

## Tax and non-tax incentives for withdrawing self-employers from the gray and shadow sectors of the national economy

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### Abstract

**Subject/topic.** Tax and non-tax incentives for withdrawing self-employers from the gray and shadow sectors of the national economy. **Goals/objectives.** Consider the legal framework of the category "self-employers", the mode of their taxation; tax and non-tax incentives for the withdrawal of self-employers from the gray and shadow sectors of the national economy. The object of study - the shadow economy. Subject of research - incentives for the withdrawal of self-employers from the shadow sector of the economy. **Methodology.** Systems approach, methods of analysis and synthesis, formalization, induction and deduction. **Results.** The article discusses the causes of the development of the shadow economy, identifies and systematizes the main consequences. The proposed measures of state regulation in the field of taxation, employment and investment activities that contribute to the economy out of the shadows. **Conclusions/relevance.** The shadow economy is a complex socio-economic phenomenon that exists in any country; its high level has significant economic and social consequences. The negative ones include: reduction of the tax base, reduction of the quantity and/or quality of public goods, disproportions in market competition, degradation of economic and social institutions and, in General, reduction of economic growth rates. Proposed to reduce the tax burden on the payroll in order to legalize wages; improvement of the Institute of social and pension insurance; state support of investment projects by compensating part of the interest rate on loans; formation of conditions for international investment exchange. **Application.** The proposals formulated in the article used to develop an anti-crisis program of the Russian government in the designated areas.

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**Keywords:** *self-employer, taxation, shadow economy, tax incentives, investment incentives, employment policy*

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