

PECULIARITIES OF SELF-EMPLOYED POPULATION DEVELOPMENT IN UKRAINE

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The peculiarities of self-employed population development in Ukraine were researched in the article. The main indicators of the self-employment sector for 2009-2017 were analyzed. It has been determined that the number of persons belonging to the self-employment sector (employers, self-employed and free-working family members) decreased by 2.8% from the age of 18 to the total employed population, 5% to 15.7%, reaching its maximum value in 2011 for the period under investigation – 19.3%.

A survey was conducted on the desire to engage in individual activities and highlighted the main reasons that hindered the opening of their own business. According to the results of the survey 85% wanted to work for themselves, 15% already tried to realize this idea and only 8% have their own business. 69% of respondents wish to open their own business in the near future, 31%, however, prefer to work. Highlights of the main reasons for doing business: the ability to work for yourself and control earnings; do your favorite thing; possibility of self-expression and realization of own ideas. But there are some reasons that prevent you from opening your own business. Namely: insufficient funds; self-doubt and indecisiveness; high risk; fear of interaction with the State fiscal service.

The existing taxation system of self-employed persons is investigated, and it is proposed to solve the issue about supporting the sector of the self-employed population, which will lead to an increase of this indicator and will positively affect the state's economy. Among them: 1) to improve the level of society tax culture; 2) to develop a technological platform for each category of persons that will allow easy registration, to find a market for their own products and services; 3) provide acceptable state support through the projects development and the laws adoption on the establishment and settlement of a special legal regime, taking into account the specific nature of the relationship; 4) create a motivational mechanism for supporting the self-employed population on the basis of model formation taking into account the specifics of the labor potential in a particular region.

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