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THE IMPACT OF SHADOW EMPLOYMENT ON THE ECONOMY OF UKRAINE: ANALYSIS AND REASONS

ABSTRACT

This article examines the impact of shadow employment on the economic sector in Ukraine and investigates the reasons for its emergence using statistical, systemic, and functional methods of scientific research. The research aims to summarize the theoretical aspects of shadow employment, analyze the current state of shadow employment in Ukraine and its impact on the economy, as well as systematize possible ways to reduce it. The legalization of labour relations is a highly relevant and pressing issue today, as the prevalence of shadow employment is evident, including tax evasion, illegal employment, and reduced financial contributions to the state budget. This is why this article focuses on analyzing the dynamics of shadow employment in Ukraine across various economic sectors and its overall impact on the employed population, based on the data from the State Statistics Service of Ukraine. It also analysis the report on the «Impact of the COVID-19 pandemic on the legal needs of informally employed individuals in Ukraine» by the Network of Legal Development, particularly the data related to the sectors in which formally and informally employed people work, the reasons for informal employment among the informally employed, incentives for informal employment among the formally employed, and factors that will promote formal employment from the perspectives of both formal and informal workers, etc. Furthermore, a scheme outlining strategies to reduce the influence of shadow employment on Ukraine's economy is developed. It shows that to minimize shadow employment effective changes are needed not only in the quality of public services and governance system but also in providing improved working conditions, and social benefits to enhance productivity and labour efficiency.

Keywords: shadow employment, employment in the informal sector, labour market, shadow economy, informal employment, labour relations, legalization

JEL Classification: O17, E26, H26

INTRODUCTION

Shadow employment is a widespread issue not only in Ukraine but also in other countries, regardless of their economic development. This phenomenon in the economy depends on several factors. On one hand, there is limited funding for development programs, pensions, and healthcare provided by the state due to low tax and insurance revenues. On the other hand, there is a reduction of competitiveness (unequal conditions) of enterprises and organizations due to low labour productivity. Despite a significant decrease in the level of shadow employment in Ukraine according to the State Employment Service, it still remains consistently high. This has a negative impact on economic growth, domestic economic indicators as a whole, as well as on employers and employees in particular.

The growth of informal employment is primarily driven by globalization. Global competition blurs labour relations, prompting formal enterprises to hire employees at low wages with limited social benefits (or none at all) or to outsource the production of goods and services. In addition, it is believed that the process of restructuring the industry in the formal economy leads to a greater decentralization of production through subcontracting relationships with small enterprises, many of which operate in the informal sector.

The increasing demand for personal services, development of small businesses, intensified competition in commodity markets, relocation of many industrial productions to countries with lower labour costs, the activation of migration processes, limited opportunities for state regulation, and as a result proliferation of various non-standard forms of employment are all factors that stimulate the development of informality.

LITERATURE REVIEW

The need for a more detailed analysis of shadow employment leads to the concept of a categorical apparatus, specifically the definition of the term «employment». First and foremost, it is important to emphasize that employment, as legally defined, refers to activities that are not prohibited by law and are related to satisfying individuals' personal and societal needs in order to obtain income (wages) in monetary or other forms. It also includes the activities of family members who engage in economic activities or work for entities based on their ownership, including unpaid work [15]. It is important to note that in this category, it is advisable for the government to provide support as well as promotion of effective measures to create new jobs, provide proper working conditions for higher labour productivity, invest in the most demanded sectors, ensure social protection for the population, and pursue progressive approaches to encourage legal employment and formal labour relationships.

The initial discussion on informality was essentially multidimensional and linked to the labour market and production. However, over time, more attention has been focused on measuring informality in the field of work. The first international statistical standard regarding informality was associated with the «informal sector» concept, which was based on enterprises and allowed for the measurement of «employment in the informal sector» through households or labour force surveys. Subsequently, this concept evolved into «informal employment», which encompasses informal employment in the informal sector, the formal sector, as well as households [9, p.12].

Also, considering the concept of «shadow employment» from the perspective of terminology, there is a variety of definitions provided by Ukrainian scientists. Thus, in their work, L. Shaulska and N. Yakimova define shadow employment as labour activity that is allowed by current Ukrainian legislation but the procedure for its registration is not provided or is limited, and the results (income) from such employment are not officially accounted for by statistics (not declared) and are not subject to taxation. Researchers identify the following main manifestations of shadow employment [16]:

- workers and owners of small unregistered production units;
- officially unregistered employees in registered production units;
- individually employed persons working without forming a legal entity and without a patent;
- hired employees working for private persons without official registration of labour relations (without a labour agreement or contract);
- employees in the formal sector carrying out unaccounted activities at their workplaces or positions.

According to I.S. Zavinovskoho and M.Yu. Starynskoï shadow employment is a component of the shadow sector of the economy and they consider shadow employment to be illegal activity that goes against workers' rights, depriving them of legal employment, fair remuneration, labour protection, and means of protection as guaranteed by labour rights provided by the state [20].

Y.M. Kharazishvili, in his work, conducted a detailed analysis of the impact of shadow employment in the conditions of a shadow economy. According to him, the formation and prevalence of such a negative phenomenon depend on the general state of the country's economy, the living standards of its population, and the limitations imposed by the state in the form of legislatively established taxation norms in accordance with European standards and rules [10].

In the context of examining shadow employment, let's also consider the concept of «shadow economy» and the definitions provided by various domestic and foreign scientists. I. Mazur defines the shadow economy as a complex socio-economic phenomenon, characterized by a combination of uncontrolled and unregulated economic relations between economic agents, both unlawful and lawful but immoral, aimed at obtaining extra profits through income concealment and tax evasion [12, p.239].

Another definition of the shadow economy by Ukrainian scientist Z.S. Varnaliy is described as a complex socio-economic phenomenon that encompasses a combination of uncontrolled and unregulated economic relations, both illegal and legal but immoral, among economic actors aiming to generate extra profits through concealing income and evading tax payment [19].

E. Feige was one of the first to provide a definition of the shadow economy. According to his interpretation, the shadow economy refers to all economic activities that, for any reason, are not taken into account and do not enter the gross national product [5]. Most foreign scientists prefer the notion that the shadow economy is the invisible economy that is not included in statistical reporting and, therefore, in GDP. According to A. Frans the shadow economy is an activity that is not included in the GDP due to the lack of a methodological basis for accounting for illegal production of goods and services [6].

K. Hart, who formulated the concept of the informal economy, initially encompassing only the «informal sector», recognized the evolution of his concept, considering that the informal economy is now seen as a universal feature of industrialized countries and includes everything from subsistence household activities to the criminalization of the economy [8, p.27]. B. Dallago considers the shadow economy to consist of illegal, hidden, and unofficial economic activities [1, p.34].

Systematizing the definitions of «shadow employment» and «shadow economy», we understand that shadow employment is a part of the shadow economy and has a greater impact on the economy in general, national budgeting and consists of the unofficial sector of various economic activities.

AIMS AND OBJECTIVES

The aim of the research is to comprehensively investigate the phenomenon of shadow employment in Ukraine, which has a negative impact on the country's economic factors, particularly in the present time, and to identify its causes and systematize ways to reduce the share of shadow employment. Based on the aim of this research, the following objectives can be outlined:

- to identify the main characteristics of shadow employment;
- to model the level of informal employment using various indicators;
- to highlight the main reasons for engaging in informal employment;
- to evaluate potential strategies to minimize shadow employment.

METHODS

To achieve the aim of the article, the following general scientific methods of scientific cognition were used. The research of theoretical and practical aspects of the formation of the integrity of the concept of the influence of shadow employment on the economy in Ukraine was carried out using the following methods:

- analysis of literature, synthesis, induction, deduction, and logical generalization method in a comprehensive study of the categorical apparatus of the concept of shadow employment;
- comparative and statistical analysis to process data on the level of shadow employment in Ukraine;
- visual method to illustrate shadow employment through various indicators, as well as its causes and factors that influence informal employment in Ukraine;
- a systematic method of generalizing shadow employment and ways to reduce its impact on the economy in Ukraine.

RESULTS

Shadow employment in Ukraine is progressing rapidly, encompassing both formal and informal sectors of the economy. Analyzing the data from the State Statistics Service of Ukraine regarding the level of the informally employed population aged 15 and older by the types of economic activity from 2017 to 2021 (Table 1), we observe the highest level of informal employment in agriculture, forestry and fishing, as well as in wholesale and retail trade, repair of motor vehicles and construction. The lowest level of informal employment is found in temporary accommodation and food service activities, and it is also relatively low in the industrial sector.

This table shows a tendency towards a reduction in the level of informal employment in sectors such as wholesale and retail trade, repair of motor vehicles and motorcycles (from 19.6% in 2017 to 15.5% in 2021), temporary accommodation and food service activities, despite a slight increase in 2019 (2.6%) compared to 2017 (2.4%), but still reduces to 2.2% in 2021, and in other types of economic activity, from 10.9% to 9.3% in 2017-2021, respectively. The dynamics of increasing informal employment are evident in sectors such as agriculture, forestry, and fishing, which increased from 42.1%

in 2017 to 45.5% in 2021, construction from 16.1% to 17.4% from 2017 to 2021, and a slight increase in the industrial sector, specifically from 5.6% in 2017 to 5.8% in 2021.

Table 1. The level of the informally employed population aged 15 and older by types of economic activity from 2017 – 2021. (Source: compiled by the author based on the [2])

Type of economic activity \ Year	2017	2018	2019	2020	2021
Agriculture, forestry and fishing, %	42.1	42.9	42.3	44.7	45.5
Industrial sector, %	5.6	5.5	5.9	5.6	5.8
Construction, %	16.1	15.9	17.0	17.0	17.4
Wholesale and retail trade; repair of motor vehicles and motorcycles, %	19.6	18.2	17.3	15.9	15.5
Temporary accommodation and food service activities, %	2.4	2.2	2.6	2.5	2.2
Other types of economic activity, %	10.9	11.1	11.0	10.2	9.3

It is important to note that, according to the data from the International Labor Organization, it is known that many countries used to exclude agricultural and related activities from the scope of statistics on the informal sector, which resulted in a partial assessment of informality, especially in low- and middle-income countries, where agriculture tends to represent more than half of total employment. Although the resolution of the 15th International Conference of Labour Statistics recognized that, from a conceptual standpoint, agriculture is included in the scope of the informal sector, the resolution also provided the option to exclude agriculture from the scope of informal sector surveys and to measure it separately. This was primarily based on practical data collection purposes (expansion of survey operations and increased costs), but it also was associated with the difficulty to distinguish between market production and production for own final use [9].

Figure 1 illustrates the level of informal employment among the population aged 15-70 as a percentage of the total employed population from 2017 to 2021. It is noteworthy that there has been a legalization of labour relations and a decline in the level of informal employment in the 15-70 age group in recent years. In 2021, the mark dropped to 19.5%, which is significant compared to 22.9% in 2017. Consequently, in 2021, there were 3 million informally employed individuals, despite there being 3.7 million individuals in 2017.

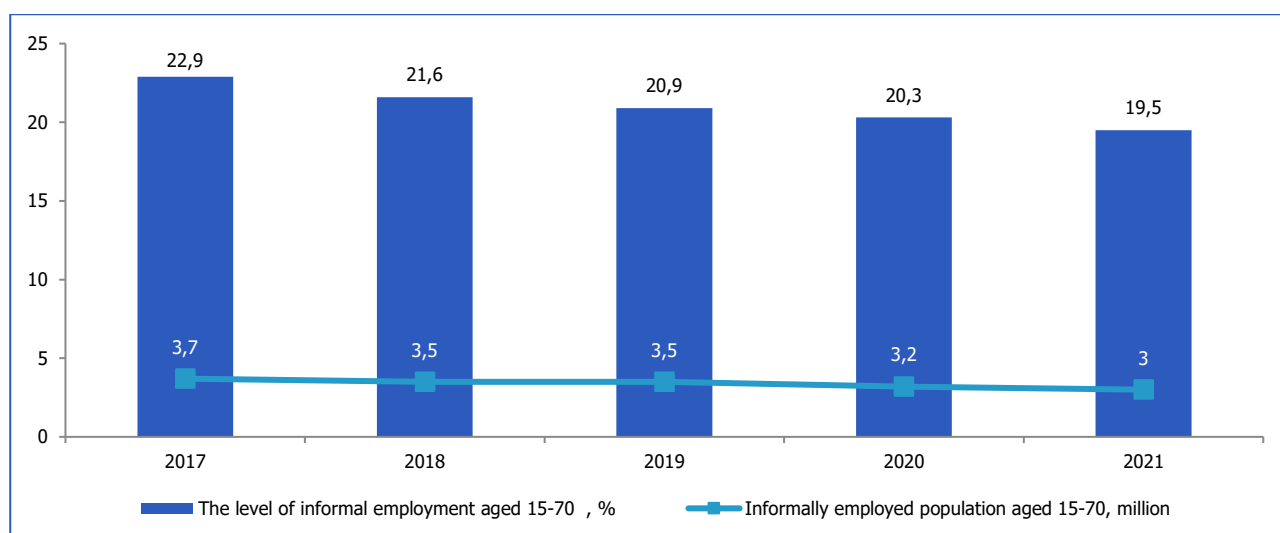


Figure 1. The level of informal employment aged 15-70. (Source: compiled by the author based on the [3])

However, considering the trend of decreasing informal employment, a project was initiated in 2019 with the support of the International Renaissance Foundation and the civil society organization «Legal Development Network». The project aimed to objectively examine the impact of the COVID-19 pandemic on the legal needs and issues in the labour sphere of

informally employed people in Ukraine. The COVID-19 pandemic, in addition to its impact on public health, had a significant influence on the economic situation [18].

This situation has particularly affected informally employed individuals. Informal workers do not fall into any category eligible for social protection: they are not extremely poor, they have income, but they lack an employer who would contribute to their social security. It is difficult for the government to identify informally employed workers and develop effective protection mechanisms for them, as this population group is largely invisible or excluded from official statistics.

The research was conducted from November 2020 to May 2021 and included individuals engaged in informal employment, including those who [18]:

- work informally (either due to refusal of formal employment or the individual's desire not to formalize employment relationships);
- receive part of their wages unofficially («under the table»);
- provide «home-based» services or engage in cottage production;
- work informally as a secondary job;
- perform temporary or one-time services.

During this research, the following activities were carried out [18]:

- analysis of relevant Ukrainian and international legislation, scientific publications, administrative and statistical data;
- 6 focus group discussions and 15 in-depth virtual interviews with experts using video communication;
- survey of 808 respondents by telephone interviewing and online survey: 213 formally employed and 595 informally employed individuals.

After analyzing the report on the results of the research « The impact of the COVID-19 pandemic on the legal needs of informally employed people in Ukraine», certain conclusions can be made [18]:

- representatives of working professions, low-skilled, technical professions, which are replaced by the latest technologies, professions in the field of intellectual labour work mostly informally (Figure 2);

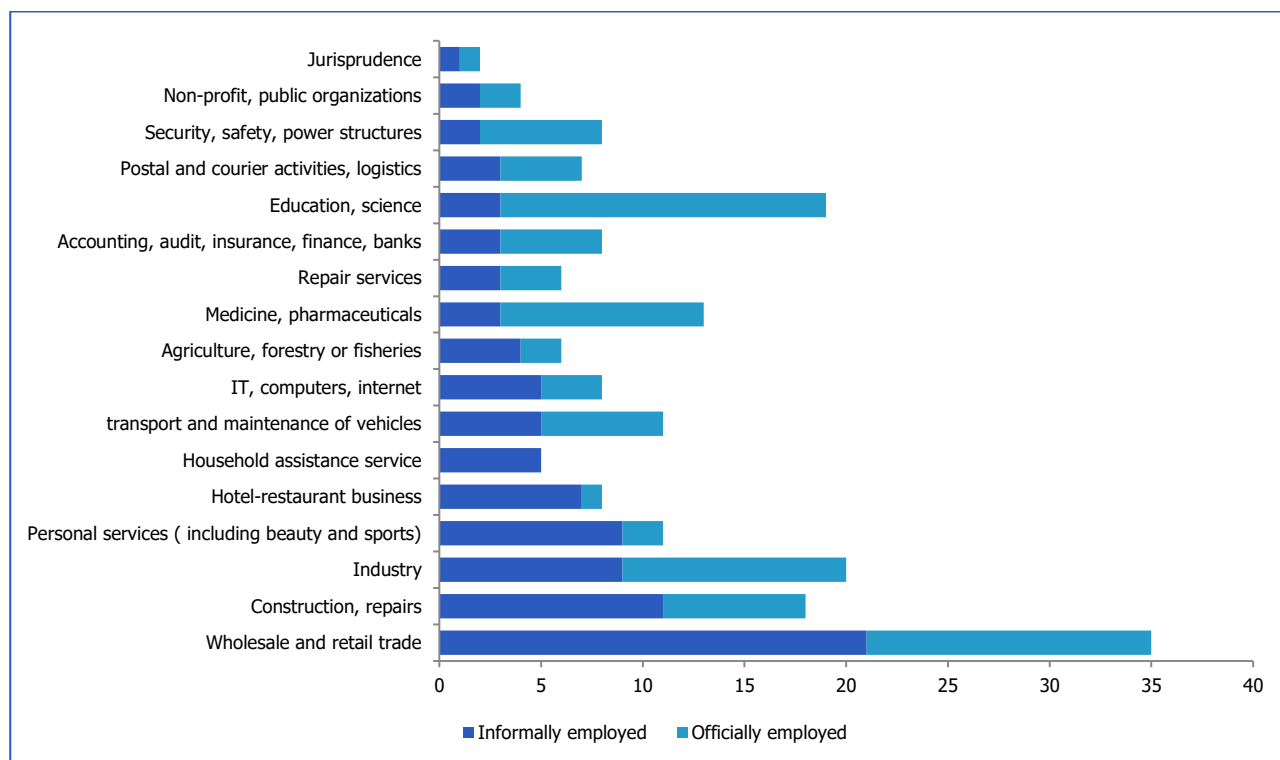


Figure 2. The sectors of the economy in which formally and informally employed work. Note: % of all respondents: IE = 595, OE = 213.
(Source: [18])

- on the scale of the settlement: both in small towns, villages, and large cities, there are prerequisites for forming the informal employment sector. Despite this, in small towns, villages, and hamlets, the probability of developing informal employment is higher;
- informal employment is more typical of such industries as trade, construction and repairs, personal services, hotel and restaurant business, and household assistance (see Figure 2). According to the State Statistics Service of Ukraine, it is also common in agriculture, forestry, and fisheries (Table 1). Informal employment is widely represented in small and medium-sized businesses, to a lesser extent in the large business, almost absent or very rare in the public and communal sectors (mainly in the form of fixed-term civil agreements);
- the main factors that motivate people to work informally are higher salaries due to tax avoidance and a more flexible work schedule. Other advantages are the ability to receive cash payments at a convenient time, and the ability to quickly change jobs and remote work (Figure 3-4). At the same time, such reasons as lack of specialized education for a specific position, unwillingness to collect the necessary documents for official employment, unwillingness to have a record of a particular place of work in the employment record, the ability to receive benefits (subsidies) or unemployment benefits from employment services were much less common choices of this form of work (based on the results of a quantitative survey);

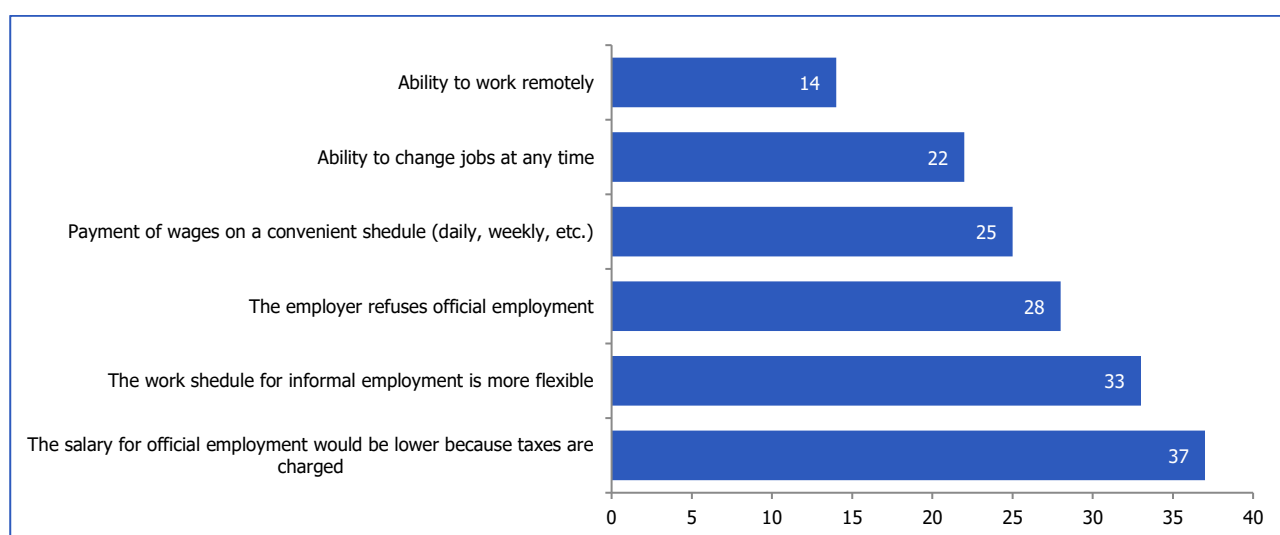


Figure 3. Top 6 reasons for informal employment among the informally employed. Note: % of all informally employed: IE = 595, you can choose several answer options. (Source: [18])

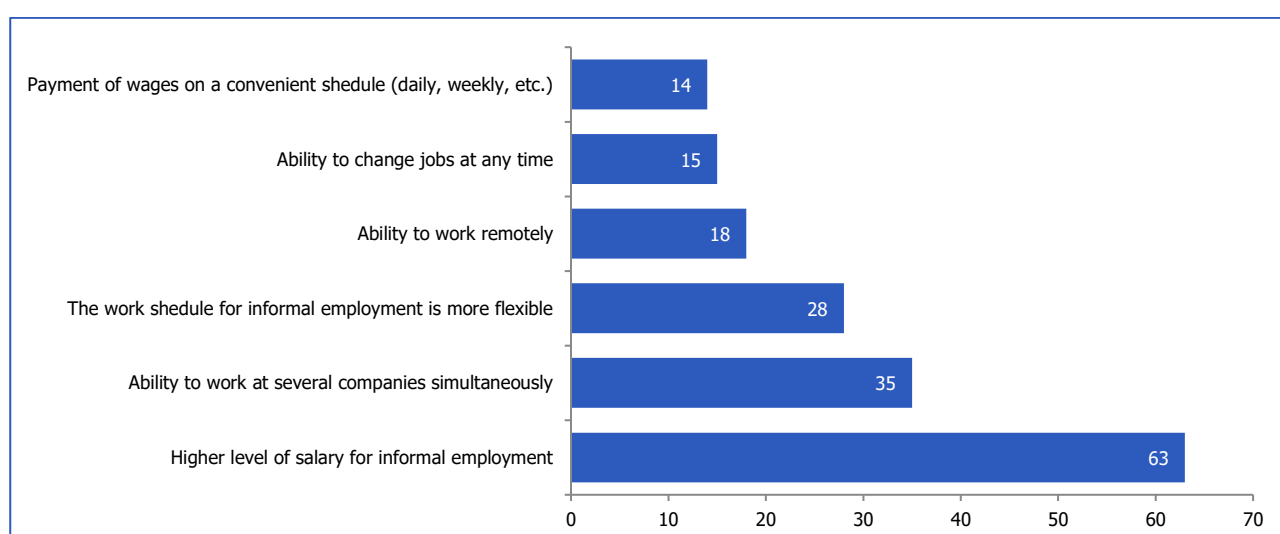


Figure 4. Top 6 incentives to resort to informal employment among the officially employed. Note: % of all officially employed, OE = 213, you can choose several answer options. (Source: [18])

- among the informally employed prevails part-time work, moonlighting or combining part-time work with study, retirement, or maternity leave. The average duration of informal employment was four years and formal - 9.5 years. There is sometimes a combination of two or three forms of employment at the same time;
- although less than a third of informally employed respondents stated that their employment situation was due to the employer's reluctance to employ them properly, 6 out of 10 respondents officially reported unsuccessful attempts to find formal employment. More than three-quarters of informally employed respondents perceive their situation as temporary and are going to find a job or register their employment properly. Only 19% of respondents are not going to get a formal job;
- the first incentive for formal employment is financial. If the level of wages is high enough, it will be a very significant advantage in favour of formalization for eight out of ten respondents. In addition, there is an increased interest among respondents in fringe benefits, paid leave and sick leave. And the least important incentive is the accrual of retirement age;
- according to respondents, the most critical factor in informal employment is employers' reluctance to employ labourers officially. The imperfection of government policy and legislation in the field of labour comes second. Among the measures that could promote formal employment and reduce the number of unemployed without proper registration, the most popular was the creation of a simple way of legal registration for small or irregular jobs and simplification of the tax process, and the least popular - informing the public about the negative consequences of unregistered work for the state (Figures 5-6).

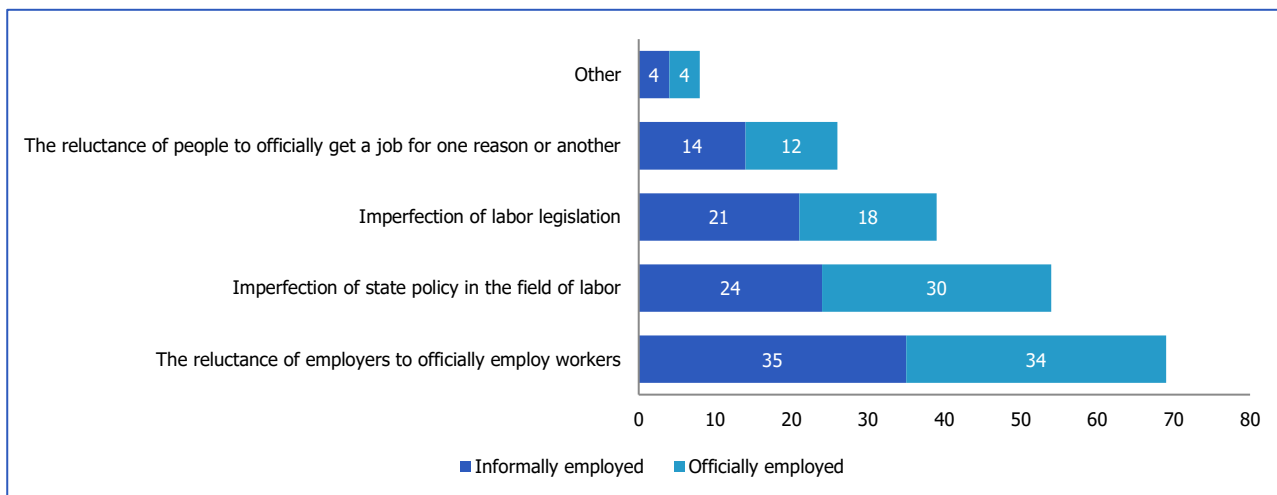


Figure 5. The most important reason for the emergence of unregistered employment in the view of formally and informally employed.
Note: % of all officially employed, H3=595, ОП=213. (Source: [18])

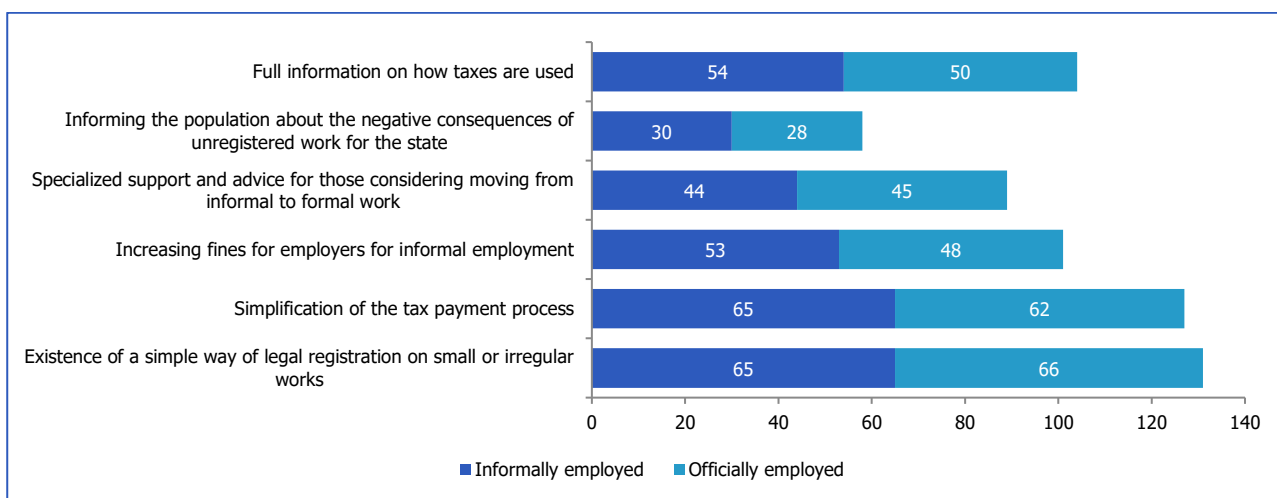


Figure 6. Factors that will promote formal employment/ reduce the number of informally employed, in view of formally and informally employed. Note: % of all respondents, H3=595, ОП=213. (Source: [18])

Thus, the main barriers that hinder the mass transition of workers from the category of informally employed to formally employed are the inability or reluctance of employers to meet such a request from workers. This research has only revealed indirect reasons for such a position of employers, but this information is insufficient, and there is a need for additional research on the phenomenon of informal employment through the lens of business needs and issues, especially for small and medium-sized enterprises.

Informal employment creates many negative consequences and risks both for the employees and society as a whole. Employees are deprived of the state-guaranteed salary, suffer from violated working time restrictions and illegal dismissals, lose their length of service, and opportunities to use state guarantees and benefits, and their chances of obtaining legal protection are minimal. For society, informal employment is, first of all, a decrease in budget revenues at all levels, which affects the government's ability to provide public services, implement socio-economic development programs, and maintain the social security system.

According to Ukrainian researchers, the significant reasons for shadow employment can be outlined as follows [16]:

- reduction of production in key sectors of economic activity due to the unfolding socio-economic and political crisis in the country;
- slowing down of economic reforms, which hinders the activation of investment and innovation processes and weakens the competitiveness of the national economy, resulting in a decrease in the supply of new jobs in the labour market;
- imperfections in the organizational, managerial, and regulatory mechanisms of the labour market and employment sector;
- instability and imperfections in fiscal policies within the country, unfavourable conditions for conducting legal business operations;
- low economic incentives for formal employment and absence of an effective system of punishment for violations of labour legislation;
- low incomes and increasing poverty among the working population;
- financial and economic vulnerability of the Ukrainian population reflected in the income and expenditure structure;
- the high burden on the wage fund and a high level of wage arrears;
- low quality of public services and absence of a system of state standards for their provision, leading to the reduced motivation of the population to contribute to the budget and social funds;
- low trust in state institutions and a lenient punishment system for tax and labour law violations, which encourages tax evasion and non-payment of social contributions.

We will also consider certain statements of foreign scientists regarding the reasons for shadow employment. Dinga Emil classifies the general causes underlying the emergence of informality as follows [4]:

- formal causes (determined by ambiguous or incomplete legislation);
- structural causes (determined by bureaucracy and corruption);
- managerial causes (determined by the ineffectiveness of the fiscal administration conducted by the government);
- economic reasons (determined by globalization).

Another cause of informality is the state policies regarding the labour market. The important factors in the decision of individuals or companies to opt for the informal sector are [14]:

- excessive labour consumption;
- the costs with the contributions of social protection and health insurance;
- the limited number of places in the formal sector;
- the difficulties for women (especially those married and with children) to cope with work and household obligations.

All the mentioned reasons indicate the lack of flexibility in the formal sector of the economy and, of course, have a negative impact on raising labour productivity, which is the most important driving force for transitioning from the informal system to the formal one. Analyzing the above, I have developed a figure illustrating the impact of shadow employment on the Ukrainian economy, specifically the key factors and their consequences (Figure 7).

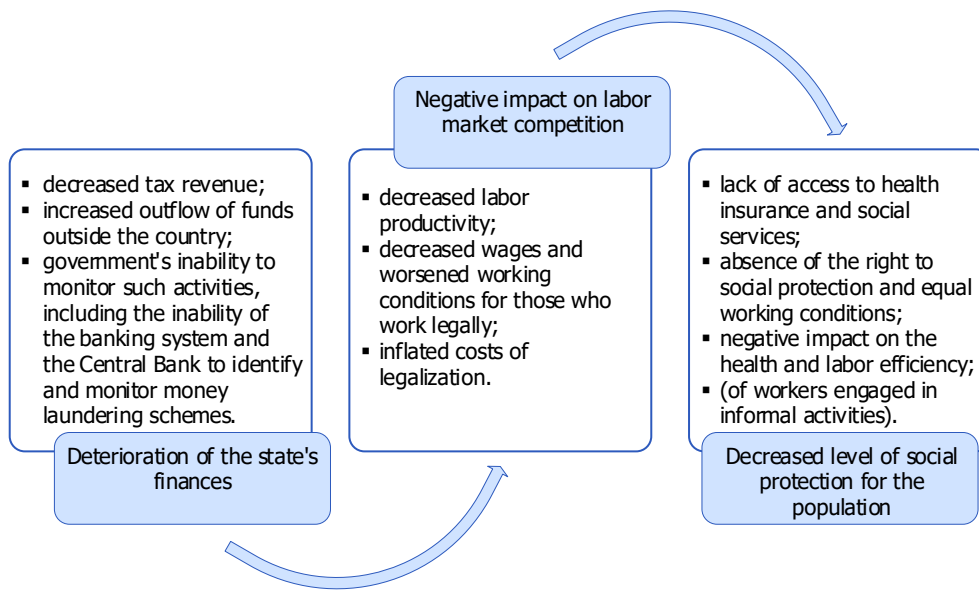


Figure 7. The main factors influencing shadow employment in the economy of Ukraine and their consequences.

Therefore, shadow employment has a significant impact on the economy of Ukraine, and additional measures are needed to reduce its scope. Based on the material of this article, I propose certain ways to reduce the share of shadow employment, they being presented in Figure 8.

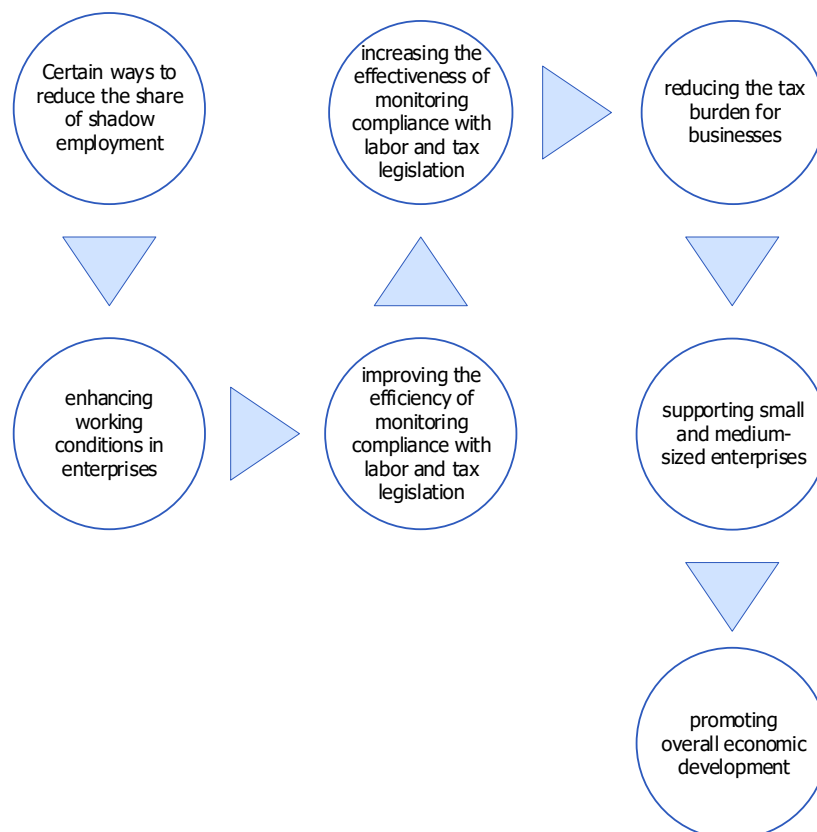


Figure 8. Certain ways to reduce the share of shadow employment.

Informal employment is an important component of labour markets worldwide, with millions of economic units and hundreds of millions of individuals working to sustain themselves. The informal economy encompasses over half of the global workforce and over 90% of micro and small enterprises worldwide. It manifests in various forms in both social and economic spheres of human activity [22].

DISCUSSION

In recent times, the issue of informal employment has gained prominence and particular relevance worldwide. Informality is a complex and multifaceted phenomenon that is not unique to Ukraine but is encountered in various countries regardless of their level of economic development. However, there are several obstacles to study this phenomenon in full, including:

- the elusive nature of the object of study, which remains hidden from research activities;
- unclear boundaries of informal employment sectors;
- challenges in determining the scale and assessment of informal employment factors due to a lack of reliable information and significant disagreements in results obtained by different expert groups and assessment methods;
- absence of a systematic and structured definition that explores the object of study as well as clear parameters that determine whether a particular type of labour activity falls within this category, thus classifying it as employment.

These obstacles hinder a comprehensive understanding of informal employment and its implications. Overcoming these challenges requires rigorous research, improved data collection, and the development of standardized methodologies to assess and classify informal employment.

When it comes to the European experience, there is currently no legislatively substantiated definition of informal (undeclared) employment. The conceptual approaches of the International Labour Organization (ILO) and the definition provided by the European Commission Communication are considered stable references. According to this definition, undeclared work refers to any paid activity that is entirely legal in origin (i.e., criminal activities are completely excluded) but remains undeclared to the relevant state authorities. It should be noted that regulatory systems among EU member states may differ [21].

Ukrainian authorities use two concepts: the shadow economy and the informal economy to describe various forms of employment that do not meet the legislation requirements. An informal economy is any activity of employees and economic units that is not covered by law or in practice or is not sufficiently covered by formal norms (does not include illegal activities). Shadow economy - the activity of business entities that is not prohibited by law, which is hidden from public authorities to evade taxes, social security contributions, compliance with minimum wage standards, maximum working hours, safety standards, and sanitation, from specific administrative procedures, in particular the completion of statistical reports and other administrative forms [21].

In fact, this understanding of the «shadow» economy is in line with the international definition of the «informal economy» and European «undeclared activities» in the formal sector. The most commonly used terms in legal and regulatory definitions are informal employment in the documents of the International Labour Organization (ILO) and in Ukrainian practice, and undeclared work in the documents and practice of the European Union.

CONCLUSIONS

Despite significant steps taken by the government in recent years to raise awareness about the negative consequences of informal employment and improve the regulatory framework governing business activities, the implemented state measures aimed at reducing informality and economic deregulation have been imperfect, complex and contradictory. The regulatory framework still requires some simplification to ensure that the benefits of transitioning businesses into the formal sector outweigh the costs in terms of time and money. Enforcement of compliance with current legislation by employers and corresponding punishment for violations is carried out selectively, leading to a widespread perception of the ineffectiveness of laws and, consequently, contributing to an increase in irresponsible behaviour by both employers and employees.

In order to reduce the impact of shadow employment on the Ukrainian economy, it is necessary to take effective steps, including:

- to initiate a broad expert discussion on the need to improve existing state policies regarding informal employment through the lens of human rights protection, for both officially employed individuals and those engaged in informal employment;
- develop policies based on a deep understanding of the problem and data on the real needs of workers and employers, focusing on obtaining such information directly from stakeholders through participation tools, dialogue platforms, research, and improved processes of data collection and utilization;
- to establish a unified approach in Ukraine to define the concept of "informal employment" taking into account the categories of «informal economy» and «shadow economy»;
- to implement the practice of conducting regular national studies on the legal needs and problems of workers and employers, as well as systematic monitoring of policy implementation in the field of labour relations;
- to consider the activities of production units in the informal sector (individual workers, self-employed individuals without proper formalization, household members, etc.) in the Methodological Guidelines for defining informal employment of the state statistics service of Ukraine;
- based on a unified expert understanding of informal employment, it is important to develop a state communication strategy that explains the negative consequences of informal employment to the general public.

This strategy should also aim to engage people in the implementation of relevant policies and contribute to changing societal attitudes towards tax compliance, including raising awareness about the responsibility not only of employers but also of employees in this regard.

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ВПЛИВ ТІНЬОВОЇ ЗАЙНЯТОСТІ НА ЕКОНОМІКУ УКРАЇНИ: АНАЛІЗ ТА ПРИЧИНИ

У цій статті аналізуємо вплив тіньової зайнятості на економічний сектор в Україні та досліджуємо причини її виникнення з використанням статистичних, системних та функціональних методів наукового дослідження. Метою дослідження є узагальнення теоретичних аспектів тіньової зайнятості, аналіз сучасного стану тіньової зайнятості в Україні та його впливу на економіку, а також систематизація можливих шляхів його скорочення.

Узаконення трудових відносин є досить актуальним та відкритим питанням сьогодення, адже виразною є поведінка залучення до тіньової зайнятості, а саме – ухилення від сплати податків населення, нелегальне працевлаштування, зменшення обсягу надходження фінансів у державний бюджет тощо. Тому в статті розглянуто динаміку змін рівня тіньової зайнятості в Україні за видами економічної діяльності та до загальної кількості зайнятого населення згідно з даними Державної служби зайнятості. Також проаналізовано звіт про результати дослідження «Вплив пандемії COVID-19 на правові потреби неформально зайнятих осіб в Україні» від громадської спілки «Мережа правового розвитку», а саме дані, які стосуються галузей економіки, де працюють формально та неформально зайняті; причини неофіційного працевлаштування серед неформально зайнятих, стимули до неофіційного працевлаштування серед офіційно працевлаштованих; фактори, які сприятимуть офіційному працевлаштуванню з погляду формально та неформально зайнятих тощо. Розроблено схему шляхів скорочення частки впливу тіньової зайнятості на економіку України, яка показує: щоб мінімізувати тіньову зайнятість, необхідні дієві зміни не тільки якості державних послуг та вдосконалення системи управління, але й покращення умов праці та надання соціальних благ для високої продуктивності й ефективності трудових показників.

Ключові слова: тіньова зайнятість, зайнятість у неформальному секторі, ринок праці, тіньова економіка, неформальна зайнятість, трудові відносини, легалізація

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