legal and shady transactions, and therefore, the formal and informal sectors create a single economic space with rather free movement of the resources.

At this stage of the theoretical and methodological development, the essence of the arrangements for the countering to the shadow economy of Ukraine is unfortunately in the fight against the consequences not the reasons of shady processes and is therefore wrong. The reasons for the shadowing of the processes in the context of national realities require an enhanced studying considering the specific nature of the shadow sector of the Ukrainian economy, socio-economic and historical conditions of its formation.

The paper aims to distinguish cause-and-effect tendencies for the development of the shadow economy, to study the system of interaction and interconditionality of the socio-economic processes that stimulate the national economy shadowing.

The results of research. The shadow economy in Ukraine is one of the biggest obstacles to the competitiveness of the country, the improvement of social standards of life and integration into the European Community. It is a reflection of the active criminalization of economic processes, a widespread corruption within government authorities and low legal and tax culture of entities and individuals.

The shadow economy problems exist in nearly every country. According to FATF estimates ("Financial Action Task Force on Money Laundering") [4], the shadow economy in highly-developed countries is 17% of GDP, in the countries with the transition economy is 20% of GDP, in the developing countries is 40% of GDP. Among the developed countries, Greece has the highest level of the shadowing – 29% of GDP, Italy – 28%, Spain and Belgium – 23%, Ireland, Canada, France, Germany have over 15%, etc.[5, 6].

The ambiguous interpretation of indicators of the Ukrainian shadow economy often facilitates the formation of widely optimistic expectations of the unshadowing. In particular, in some experts' view, additionally to the GDP, calculated by the official statistics, 'a shady GDP' in amount of 40-60% of the official volume is created in the shadow economy. The volume of the shadow economy in Ukraine is really considerable but none of the current estimates give an answer to the question about the GDP volume created in addition to that already taken into account by the official statistics.

The indicators of the Ukrainian shadow economy size are calculated by the State Statistics Service, Ministry of Economic Development and Trade of Ukraine [7] and F. Schneider [8]. The assessment of the Government Statistics (about 17% of GDP) refers to the volume of the economy, which is not directly observed. According to the various estimates of the Ministry of Economic Development and Trade of Ukraine, the shadow economy in Ukraine is between 25% to 58% of GDP. According to the data of the Ministry of Economic Development and Trade of Ukraine, the so-called integrated index of the shadow economy currently exceeds 40% of GDP. According to the F. Schneider, the share of the shadow economy in Ukraine is about 50% of GDP.

Due to the fact that practical methods used by the Ministry of Economic Development and Trade of Ukraine for the estimation have no clear information about what refers to the shadow economy indicator (there is only a definition of the notion "the shadow economy"), the experts interpret these figures at their own discretion. There are two interpretations:

- over 40% of 'shadow GDP' are created additionally to the officially calculated GDP in Ukraine;
- over 40% of the Ukrainian GDP are created via shady schemes.

A part of the shady added value surely never gets into the legal economy and therefore, it cannot be taken into account in the official statistics. But neither the Ministry of Economic Development and Trade of Ukraine, nor any other expert for Ukraine cannot define the exact share of these operations among the indicators of the shadow economy.

With respect to the correctness of the shadow economy calculation, we absolutely agree with T. Tishchuk, a specialist of the Institute for Economics and Forecasting Ukrainian National Academy of Science [9], who carries out a methodological analysis of the formulas used for the calculation according to the current methodological recommendations [6], where the shadow economy is estimated under the 'expenses of population - retail commodity circulation' method, the financial, monetary, electrical methods and the unprofitability method, substantiating their essential faults. Thus, the indicators, calculated by the Ministry of Economic Development and Trade of Ukraine under the 'expenses of population - retail commodity circulation' method, monetary and financial methods show the shadow economy size, which is to a large extent referred to the official statistics, while the indicators calculated under the unprofitability method and the electrical method are based on the obviously unjustified assumptions.

During the period of economic and political crises, which are the reverse size of the reform processes of the economy and society as a whole, the reasons of the shadowing have a more acute effect, which is due to the desire of businesses to protect their capital from increasing risks of its loss because of essential

modifications in the business environment within the country. Thus, according to the fiscal authorities, the shadow economy in Ukraine is distributed as follows: UAH170 billion are envelope wages, UAH100 billion are the beneficial income — transfer of non-cash resources into cash or to foreign currency accounts in foreign banks, UAH35 billion - unofficial payments, UAH45 billion — fixed assets, material resources and services of the shadow sector [10].

The results of the economic growth in the first half of 2015 witnessed a positive increasing tendency towards the stabilization of the macro-situation in the country, in particular, due to lower annual average inflation, which is a logical consequence of the processes of the exchange rate relative stabilization. If in April the inflation rate was 60,9%, then in June it was 57,5%. At the time of these achievements from April - May 2015 a gradual improvement of key indicators of the economic growth and improvement of the GDP dynamics as a whole started. (Fig. 1). Thus, in the second half for the first time as of the end of 2013, the slowing down of the GDP increase up to 14,6% per the proper quarter of 2014 against the increase up to 17,2% in the first half of 2015 took place.

Taking into consideration the fact that every method of the 'shadowing' assessment refers to the proper area of national economy (with various share of the non-legal sector in it), they showed different tendencies within the period under review, namely:

- the monetary method fixed a 2 p.p. decrease in the shadow economy up to 37% of the official GDP;
- the assessment of the shadow economy by a 'public spending - retail turnover' method remained unchanged – 54% of official GDP. Herewith, the turning point of the tendency towards the increase in the shadow economy by this method was specified by a decrease in the consumer demand of the population in terms of the wages reduction, considerable wages arrears and an increase in the payments for utility and housing services.
- the electrical and unprofitability methods showed an 1 p.p. increase in the shadow economy each up to 35% and 40% of the official GDP accordingly.

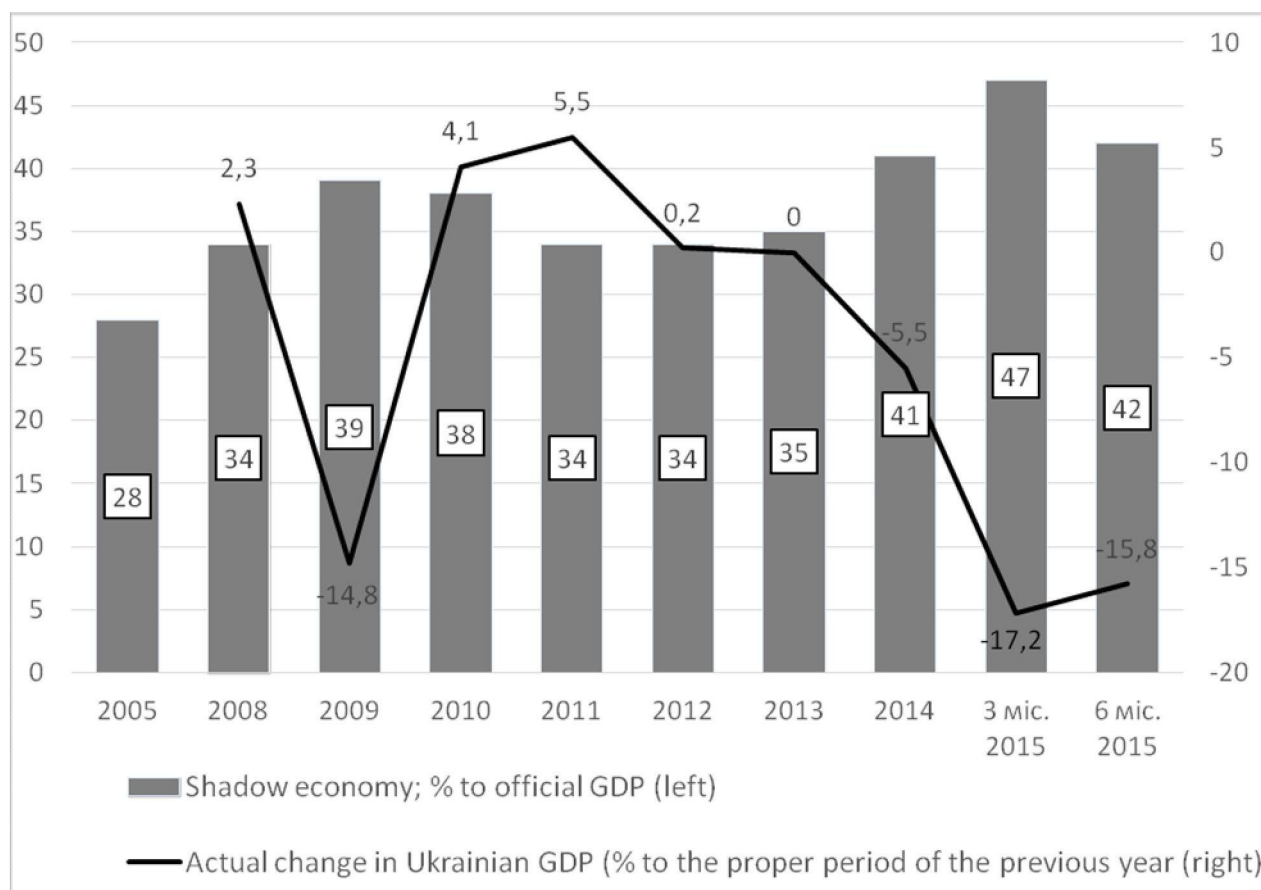


Fig. 1. The integral indicator of the shadow economy in Ukraine (in % of official GDP) and the rates of growth / slowdown in the GDP actual level (in % till the corresponding period of the previous year)

One of the most important effects of the complex actions of the mentioned indices of the government regulation was a turning point of the tendency towards an increase in the shadow economy started in 2013 in response to the price and devaluation shocks and escalating military conflict. Thus, according to preliminary calculations of the Ministry of Economic Development and Trade in the first half of 2015 the shadow economy level (an integral index) was 42% of the official GDP (Fig. 2), that corresponds to the level in the first half of 2014.

However, a number of unsolved problems are holding back unshadowing processes, in particular, this refers to: 1) a considerable tax burden on the corporate sector against a further decrease in the economic activity of enterprises and high cost of credit resources; 2) unfavorable external economic situation at the key commodity

markets of national export, reduced domestic demand for domestic products, rising costs of the imported materials and supplies due to the devaluation of national currency; 3) the curtailing economic relations with the Russian Federation and, consequently, a loss by Ukraine its markets.

Along with the shadowing of the activity, increasing losses of the national enterprises were also determined by objective economic factors influencing during this period: the demolition of the considerable part of the production and transport infrastructure as a result of military operations in the eastern part of the country; the loss of economic positions by local enterprises on inner and outer markets through the curtailing production relations and logistics connections; an increase in the production cost price due to the national currency devaluation; the diminution in demand from businesses; trade restrictions on domestic goods imposing by the member countries of the Customs Union (CU). All the above mentioned induced entrepreneurs to move into the shadow for the purpose of risks hedging and financial losses reducing.

The level of the shadow economy in the aggregate economic activities (foreign economic activity) in the first half of 2015 was characterized by varied dynamics. Thus, the share of the shadow sector in the Foreign Economic Activity "Real Estate Operations" increased by 5 p.p., in the processing industry – by 3 p.p., in the mining industry, construction engineering sector, and also in the financial and insurance activities – by 2 p.p. in every of the above Foreign Economic Activities. By comparison, in the agricultural sector and in the wholesale and retail trade the 'shadow' level reduced by 3 p.p. in each of these Foreign Economic Activities, in the transport sector – by 2 p.p. [12].

The research of the activities division according to the shadow sector share under the results the first half of 2015 compared with the corresponding period in 2014, leads to the following conclusions:

– the 'shadow' highest level is still observed in the mining industry and quarries development (62% of the official GDP of this industry), due, above all, to a high level of the market monopolization;

- the Foreign Economic Activity “Agricultural, Forestry and Fishing Sector” traditionally show the 'shadow' lowest level (7% of the official GDP of this industry);
- the 'shadow' level in "Finance and Insurance Activity" sector of the Foreign Economic Activity is 61% of GDP, in the processing industry – 58%, in the Foreign Economic Activity ‘Real Estate Operations’ – 57%, in the Civil Engineering Sector – 49%, in the Transport Industry – 48%, in the Wholesale and Retail Trade – 44%, etc.

According to the International Center of Perspective Studies (ICPS), in 2013 UAH250 bln. of the Ukrainian tax-payers' money turned to be in a shadow. 41% of the procurement of government and municipal enterprises were carried out without any tender procedure applied [13]. According to the Security Service of Ukraine 50 to 75% of budget are allocated with gross violation of the government procurement procedures. The corruption practices in the government procurement area caused 10-15% damage (UAH35-53 bln.) of the expenditure budget annually. According the estimates of international experts, the amount of the laundered money, derived from corruption and financial crimes exceeds USD10 bln. annually. Herewith the amount of money laundered for the last years by means of the export underpricing range from 73 to 79%. According to the International Labor Organization (ILO), the shadow employment in Ukraine is around 9%. According to the Institute for Economics and Forecasting in 2012 the share of shady employees was 16,61% of all the employees. According to the Confederates of Employers of Ukraine, about 5-7 million Ukrainians are employed in a 'shadow'. For January - October 2013 the officers of the Ministry of Income and Charges of Ukraine revealed over 80 thousand employees, working without any Labor Contract with their employers. Therewith, the shadowing of the labor market in Ukraine is specified by the availability of combined types of remuneration, which provide for partial payment of wages in 'envelopes'. Trade Unions estimate that the shady wages in Ukraine is about UAH200 bln., while tax officers consider that it is UAH170 bln. annually. Should we estimate this volume basing on the inter-spatial comparison of the personal income and the retail turnover, the shadow household income can be up to 40-45%. Approximate budget losses are estimated at over UAH46 bln. and lost social contributions are over UAH97 bln. annually.

Evaluations of the capital illegal withdrawal may provide proper milestones in evaluation of the GDP shadow size, failed to be counted by the official statistics. This index is calculated by the experts of Global Financial Integrity [15]. Recent figures for Ukraine confirm that by applying illegal manipulations of export - import prices for the products USD2 bln. were withdrawn from Ukraine in 2011, it is a little more than 1% of GDP. This means that the shadow economy not counted by the State Statistics Service of Ukraine (1% of GDP) is insignificant in comparison with the overall size of the shadow economy (40-60% of GDP). The data published by Global Financial Integrity in December 2015 showed that between 2004 and 2013 USD116,76 bln. were illegally withdrawn from Ukraine, or about 8,5% of GDP.

Econometric analysis of the dynamics of the fiscal burden growth, of the shady economic sector and cost of incorporation in the period of 2002-2014, carried out by the experts of IMF Group Ukraine (an independent group for Ukrainian economy growth, macroeconomic analysis and forecast) reveals the following correlations:

– a slowdown of the GDP currency equivalent to 7,35% causes a further increase in the shadow economy by 1%, while the signal 'out of the shadow' must be more efficient – 1% unshadowing requires 15,63% of the GDP increase;

– an increase in the GDP fiscal percent by 1,19% causes the shadow sector growth by 1%, while for the same 1% decrease a slowdown of the fiscal burden on 8.33% is required.

As a result, the existing reasons for the formation and growth of the national shadow economy appear in the following forms: the concealment of corporate and personal income from taxation; illegal export of capitals and goods, the orientation towards the resources export; a widespread corruption; the illegal production of goods and services (of a low quality) and their realization; the embezzlement of the government property, in particular, during the privatization process; frauds in financial and credit sectors; the criminal activity of economic entities (drug business, plunder and robberies, raids, etc.); a false lowering of fixed and adjusted prices for goods and services through 'shady' prices.

Notwithstanding the fact that the shadow economy supports a legal (official) economy by its resources executing a constructive and stabilizing function, which is to reduce the depth of the transformational recession, leveling the arising income differentiation, a decline in unemployment and a mitigation of unpleasant social conflicts (for example, an informal employment facilitates a financial situation of the disadvantaged population, providing a social niche for the people, who fail to realize themselves in official structures), performing a role of a business activity optimizer under crisis conditions of the infrastructure and ensuring its potential economic growth, however, in general, negative factors of the shadow economy influence over the community prevail. In that respect we are able to point out the following destabilizing factors of these phenomena:

1. National income redistribution in favor of the parasitic consumption against fringe privileged groups (bureaucrats, mafia), a decrease in the welfare of the community as a whole.

2. The tax system deformation, which is in inequalities of the tax burden and diminution of the budget costs.

3. A disorganization shown in the lack of organization in production processes in the official economy and in difficulty in creation of properly functioning, 'healthy' economic organizations. Indeed, the shady activity decreases the employees' manageability, diminishes their labor motivation, often resulted in their disqualification, and as a result may cause disintegration of the personnel and production.

4. A destabilization shown in a decrease in the economy competitiveness due to the withdrawn from legal production a considerable share of money, and a decrease in the invested and current assets. Together with the decrease in the working time fund this causes a sharp slowdown in GDP in comparison with its potential size [17].

5. A non-social function that concedes the blur of the principles of the social behavior, when the mechanism of encouragement and compliance with social norms and penalties for its violation of the business ethics fails to work.

6. Social vulnerability. The shadow economy became one of the reasons for the reduction in fiscal revenues and subsequently, in government programs and institutions financing, which fact means that it is a reason for failure of the government to carry out social programs, obligations to the general public, where the high social price of the reforms is increased by the ineffective social policy.

7. Influence over the monetary sector can be seen in the deformation of the payment operations structure, inflation stimulation, credit relations deformation and increasing investment risks, causing damage to credit institutions, investors, depositors, shareholders, the community in general.

8. The exclusion of long-term investment development is closely related to disproportions in the economy structure.

A consolidation of the Ukrainian community around the idea of the rapid modernization of the national production of competitive products according to the world quality standards becomes a required component of the program on the recovery of Ukraine from the financial and economic crisis. Therefore, in order to overcome negative effects of the shadow economy, a considerable decrease in its level, it is required to develop and implement a number of arrangements for its countering. The main measures for the economy unshadowing shall be as follows:

- an ‘amnesty’ for capitals of non-criminal origin, especially those aimed at innovation and other socially important and priority sectors;
- the introduction of additional tax incentives for savings and investment money in the innovative sector by legal entities, which are suggested to be given for the business actual results [7];
- the reduction of the financial base for shadow economic management through a decrease in the personal income tax by the amount of the documented money, spent on the human capital development;
- the real and radical facilitation of licensing and permission procedures for the business activity, especially in the area of innovations;

- the compulsory validation of the sources of funds while purchasing goods, the cost of which exceeds the proper predetermined amount (houses, slots, vehicles and articles of luxury);
- the engagement of representatives of the international organizations focused on countering illegal economic management and members of society into the implementation of the legalization strategy;
- the development of new theoretical and practical recommendations and implementation of existing theoretical developments to identify illegal financial-industrial groups and the elimination of the identified schemes of the capital illegalization, etc.

All this will contribute to reduce the shadow economy in Ukraine and to transform it into a legal economy, it will ensure the economic security of Ukraine, its independence and real sovereignty, progressive socio-economic development.

Conclusions and Perspectives of further researches. An empirical analysis of shadow processes suggested that an ideology of government regulation of national economy is to be amended. The current system of countering the shadow economy is largely aimed at countering external factors (business) rather than internal ones (executive authorities), and therefore carries no guarantees of the economic and, consequently, national security. In addition, the institutional environment (rules, regulations, laws), provided for a protection against appearance and consequences of the shadow economy is often not consistent with each other and largely ignores the specificity of certain sectors of the economy (e.g., an agricultural sector), and therefore not only fails to form the desired results, but also creates additional obstacles to economic agents. Any institutional transformation should be performed in a manner taking into account the maximum interests of businesses under favorable legal conditions of the economic activity.

However, any misjudgment or misunderstanding of the danger concealed by the shadow economy, in practice, can lead to the worsening of socio-economic problems. The results of the study of the process causality of the shadow economy is certainly valuable in terms of their possible impact, creating the necessary conditions

for the further development of unshadowing strategies. The formation of the national policy of unshadowing should tend not only towards the economy recovery and growth, but also towards the country strengthening in the context of the economic and national security subject to the European integration, WTO membership, etc.

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АНОТАЦІЯ

Крюкова І.О., Кравчук А.О. Тіньова економіка: сучасні тенденції розвитку

У статті досліджено теоретичні засади функціонування тіньової економіки та проаналізовано сучасні тенденції її розвитку. Зосереджено увагу на визначенні природи та причинах виникнення даного явища, а також наслідків, які породжує тіньова економіка. Виділено та обґрунтовано сутність дестабілізуючих факторів явищ, що виникають під впливом функціонування тіньових процесів в економіці країни. Сформульовано напрями детінізації економічних процесів у державі.

Ключові слова: тіньова економіка, специфіка та причини тіньової економіки, тінізація, державне регулювання, економічна безпека, детінізація.

АННОТАЦІЯ

Крюкова И.О., Кравчук А.А. Теневая экономика: современные тенденции развития.

В статье исследованы теоретические принципы функционирования теневой экономики и проанализированы современные тенденции развития. Сосредоточено внимание на определении природы и причинах возникновения этого явления, а также следствий, которые порождает теневая экономика. Выделено и обосновано сущность дестабилизирующих факторов явлений, возникающих под влиянием функционирования теневых процессов в экономике страны. Сформулированы направления детенезации экономических процессов в государстве.

Ключевые слова: теневая экономика, специфика и причины теневой экономики, тенезация, государственное регулирование, экономическая безопасность, детенезация.

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ШЛЯХИ АКТИВІЗАЦІЇ ВПРОВАДЖЕННЯ ІННОВАЦІЙ В ПРАКТИКУ СІЛЬСЬКОГОСПОДАРСЬКОГО ВИРОБНИЦТВА

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Анотація. В аграрній галузі економіки України більше половини сільськогосподарської продукції виробляється в особистих селянських та дрібнотоварних фермерських господарствах, що суттєво ускладнює впровадження у виробництво новітніх досягнень науки і передової практики. З метою активізації даних процесів обґрунтовується необхідність інтеграції виробничих ресурсів дрібних товаровиробників через створення