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ANALYSIS OF THE DEVELOPMENT OF THE "SHADOW" SECTOR IN THE ECONOMY

Research article

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Abstract

The article examines theoretical and practical problems in the field of the "shadow" sector in the Russian Federation and abroad. The analysis of the development of the "shadow" economy in Russia and abroad in the dynamics of the period 1992-2023 is carried out. The reasons for the development of the "shadow" economy are substantiated and proved. The analysis is based on statistical and empirical data.

The aim of the work is to study the relationship between the development of the "shadow" sector and its causes in Russia and abroad. The novelty of the article is the proof of the reasons for the development of the "shadow" economy and the gradation of the "shadow" sector in the Russian Federation is proposed.

Keywords: shadow sector, analysis, economy, labor, capital, income.

АНАЛИЗ РАЗВИТИЯ «ТЕНЕВОГО» СЕКТОРА В ЭКОНОМИКЕ

Научная статья

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Аннотация

В статье исследуются теоретические и практические проблемы в области «теневое» сектора в Российской Федерации и за рубежом. Проводится анализ развития «теневой» экономики в России и за рубежом в динамике периода 1992-2021 гг. Обосновываются и доказываются причины развития «теневой» экономики. Построение анализа основывается на статистических и эмпирических данных.

Целью работы является исследование взаимосвязи развития «теневое» сектора и его причин в России и за рубежом. Новизной в статье является доказанность причин развития «теневой» экономики и предложена градация «теневое» сектора в Российской Федерации.

Ключевые слова: теневой сектор, анализ, экономика, труд, капитал, доходы.

Introduction

One of the negative sides in the Russian economy is the "shadow" sector, which is not taken into account in the total turnover and, accordingly, does not officially participate in economic life. The presence or increase of the "shadow" sector in the country indicates a dysfunctional economic policy in the country. There is economic uncertainty in the country, confusion in legislation, excessive administration, corruption and excessive dictate of fiscal authorities, law enforcement agencies, etc. All these factors together give such a negative effect on the development of entrepreneurship that business is forced to go into the "shadow".

"Parasitism" and the virtually unlimited control of institutions over entrepreneurial activity is developing and thinning. The inevitability of punishment is practically absent, and it is necessary to bring the authorities into compliance with the norms of legislation in order to avoid a mass outflow of "entrepreneurship" into the "shadow" sector. In the proposed work, instead of the "Shadow" sector, we introduce the concept of the "T" sector, which we will define in a further study.

The topic of this study will be the analysis of the current urgent problem in the field of the "shadow" sector in the Russian Federation and abroad. The data for the period 1992-2023 are taken as a basis due to the fact that statistical data from various organizations are most fully available for this period, while information for other years is also used.

Research methods and principles

The purpose of the research is to analyze the development of the "shadow" sector in the Russian Federation and abroad and identify the causes of its development.

A large number of studies and various works have been devoted to the "shadow" sector in the economy of different countries. Thus, the authors Kapitonova N.V., Kapitonova A.A. consider the trends in the development of the shadow economy of modern Russia [1], in the work of Zarubinsky V.M., Semerenko K.A. new approaches to determining the level of the shadow economy are given [2], in the studies of other authors definitions are given, the main factors and causes of "shadow" economic activity, the results of [3], [4], [5] are summarized.

In various studies by foreign authors in the field of the "shadow" sector of the economy, as well as the problems of this trend, much attention is paid. This can be seen in the scientific and practical treatises that we bring to your attention. So Maga A.A., Nicolau P.E. analyze the scale of the "shadow" economy in the Republic of Uzbekistan [6]. In the work of F. According

to Schneider, it is proposed to introduce restrictions or a complete ban on cash to combat the "shadow" economy [7]. In earlier years, the "shadow" sector was called the underground economy by the authors Senhols N. and Lumix R. they offered their studies with various recommendations [8], [9]. In general, the "shadow" sector is seen as a negative phenomenon in the economies of countries and worsening their situation, but at the same time this sector continues to exist. At the same time, it is difficult to accurately assess the scale of the "shadow" economy due to the lack of accurate statistical data, and therefore they seriously differ from each other.

Main results

In the proposed study, we introduce the concept of the sector "T" with its definition.

The "T" sector is a shadow business that accumulates organizations, enterprises and individual entrepreneurs that conduct economic activities, but do not fully or partially indicate part of the revenue or type of economic activity, as well as unregistered business entities.

Thus, a large number of registered organizations, enterprises, sole proprietors and unregistered entities work in the underground circulation of fuels and lubricants, trade, maintenance, underground casinos, etc.

In addition to our calculations and data, we will use statistical data, calculations of various institutions, so according to the calculations of ACC experts, we can observe the following picture. In 2020. The Russian Federation ranks 4th in the world in terms of the share of GDP in the "shadow" sector (33.6 trillion rubles), which, according to our approaches, does not quite correspond to reality, here we give way to higher places – Ukraine, Nigeria and Azerbaijan.

According to various sources, the number of people employed in the "shadow" sector of Russia ranges from 15 to 30 million people. Rosstat does not provide official information on "shadow" employment. According to the Tax Service, "the assessment shows that on average in the country there are 22% fewer working taxpayers in the calculations of the Federal Tax Service than employed according to Rosstat. According to the Federal Tax Service, there are 58.9 million people who somehow pay personal income tax. At the same time, Rosstat estimates the number of Russians employed in the economy (i.e. working) at 72.3 million people" [10]. That is, the Federal Tax Service does not count 13.4 million people from the number of employed, it is necessary to add to this those who are not registered anywhere.

According to RANEPА research, "the share of Russians involved in the shadow labor market to varying degrees is 44.8 percent of the working population. That's about 33 million people. According to past surveys, in 2016 40.3 percent of employees were involved in the shadow sector, in 2013 – 44.5 percent, in 2006 – 45.1 percent" [11].

But the Ministry of Labor gives generally different data, so on August 14, 2017. He said that in the Russian Federation in the first half of 2017, more than 864 thousand people working in the "shadow" sector were found.

There are many examples, so the former Deputy Prime Minister Golodets generally said on April 3, 2017 about 40 million. a person working in opaque conditions, and before that I was talking about 22 million people.

Consider the "shadow" sector by type of economic activity (industries). According to the Central Bank of the Russian Federation, construction (30%) and wholesale and retail trade (33%), the service sector (22%) are leading in the "shadow" market, the rest have a small weight – production (9%), and logistics (6%).

To legalize workers employed in the "shadow" economy, a special regime for the self-employed was adopted, which provides for preferential taxation and is aimed as a tool to combat "shadow" employment. To do this, the future participant should not have an employer and receive an income of no more than 2.4 million rubles per year. The tax rate is set at 2% for working with individuals and 4% in the case of rendering services for legal entities with a maximum income of 2.4 million rubles. But this special mode is only a half-measure, since it cannot be applied when expanding the field of its activities and it is difficult to attribute it to entrepreneurs. They do not have the right to hire employees under employment contracts and do not receive income from another employer for whom they work. But there is a positive point, they are not required to submit tax and insurance reports. The work is carried out online through the mobile application "My tax". Such reporting should be established for sole proprietors who do not work in the modes of the general taxation system (OSNO), the simplified taxation system (USN). Former sole proprietors mostly began to switch to a special mode for the self-employed.

But even this mode does not allow everyone to work, as it provides for the mandatory use of complex and expensive systems (iPhones, smartphones) and the ability to use them. It is easier to introduce a voluntary patent system for those types of activities covered by the special regime.

In general, the introduced special regime for the self-employed and other taxes and fees do not provide almost any motivation, stimulation. Another negative side of such a special regime is the avoidance of taxation of the employer. He can transfer his employee to a special regime and not pay personal income tax and insurance premiums for him, which can lead to serious consequences. So the employee will not be able to go on sick leave, an insurance pension will not be formed.

Thus, the "T" sector includes almost all registered organizations, enterprises, sole proprietors and unregistered business entities. So, at the present stage, almost all economic entities are located in the "T" sector (even large enterprises participate in this, for example, counterfeit spare parts, tax evasion schemes, "laundering" and cashing out unaccounted money, hiding part of the proceeds, etc.).

This state of affairs is promoted, strange as it may sound, by authorities of various levels. And therefore, it is impossible to blame economic entities for participating in the work of the "T" sector in any way, for the following reasons:

- the inadequacy of government measures, manifested in constant changes in the adoption of unprocessed laws, non-fulfillment of obligations assumed (early cancellation of these promises), opacity of decisions taken, etc.;
- unprofessionalism of government structures, due to the lack of a practical level of work in the "field", grassroots, misunderstanding of the nature of entrepreneurship, poor quality of training of future managers, etc.;
- "raids" of various controlling structures, especially on successful economic entities, on the principle of "plunder the loot" when a large revenue is shown, etc.

Thus, we can divide the country's economy into three sectors in terms of business entities' activities, see Table 1.

Table 1 - Country's economy into three sectors in terms of business entities' activities

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Sector "L" or legal, registered and resident, %	Sector "T", %	Sector "H", not calculated, %
70	20	10

Note: development of Chernopyatova A.M.

Sector "L" represents registered business entities in the Unified State Register of Legal Entities and the Unified State Register of Legal Entities operating within the framework of the law, in which up to 70% of all enterprises and entrepreneurs participate.

Sector "H", not calculated, not taken into account, since it is impossible to accurately calculate and take into account the activities of all the actors, due to the great complexity. So, such economic entities can perform one-time work, orders or entities from the "L" sector that do not fully show their activities. It is enough to allocate a reserve of 10% of the total number of registered business entities.

The "T" sector needs to be given a lot of attention here, here the minimum value of the specific gravity reaches 20%. In practice, it is more important than in general statistical calculation. When working in the real sector of the economy, a completely different picture develops. For example, before the introduction of the new insurance premium rate in 2011 in the amount of 34% (the old one for small businesses was 14%), 29 small enterprises worked with our company in 2010, after the introduction of the new rates, zero worked. All went immediately into the "shadow" business, and some simply abandoned the enterprise.

Thus, according to research by the Russian Academy of National Economy and Public Administration published in the media in August 2017, the following was noted: 44.8% of the working-age population of Russia (33 million people) are involved to varying degrees in the "shadow economy". And according to other data announced by the President of the Russian Federation on December 27, 2017 at the all-Russian meeting, 39% of the country's GDP or 32.37 trillion rubles are involved in the "shadow" economy (nominal GDP in 2016 amounted to 83 trillion rubles).

In the draft document of Rosfinmonitoring with the analysis of the level of compliance of the Russian Federation with the FATF recommendations in 2018, the volume of the shadow economy of Russia exceeded 20 trillion. It amounted to about 20% of the country's GDP [12].

According to Rosstat estimates at the end of September 2018, 14.9 million people were informally employed. This is about 20.4% of the total number of employees. The hidden wage fund ("shadow" salary or salary in envelopes) amounted to 11.8% of GDP in 2017 (about 10.9 trillion. rubles).

The share of the "shadow" economy in the Russian Federation according to the International Monetary Fund in February 2018 amounted to 33.7% of GDP, which is more than 30 trillion. rubles and ranks 49th in the overall world ranking.

In our calculations, we will try to show the real picture of the "T" sector in the Russian Federation by year, using statistics from Rosstat.

Taking into account that in the "T" sector of the country's economy, a part of the economically active population who does not want to register is doing work because of the ill-conceived, overly administered and volatile policy of the state, then we will perform the calculation with their participation. According to Rosstat, the economically active (able-bodied) population in 2017. 82.264 million people were assigned to the Russian Federation, and the average annual registered employed 71.843 million people [13]. We find the difference between the registered employed and the able-bodied population (BSE).

$$BSE = EAN - EAP,$$

where:

EAN – economically active population (able-bodied), people;

EAP – employed (registered) subjects of the country, people.

$$BSE = 82.264 \text{ million people} - 71.843 \text{ million people} = 10.421 \text{ million people.}$$

According to our calculations, there are more than 10.421 million potential entrepreneurs in the "T" sector who do not want to register. These data are close to Rosstat data, but if we take into account the data of the Federal Tax Service, which is 13.4 million people who do not pay personal income tax, we will get 23.761 million people who evade registration. Then such a number of unregistered persons will amount to 19.5% in relation to the economically active population.

The problem of the "shadow" economy is relevant not only for Russia, but also for the whole world. In the world, the share of the "shadow" economy is also growing, which indicates the widespread shortcomings of power structures, due to the tightening of administrative regulation. It can be clearly demonstrated in table 2.

Table 2 - The share of the "shadow" economy of the countries of the world, as of January 28, 2018

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Position	Country name	The share of the "shadow" economy of the GDP of their country, %
1	Georgia	64.87

11	Azerbaijan	55.19
23	Ukraine	44.8
24	Belarus	44.52
34	Armenia	42.59
45	Kazakhstan	38.88
49	Russia	38.42
53	Brazil	37.63
108	South Africa	25.94
113	Italy	24.95
141	China	14.67
143	France	14.08
145	Canada	13.92
150	Germany	11.97
153	Great Britain	11.08
156	Japan	10.41
158	USA	8.34
159	Switzerland	7.24

Note: based on [14]

The best result is Switzerland, which occupies the best position in this ranking. We understand that these results are not always objective and can reveal the true picture, but we still see that there is a "shadow" economy in every country. Accordingly, this is a flaw in the power structures of these countries. Other realities are superimposed on this, such as distrust of the authorities in spending funds, excessive tax burden and administration, lack of transparency and inconsistency of tax policy, high fines, subjective policy of fiscal services and law enforcement agencies, etc.

Let's take the financial intelligence data of the Russian Federation. They are presented as follows. The volume of the "shadow" sector of Russia in 2018 amounted to 20 trillion rubles, which corresponds to 20% of the country's GDP, while it decreased by 8% compared to the period 2015-2016. The IMF's assessment of the "shadow" economy is inherently more subjective and, moreover, there are large variations, so in some countries a high level is shown (Greece 105th place – a coefficient of 27.06; Poland 112th place – 25.1; in others low (Syria – 126th place and a coefficient of 19.58; Vietnam – 130th place with a coefficient of 18.3). Not to mention the Russian Federation, if earlier the IMF confirmed the trend of reducing the "shadow" sector, then after the introduction of sanctions it no longer does, which suggests that the data are still subjective. In the course of the conducted research, we see that it is not possible to deduce accurate calculations of the "T" sector, but at the same time we have proposed a number of directions for its higher correctness.

Discussion

Despite the fact that for many years, a large number of laws, regulatory documents and various development programs to support small and other types of business have been adopted and implemented at various levels, the task set in the field of eradication of the "T" sector cannot be fulfilled. The Russian Federation continues to lag behind in the race for the EU and the USA, being inferior to them in terms of qualitative and quantitative indicators.

There are many different methods in the world that are aimed at calculating the "T" sector, but they are not perfect either. But still, I would like to mention here the works of economists L. Medina (the African Department of the IMF) and F. Schneider (Kepler University). They were published in the IMF Working Papers series of reports at the end of January 2018, and they are the first system application developed in 2010-2017 in economics, new statistical methods of monitoring the "shadow" sector.

Prior to obtaining such data, the calculation of the "shadow" sector was based on the discrepancies of the SNA (system of national accounts), and less accurate methods – labor market analysis, the speed of money circulation and energy consumption. Medina and Schneider based their work on relatively new techniques:

- the MIMIC model, which allows taking into account several factors and partially removes the problem of "double counting" of the shadow sector, which greatly distorted the assessment;
- money market demand (CDA);
- "accounting for the predicted value" (Predictive Mean Matching, PMM).

For the Russian Federation, such methods are more relevant, although they will not give a specific assessment, but they may reduce the deviation in calculations. According to different estimates calculated by different methods, the spread of the "shadow" sector in Russia ranges from 20% to 40% of GDP. There is a rather large deviation and it needs to be corrected. Thus, according to the Medina and Schneider methodology, in 2015 the "shadow" sector in Russia was 33.7%, which allows us to move from 49th place to a higher place 76 and become next to Pakistan. Although it is not clear how Pakistan got to such a place, only because it is not always possible to take objective information from there. But we can say that these methods do not consider countries from a political point of view.

Now let's return to the "shadow" sector in the Russian Federation and look at its consequences for the lives of Russians. Since a person working in the "shadow" sector cannot count on an insurance pension, a sick leave. So "every fifth working Russian will be left without an insurance pension," the State Duma said, "and this is quite real". This statement will also have an impact on labor productivity in the future. The explanation is simple, there is no money from the population, there is no opportunity to buy products, so there is no opportunity to sell goods and get revenue, so there is no real opportunity to produce a product.

According to various data, including our calculations, more than 23 million Russians work quantitatively in the "shadow" economy, and their unaccounted wages amount to more than 10 trillion. rubles'. Representatives of the State Duma again propose to tighten the legislation, not assuming that it will do nothing, but only worsen the situation. The main source of evil is the ill-conceived policy of the Government of the Russian Federation, the State Duma, the Federation Council and other structures. This is expressed in confusing legislation and, most importantly, vague and opaque tax policy. Frequent reforms, sometimes calculated only on paper and in practice, do not give anything good. Therefore, another tightening will not give anything positive.

As we said earlier, the key problem of the growth of the "T" sector is the uncertainty of the economic situation in the country. The promises of the Government of the Russian Federation to improve the situation with regard to business remain only on paper. There are many examples in this regard. The task of the Government is to introduce a moratorium on any changes in the field of administration and taxation.

Summing up, we can conclude that the main "initiator" of the increase in the "shadow" economy or the "T" sector is the state, which is represented by more than 160 different departmental structures. Thoughtlessness and opacity, confusion and bureaucratization of the legislative framework lead to such negative results. Strict administration that goes beyond the law on the part of fiscal services (forced to artificially increase profits, provocations, etc.), law enforcement agencies, etc. lead entrepreneurs to think how to save themselves. At the same time, we do not whitewash entrepreneurs leaving for the "T" sector. A consensus of government structures representing the state with the business environment is needed to create a favorable environment for the development of entrepreneurship in the Russian Federation. Otherwise, the methods and measures that are currently being used will not achieve a positive result and, accordingly, the business environment and culture will not be developed.

Conclusion

Thus, in order to stop the growth of the "T" sector and its decline, business must be under the real guardianship and protection of the state, formed through various tools and mechanisms. Forms of protection should be multilateral and real and bearing the following aspects:

- the legislative and regulatory field carried out, bearing preferences;
- reduction of excessive administration and tax burden;
- simplified and transparent tax policy for a long period;
- expansion of the scope of the leasing form;
- preferential lending;
- the application of expansionist policies, etc.

The next step is to liberalize the Labor Code of the Russian Federation and make it more simplified and flexible. The regulations that are set in it are overly administered, and it is problematic to work in such a context. When applying for employment, dozens of documents are needed, new documents are issued in large numbers, and the issue of dismissal becomes unsolvable. All this then flows into the growth of the "T" sector, since it is more profitable to take an employee without official registration to work.

Only with the sustained and broad support of the state will various organizational and legal forms and forms of ownership of enterprises be able to combine in an optimal aspect. At the same time, on the one hand, it is necessary to take into account that at the present stage the main players in the international market are multinational companies with which entrepreneurs cannot compete due to various features. It is impossible to solve such a problem without the help of the state.

Конфликт интересов

Не указан.

Рецензия

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Conflict of Interest

None declared.

Review

All articles are peer-reviewed. But the reviewer or the author of the article chose not to publish a review of this article in the public domain. The review can be provided to the competent authorities upon request.

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