Complex Research on Undeclared Work: Theoretical Aspects and Empirical Application in Lithuania

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Relevance of undeclared work as a scientific issue becomes evident through the fact that this phenomenon is insufficiently investigated (no single concept is agreed upon), besides, it is difficult to estimate its extent in quantitative terms. The extent of undeclared work is not reflected in official statistics, thus measurement of change in the officially registered level of unemployment might produce the image of unemployment as an economic and social issue, which fails to represent reality.

The article addresses the issue pertaining to ambiguous treatment of the concept "undeclared work" in scientific and special researches, analyses cases when the concept is treated as identical to other employment and unemployment ideas, and explores quantitative assessment aspects of undeclared work.

Scientific literature and applied research uses different terminology while describing undeclared work (namely, undeclared work, illegal work and hidden unemployment) and provides various definitions. The chosen concept of undeclared work (as a structural part of shadow economy) depends on objectives of a research as well as the concept of shadow economy.

In this article, the concept of the "shadow economy" contains economic activities undertaken in spite of legislative requirements and restrictions even though such activities are subject to rigorous regulation and control (Krumplyte 2008, 2009a, 2009b, 2009c, 2010). In this research, undeclared work is considered in the context of tax non-compliance, disassociating from economic activities attributable to unregulated economy (self-employed natural persons, legally not required to register their activity and pay taxes) as well as criminal activities. This article defines the undeclared work as an economic activity (comprising labour relations in enterprises as well as self-employed), which is carried out in violation of legislative requirements with the purpose of tax non-compliance.

Phenomena of undeclared work may be classified into tax avoidance and tax evasion categories. Tax avoidance is perceived as reduction or nonpayment of payable taxes in the form of reduction or elimination of tax base of a certain tax with the help of artificially created business schemes or sequences of transactions Tax evasion is attributed to the group of the most serious offences, i.e. tax non-compliance in the form of concealed economic activity (Krumplyte, 2009b, 2009c). Under the given context, a classification of undeclared work phenomena in Lithuania was designed in the course of the empiric research.

Evaluating the trends of undeclared work in a complex manner, the authors suggest identifying indicators pertaining to distribution of each phenomenon and the extent of formally undocumented income. The distribution indicator of a phenomenon indicates a portion of economic operators who were involved in a certain economic activity and participated in shadow economy. The indicator showing the extent of officially undocumented income indicates the portion of income within a certain type of total income per one economic operator, not included into official accounting documents.

The article offers the results of the empiric research (delivered following the peer review method) on distribution of undeclared work phenomena in Lithuania and trends (of the periods 2006-2008 and 2009-2011) pertaining to the extent of undeclared income (employment income and earnings received from self-employment).

Keywords: *undeclared work, informal employment, hidden unemployment, shadow economy, tax evasion, tax avoidance.*

Introduction

The unemployment level is one of the key indicators representing the socioeconomic development of a country. Various labour market problems were investigated by the following Lithuanian and foreign scientists: Berzinskiene (2005, 2006), Berzinskiene & Stoskus (2006), Sileika & Andriusaitiene (2006), Daugeliene (2007), Dobson & Sennikova (2007), Grundey & Sarvutyte (2007), Dubra & Gulbe (2008), Dubra, Kasalis, & Purmalis (2008), Petrylaite (2008), Gruzevskis & Grazulis (2008), Kazlauskaite & Bucinskiene (2008), Melnikas (2008), Daugeliene & Marcinkeviciene (2009), Ciutiene & Adamoniene (2009), Kazlauskaite et al. (2009), Kumpikaite (2007, 2008, 2009), Kumpikaite & Ciarniene (2008), Lill (2009), Martinkus, Stoskus & Berzinskiene (2009), Startiene & Remeikiene (2009), Simanaviciene & Uzkuryte (2009), Valackiene (2009), Piotrowska (2009), Jakstiene (2010), Korpysa (2010) and others.

Unfortunately, officially published statistical indicators – such as registered unemployment (focusing exclusively on individuals registered with the labour exchange) and unemployment rate estimated on the basis of research data on employment of inhabitants (collected by statistical services during public opinion polls) – do not reflect the factual situation particular to the labour market.

In order to ascertain the share of inhabitants involved in economic activity to the greatest possible accuracy, a

comparison of official statistical data with labour force research results is usually undertaken. However, such investigation sill fails facilitating measurement of the portion of truly unemployed natural persons (i.e. people with no jobs and in active search for employment). The officially announced statistical data and results of researches on employment of inhabitants are distorted because of undeclared work.

Statistically – on the macrolevel – informal employment was investigated by Okuneviciute- Neverauskiene & Pocius (2001), Schneider (2002, 2006), Williams & Windebank (2002), Williams (2005), Williams & Round (2007a, 2007b), Abbott & Wallace (2009), Barsukova (2005), Friedman et al. (2000), Gerxhani (2003).

Undeclared work was investigated by Daza (2005), Williams (2004, 2006, 2008a, 2008b), Di Porto (2009). Only in some researches (Williams, 2009a, 2009b), undeclared work is investigated from the point of view of tax non-compliance.

Undeclared work is one of structural parts of shadow economy. It should be noted that shadow economy (as well as undeclared work) may be defined in a variety of ways (Startiene & Trimonis, 2009). Shadow economy is usually viewed as an aggregate of economic activity results not included into officially documented Gross National Product (Schneider, 2002; Schneider & Enste, 2002). Nevertheless, this definition also covers the cases pertaining to unregulated economy (i.e. activity unrelated to breach of legislation; e.g. activity of economic operators, which is non-required to be registered) as well as aspects of criminal activities (legally prohibited actions, such as production and sale of narcotic substances, smuggling, theft, etc.) (Rosser, 2006).

In this article, the concept of the "shadow economy" contains economic activities undertaken in spite of legislative requirements and restrictions even though such activities are the subject to rigorous regulation and control, aiming to assess the amount of lost tax revenue payable to the national consolidate budget (Krumplyte, 2008, 2009a, 2009b, 2009c, 2010). In this research, undeclared work is considered on the shadow economy concept chosen by authors.

In the given context, investigation of labour market indicators (levels of employment and unemployment) poses a question regarding the share of individuals with no official jobs and officially registered self-employment (regardless of the gained status of an unemployed), however, engaged in economic activity, i.e. unofficially employed or self-employed in violation of legislative acts stipulating registration of economic activity (i.e. registration of an individual activity and acquisition of a certificate or a business licence[1]). A more in-depth

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[1] Legislative acts of Lithuania indicate two possibilities for legalization of self-employment: an individual activity upon registration (obtaining a certificate) and an individual activity with a business license (only for certain types of economic activities) (State Tax Inspectorate, 2009). These methods differ by applicable taxing and reporting procedures. Most countries have only one method for legalization of economic activity, i.e. registration of economic activity.

analysis reveals some additional questions regarding other possible episodes of undeclared work existing apart from the aforementioned phenomenon (non-legalization of the status of an economic participant) and the ones with the greatest incidence. In order to answer these questions, the following *aim of the research* was decided upon: to reveal the fundamental nature of undeclared work and substantiate the importance of complex research of undeclared work (detailed by phenomena) using results of empiric research for the illustration in the case of Lithuania.

The research object – undeclared work as a concept, and distribution and the extent of undeclared work phenomena.

The research methods: systematic analysis of scientific literature, synthesis and summation; the empiric research was done using the peer review method.

The issue of conceptualization of undeclared work

In scientific literature, the idea of the concept "undeclared work" is defined somewhat ambiguously. Often, this concept is used together with other labour market terminology (i.e. undeclared work, illegal work, irregular work, illegal employment, unregistered employment, hidden unemployment and etc.), even though their content is fundamentally different. For example, in terms of macroeconomics from the point of statistics — aiming to determine the portion of employed not reflected in statistical reports due to a variety of reasons — terms "informal employment" or "unregistered employment" are used (Krumplyte, 2010).

Different scientific studies — addressing the phenomenon from the point of tax non-compliance — have no habit of using a single term (the most frequently used terms would be "undeclared work" and "illegal work"). This was conditioned by different aims of scientific researches as well as attempts to relate them with the terminology used in special researches (Daza, 2005). For example, in applied research, in legislative acts of some countries, in tax administration practice, such phenomena are treated as cases of tax non-compliance, thus the term "undeclared work" is usually used; and only in few cases the term "illegal work" is chosen. In researches on the topic of labour market (Alm, et al., 2004; Botero et al., 2004; Ram et al., 2001; Andriusaitiene, 2008; Pocius, 1999, 2006) and documents of statistical services, the most frequent term is "informal employment". According to the direction of such research (from the point of tax administration), the term "undeclared work" seems to be the most suitable.

In the narrow sense, undeclared work is perceived as work without a labour contract between an employee and an employer or in breach of its terms and conditions (Pocius & Okuneviciute-Neverauskiene, 2007). Williams & Round (2008a, 2008b) and Di Porto (2009) research defines undeclared work as a legal payable activity, which is either unregistered or its results are concealed from the state institutions in order to avoid taxes or use tax advantages and thus breach legislative acts regulating labour relations. It should be noted, that only the cases on

which the state institutions have no information (or such information is insufficient when compared to data on official work) regarding avoidance of taxes and social insurance contributions are attributed to undeclared work. In the cases when state institutions have no information on a certain employment case because it is legislated against and concealed (e.g. producing and distributing legally prohibited goods), it is attributed to criminal activities rather than to undeclared work (Williams & Round, 2008a, 2008b; Williams, 2009a).

The concept "informal employment" is more frequently used in the applied research, wherein it is defined as the number of people working in the informal labour market. It is defined as illegal purchase and sale of labour force devoid of a labour contract and ignoring other laws that regulate labour relations (Daza, 2005; Renooy et al., 2004; Renooy, 2007; Donnelly, 2009). In this case, the research object does not cover the self-employed involved in unregistered self-employment (Barsukova, 2005; Pocius & Okuneviciute-Neverauskiene, 2007).

In the broad sense of the meaning, undeclared work is defined as the undertaken commercial, economic, financial or vocational activity in breach of legislation (i.e. concealing income derived from work under absence of an established enterprise or acquired licence, or failure to officially register or document a number of employees) (European Commission, 2004, 2007).

Considering the concept of the "shadow economy" and the planned research direction (to assess the undeclared work in the light of tax noncompliance), this article defines the undeclared work as an economic activity (comprising labour relations in enterprises as well as self-employed), which is carried out in violation of legislative requirements with the purpose of tax non-compliance.

Tax administration regards all undeclared work episodes as legal offences. This article does not address violations unrelated to *tax avoidance* and *tax evasion*. For example, an employee dismissal prior to maturity of the labour contract, irregular payment of wages, and other similar cases are outside the scope of the research. All these phenomena are characterized as labour law violations, which result in infringement of employee interests, however, they do not have an impact on the lost tax revenue that should have been collected to the national consolidated budget.

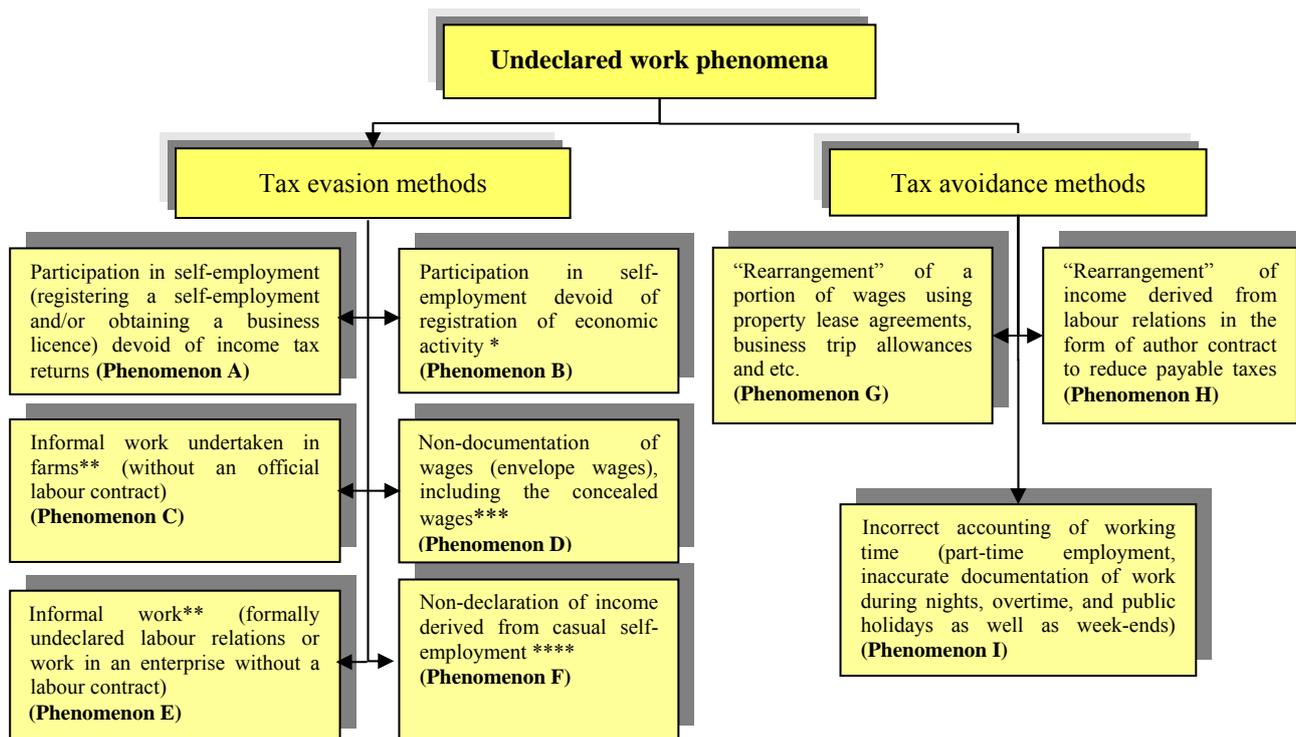## Classification of undeclared work phenomena in the context of tax non-compliance

Scientific literature usually makes a distinction between the *full* and the *part-time* types of undeclared work. Full undeclared work (some sources use the term "informal employment") is defined as employment of individuals in enterprises devoid of a labour contract in order to avoid labour-related income taxes and social insurance contributions. Part-time undeclared work (or part-time informal employment) is defined as exclusion of a portion of income derived from work from official accounting to reduce payable taxes and social insurance contributions. In case of the part-time undeclared work, a

labour contract is drafted, although only a portion of wages is formally reflected in accounting records (Williams, 2008a; Pocius, 2006). It should be underlined that this classification does not include activities of self-employed, attributable to phenomena of undeclared work.

Undeclared work phenomena may be classified on the basis of other aspects as well (i.e. the origin, duration and nature of work), accentuating 1) regular undeclared work (avoiding taxes and social insurance contributions); 2) casual (irregular) undeclared work (involving self-employed, students, housewives and pensioners); 3) short-term (irregular) undeclared work (involving foreign non-residents, illegal immigrants and etc.); 4) multifaceted work (i.e. cases when state institutions are informed about the main job, although the additional work is concealed) (Di Porto, 2009).

Investigating the issue from the point of view of tax non-compliance, on the basis of nature undeclared work phenomena are attributable to tax avoidance and evasion cases (Fig. 1). Tax avoidance is perceived as reduction or nonpayment of payable taxes in the form of reduction or elimination of tax base of a certain tax with the help of artificially created business schemes or sequences of transactions (Krumplyte, 2009b, 2009c). For example, rearrangement of wages for hired employees with other forms of pay in order to avoid a portion of taxes is attributed to tax avoidance because earnings are officially documented, even though declared as another type of income (e.g. income from property leasing). In Lithuania, a significantly lower personal income tax rate (15 percent in case of property leasing; while 24 percent rate applied to wages in 2008) is applicable in such cases, besides, other taxes payable from wages could be avoided (i.e. social insurance contributions and contributions to the Guarantee Fund).

Considering the particularity of the Lithuanian labour market and a difference in tax burden, the following cases of undeclared work attributable to tax avoidance can be accentuated: • rearrangement of wages (in case of hired labour) with royalties in order to reduce payable taxes (up to 2009, no social insurance contributions were applicable to income received on the basis of author agreements; in addition, a 15-percent personal income tax rate applied; meanwhile, employment income was taxed with a 24-percent personal income tax rate in 2008); • rearrangement of wages with payments for property leasing or business trip allowances and etc. in order to reduce payable taxes.

Undeclared work phenomena

Tax evasion methods | **Tax avoidance methods**

Participation in self-employment (registering a self-employment and/or obtaining a business licence) devoid of income tax returns **(Phenomenon A)**

Participation in self-employment devoid of registration of economic activity * **(Phenomenon B)**

"Rearrangement" of a portion of wages using property lease agreements, business trip allowances and etc. **(Phenomenon G)**

"Rearrangement" of income derived from labour relations in the form of author contract to reduce payable taxes **(Phenomenon H)**

Informal work undertaken in farms** (without an official labour contract) **(Phenomenon C)**

Non-documentation of wages (envelope wages), including the concealed wages*** **(Phenomenon D)**

Informal work** (formally undeclared labour relations or work in an enterprise without a labour contract) **(Phenomenon E)**

Non-declaration of income derived from casual self-employment **** **(Phenomenon F)**

Incorrect accounting of working time (part-time employment, inaccurate documentation of work during nights, overtime, and public holidays as well as week-ends) **(Phenomenon I)**

* Including cases when such activity is engaged in after official work hours, i.e. when employees engage in unregistered self-employed activity.

** In tax administration, the term "undeclared work" is used. For disambiguation, the term "informal work" is used.

*** Including the concealed wages obtained while working in the same enterprise during a formal leave.

**** For example, working under author contracts.

Figure 1. Classification of undeclared work phenomena in the context of non-compliance in Lithuania

Tax evasion is attributed to the group of the most serious offences, i.e. tax non-compliance in the form of concealed economic activity: • failure to register as a taxpayer under existing economic activity; • failure to declare or reduction of taxable income; • declaration of evidently erroneous data in formal reports (Krumplyte, 2009b, 2009c), e.g. increasing the amount of labour costs or unreasonable application of tax advantages. In the context of tax evasion, the following undeclared work phenomena can be underlined: • unregistered regular self-employment activity with undeclared income, • non-declaration of income derived from casual self-employment activity (working under author contracts), • informal employment (officially undeclared labour relations – work in enterprises without a labour contract), • formally undocumented labour income in enterprises:

▪ indicating only a portion of employee wages in a labour contract (on the basis of which taxes are payable) and failure to declare a certain portion of wages (from which taxes are not paid); ▪ indicating full wages in labour contacts yet intentionally engaging in erroneous accounting of working time, thus stating only a portion of wages in formal tax returns.

Considering distinctiveness of foreign labour markets as well as taxing peculiarities pertaining to employment income, classification of undeclared work phenomena provided under the Fig. 1 may be adjusted and adapted depending on a country under investigation.

Problematic aspects of quantitative research on undeclared work and methodological principles of complex research on undeclared work

Quantitative research of the extent of undeclared work is a complex assignment due to the multifaceted character of the phenomenon (i.e. a variety of attributable episodes) as well as particularity (the ambition of economic operators to conceal the results of illegal activity) (Pfau-Effinger, 2009).

The existing potential of the methodological research on undeclared work (and the entire shadow economy) consists of direct and indirect methods. The purpose of indirect methods is to compare data from a variety of sources on a certain phenomenon and identify discrepancies or evaluate inconsistencies pertaining to different trends of phenomena (e.g. the possible extent of shadow economy is judged observing trends in slower growth (or more rapid reduction) of GDP in comparison to electric power consumption trends) (Schneider, 2002, 2006).

Direct methods are classed into two groups:

➢ audit – taxpayer control (tax investigations and reviews), randomly selecting a representative sample of economic operators;

➢ interview. In case of this method, surveys of economic participants (legal entities and natural persons involved in economic activity) as well as public opinion polls are undertaken. In both cases, reliability of research results is not only determined by a random representative

sample but also by the specificity of questions, considering a probability of unanswered questions (Schneider, 2002, 2006; Schneider & Enste, 2002; Pedersen, 2003; Schneider & Klinglmair, 2004). Much more reliable empiric research results are achieved engaging in an interview with the help of peer review method, when data on undeclared work is received from experts (e.g. specialists of institutions delivering control functions).

As the majority of countries do not have experience in the field of special complex researches, the extent of undeclared work is attempted to be measured by comparison of statistical labour market data retrieved from a variety of sources. Although indirect methods have their flaws, from the point of view of value and practical application of research results, measurement of the extent of undeclared work (as an aggregate of certain phenomena) and monitoring of trends has little benefit. Such results indicate the magnitude of undeclared work as an economic vice. They may be compared to the analogous indicator of earlier periods of time or indicators of other countries (Williams & Windebank, 2002). However, such identification of undeclared work as an economic issue and estimation of trends appears to be the end in itself, as this kind of research results does not facilitate detection of undeclared work structure and dynamics of its constituents (European Commission, 2007). In turn, this limits possibilities to identify the causes for change in the extent of undeclared work.

Special researches aiming to ascertain potential changes in the extent of undeclared work within a country, often investigate the trends of undeclared work cases discovered by national institutions, which deliver control functions (Alm et al., 2004; Snow et al., 2005; Di Porto, 2009). This data represents performance of the aforementioned institutions, however, should not be interpreted as indicators of the national extent of undeclared work. At best, statistical data of institutions delivering control functions may demonstrate a potential direction of undeclared work trends. For example, compared to 2008, the year 2009 saw a 28 percent increase in complaints and enquiries (in relation to labour relations) submitted to the State Labour Inspectorate (2009). However, this type of data cannot be used for quantitative assessment of changes in undeclared work.

Results pertaining to control of undeclared work would reflect the total extent of undeclared work in the country in the cases when undeclared work control would be delivered on the basis of tax reviews targeted at randomly selected enterprises and self-employed. Although, this kind of practice is uncommon due to limited human resources, thus priority is given to visits organized on the basis of information received regarding potential undeclared work cases.

Considering the aforementioned problematic aspects of quantitative research on undeclared work, the peer review method was selected for empiric research of the extent of undeclared work in Lithuania, conducting an anonymous interview of auditors with experience in the field of detection of undeclared work cases.

In Lithuania, undeclared work control functions are delivered by four state institutions, namely: the State Tax Inspectorate, the State Labour Inspectorate, the Financial Crime Investigation Service and the Police Department. The majority of undeclared work cases are detected by the State Labour Inspectorate and the State Tax Inspectorate, besides, a portion of tax investigations and reviews are undertaken by a joint team of specialists from different institutions.

In order to make a detailed assessment of undeclared work trends, auditors of the State Tax Inspectorate (the central tax administrator and its territorial offices) with experience in the field of taxpayer reviews and tax investigations (including visitation and control of regular activity) were chosen for empiric research of undeclared work phenomena in Lithuania, which was delivered in August-September 2009.

The empiric research (which not only focused on the assessment of undeclared work but also measured the trends in distribution and the extent of other shadow economy phenomena) involved 702 experts (93 percent of potential experts). The majority (73 percent) of experts had no less than 5-year experience in the field of taxpayer control. The expert survey was conducted in the form of an anonymous remote questionnaire (utilizing especially designed application software).

The research aimed to analyse the trends of undeclared work from the structural point of view, thus quantitative characteristics of each undeclared work phenomenon were separately assessed. Investigating the impact a certain undeclared work phenomenon makes on the formal labour market as well as quantitatively assessing the tax revenue payable to the national consolidated budget although lost due to a certain undeclared work phenomenon, it is recommendable to spotlight the indicators pertaining to *distribution* and *extent* of an undeclared work phenomenon.

The *distribution indicator* of a phenomenon indicates a portion of economic operators who were involved in a certain economic activity and participated in shadow economy. In some cases (investigating informal work phenomena), an *internal (corporate) distribution indicato*r is used*,* which shows a percentage of employees who received officially undocumented wages.

The *indicator showing the extent of officially undocumented income* indicates the portion of income within a certain type of total income per one economic operator, not included into official accounting documents. In some cases, *the indicator showing the extent of taxes avoided (evaded)* could be chosen instead, which shows the percentage of total taxes payable by an enterprise (calculated for a certain type of total income) yet avoided (evaded).

In practice, it is possible to employ a variety of combinations of distribution and extent indicators, which reveal unequal opportunities and a different demand for resources in order to curb the development of an undeclared work phenomenon. This is hard to achieve, especially as the indicator pertaining to distribution of an undeclared work phenomenon is comparatively large and the indicator pertaining to the extent of officially undocumented income is comparatively low (on average, one individual conceals a small portion of the total income of a certain type). In practice, different indicators pertaining to distribution and extent of an undeclared work phenomenon are observed in differently sized enterprises. In this respect, peer review results were detailed according

to the size of economic operators (criterion – the number of employees), establishing groups of enterprises (up to 9 employees; 10-19 employees; 20-249 employees; 250-499 employees; and 500 and more employees) and groups of farmers (up to 9 employees; 10-19 employees; and 20 and more employees).

In order to assess the potential combinations of indicators pertaining to distribution and extent of undeclared work phenomena as well as variation in these indicators in respect of time, experts were asked to answer complex questions (containing 5 questions each) on each undeclared work phenomenon. The first question aimed to find out the direction of the trend over the period of three years (2006-2008). The second and third questions focused on measurement of indicators pertaining to distribution of each undeclared work phenomenon under investigation during two periods of time (2006-2008 and 2009-2011); meanwhile the fourth and the fifth questions were posed to ascertain indicators pertaining to the extent of each phenomenon during the aforementioned intervals.

Several extent estimates received during the empiric research are absolute rather than relative, i.e. expressed in terms of value (in litas). It was not a coincidence that these estimates were selected designing a questionnaire for peer review. Questions were formulated considering the nature of a phenomenon under investigations, attempting to avoid additional work-load for experts, and receive as accurate extent estimates as possible. Possible problems were also considered while ascertaining the income of tax base, which would be used to calculate the sum of undeclared income or avoided/evaded taxes.

Results of the empiric research on trends of distribution and extent pertaining to undeclared work phenomena

The empiric research results revealed that within the investigated intervals (2006-2008 and 2009-2011), indicators on distribution of undeclared work phenomenon have a growing tendency (Table 1). Analysis of distribution indicators by the size of economic participants revealed that the lowest indicators (*min* values) existed in the largest farmer holdings and enterprises, meanwhile the highest ones (*max* values) – in the smallest farmer holdings and enterprises.

During 2006-2008, *undeclared work in farmer holdings (Phenomenon C)* scored the largest distribution indicators amounting to 28 percent (i.e. almost every third small farmer holding (with less than 9 employees) had undocumented workers; during 2009-2011, the number of such holdings might increase to 32 percent. 25 percent of natural persons *failed to submit returns (subsequent to registration) on income derived from individual activity (Phenomenon A)* (2006-2008) and – on the basis of peer review – a relative share of such natural persons might grow and reach 32 percent during the period 2009-2011. During the period 2006-2008, almost every fourth individual (23 percent) engaged in individual activities devoid of registration *(Phenomenon B),* and the distribution indicator pertaining to this phenomenon may be growing at the fastest rate (6.7 percentage point) out of all investigated undeclared work phenomena.

Table 1

Indicators pertaining to distribution of undeclared work phenomenon[1]

Phenomena[2]	2006-2008	2009-2011	Variation in percentage points
Undeclared work phenomena particular to natural persons:			
Phenomenon A	25.16	31.55	6.38
Phenomenon B	23.17	29.90	6.73
Phenomenon F	19.82	22.87	3.05
Phenomenon C (percentage of the total farmer holdings)	min – 18.54 max – 28.22	min – 21.94 max – 32.01	min – 3.39 max – 4.19
Phenomenon C (percentage of the total number of employees)	min – 19.15 max – 28.49	min – 22.12 max – 32.44	min – 2.97 max – 3.95
Undeclared work phenomena particular to legal entities (enterprises):			
Phenomenon D	min – 10.04 max – 19.32	min – 12.8 max – 23.94	min – 2.75 max – 4.62
Phenomenon G	min – 14.76 max – 15.92	min – 16.62 max – 18.19	min – 1.86 max – 2.48
Phenomenon I	min – 13.58 max – 21.73	min – 15.77 max – 24.51	min – 2.10 max – 2.79
Phenomenon H	min – 12.76 max – 14.36	min – 14.13 max – 15.80	min – 1.16 max – 1.55
Phenomenon E (part of enterprises)	min – 9.12 max – 14.69	min – 11.53 max – 18.37	min – 2.41 max – 3.68
Phenomenon E (part of undocumented workers)	min – 7.32 max – 12.45	min – 9.35 max – 15.43	min – 2.03 max – 2.99

[1] *A share of economic operators characteristic of a certain phenomenon (in percentage).*
[2] *Names of phenomena are provided in Figure 1.*
Source: designed by the authors on the basis of empiric research results

Peer review results demonstrated that during the period 2006-2008, the largest distribution indicator in enterprises was particular to the *Phenomenon I* "*Incorrect accounting of working time*" (22 percent in small enterprises with no more than 9 employees). Phenomenon E "*Informal work (formally undeclared labour relations or work in an enterprise without a labour contract)*" was the least distributed in large enterprises with more than 500 employees (9 percent), although in small enterprises (with no more than 9 employees) the distribution of this phenomenon was much greater (15 percent) within the given period.

During the period 2009-2011, the greatest increase is expected in the following aspects:

➢ a share of enterprises that do not include wages (or a portion of wages) into official records *(Phenomenon D)*: 4.6 percentage points in the sampling of small enterprises (with no more than 9 employees); and 2.8 percentage points in the sampling of large enterprises (with 250 employees and more);

➢ a share of enterprises with formally undocumented employees *(Phenomenon E)*: 3.7 percentage points in the sampling of small enterprises; and 2.4 percentage point in the sampling of large enterprises.

Analysis of peer review results on the extent of undeclared work phenomena (Table 2) demonstrated that during the period 2006-2008, a natural person engaged in an individual activity (subsequent to registration) *(Phenomenon A)* might have not declared 31.9 percent of income derived from such activity; and during the period 2009-2011, the extent of such income might increase to 38.3 percent (variation amounting to 6.4 percentage points). In addition, the aforementioned period might bring a somewhat considerable growth in distribution of undeclared income derived from casual self-employment activity *(Phenomenon F)* (6.33 percentage points).

According to experts, within the period 2006-2008, the amount of undeclared wages ("envelope" wages) *(Phenomenon D)* amounted to 16.2 percent of the wages fund in large enterprises (with 500 employees and more), meanwhile in small enterprises (with no more than 9 employees) this figure amounts to 27.5 percent. Analogical analysis revealed that in differently-sized enterprises in 2006-2008, the amount of undeclared wages involving rearrangement of wages into other forms of pay *(Phenomenon G)* ranged from 17.8 to 22 percent of the wages fund.

Table 2

Indicators pertaining to the extent of undeclared work phenomenon

Phenomena[1]	2006-2008	2009-2011	Variation[2]
Undeclared work phenomena particular to natural persons:			
Phenomenon A	A portion of undeclared income derived from individual activity per one person, in percentage		
	31.87	38.29	6.42 p.p.
Phenomenon B	Annual undeclared income per one person, in LTL		
	12051	11426	-5.19 percent
Phenomenon F	Undeclared annual income per one person, in LTL		
	14130	15024	6.33 percent
Phenomenon C	The amount of annual wages per undocumented worker, in LTL		
	min – 9129 max – 10804	min – 8698 max – 10328	min – (-4.72 percent) max – (-4.40 percent)
Undeclared work phenomena particular to legal entities (enterprises):			
Phenomenon D	A portion of undeclared wages fund per one enterprise, in percentage		
	min – 16.2 max – 27.49	min – 20.37 max – 31.19	min – 3.58 p.p. max – 4.38 p.p.
Phenomenon G	A portion of undeclared wages fund per one enterprise, in percentage		
	min – 17.79 max – 22.06	min – 19.56 max – 24.07	min – 1.45 p.p. max – 2.01 p.p.
Phenomenon I	A portion of officially undocumented (or documented incorrectly) working time, in percentage		
	min – 14.11 max – 22.09	min – 16.02 max – 24.53	min – 1.88 p.p. max – 2.65 p.p.
Phenomenon H	A portion of avoided/evaded taxes calculated on the basis of wages per one enterprise, in percentage		
	min – 13.47 max – 15.84	min – 14.71 max – 17.09	min – 1.14 p.p. max – 1.38 p.p.
Phenomenon E	Wages per undocumented worker per month, in LTL		
	min – 987 max – 1150	min – 897 max – 1018	min – (-12.51 percent) max – (-9.13 percent)

[1] *Names of phenomena are provided in Figure 1.*

[2] *The variation is indicated in percentage or percentage points (p.p.)*

Source: designed by the authors on the basis of empiric research results

On the basis of the research data, during 2006-2008, small enterprises had a relatively large portion of undocumented (or incorrectly documented) working time

(Phenomenon I) (22.1 percent), although, this figure was much smaller (14.1 percent) in large enterprises.

During 2006-2008, the extent of tax avoidance "rearranging" a portion of wages with royalties *(Phenomenon H)* ranged from 13.5 percent in large enterprises to 15.9 percent in small enterprises. In comparison to other undeclared work phenomena, the extent of this indicator is lower as in this case the amount of unpaid taxes emerges due to difference in tax regimes and lower tax rates applicable to royalties rather than failure to declare wages.

In terms of informal employment (devoid of a labour contract) *(Phenomenon E)*, wages of an undocumented employee working in a small enterprise during 2006-2008 has slightly exceeded the minimum wages approved by the Government (it amounted to LTL 800 in 2008). In large enterprises, informal wages were 16 percent (LTL 163) greater than in small enterprises.

Analysis of all undeclared work phenomena under investigation revealed that contrarily to general trends (the prognosticated growth in the majority of investigated phenomena), according to the opinion of experts, informal work (in farmer holdings and enterprises) *(Phenomena C and E)*, wages of undocumented workers would decrease (by approx. 4-5 percent in farmer holdings and 9-12.5 percent in enterprises). This might be related to trends in official average wage reduction and excess labour force supply (rapid reduction in the number of vacant jobs) during the period of investigation. During 2009-2011, a slight decrease is expected in undeclared income (5.2 percent) received by natural persons engaged in individual activity devoid of registration *(Phenomenon B)*.

Results of the empiric research revealed that quantitative estimates on distribution and extent of different undeclared work phenomena are somewhat varied, thus a different assessment specifics (e.g. extent indicators are measured in terms of relation and value) are applicable to tax avoidance and evasion cases attributable to undeclared work phenomena. This allows substantiating the importance of complex research on undeclared work as the object of a scientific research. In terms of practical applicability, results of complex research on undeclared work (distribution and extent estimates) facilitate the analysis of national economic loss originating from undeclared work phenomena as well as identification of the key causes for development of undeclared work and planning of appropriate monitoring measures.

Conclusions

1. There is no single comprehension on the concept of undeclared work in the scientific and applied literature. The choice of the research object definition is determined by research objectives and specifics of used research methods. The analysis of undeclared work in the light of tax non-compliance spotlights phenomena attributable to tax evasion and avoidance. Undeclared work is analysed as a multifaceted aggregate of phenomena involving a variety of aspects pertaining to employer-employee relations and economic self-employment activity.

2. Quantitative research of undeclared work (one of the most common phenomena of shadow economy) is somewhat complex. Due to undeclared work, a share of

independent job-seekers (non-registered with the labour exchange) are not reflected in the official statistics, meanwhile it reflects a portion of undocumented workers (i.e. registered unemployed engaged in undeclared work).

3. In order to make a structural analysis of undeclared work, the authors suggest measuring each undeclared work phenomenon in terms of two indicators, i.e. indicators pertaining to distribution of a phenomena and the extent of officially undocumented income. A variety of combinations of an undeclared work phenomenon distribution and extent indicators are possible. Besides, different undeclared work phenomenon distribution and extent indicators are observed in different-size economic operators.

4. On the basis of the empiric research results (delivered following the peer review method), distribution indicators of various undeclared work phenomena were especially different during the period 2006-2008: 20-28 percent (undeclared work phenomena particular to natural persons) and 9-22 percent (undeclared work phenomena particular to legal entities). According to experts indicators of all undeclared work phenomena under investigation are going to increase during 2009–2011, with the exception of trends pertaining to wages received by undocumented workers employed in farmer holdings and enterprises.

5. Scientifically, complex research on undeclared work — focusing on certain phenomena (tax evasion and avoidance) and conducting a quantitative evaluation of indicators pertaining to distribution of each phenomena as well as the extent of officially undocumented income — facilitates a better understanding of undeclared work as a structure of a certain aggregate of phenomena; and practically, it helps anticipating and selecting appropriate undeclared work prevention and control methods.

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Jolita Krumplytė, Jurgis Samulevičius

Lietuvos kompleksinis nelegalaus darbo tyrimas: teoriniai aspektai ir empirinis taikymas

Santrauka

Nelegalaus darbo kaip mokslinės problemos aktualumą atskleidžia tai, kad šis reiškinys yra nepakankamai išnagrinėtas (nėra priimtos vienos koncepcijos), yra sudėtinga kiekybiškai įvertinti jo mastą. Įvairius darbo rinkos klausimus nagrinėjo nemažai Lietuvos ir užsienio autorių: Beržinskienė (2005, 2006), Beržinskienė ir Stoškus (2006), Šileika ir Andriušaitienė (2006), Daugėlienė (2007), Dobson ir Sennikova (2007), Grundey ir Sarvutytė (2007), Dubra ir Gulbe (2008), Dubra, Kasalis ir Purmalis (2008), Petrylaitė (2008), Gruževskis ir Gražulis (2008), Kazlauskaitė ir Bučinskienė (2008), Melnikas (2008), Daugėlienė ir Marcinkevičienė (2009), Čiutienė ir Adamonienė (2009), Kazlauskaitė ir kt. (2009), Kumpikaitė (2007, 2008, 2009), Kumpikaitė ir Čiarnienė (2008), Lill (2009), Martinkus, Stoškus ir Beržinskienė (2009), Startienė ir Remeikienė (2009), Simonavičienė ir Užkurytė (2009), Valackienė (2009), Piotrowska (2009), Jakštienė (2010), Korpysa (2010) ir kt.

Nelegalaus darbo mastas neatsispindi oficialiojoje statistikoje, todėl, vertinant oficialiai registruoto nedarbo lygio pokyčius, gali susidaryti neadekvatus realybei nedarbo kaip ekonominės ir socialinės problemos vaizdas.

Pirmajame straipsnio skyriuje nagrinėjama koncepto „nelegalus darbas" nevienareikšmiško traktavimo moksliniuose ir specialiuosiuose tyrimuose problema, jo tapatinimo su kitais užimtumo ir nedarbo konceptais atvejai, taip pat nelegalaus darbo kiekybinio vertinimo aspektai.

Mokslinėje literatūroje ir taikomuosiuose tyrimuose nelegaliam darbui apibūdinti yra vartojami skirtingi terminai (angl. *undeclared work, illegal work, irregular work, illegal employment, unregistered employment, hidden unemployment*) ir pateikiami įvairūs apibrėžimai. Pasirinkta nelegalaus darbo (kaip vienos iš struktūrinių šešėlinės ekonomikos dalių) koncepcija priklauso nuo tyrimo tikslų ir šešėlinės ekonomikos koncepcijos. Šešėlinė ekonomika apima ekonominę veiklą, kuri vykdoma nesilaikant teisės aktų reikalavimų, apribojimų, kai tokia veikla yra griežtai reglamentuota ir reguliuojama, siekiant įvertinti dėl šešėlinės ekonomikos į šalies konsoliduotą biudžetą negautas mokestines pajamas (Krumplytė, 2008, 2009a, 2009b, 2009c, 2010).

Šiame tyrime pagal pasirinktą šešėlinės ekonomikos koncepciją nelegalus darbas nagrinėjamas mokesčių nemokėjimo kontekste, atsiribojant nuo nereguliuojamai ekonomikai priskirtinos ekonominės veiklos (savarankiškai užimtų asmenų, kurie pagal šalies teisės aktus neprivalo registruoti veiklos ir mokėti mokesčių) ir kriminalinės veiklos. Tyrime nelegalus darbas apibrėžiamas kaip ekonominė veikla (apimanti darbo santykius įmonėse ir savarankiškai ekonomiškai užimtus asmenis), kuri vykdoma nesilaikant teisės aktų reikalavimų, siekiant nemokėti mokesčių.

Nelegalus darbas apibrėžiamas kaip daugialypė reiškinių visuma, todėl moksliniu požiūriu siekiant geriau pažinti šiuos reiškinius, o praktiniu aspektu siekiant numatyti tinkamas nelegalaus darbo masto mažinimo priemones, tikslinga atlikti nelegalaus darbo kompleksinį vertinimą (detalizuotą pagal reiškinius).

Antrajame straipsnio skyriuje nagrinėjamos nelegalaus darbo klasifikavimo įvairiais aspektais galimybės. Mokslinėje literatūroje dažniausiai išskiriamos dvi nelegalaus darbo rūšys: visiškas ir dalinis. Visiškas nelegalus darbas (kai kuriuose šaltiniuose vartojamas konceptas „neoficialus užimtumas") apibūdinamas kaip asmenų įdarbinimas įmonėse, kai nesudaroma darbo sutartis, siekiant išvengti nuo darbo pajamų mokėtinų mokesčių ir socialinio draudimo įmokų. Dalinis nelegalus darbas (arba „dalinis neoficialus užimtumas") apibūdinamas kaip dalies darbo pajamų neįtraukimas į oficialią apskaitą, siekiant sumažinti mokėtinus mokesčius ir socialinio draudimo įmokas. Dalinio nelegalaus darbo atveju yra sudaroma darbo sutartis, tačiau oficialiai apskaitoma tik dalis darbo užmokesčio (Williams, 2008a; Pocius, 2006). Pažymėtina, kad ši klasifikacija neapima savarankiškai ekonominę veiklą vykdančių asmenų veiklos, kuri priskirtina nelegalaus darbo reiškiniams. Nelegalaus darbo reiškiniai gali būti klasifikuojami ir kitais aspektais (pagal darbo prigimtį, trukmę ir pobūdį). Vertinant mokesčių nemokėjimo kontekste, nelegalaus darbo reiškiniai gali būti klasifikuojami į mokesčių vengimo ir mokesčių slėpimo atvejų grupes. Mokesčių vengimas suprantamas kaip mokesčių sumažinimas ar jų nemokėjimas, sumažinant arba iš viso panaikinant atitinkamo mokesčio bazę naudojant dirbtinai sukonstruotas verslo schemas ar sandorių sekas. Mokesčių slėpimas traktuojamas kaip mokesčių nemokėjimas, nuslepiant ekonominę veiklą (Krumplytė, 2009b, 2009c).

Šiame kontekste, atliekant empirinį tyrimą buvo sudaryta Lietuvos nelegalaus darbo reiškinių klasifikacija. Atsižvelgiant į Lietuvos darbo rinkos sistemos specifiką ir skirtingą pajamų mokesčių naštą, išskirtini tokie nelegalaus darbo atvejai, kurie gali būti priskirti mokesčių vengimui: • darbo užmokesčio (esant samdomam darbui) „pakeitimas" autoriniais atlyginimais, siekiant sumažinti mokėtinus mokesčius (iki 2009 m. pradžios Lietuvoje nuo pajamų, gautų pagal autorines sutartis, nebuvo mokamos socialinio draudimo įmokos, šioms pajamoms buvo taikomas 15 proc. gyventojų pajamų mokesčio tarifas, o darbo užmokesčio pajamos šiuo mokesčiu 2008 m. buvo apmokestinamos 24 proc. tarifu); • darbo užmokesčio „pakeitimas" turto nuomos, komandiruotėms skirtomis išmokomis ir pan., taip siekiant sumažinti mokėtinus mokesčius.

Mokesčių slėpimo kontekste išskiriami šie nelegalaus darbo reiškiniai: • savarankiška nuolatinė ekonominė veikla, jos neregistruojant ir nedeklaruojant pajamų; • savarankiškos nenuolatinės ekonominės veiklos (dirbant pagal autorines sutartis) pajamų nedeklaravimas; • neoficialus darbas (oficialiai nedeklaruoti darbo santykiai – darbas įmonėse nesudarius su darbdaviu sutarties); • oficialiai neapskaitomos darbo užmokesčio pajamos įmonėse: • darbo sutartyse nurodant tik dalį darbuotojo darbo užmokesčio (nuo jo skaičiuojami ir sumokami mokesčiai) ir nedeklaruojant tam tikros dalies darbo užmokesčio (nuo jo neskaičiuojami mokesčiai); • darbo sutartyse nurodant visą darbo užmokestį, tačiau iš piktybiškų paskatų neteisingai vykdant darbo laiko apskaitą ir oficialiai deklaruojant tik dalį darbo užmokesčio.

Be to, nelegalaus darbo reiškiniai gali būti klasifikuojami pagal ekonomikos dalyvių teisinį statusą, išskiriant fiziniams asmenims (savarankiškai vykdantiems ekonominę veiklą) ir juridiniams asmenims būdingus nelegalaus darbo reiškinius.

Trečiajame straipsnio skyriuje nagrinėjami probleminiai nelegalaus darbo kiekybinio tyrimo aspektai ir pateikiama nelegalaus darbo kompleksinio tyrimo metodika. Atlikus mokslinės literatūros analizę nustatyta, kad daugelyje nagrinėtų tyrimų atliekamas nelegalaus darbo kiekybinis vertinimas makrolygiu statistiniu požiūriu (Okunevičiūtė- Neverauskienė ir Pocius, 2001; Schneider, 2002, 2006; Williams ir Windebank, 2002; Williams, 2005; Williams ir Round, 2007a, 2007b; Abbott ir Wallace, 2009; Barsukova, 2005; Friedman ir kt., 2000; Gerxhani, 2003), nenagrinėjant nelegalaus darbo struktūros. Daugelio šalių praktikoje nesant specialių kompleksinių tyrimų neretai nelegalaus darbo mastą šalyje bandoma vertinti netiesioginiais metodais, lyginant darbo rinkos statistinius duomenis, gautus iš skirtingų šaltinių. Nelegalaus darbo (kartu ir visos šešėlinės ekonomikos) tiesioginiai metodai klasifikuojami į dvi grupes: • auditas – mokesčių mokėtojų kontrolė (tyrimai ir patikrinimai), atsitiktinės atrankos principu sudarant reprezentatyvią tikrintinų ekonomikos subjektų imtį; • apklausa ir (arba) ekspertinis vertinimas. Šiais metodais gali būti atliekama ekonomikos dalyvių (įmonių ir fizinių asmenų, savarankiškai vykdančių ekonominę veiklą) apklausa, taip pat gyventojų apklausa. Abiem atvejais tyrimo rezultatų patikimumą lemia ne tik atsitiktinės reprezentatyvios imties sudarymas, bet ir apklausos klausimų specifika, įvertinant galimą atsakymų nepateikimo

tikimybę (Schneider, 2002, 2006; Schneider ir Enste, 2002; Pedersen, 2003; Schneider ir Klinglmair, 2004). Gerokai patikimesni empirinio tyrimo rezultatai gaunami ekspertinio vertinimo metodu, kai duomenys apie nelegalų darbą gaunami iš kontrolės funkcijas vykdančių institucijų specialistų.

Tyrimo rezultatų praktinio pritaikomumo požiūriu nelegalaus darbo (kaip tam tikros reiškinių visumos) masto nustatymas ir tendencijų stebėjimas yra mažai naudingas. Tokie rezultatai parodo nelegalaus darbo kaip ekonomikos blogybės dydį. Jie gali būti palyginami su ankstesnių laikotarpių analogišku rodikliu arba lyginami su kitų šalių rodikliais (Williams ir Windebank, 2002). Tačiau toks nelegalaus darbo kaip ekonomikos problemos nustatymas, taip pat tendencijų nustatymas lieka savitikslis, nes tokie tyrimo rezultatai neleidžia nustatyti nelegalaus darbo struktūros ir tų struktūrinių dalių dinamikos. Tai apriboja galimybes nustatyti nelegalaus darbo masto kitimo priežastis.

Kompleksiškai vertinant nelegalaus darbo reiškinių tendencijas, tikslinga nustatyti kiekvieno reiškinio paplitimo ir oficialiai neįtrauktų į apskaitą pajamų masto rodiklius. Reiškinio paplitimo rodiklis parodo, kokia dalis tam tikrą ekonominę veiklą vykdančių ekonomikos subjektų dalyvavo šešėlinėje ekonomikoje. Taip pat gali būti naudojamas vidinis (įmonės) paplitimo rodiklis, parodantis, kokia vienos įmonės darbuotojų dalis (procentais) gavo oficialiai neįtrauktą į apskaitą darbo užmokestį. Tokių pajamų masto rodiklis parodo, kokia dalis pajamų iš atitinkamos rūšies visų pajamų, tenkančių vienam ekonomikos subjektui, buvo neįtraukta į oficialiosios apskaitos dokumentus.

Straipsnyje pateikiami Lietuvos nelegalaus darbo reiškinių paplitimo ir nedeklaruotų pajamų (susijusių su darbo santykiais ir gautų iš savarankiškai vykdomos ekonominės veiklos) masto tendencijų (2006–2008 m. ir 2009–2011 m. laikotarpiais) empirinio tyrimo (atlikto ekspertinio vertinimo metodu) rezultatai.

Siekiant detaliai įvertinti nelegalaus darbo reiškinių tendencijas, 2009 m. rugpjūčio–rugsėjo mėn. Lietuvos nelegalaus darbo reiškinių empiriniam tyrimui atlikti pasirinkti Valstybinės mokesčių inspekcijos (centrinio mokesčių administratoriaus ir teritorinių padalinių) auditoriai, turintys patirtį atliekant mokesčių mokėtojų patikrinimus ir mokestinius tyrimus (apimančius vizitavimą ir nuolatinės veiklos kontrolės veiksmus). Iš viso tyrime dalyvavo 702 ekspertai (93 proc. potencialių ekspertų). Daugumos (73 proc.) ekspertų darbo patirtis mokesčių mokėtojų kontrolės srityje ne mažesnė nei 5 metai.

Remiantis empirinio tyrimo rezultatais, įvairių nelegalaus darbo reiškinių paplitimo rodikliai 2006–2008 m. laikotarpiu buvo itin skirtingi: 20–28 proc. (fiziniams asmenims būdingų nelegalaus darbo reiškinių) ir 9–22 proc. (juridinių asmenų). Ekspertų vertinimais, 2009–2011 m. visų nagrinėtų nelegalaus darbo reiškinių paplitimo ir masto rodikliai didės, išskyrus ūkininkų ūkiuose ir įmonėse dirbančių nelegalių darbuotojų darbo užmokesčio ir fizinių asmenų iš individualios veiklos (jos neįteisinus) gautų nedeklaruotų pajamų tendencijas.