

THE ECONOMIC DISCOURSE OF THE CURRENT REFORM AIMED AT BUSINESS OPTIMIZATION IN UKRAINE

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Purdenko Ol. A. The Economic Discourse of the Current Reform Aimed at Business Optimization in Ukraine

The aim of the article is to study the strengths and weaknesses of the current reforms and provide appropriate recommendations and proposals to improve the regulatory and economic business environment. The article analyzes the introduced reforms in the aspect of the regulatory field and the active current system of taxation with the detailing of the type and content of the basic implemented measures. There have been justified the advantages and disadvantages of the introduced system of taxation with respect to the main budget forming taxes, such as the enterprise income taxes, value added tax, individual income tax considering changes in the administering of unified social tax (UST) and war tax, excise duty. On the basis of the results of the study it has been found that the introduced reforms only partially improved the tax administration system and in no way reduced the announced tax burden, the time spending of business for preparing the current report was not significantly reduced.

Keywords: deregulation, European integration transformations, tax reform, budget forming taxes.

Fig.: 1. **Tabl.:** 2. **Bibl.:** 12.

Purdenko Olena A. – PhD (Economics), Senior Lecturer of the Department of Economics and Finance of Company, Kyiv National University of Trade and Economics (19 Kioto Str., Kyiv, 02156, Ukraine)

E-mail: elenaanr@ukr.net

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Пурденко О. А. Економічний дискурс сучасної реформи оптимізації ведення бізнесу в Україні

Метою статті є дослідження сильних і слабких сторін запроваджених реформ та надання відповідних рекомендацій та пропозицій щодо покращення регуляторного та економічного бізнес-середовища. Проаналізовано запроваджені реформи в аспекті регуляторного поля та діючої сучасної системи оподаткування, з деталізацією типу та змісту основних запроваджень. Обґрунтовано переваги та недоліки запроваджені системи оподаткування по основних бюджетоутворюючих податках, таких як: податок на прибуток підприємства, податок на додану вартість, податок на доходи фізичних осіб з урахуванням змін щодо адміністрування ЄСВ та військового збору, акцизного податку. Встановлено, що запроваджені реформи лише частково вдосконалили систему адміністрування податків і ніяк не зменшили анонсоване податкове навантаження, також суттєво не зменшились часові витрати бізнесу на підготовку діючих звітів. Запропоновано провести доопрацювання в системі концептуального бачення та запровадження податкової реформи.

Ключові слова: дерегуляція, євроінтеграційні перетворення, податкова реформа, бюджетоутворюючі податки.

Рис.: 1. **Табл.:** 2. **Бібл.:** 12.

Пурденко Олена Анатоліївна – кандидат економічних наук, старший викладач кафедри економіки та фінансів підприємства, Київський національний торговельно-економічний університет (вул. Кіото, 19, Київ, 02156, Україна)

E-mail: elenaanr@ukr.net

УДК 338.1

Пурденко Е. А. Экономический дискурс современной реформы оптимизации ведения бизнеса в Украине

Целью статьи является исследование сильных и слабых сторон действующих реформ и предоставление соответствующих рекомендаций и предложений по улучшению регуляторной и экономической бизнес-среды. Проанализированы введенные реформы в аспекте регуляторного поля и действующей современной системы налогообложения, с детализацией типа и содержания основных внедрений. Обоснованы преимущества и недостатки внедренной системы налогообложения по основным бюджетообразующим налогам, таким как: налог на прибыль предприятия, налог на добавленную стоимость, налог на доходы физических лиц с учетом изменений по администрированию ЕСВ и военного сбора, акцизного налога. Установлено, что введенные реформы лишь частично усовершенствовали систему администрирования налогов и никак не уменьшили анонсированную налоговую нагрузку, также существенно не уменьшились временные затраты бизнеса на подготовку действующих отчетов. Предложено провести доработку в системе концептуального видения и внедрения налоговой реформы.

Ключевые слова: дерегулирование, евроинтеграционные преобразования, налоговая реформа, бюджетообразующие налоги.

Рис.: 1. **Табл.:** 2. **Библ.:** 12.

Пурденко Елена Анатольевна – кандидат экономических наук, старший преподаватель кафедры экономики и финансов предприятия, Киевский национальный торгово-экономический университет (ул. Киото, 19, Киев, 02156, Украина)

E-mail: elenaanr@ukr.net

The present ratification of the Ukraine–European Union Association Agreement that came into force on 1 January 2016 makes it possible for the domestic business to use instruments of European integration opportunities for their transformation. But a number of risks and threats to business entities in the aspect of introducing reforms in the light of the mentioned trends should be mentioned. In view of this, the implementation of the current reforms should be carried out by eliminating the existing weaknesses and introducing an effective mechanism, which will allow domestic small and medium business to grow and compete with European goods and services at a proper level in the future.

Modern prominent scientists, in particular: V. Geyets [2], Z. Varnaliy [5, 6], A. Krysovatyi [9], Yu. Ivanov [8] and others paid attention to the problem of development and promotion of small and medium business in their works. However, issues of effectiveness of introducing reforms and regulatory procedures in accordance with the Plan of Implementation of the Agreement on Association and Strategy of Sustainable Development “Ukraine — 2020” [1, 3, 11] still remain relevant and it is this problem area that is highlighted in the article.

The aim of the article is to analyze the current reforms and identify strengths and weaknesses in their implementation and provide appropriate recommendations and pro-

posals to improve the regulatory and economic business environment.

The European integration trends in Ukraine increase the relevance of expeditious introduction of the best regulatory practices and business conditions including the successful operation of micro, small and medium business since the creation of a strong middle class is a key to social stability. The current political and economic instability in Ukraine, inconsistent economic reforms have led to a situation characterized by systemic threats to small business as an economic sector, which remains underdeveloped, what consequently leads to the lack of both self-employment and implementation of the entrepreneurial initiative of the population.

Some positive changes in terms of doing business in Ukraine should be mentioned. Thus, our country ranked 83rd on the Ease of Doing Business Index created by the World Bank Group in 2015 moving up four positions. But given the fact that the authors of the study change the methodology for the second consecutive year the positivism de-

creases. In general, Ukraine took the 83rd position from 189 countries of the world and is placed between Brunei and Saudi Arabia but our country improves its results for the second consecutive year. The study showed that the simplification of business registration became the key reform that helped to raise the position in the ranking this year and this fact determines the necessity of a more detailed study of the introduced reforms in terms of their effectiveness.

Thus, by the Resolution of CMU from 01.02.2016 the "Report on the progress and results of the Program of the Cabinet of Ministers of in Ukraine in 2015" was approved [12, 7]. According to the "Report on the progress and results of implementing the Program of the Cabinet of Ministers of Ukraine in 2015" [7], a series of effective reforms has been carried out. Let us examine the part related to the improvement of business environment (*Table 1*) since it is known that the first tranche of technical assistance from the Canadian government to implement these reforms was received with the purpose of building an effective regulatory environment [4].

Table 1

The main measures taken in the aspect of the implemented reforms [13]

The type of measures	The content of the measure
1	2
Simplification	The business registration term was reduced from five to one day and the mandatory use of seals was canceled; the list of documents to be submitted for the state registration for approving documents of the deregulatory nature was shortened; licensing procedures in the subsoil management were simplified
Reduction	There were reduced the terms of issuance of phytosanitary and quarantine certificates (from 5 days to 24 hours) and the number of types of business activities subject to licensing (to 30 types); the basic approaches to the regulation of relations in the field of licensing were changed
Cancellation	Their have been canceled: over 100 business restrictions; 41 obligation of annual submission to the state registrar of the information for confirmation of the details about the legal person during the month following the date of the state registration starting with the subsequent year; the authorization to use groundwater without permission (up to 300 cubic meters per one water intake); mandatory registration of fertilizers for typical common fertilizers; quarantine permit for import or transit for forage and forage materials of the vegetable origin; the state certification of producers of pedigree (animal) stock, the certificate of admission of producers to reproduction for the pedigree use; the certification of employees who perform special work associated with pedigree resources; the mandatory certification of pedigree resources; the state certification (re-certification) of the pedigree business, the mandatory assignment of a relevant status to pedigree business entities in the field of animal breeding; registration and assignment of a number to entities engaged in the canned and preserved food industry; the certificate of stability and freeboard of the vessel; the registration of hydro technical facilities; the license for industrial fishing except for inland waters and rivers; the mandatory receiving of international veterinary certificates for fodder grain; the mandatory certification of agricultural machinery; the permission for conversion and redevelopment of residential buildings and premises (with no intervention to load bearing structures) and administrative regulation of tariffs for transportation of passengers using suburban and intertown bus services
Development	New criteria for assessing the risk of economic activities were developed and the frequency of inspections was changed in the field of veterinary and sanitary control; new criteria for assessing the risk of economic activities were developed and the frequency of inspections was changed in the field of plant protection
Introduction	There were introduced: registration of the copyright for plant varieties by a legal person provided a declaratory proof of labor relations with the author of the variety (plant breeder); a two-tier system of administrative appeals of decisions made by state registrars; regional business support centers
Liquidation	There were liquidated a number of mandatory terms of the land lease agreement, the mandatory state expertise for land management projects, which provide environmental and economic grounding of crop rotation and land development; the monopoly position of the state company "Ukrcoresursy" in the market of gathering, storage and recycling of tare and packing, which will provide an opportunity to get economic benefit of: 5-7 bln UAH till 2020
Liberalization	Application of special sanctions was liberalized and the number of visits of economic entities by 42 control bodies was reduced

1	2
Increasing the level of protection of the investor rights	The introduction of the derivative suit (the right of a minority shareholder to file a lawsuit to introduce the responsibility of officials of economic partnerships in the case of a damage to the partnership caused by their maladministration; granting the plaintiff the right to receive a refund of his expenses by the partnership in connection with the trial on the lawsuit against the official of the partnership about the refund of damages caused to the partnership — within the actually received by the partnership amounts; creating conditions for transition of quasi-public companies to the private form; introducing the institution of “independent directors”, who will represent interests of minority shareholders in public joint stock companies.
Creation	There created the Business Ombudsman Council, which among other things contributes to increasing the level of the legal protection of business.

The source: the Report on the progress and results of implementation of the Program of CVU in 2015. [Electronic resource] The access mode: <http://centre-reform.org/novini/zvit-pro-hid-i-rezultati-vikonannya-programi-diyalnosti-kmu-u-2015-r.html>. Generalized by the author.

The abovementioned data indicate that the main aspect of the reform aims to reduce and simplify permission documentation, the lion's share of which concerns the agricultural sector.

The positive changes in terms of deregulation contain a number of significant drawbacks as well. So, along with the loss by the seal of its functions there arise difficulties regarding the use of information from the Unified State Register of Legal Entities and Individual Entrepreneurs [10]. As a matter of fact, from 2010-2012 there were lengthy periods of time when the access to information from the Register was restricted (based on subsequent by-laws) and therefore, information for defining the authorities of officials and their

existing limits when signing contracts and other official documents was not available.

It is also worth noting that according to the results of 2015, the distribution of the gross domestic product by the production method was as follows: wholesale and retail trade and repair of motor vehicles and motorcycles – 15%, by 12% for agriculture, forestry and fishery and the processing industry, as evidenced by the data in *Fig. 1*. It is known that the industry is an important sector of economy and it is this sector that the agricultural complex as a whole, including agriculture, depends on. This explains the expediency of priority measures for implementation of reforms exactly in the system of the agricultural complex. But we should not

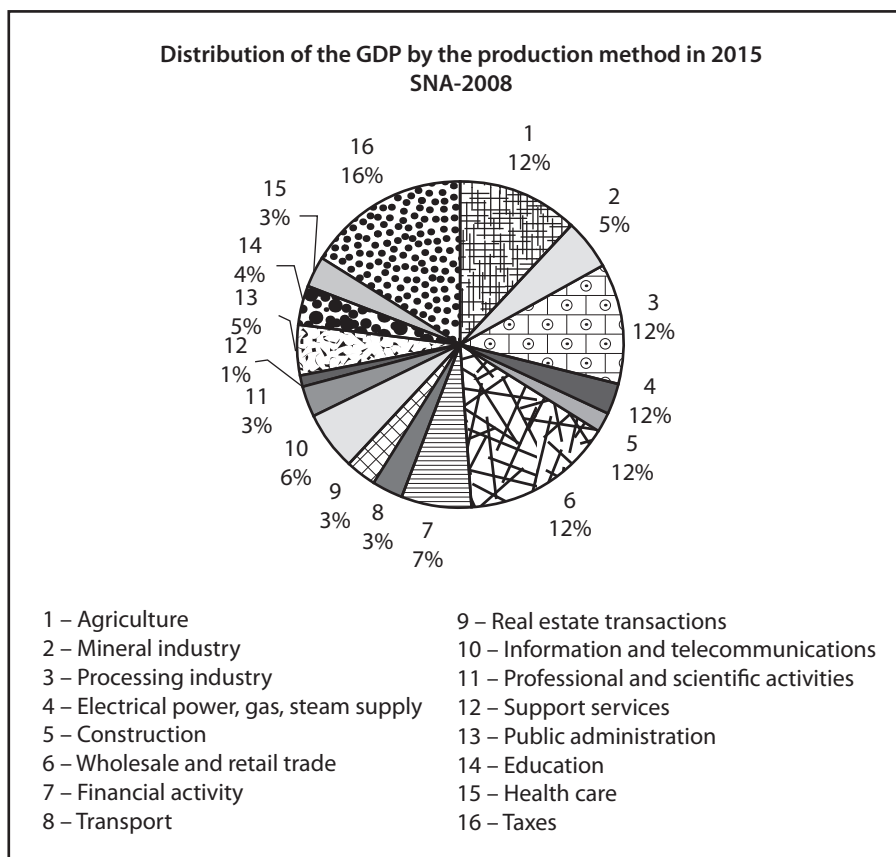


Fig. 1. Distribution of the GDP by the production method in 2015 excluding the temporarily occupied territory of the Autonomous Republic of Crimea, the city of Sevastopol and part of the zone of the antiterrorist operation

The source: developed by the author on the basis of the data of the State Statistics Service [Electronic resource]. – Mode of access : <http://www.ukrstat.gov.ua>

underestimate the wholesale and retail trade sphere, which plays an essential role in meeting the demands of society.

Reforming the tax system plays an important role for the economic policy but while analyzing the introduced innovations it was found that the changes that took place could be considered rather as an improvement of the existing tax system than as a reform. Creating a fair tax system is the basic concept of the tax reform. But the complex of measures introduced in terms of the tax reform can hardly be considered radical. For example, *Table 2* presents the benefits and drawbacks of the tax reform.

Let us consider in more detail the major changes in the tax reform in the context of budget forming taxes and fees.

The enterprise profit tax is characterized by unification of tax rates at the level of 18%, what contradicts the announced reduction of the tax burden on business. However, there are no measures aimed at avoiding taxation in the presence of offshore companies and simplified taxation system. Unfortunately, the introduction of the investment tax credit to support new capital investments, which certainly would be a highly efficient privilege, has never occurred. The main emphasis in reforming the value added tax is the introduction of electronic administration with a function of electronic account. But the free prepaid software is unable to meet the requirements of VAT payers because the electronic flow of documents makes taxpayers use only paid software products such as “Medoc” since the state software products functionality is limited (for example, OPZ “Tax Reporting”, “Sonata”). That is, entrepreneurs have to withdraw the financial resources from circulation for the implementation of the governmental project on the electronic flow of documents. The existing electronic account does not sustain any criticism either, because it restricts the amount of declaration of tax obligations and tax billing. The very VAT reporting has been complicated by the enactment of Annex 2, which requires detailing the amount of negative tax value, reasons and time of its appearance without appropriate clarification by controlling bodies.

The individual income tax and unified social tax have been combined and set at the level of 20%, what has its advantages and disadvantages for both entrepreneurs and the country as a whole.

The advantages include:

- ✦ simplification of tax accounting and administration;
- ✦ avoidance of the need to recalculate the tax amount on the results of the fiscal year;
- ✦ elimination of contradictory conditions of the tax social privilege;
- ✦ reduction of the tax burden on wages, which will contribute to legalization of shadow wages;
- ✦ cancellation of the deduction of the unified social tax from the employee income (3.6%),

The disadvantages:

- ✦ cancellation of differentiated rates has a negative impact on the tax regulatory potential;
- ✦ the strengthening of fiscal orientation of the tax;
- ✦ identification of labor and passive income in taxation;
- ✦ lack of compensators for formation of the Pension Fund budget revenues;
- ✦ uncertainty of the mechanism of income distribution among local budgets and the Pension Fund;
- ✦ inconsistency of the proposed measure with a defined contribution pension system;
- ✦ departure from the general European practice of building a compulsory social insurance;
- ✦ overloading the unified social tax reporting with data for calculating individual income tax.

The changes related to accrual and deduction of the military fee do not sustain criticism in terms of cynicism, as of January 1, 2016, employers continue to save the workplace (occupation) and average salary for the employee-soldier but without compensation of such salary from the budget. Taking into account that norms of the current legislation provide an exemption from taxes of the average wage

Table 2

The main aspects of the tax reform2

Positive changes	Drawbacks and risks
1. Tax reduction	1. Only fiscally inefficient fees were cancelled with the increase in the base and subject of taxation. 2. Increasing the income tax rate for individuals. 3. With the cancellation of the unified social tax in the form of deductions from wages, a sharp increase in the deficit of the Pension Fund occurred. 4. Shifting the burden of the unified social tax exclusively on employers, what contradicts the trends of social security in the EU
2. Partial simplification of the tax administration and tax reporting	1. Regular introduction of new forms of reporting with deficiencies in formulations, the lack of complete free (as was prepaid) software in the administration of tax reporting. 2. Problems of tax avoidance by large business using offshore companies remain without attention
3. Preventing some schemes of tax avoidance with the use of single tax payers	1. The use of a simplified tax system remains practically only for ensuring self-employment of entrepreneurs mainly in the trade sphere.
4. Cancellation of unjustified tax advantages	1. The lack of priorities in stimulating economic development and corresponding instruments of the tax policy

The source: generalized by the author.

subject to compensation from the budget, so there is a need for levying the unified social tax (22%), individual income tax (18%) and what is more cynical — the military fee (1.5%), since such persons are not only mobilized to the ATO zone but also obliged to pay taxes and fees for their keeping.

Most of the measures aimed at changes in the excise levying were intended to be fiscal oriented, what can lead both to increasing budgetary receipts from this tax and to reduce the demand for excisable products.

The *main advantages*:

- ✦ the introduction of an automatic annual indexation of excise rate denominated in the national currency, which will allow predicting the regulatory regime for taxpayers;
- ✦ the introduction of control over the payment excise tax in the production and sale of fuel by applying the excise invoice will result in reducing the risks of falsification of fuel and avoidance of paying excise taxes in fuel trading;
- ✦ the increase in the government revenues, reduction in the smuggling of excise goods from Ukraine to the EU.

The *main disadvantages*:

- ✦ the strengthening of the fiscal pressure on taxpayers, rising prices for excise goods;
- ✦ the increase in working time for both taxpayers in the preparation of invoices and controlling bodies in implementing control measures;
- ✦ there remained unnoticed and not yet included in the group of excisable goods some highly profitable product groups such as private jets, yachts, motor boats (unlike electric power, which is a part of excisable groups by reforming the fee in the form an additional levy to the current electricity tariff).

CONCLUSIONS

Considering the abovementioned, it can be argued that the significant positive changes in the system of doing business took place exclusively in terms of the deregulatory nature and simplification of permission documentation, which significantly improves the functioning of small business in Ukraine. However, some of them are imperfect.

Analysis of the changes introduced in the tax legislation shows that the established norms only partially improved the system of tax administration. The minimum reduction in the number of taxes and fees was followed by an increase in the tax subject and base, reduction in reports led to changes in existing reports and their immediate enactment without relevant clarification and correspondingly the time spent by business on their preparation did not decrease, and the announcement of reducing the tax burden on business does not sustain any criticism. Thus, the conducted analysis indicates the need for serious improvements in the system of a conceptual vision and introduction of the tax reform. ■

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УДОСКОНАЛЕННЯ МЕХАНІЗМУ ДЕРЖАВНОГО РЕГУЛЮВАННЯ ДОХОДІВ НАСЕЛЕННЯ

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Семенченко А. В. Удосконалення механізму державного регулювання доходів населення

Метою статті є запропонування дієвих методів подолання тінізації економіки за економічними районами для вдосконалення державної політики доходів населення в Україні. У роботі приділено увагу показникам тінізації економіки та механізму державного регулювання доходів населення України. Поставлена мета зумовлює необхідність вирішення завдань, основними з яких є: виявлення причин існування тіньових економічних відносин; ефективна протидія і боротьба з чинниками, що перешкоджають детінізації економіки України; аналіз характеристики особливостей прояву і функціонування тіньових процесів у перехідній економіці України; виявлення основних напрямків впливу тіньової економіки на сукупні доходи населення. Визначено та вдосконалено механізм державного регулювання доходів та розроблено заходи щодо мінімізації впливу тіньової економіки на доходи населення в умовах їх реформування.

Ключові слова: механізм, державне регулювання, доходи населення, економічні райони, тіньова економіка.

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Семенченко Аліна Володимирівна – аспірантка, кафедра управління персоналом та економіки праці, Харківський національний економічний університет ім. С. Кузнеця (пр. Науки, 9а, Харків, 61166, Україна)

E-mail: av_semenchenko@mail.ru

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Семенченко А. В. Совершенствование механизма государственного регулирования доходов населения

Целью статьи является предложение действенных методов преодоления тенизации экономики по экономическим районам для совершенствования государственной политики доходов населения в Украине. В работе уделено внимание показателям тенизации экономики и механизму государственного регулирования доходов населения Украины. Поставленная цель обуславливает необходимость решения заданий, основными из которых являются: выявление причин существования теневых экономических отношений; эффективное противодействие и борьба с факторами, препятствующими детенизации экономики Украины; анализ характеристики особенностей проявления и функционирования теневых процессов в переходной экономике Украины; выявление основных направлений влияния теневой экономики на совокупные доходы населения. Определён и усовершенствован механизм государственного регулирования доходов и разработаны мероприятия по минимизации влияния теневой экономики на доходы населения в условиях их реформирования.

Ключевые слова: механизм, государственное регулирование, доходы населения, экономические районы, теневая экономика.

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Семенченко Алина Владимировна – аспирантка, кафедра управления персоналом и экономики труда, Харьковский национальный экономический университет им. С. Кузнеця (пр. Науки, 9а, Харьков, 61166, Украина)

E-mail: av_semenchenko@mail.ru

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Semenchenko A. V. Improving the State Regulating the Income of the Population

The article is aimed at offering effective methods for overcoming shadowing the economy by the economic areas to improve the State policy as to income of the population in Ukraine. The publication is focused on the indicators of shadowing the economy as well as mechanism for the State regulating the income of the population of Ukraine. Setting of the aim indicated stipulates necessity of solutions to the tasks, the most important of which are: identifying the causes of existence of shadow economic relations; efficient countering and combating the factors that hinder de-shadowing of Ukraine's economy; analyzing the characterization of specifics in the manifestation and function of shadow processes in the transitional economy of Ukraine; identifying the main areas of influence of the shadow economy on the aggregate income of the population. A mechanism for the State regulating the income has been determined and improved, activities towards minimizing the impact of the shadow economy on the income of the population in terms of their reformation have been developed.

Keywords: mechanism, the State regulation, income of the population, economic regions, shadow economy.

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Semenchenko Alina V. – Postgraduate Student, Department of Personnel Management and Labour Economics, Simon Kuznets Kharkiv National University of Economic (9a Nauky Ave., Kharkiv, 61166, Ukraine)

E-mail: av_semenchenko@mail.ru

Тіньова економіка в Україні набула великого розмаху. Відтворення доходів населення, розподіл та в подальшому їх перерозподіл знаходиться на сьогоднішній день під впливом тіньової економіки. Чималий відсоток населення спрямований на одержання прихованого доходу, який пов'язаний з недотриманням

норм законодавства та інших юридичних норм. Аналіз тіньових процесів, а також визначення їх обсягів пов'язані з причинними наслідками тіньової економіки в цілому.

Питання проблем діяльності тіньової економіки в Україні та за її межами, особливостей формування, регулювання доходів у перехідних економіках активно