METHODOLOGY OF EVALUATION OF SHADOW ACTIVITIES OF SMALL BUSINESSES

When implementing measures to improve taxation in the context of implementing the policy of shadowing the economy, it is necessary to consider their effectiveness. Macroeconomic efficiency of the shadowing process is defined as the ratio of the positive effect obtained from the reduction of the black economy to the cost of activities. Given that the costs of operating a black economy include indirect costs caused by black behavior and direct costs that the state incurs to curb black activity, the greatest efficiency is achieved by minimizing these aggregate costs.

The purpose of the article is to develop a model of calculating the tax losses of the budget from the use of tax evasion mechanisms by small enterprises.

From a fundamental theoretical standpoint, the shadow economy of a small business means the refusal of economic actors to apply legal rules and to favor alternative methods of conflict resolution. Among foreign scientists involved in the study of the shadow economy, it should be noted E. Feig, G. Grossman, R. Gutmann, B. Rumer, L. Ronsek, E. Sutherland, K. Hart, S. Golovnin, V. Ispravnikov, T. Koryagin, Y. Kozlova, O. Krylov, V. Lazovsky, L. Nikiforov, O. Osipenko, A. Shokhin, and others. Significant contribution to the understanding of the formation and development of the shadow economy in Ukraine has made such domestic scientists as A. Bazilyuk, O. Baranovsky, V. Borodyuk, Z. Varnaliy, V. Volyk, J. Zhalilo, S. Kovalenko, V. Mandibura, O. Pashhaver, Y. Prylypko, T. Prykhodko, A. Revenko and others.

The article proposes a model for calculating the tax losses of the budget from the use of tax evasion mechanisms by small enterprises, which can be used to compare different basic parameters of small business development. This model explores the current situation of shadowing small businesses in Ukraine.

In contrast to the EU crane, where the average level of the black economy is 17.1% and the average level of profitability of medium-sized enterprises is 12.2%, adjustments have been made to the model. Taking into account the average level of profitability of medium-sized enterprises across the EU, the real level of black economy, calculated by the MIMIC method, showed that the level of shadowing of the Ukrainian economy in 2017 was 84.6% among small and medium-sized enterprises, which is significantly higher than the official level of shadowing of the economy. Ukraine (34% in 2017), and indicative, which was taken as the base (50% in 2017). Comparing the cost of servicing the black component of small businesses (including the cost of cashless cash transfers), which is 15%, and comparing it with the amount of tax payable at 18%, the effectiveness of such activities is rather low. Given that the activities of small businesses are practically completely in cash, the transfer of cash to cash is irrelevant. Comparing the tax costs associated with shadowing workers' wages, then for small businesses and IE (individual entrepreneur), minimizing such payments through the transfer of wages beyond the minimum into an "envelope" form is also economically advantageous (from the point of view of the smallest enterprise or IE). and does not require the extra expense of getting the necessary cash.