

Tax optimization management in the context of shadow economy performance

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Abstract— The article is devoted to tax optimization in the relation do shadow economy performance. The importance of rule 2018/822 issued by ECOFIN has been highlighted. The characteristic finance transactions have been clarified providing the impact for tax optimization enlargement. The close attention was paid to the benefits due to the fact of minimization of tax obligations.

Keywords— shadow economy, taxes, optimization, costs, white sphere

I. INTRODUCTION

The shadow economy exists in every economy in the world, and differs not only in size but also in the type and effects it produces. The sources of the shadow economy are also significantly different. It is constantly evolving, changing and adapting to the surrounding environment. It is an interesting economic category, but difficult to measure. Schneider and Buehn distinguish several characteristic methods: direct and indirect methods and model-based methods (Schneider, Buehn, 2016). In the first group they included differences in taxes, surveys, while in the second they included cash requirements (Gutmann, Feige approach), the difference between revenues and expenditures (from a macroeconomic point of view), differences in energy requirements (the way presented by Kaufmann - Kaliberdy, Lacko), employment audits, transaction costs. An interesting approach is that of Tanzi (1983' 1990), who included high taxes in the calculation of the shadow economy. They fundamentally determine the formation of the shadow economy. Model estimation is most often based on the use of MIMIC and DYNIMIC approaches. In this type of estimation, a careful approach is required to analyse the stationarity of the time series. Sometimes even repeated differencing of time series becomes a barrier to estimating the

shadow economy. In such a case, many researchers use the prediction of the time series distribution and resort to calculating ARIMA or SARIMA regressions (Hooper, et.al. 2008). And in such cases, the calculations are very general and subject to some error (Greene, 2002). For this reason, some researchers abandon their own studies and rely on the estimation of previously published results. A second important issue concerns the approach to defining the shadow economy. Many different definitions are included in the literature. For example, Feige (1990) distinguishes four types of shadow economy:

- illegal economy: illegal activities,
- unreported economy: activities that only generate income for the owners,
- undeclared economy: economic activities not reported to statistical institutions,
- informal economy: activities in which costs arising from any rules are avoided.

On the other hand, Cichowski (2006), referring to different measurement approaches, points out the following types of shadow economy:

- underground production,
- illegal production,
- production of the informal sector,
- household production for own use. But it is also necessary to take into account that production which is intended for the market.

Ernst and Young's team of analysts defines the shadow economy as the added value created in various types of unregistered activity. It is responsible for a significant part of the tax gap in Poland, which is the difference between the value of tax revenues that should theoretically be received (assuming full compliance with all applicable regulations) and the actual



value of tax revenues received (E&Y Economic Analysis Team, 2020). It is important to note that in estimating the shadow economy, E&Y emphasises the lack of tax revenue associated with the shadow economy and focuses on undeclared activity, but ignores the aspect of legitimate activity where tax fraud, including tax optimisation, occurs. While it is true that tax optimisation is legal, its operations can often be classified as grey market. This is due to a defect in consistency in the tax law system (Torosyan, Filer, 2014). A similar path of reasoning to E&Y is followed by Vlachaki (2015), who considers the shadow economy to be the volume generated by undeclared economic activity that contributes to national income. In effect, such a process shapes the volume of tax revenue.

This type of definitional diversity results in the fact that in discussions on the shadow economy it is often difficult to compare research results, as they refer to completely different economic categories. Based on studies of the literature on the subject, the level of the shadow economy (usually measured as % of GDP) is significantly higher in economically less developed countries, while it is significantly lower in developed countries with well-established market economies and established democracies. In the former group of countries, the shadow economy is estimated to exceed 30% of GDP, while in the latter it typically reaches less than 15%. (Buszko, 2016.) The shadow economy can be distinguished taking into account the following assumptions:

- the extent of the impact. The shadow economy can be local, regional, national and international,
- impact on economic processes. It can be an imperceptible influence, but also a dominant one. In this case, even the legal sphere of activity is marginalised,
- scale. The shadow economy is usually estimated as a share of the GDP structure. A small scale is up to 10% of GDP, medium up to 20% of GDP, large 20-30% of GDP and above 30% of GDP hieratic,
- industry specific. Each industry of the economy is characterised by specific features.

These characteristics can either support or limit the development processes of the shadow economy. It is easier to introduce shadow economy mechanisms in construction, agriculture and services than in those sectors that are more transparent. The United Global Compact reported on the shadow economy and identified typical mechanisms in many sectors of the economy, including tobacco production, waste management, construction, spirits, coal distribution and even brand protection (2023). The following functions of the shadow economy should be distinguished:

- informational,
- restrictive,
- destructive,
- neutral,
- stimulating.

However, the assessment of the effects of the shadow economy is becoming important. Admittedly, there is a two-pronged view in the literature on the subject. Some see its positive effects, with benefits including the fact that the shadow

economy is an attractive employment option in an economic downturn (Albo, 2005). In addition, the low cost of entry into the shadow economy can be a test of established business models. If the venture fails, the owner does not incur significant costs and, if successful, is able to legalise his or her business. Some positives can be seen in the fact that the shadow economy can be a response to poorly implemented reforms, especially tax reforms. On the basis of studies and research, effective solutions can be proposed, e.g. increasing government revenues, simplifying the system and inducing entrepreneurs to be more transparent in their financial transactions. However, a much larger number of researchers emphasise the negative effects of the shadow economy. They include a decrease in budget revenues, an increase in debt, an increase in interest rates, a decrease in foreign exchange reserves, foreign investment, private investment and an economic downturn. The effectiveness of institutional arrangements is also reduced (Berglöf, Gérard, 2006; Colombo, E., Onnis, L., Tirelli, P. , 2014; Zaman, 2018).

II. GRAY AND WHITE ECONOMY VS. TAXES

The literature is relatively rich in studies on tax losses resulting from the shadow economy, but sparse on the relationship of the white economy to taxes. In countries with a low level of the shadow economy, then budget losses from tax revenues are relatively insignificant, but in those countries where the shadow economy is large the losses are downright enormous - sometimes devastating to the economy. Not only Attila (2008), but also Tanzi & Davoodi (2000) have proven on the basis of their empirical studies the strong connection between the shadow economy and tax revenues. The size of the shadow economy determines tax revenues. It is a strong stochastic negative relationship. The larger the shadow economy, the smaller the tax revenue. Medina and Schneider (2018) considered the ratio of tax size to GDP in their analysis. Based on their results, they proved that in countries with a high level of the shadow economy, the tax-to-GDP ratio is at a low ceiling. This is in contrast to those countries where the shadow economy is insignificant. The situation becomes alarming when the shadow economy is accompanied by corruption. In such a case, not only is there a reduction in the tax base, but also an economic downturn. These two impulses result in a negative synergy effect. The tax base decreases because managers, owners of companies repeatedly falsify financial reporting, and thanks to corruption connections count on complete impunity for such practices. The above mechanisms result in a drastic decrease in budget revenues from taxes (Hunady, Orviskka, 2015). In the study of the above issues, some pay attention to an important distinction between categories. This is because they introduce the term criminal economy and the so-called white sphere. The criminal economy is completely against the law (e.g., drug production and trafficking, tax fraud, extortion, blackmail, theft, etc.), but bringing material benefits to its organizers. No taxes are paid on such activities (as is obvious). The so-called white sphere, on the other hand, is considered

legal, but from the point of view of financial reporting, it implies creative accounting and seeks to reduce or completely abolish tax liability. Thus, the white sphere is considered partially legal (Palan, et.al. 2010). Dobovšek and Slak, in their study of the white economy, state that tax optimization measures alone result in a reduction in state budget revenues of 3 trillion euros (Dobovšek, Slak, 2017). The white economy is very closely related to the gray economy. This is due to several important considerations. If one assumes that the white zone concentrates loopholes, and, for example, efficiently uses tax optimization, then tax fraud can occur extremely often in practice. And if this is accompanied by an imperfect financial legal system combined with creative accounting skills, then significant budget losses are created. One should also keep in mind the glaring process of financialization (Sikka, 2015). The importance of financial markets in the economy is undeniable, but their excessive role not necessarily legitimate in the creation of new financial products and operations is repeatedly highlighted. Such practices are also fostered by the existence of tax havens into which capital, both from the criminal, gray and white economic spheres, goes. Animators of illegal and quasi-illegal activities are active in tax havens. In addition, especially in English-language literature, the term “white collars crime” appears. Crimes usually difficult to detect, based on peculiar craftsmanship, and often using state-of-the-art technology, and carried out by well-educated individuals (Walecki, 2006).

Countries belonging to the European Union also face the problem of the shadow economy. With a view to administrative cooperation in taxation, on May 25, 2018, Directive 2018/822 was introduced by the Economic and Financial Affairs Council (ECOFIN), amending Directive 2011/16/EU (Directive, 2018). The Directive detailed and thus obliged all EU member states to harmonize regulations. It imposed an obligation to automatically exchange information on cross-border arrangements, i.e. such tax schemes involving more than one country. Following the 2011 amendment, the DAC Directive⁶ was enriched with new definitions to make it easier to recognize the situation of an arrangement aimed at obtaining a tax advantage. Among other things, the concept of an intermediary was introduced, where e.g. tax advisors, lawyers, were obliged to report immediately in a situation of anticipated optimization activities (within 5 working days after the structure was made available to the taxpayer for implementation or after the implementation of the first such activity under the reconciliation).

In Poland, the new regulations were introduced by the Law of October 23, 2018 amending the Law on Personal Income Tax, the Law on Corporate Income Tax and certain other laws and became effective on January 1, 2019 (Law, 2018). Being retrospective in nature, they also covered the transition period:

- in the case of cross-border schemes, reporting covers schemes where the first implementation action was made after June 25, 2018,
- for non-border schemes, where the first implementation activity was made after November 1, 2018.

Poland has decided to implement the MDR (Mandatory Disclosure Rules, or Reporting of Tax Schemes) as the first

EU member state, further expanding the reporting of non-border VAT/excise schemes. Under the Directive, customs, Social Security and PEFRON are not reportable (Tax Ordinance, 1997).

The purpose of introducing the DAC Directive⁶ was to improve the functioning of tax authorities in terms of the efficiency of tax audits, by increasing the effectiveness of early identification of potential tax avoidance risks. The obligation to report tax schemes in the main should help discourage aggressive tax planning in the field of cross-border arrangements.

III. METHODOLOGICAL ASSUMPTIONS OF THE STUDY

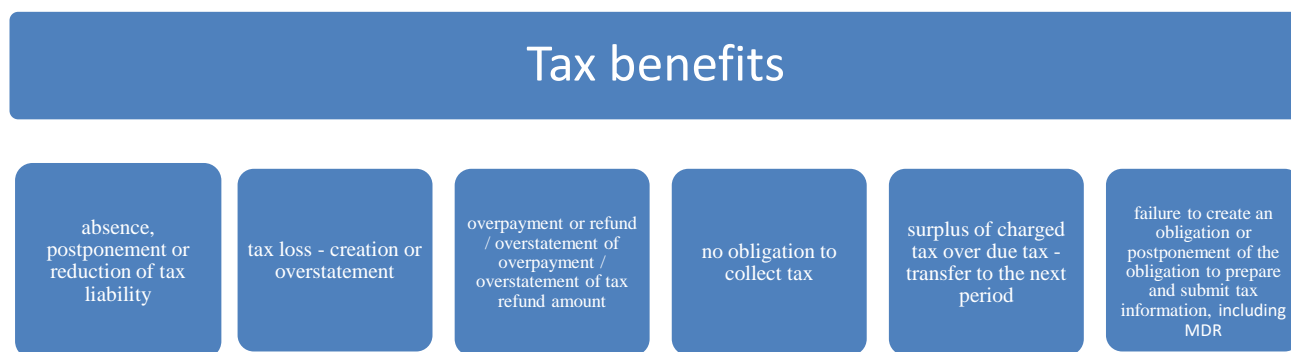
The purpose of the research is to identify significant financial operations in the enterprise that are conducive to tax optimization. The following hypothesis was adopted: under the current tax law system, there is significant room for tax optimization, resulting in a reduction in tax bases. A descriptive approach was used as a research tool, and thanks to this, typical financial operations used in tax optimization were characterized.

IV. DISCUSSION – DATA ANALYSIS

In contrast to tax evasion, when talking about tax optimization, one should only have in mind actions that remain in accordance with the law. In the economic space, there are many legal ways for a company to reduce its tax burden or avoid it altogether. The methods are based on various business and financial activities. The very tool of MDRs, as reporting of tax schemes, can bring up the idea of achieving a tax benefit. So what is a tax benefit? According to Article 3 and Article 86(a) of the Tax Ordinance, a tax benefit is: the non-occurrence, postponement of the occurrence of a tax liability or reduction of its amount, the occurrence or overstatement of a tax loss, the occurrence of an overpayment or entitlement to a tax refund or an overstatement of the amount of an overpayment or refund, the absence of an obligation on the part of the tax payer to collect tax if it is due to the circumstances indicated in letter a (Tax Ordinance, art. 3), increase in the amount of excess of input tax overdue tax - to be carried forward to the next accounting period, failure to create an obligation or postponement of the creation of an obligation to prepare and submit tax information, including information on tax schemes (Tax Ordinance, art.86 a). The types of tax benefits are shown in Figure 1. Taking measures to optimize taxation and thus reduce the tax burden by a business entity should be considered in relation to different types of taxes, but the most often concerned are PIT, CIT or VAT. It is on their type, that the choice of tax optimization path and therefore the optimization management strategy will depend. Each time, the base activity is the analysis of income and expenses, since the tax base (income taxes) will depend on them. Among tax optimization methods, there are three characteristic approaches: tax

planning, tax saving and tax avoidance.

FIGURE 1: TYPES OF TAX BENEFITS



Source: own compilation.

Tax planning activities can include: international planning involving the establishment or relocation of activities abroad, to so-called tax havens, where tax rules are much more favorable than, for example, in Poland. The second subgroup of tax planning is planning based on Polish tax law, i.e. the Tax Ordinance. According to this approach, it can be stated that the basic method of optimization is the choice of the form of taxation itself. Individuals engaged in business have a choice of general taxation according to the tax scale or flat tax, taxation by a lump sum on registered income. However, for legal entities, in addition to income tax, the so-called Estonian CIT is increasingly being implemented in practice.

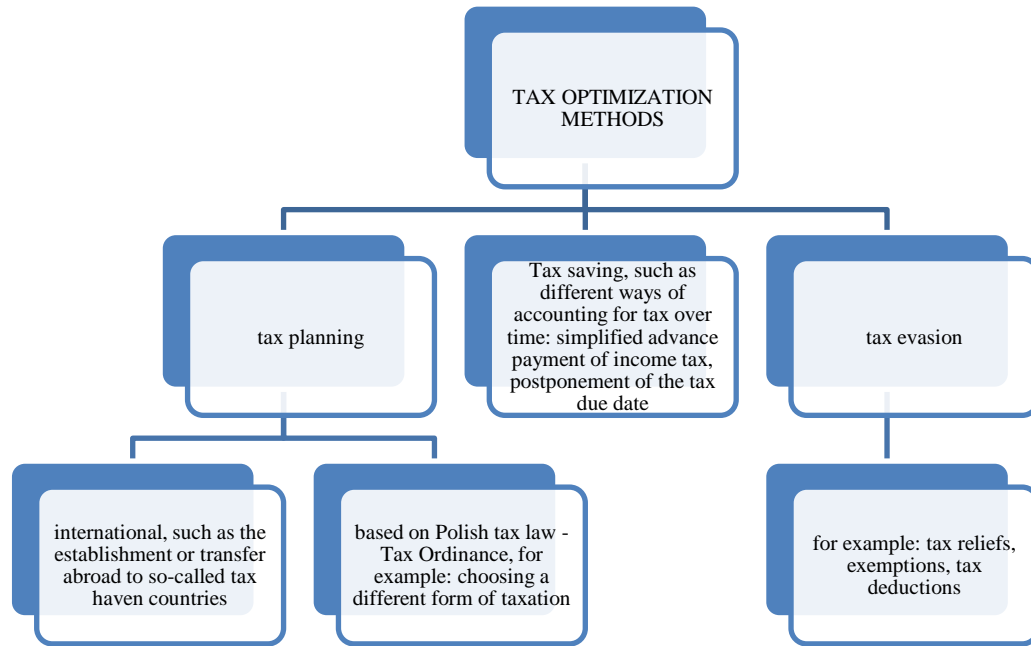
Tax-saving measures involve various methods of settlement, for example: changing from monthly to quarterly settlement, opting for a simplified advance payment of income tax, postponing the date of tax payment by issuing an invoice in the following month. Tax avoidance is defined as the use by entrepreneurs of available allowances, exemptions and deductions to minimize tax liability or avoid it altogether. Examples of such activities include: bad debt relief, R&D relief.

Sole proprietors, as well as legal entities, accounting for income tax must face the category of expenses. An entrepreneur incurring deductible expenses reduces the tax base and thus the tax liability. According to Article 22 of the Personal Income Tax Act, tax costs are costs incurred to earn income or to preserve or secure a source of income, except for the costs listed in Article 23, including: representation expenses, depreciation write-offs above PLN 150,000.00 in the case of passenger cars, interest on late payment of tax and budget obligations, repayment of loans (credits), except capitalized interest on such loans (credits) (Personal Income Tax Act, 1991).

There are a number of accounting principles that account for the recognition of expenses. The accrual principle, which corresponds to the principle of matching revenues and expenses, applies to taxpayers with full accounting. It involves recognizing revenues and expenses within a single fiscal year, regardless of their payment (Accounting Law, Art.6). Unlike the accrual basis, the cash basis is applicable to simplified accounting (KPIR). It is based on the recognition of revenues

and expenses with the date of their receipt or disbursement. The principle of matching revenues and expenses stipulates that in order to properly determine the financial result of a given period, we should recognize all costs incurred, as well as those that will be incurred in future periods. Costs by type are a category of costs that promotes tax optimization. According to its division, we distinguish the following costs: consumption of materials and energy, foreign services, taxes and fees, salaries, social security and other benefits, depreciation and other costs. Table number 1 shows the categories of costs by their type, the accounting accounts assigned to each category, and examples of business operations occurring on them that favor tax optimization. Through the use of depreciation, a significant space is created for the use of tax optimization. The decision on the intended level of taxable income determines the choice of depreciation method. It involves making a choice between increasing costs in the initial depreciation period or spreading costs over a longer period. In the first situation, the company will live to depreciate as quickly as possible the expenditures made on the purchase of a fixed asset using one-time depreciation or by accelerating the accumulation of costs using a declining rate, accepting the fact of initial lower profits. On the other hand, to show higher profits when spreading depreciation over a longer period by reducing depreciation rates and delaying the recognition of depreciation expense. Another example of using depreciation to optimize taxes is the type of lease. The choice of lease, whether operating or finance, affects the right to enter the leased asset as a fixed asset and apply depreciation. In addition, it plays a role in the context of VAT. Depending on the status of the VAT taxpayer, as well as the purpose of the leased object (usually a car), in the case of an operating lease it is possible to allocate the full initial payment and the full lease installment (up to the limit of PLN 150,000 in the case of cars) to deductible expenses. In financial leasing, the interest portion of the installment is deductible, as well as the depreciation allowance. In both cases, depending on how the car is used, the right to deduct 100% or 50% of the amount of VAT remains.

FIGURE 2: TAX OPTIMIZATION METHODS.



Source: own compilation

TABLE 1: COST BY TYPE WITH EXAMPLES OF OPERATIONS TAT FAVOR TAX OPTIMIZATION.

Costs by type				Costs by type			
name	accounting account	examples of costs	operations conducive to optimization	name	accounting account	examples of costs	operations conducive to optimization
tax depreciation	400	depreciation, due to wear and tear of fixed assets and intangible assets (depreciation of fixed assets)	- rate increase, - one-time depreciation, - degressive method, - applying individual rates, - Reduction of depreciation rates to account for losses from previous years, - finance lease.			IT, leasing, postal, banking services	
material and energy consumption	401	- The value of materials issued from the warehouse - given up for consumption (in the production process), immediately after purchase (without storage) - Energy costs (electricity, heat, water, etc.).	- energy costs - incurring the cost when it is recognized in the accounts on the basis of the invoice received	taxes and fees	403	Costs associated with the payment of taxes and fees relating to operations (e.g., real estate tax, other taxes for the city and municipality, tax on means of transportation, stamp duty, court fees)	- property taxes, charge the net financial result, an alternative to owned assets, such as vehicle fleet can be leasing
third-party services	402	- Costs of services and works performed by external entities for the company, such as renovation, accounting, consulting, transportation,	- Transition with employees to B2B contracts, outsourcing	wages	404	costs of cash wages or equivalents for employees in gross amounts	- remuneration recognized in the month for which it is due, provided that payment is made in accordance with the deadline, this affects the timing of recognition of the expense, - increased deductible expenses
				social security and other benefits	405	Costs constituting surcharges on wages: contributions for employee	in the portion of the employer's Social Security contributions, as with wages: the possibility of

Costs by type			
name	accounting account	examples of costs	operations conducive to optimization
		benefits charged to the employer (these include pension contributions, disability contributions, accident contributions, contributions to the Guaranteed Employee Benefits Fund, write-offs for the Company Social Benefits Fund, funds for employee training or health care)	inclusion in the month of payment of wages, provided that these contributions are paid on time
other costs by	409	Other costs not included in previous accounts (e.g., advertising costs, business travel or property insurance)	- wide range of tax optimization activities: costs

Source: own compilation.

Table 2 shows examples of business operations that may affect the tax receivable. According to the provisions of corporate income tax CIT, as well as personal income tax PIT, expenses incurred for the purchase of fixed assets may be recognized as tax-deductible expenses through depreciation write-offs. The depreciation allowances made directly translate into a reduction of the tax base and thus the net financial result of the company. Depreciation represents the loss of value of an asset (fixed asset or PAC). The purchase of a fixed asset whose purchase price or manufacturing cost exceeds the value of 10 thousand zlotys, and its depreciation at a later date, depending on the method used, affect the reduction of the tax base and reduce the tax liability. The accounting accounts used for recording tax depreciation are: account 010 - fixed assets, 071 - depreciation of fixed assets, 400 - depreciation. In these accounting accounts it is possible to observe the effect of tax optimization. In a situation where the accounting policy of an entity assumes the use of a different method for balance sheet purposes and another for tax purposes, then the entity should introduce additional analytics in the company's chart of accounts to be able to distinguish the differences that occur. The straight-line method involves making fixed annual write-offs according to the rates in Appendix 1 of the CIT and PIT Act, in accordance with the adopted principle of even wear and tear of the fixed asset. The declining depreciation method speeds up the depreciation period, which is why it is recommended for taxpayers wishing to increase their deductible expenses in the initial phase of using the fixed asset. According to Article 16 of the CIT Law and Article 22 of the PIT Law, the declining

method may cover the following types of equipment: boilers and power machinery; general-purpose machinery, apparatus and equipment; specialized machinery, apparatus and equipment; technical devices; tools, instruments, movables and equipment not classified elsewhere; vehicles and means of transportation, excluding passenger cars. Considering an example where a CIT taxpayer purchased a fixed asset in the form of a machine with an initial value of PLN 50,000.00 and using a 20% depreciation rate, according to the accounting rules (the Law) the annual depreciation allowance under the straight-line method would be PLN 10,000.00. This results from the calculation: PLN 50,000.00 / 5 years = PLN 10,000.00 per year. Using the declining method in the same example, with an increase ratio of 2, in the first year of depreciation, the annual depreciation allowance would be PLN 20,000.00, in the second year - PLN 12,000.00, to equal the linear method in the third year and would be PLN 10,000.00. Calculating the amount of tax by which the taxpayer could reduce his liability, assuming a 19% CIT rate, it can be seen that using the declining method would reduce the tax payable by PLN 3,800.00, while using the straight-line method would only reduce the tax payable by PLN 1,900.00.

TABLE 2: EXAMPLES OF BUSINESS OPERATIONS WITH THE EFFECT OF TAX OPTIMIZATION.

The value of tax optimization on the example of typical financial operations			
Financial operation	Tax due	Optimization	Effect
application of the declining method in the depreciation of a fixed asset, using the example of a machine, the initial value of 50,000.00 PLN	I linear method: factor of 20%, 50,000 PLN/5 years = 10,000.00 PLN annual depreciation allowance under the linear method II declining method, increasing index: 2, 1st year: PLN 50,000.00 * 40% = PLN 20,000.00, 2nd year: (50,000.00 - 20,000.00) * 40% = 12,000.00, 3rd year: change of depreciation method to straight-line depreciation method	I the linear method: deductible costs: 10,000.00 PLN - that is, the tax base reduced by the amount of (10,000 * 19%) 1,900.00 PLN. II declining method (20,000 * 19%) 3,800 in 1 year of depreciation	earlier settlement of the cost - higher cost lowers the tax base - lower tax to be paid
payment of interest on the loan taken in the amount of PLN 50,000.00	deductible costs 50,000.00 PLN * 19% = 9,500.00 PLN	interest credited to deductible costs when paid - PLN 50,000.00	reduction in tax base - lower tax to be paid
settlement of loss from previous years from other sources	Income from other sources PLN 50,000.00 loss from previous years from other sources: PLN 50,000.00	the tax base in the current period is reduced by the deductible loss from previous years - the taxable base will be PLN 0	minimizing the tax burden

Source: own study.

Another example shown in Table 2, is the situation of paying interest on a loan received in the amount of PLN 50,000.00. Interest can be a tax deductible expense only if the loan was taken in order to earn revenue or to preserve or secure the source of such revenue, and the interest was paid (the Law). The account 751 "Finance costs" is used to record interest on loans received. As with depreciation, in accordance with the accrual principle, if the interest is not paid as of the balance sheet date, a separate analysis of this bookkeeping account should be established to track which interest has been paid and is a tax expense and which is only a balance sheet expense. In the example presented, a taxpayer who would pay interest on a loan received during the tax year can recognize the amount of PLN 50,000.00 as a tax expense. The tax base will be reduced by this amount, so the tax liability will be lower by the amount of PLN 9,200.00.

As can be seen from the table above, the settlement of a tax loss from previous years with the current year's taxable income is another example of tax optimization. A loss arises when deductible expenses exceed them within a given source. As of January 1, 2018, the legislature has divided revenue sources into two types: capital gains and other sources. From then on, a tax loss can only be offset against income from the same source. The changes introduced initially in 2018 and then in 2019 to the Corporate Income Tax Law allow to settle the loss and reduce income in the following five years, subject to a 50% limit on the amount of the loss, or to reduce income once in five consecutive years by a maximum of PLN 5,000,000.00. In the example presented in the table, after settling the tax loss from previous years from other sources in the amount of PLN 50,000.00, the taxpayer could show a zero taxable base by settling it once with the amount of PLN 50,000.00 of income from other sources from the current year. The above examples of business operations, as well as tax optimization methods, are just a few situations that occur in economic life. Knowledge of tax law makes it easier to navigate.

It is also important to note the role of the shadow economy in the context of tax optimization management. When the level of the shadow economy is high, tax optimization can get a significant boost. Tax optimization will be seen as a legitimate opportunity to reduce the amount of tax liabilities. The main effort of tax authorities and the legislative and executive branches of government will be directed at reducing the shadow economy. However, when the shadow economy is at a relatively low level, then tax optimization becomes an important subject of interest, and the authorities aim to reduce it. This also happens because of the revenue needs of the state budget.

V. CONCLUSIONS

The existence of the shadow economy favours the development of tax optimisation. In a number of countries, including Poland, legislation allows for tax optimisation. In this way, entrepreneurs are able to significantly reduce their tax liabilities. The introduction on 25 May 2018 by the Economic

and Financial Affairs Council (ECOFIN), of Directive 2018/822 amending Directive 2011/16/EU, aims to identify the scale of the use of tax optimisation. In this way, it also becomes possible to identify typical operations that reduce the tax base. Following the accumulated knowledge on optimisation, further legislative proposals limiting such financial operations are to be expected. However, it is worth emphasising that tax optimisation operates on the basis of current legislation. Also such a scenario cannot be ruled out - in the case of development of the shadow economy, various lobbying activities including those based on corrupt practices, very favourable circumstances for tax optimisation will arise. Therefore, the examination of tax optimisation should also be considered in the context of the functioning of the shadow economy.

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VII. LEGAL ACTS

- Dyrektywa Rady (UE) 2018/822 z 25.05.2018 r. zmieniająca dyrektywę 2011/16/UE w zakresie obowiązkowej automatycznej wymiany informacji w dziedzinie opodatkowania w odniesieniu do podlegających zgłoszeniu uzgodnień transgranicznych. Dz. U. UE L z 2018 r. Nr 139, str. 1 ze zm.
- Ustawa z dnia 29 sierpnia 1997 r. - Ordynacja podatkowa (t.j. Dz. U. z 2021 r. poz. 1540 z późn. zm.)
- Ustawa o podatku dochodowym od osób fizycznych z dnia 26 lipca 1991 r. (t.j. Dz.U.2024.226)
- Ustawa o podatku dochodowym od osób prawnych z dnia 15 lutego 1992 (t.j. Dz. U. z 2024 r. poz. 1717)
- Ustawa o rachunkowości z dnia 29 września 1994 r. (t.j. Dz.U.2023.120)
- Ustawa z dnia 23 października 2018 r. o zmianie ustawy o podatku dochodowym od osób fizycznych, ustawy o podatku dochodowym od osób prawnych, ustawy - Ordynacja podatkowa oraz niektórych innych ustaw