

зі застосуванням сучасних електронних технологій. Важливим напрямком має бути формування нових взаємовідносин між фіскальними органами та платниками податків, проведення структурної оптимізації доходної частини бюджетів та удосконалення системи планування і прогнозування податкових надходжень.

Ефективне використання основних інструментів податкової політики, до яких належать різні способи оподаткування, надання податкових пільг та знижок, податкових кредитів інвестиційного призначення, регулювання ставок податків при впровадженні інновацій, застосування прискореної амортизації та інші, надаватиме можливість забезпечити досягнення пріоритетних завдань розвитку суб'єктів малого підприємництва, а саме: створити сприятливі умови щодо інвестування, організації нових робочих місць, стимулювання випуску інноваційних продуктів, забезпечити технологічне оновлення основних засобів на інноваційній основі, зменшити наслідки глобальної фінансової кризи

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LABOR MARKET IMBALANCES IN UKRAINE

The state of the labor market is one of the important socio-economic parameters that have a significant effect on the social development and competitiveness of the national economy of any country. Labor market plays an important role in ensuring the success of market reforms, especially in the emerging economies, such as Ukraine. It is important to highlight the fact that the current state of the Ukrainian labor market is affected by the complex political and economic situation. The situation is characterized by a general recession, ongoing decline in production, financial imbalances in the economy, high external and internal migration flows in the context of the military conflict in the east region and temporary occupation of the Autonomous Republic of Crimea.

The labor market is a system characterized by many variables. One of them is migration. A. Novik in her study “Modeling of internal migration processes by system dynamics methods” review the reasons for domestic interregional migration in Ukraine and identifies the main problems. The analysis makes it possible to argue that the main reasons for the low level of interregional migration are the barriers associated with the high amount of rent and consumer spending in the destination regions, as well as the insufficiently large wage gap. Scenario analysis has shown that in order to balance the situation on the regional labor market, stimulation of internal

migration is necessary due to the creation of affordable housing for potential migrants in the destination regions. In further research, special attention should be paid to the shadow component of the labor market, as well as the development of an effective mechanism for keeping migrants' records and recommendations for state regulation of migration processes. [1] Among Ukrainian scientist there are some research papers dedicated to labor market modeling and regional divergence conducted by I. Lukianenko and M. Olishevych. To determine the effects of macroeconomic and financial shocks on the Ukrainian labor market, I. Lukianenko and M. Olishevych applied structured vector error correction (SVEC) models. [2] The obtained results demonstrated that in Ukraine there is no single reason for hysteresis in unemployment.

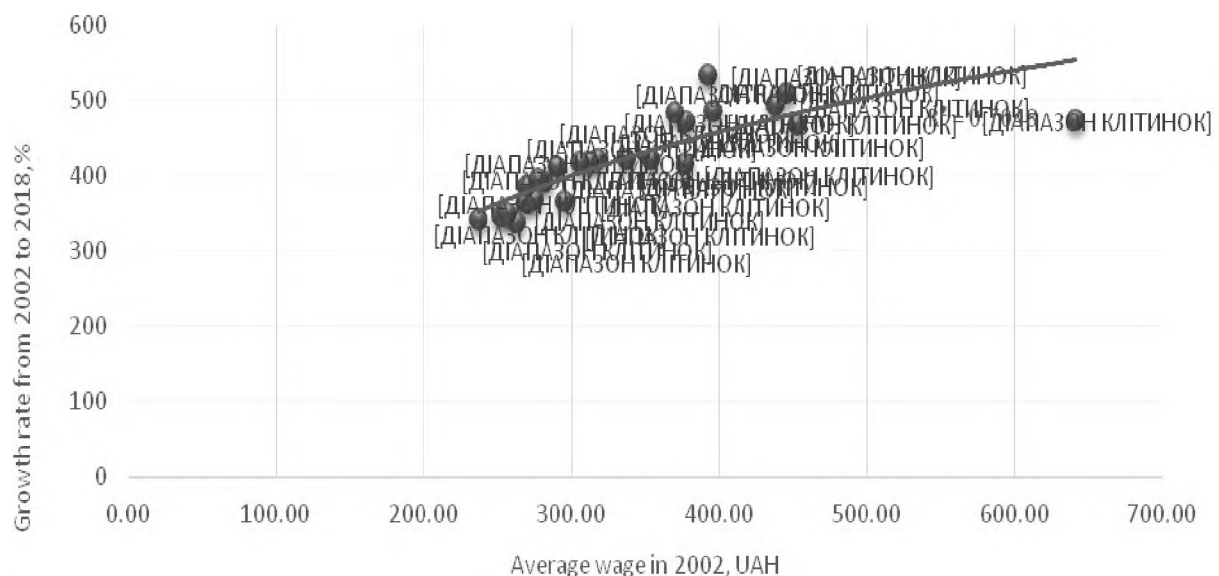


Figure 1. Income divergence across the regions of Ukraine 2002-2018

Data source: State bureau of Statistics of Ukraine [3]

Figure 1. presents the results obtained from the preliminary analysis of wage dynamics across the regions of Ukraine over the 16-years span. Here horizontal axis represents initial average wage level (base year - 2002) and vertical axis refers to income growth across all regions of Ukraine (excluded Autonomous Republic of Crimea) during 2002-2018.

The most striking result to emerge from the data is that in Ukraine we may observe similar trend as in USA during the past few decades. Despite the fact that Kyiv remains to be an outlier, the highest value of initial income (average wage level) and growth rates are demonstrated by the most industrially developed regions of Ukraine, such as Zaporizhzhia, Dnipropetrovsk, Donetsk, Luhansk (before ATO),

Mykolayiv, etc. On the other side, Western regions of Ukraine show a slow growth of the income level. Hence, it could conceivably be hypothesized that there is weak business activity which resulted in low demand for skilled labor and creates high stimulus for the well-educated workers to migrate to the neighboring EU countries (Poland, Hungary). Wage divergence is not a favorable phenomenon in the context of sustainable development of all regions of the country. This trend only exacerbates existing imbalances in regional development of Ukraine: highly developed regions and agglomeration continue to develop at a rapid pace, while the periphery is in a situation of economic and demographic stagnation.

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INSTRUMENTS FOR RISK MANAGEMENT OF AGRO-INDUSTRIAL PRODUCTION

It is known that agricultural production is one of the most risky types of business activities. This is determined by a numerical number of factors, among which are the dependence of production on climatic conditions and weather, seasonality of production and a long period of capital turnover, the introduction of new equipment and technologies. Therefore, in the process of finding ways to overcome existing risks and achieve sustainable development of agricultural