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## **ТЕНЕВАЯ ЭКОНОМИКА В РОССИИ: ПРИЧИНЫ И ПОСЛЕДСТВИЯ**

Представленная статья посвящена вопросам теневой деятельности участников рынка, вследствие которой деформируется рыночный механизм и налоговая система, что приводит к отрицательным социально-экономическим последствиям для государства и общества. Однако автор показывает, что теневая экономика не является однозначно деструктивным явлением: ей присущи и некоторые позитивные моменты. В заключении автор говорит о мерах, предпринимаемых руководством нашей страны для снижения уровня теневой экономики.

**Ключевые слова:** теневая экономика, причины, налоги, финансовая система, безработица, тенденции, правительство.

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## **THE SHADOW ECONOMY IN RUSSIA: CAUSES AND EFFECTS**

This article focuses on how, due to the shadow activity of market participants, the market mechanism and tax system are deformed, which leads to negative socio-economic consequences for the state and society. However, the author shows that the shadow economy is not a uniquely destructive phenomenon, and it also has some positive aspects. In conclusion, the author cites a number of measures that the leadership of our country is taking to reduce the level of the shadow economy.

**Keywords:** shadow economy, causes, taxes, financial system, unemployment, trends, government.

The shadow economy is one of the most common categories of economic theory. According to the definition of the Federal State Statistics Service of the Russian Federation, hidden (shadow) economic activity includes, in most cases, legitimate economic activity that is hidden or understated by its implementing units in order to evade taxes, social contributions or fulfill certain administrative duties or regulations for the protection labor, compliance with sanitary and other standards. This activity can be carried out in almost all sectors of the economy [1]. Shadow (hidden) production is determined by those activities that are legal, but are deliberately hidden from public authorities in order to evade taxes or follow legal norms (shadow operations of legal entities) [2]. This economy is a complex and multifaceted phenomenon that exists in any country. It is neither taxed nor monitored by any form of government. Unlike the formal economy, activities of the informal economy are not included in a country's gross national product or gross domestic product.

Studies of the problems of the shadow economy are particularly relevant in periods of crises that characterize the modern Russian economy.

The main causes of the shadow economy [4]:

1. High taxes. This factor most affects the shadow economy. For example, self-employed citizens who have not registered their activities do not pay income tax.

2. High unemployment. Unemployment contributes to the development of hidden types of economic activity. The concealment of economic activity distorts the system of division of labor, increases the costs of production and market transactions, and negatively affects the quality of goods and services.

3. The crisis of the financial system. Inflation, exchange rate fluctuations - all this has a negative impact on the economy. The shadow sector is intensifying in times of crisis, when the state cannot regulate all these phenomena and create suitable conditions for entrepreneurs.

4. Imperfection of legislation. Lack of norms providing high-quality preparation and adoption of laws.

The scale of the shadow economy is almost impossible to determine accurately enough. The assessment of the shadow economy is very important for Russia, since according to different indicators it has a significant spread from 33 to 40 percent of gross domestic product [3].

Consequences of the shadow economy [4]:

*1. Negative:*

- Reduction of revenues to the state budget: state bodies receive less money, as a result of which they are weakened.
- Increased costs of economic security and the activities of the country.
- Formation of criminal forms.
- Impact on the foreign exchange market.

*2. Positive:*

- Providing employment for part of the population.
- The ability to prevent the bankruptcy of a private person or business.

Russia entered the top five largest shadow economies, ranking fourth in the ranking, which includes 28 countries. Its volume is 33.6 trillion rubles, or 39% of last year's GDP in the country, according to a study by the International Association of Chartered Certified Accountants (ACCA) received by RBC on the assessment and forecast of the global shadow economy. The shadow economy indicator in Russia is one of the highest in the world; it is almost 84% higher than the world average [3].

Thus, the shadow economy in Russia has not been fully studied, since its scale is unknown, and the influence covers all spheres of life. The emergence and growth of the shadow economy can be prevented only by a state with a rational policy.

The state is trying to limit and oust the shadow market in two ways. The first is based on economic measures. Their purpose is to make participation in legal, official market relations economically and financially more profitable and safe for entrepreneurs than to deal with an illegal, shadow market. The second way includes

measures of state coercion, namely the improvement of legislation aimed at strengthening the fight against the «shadow businesses» and ensuring the steady implementation of it. At the same time, the possibility is being discussed of using the third way, which was successfully tested in some states with a currently developed economy, but which was previously in crisis: declaring a kind of amnesty to «shadow businesses». In general, it should be borne in mind that the shadow economy has always been, is and will be in all countries, in various sectors of the economy. The world is made of people – honest and dishonest. Just the volume of the shadow economy and its scope should be constantly decreasing.

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