

Economia neobservata in Romania – cauze si consecinte

Ionut Dumitru
Presedinte Consiliul Fiscal, Economist-sef Raiffeisen Bank*

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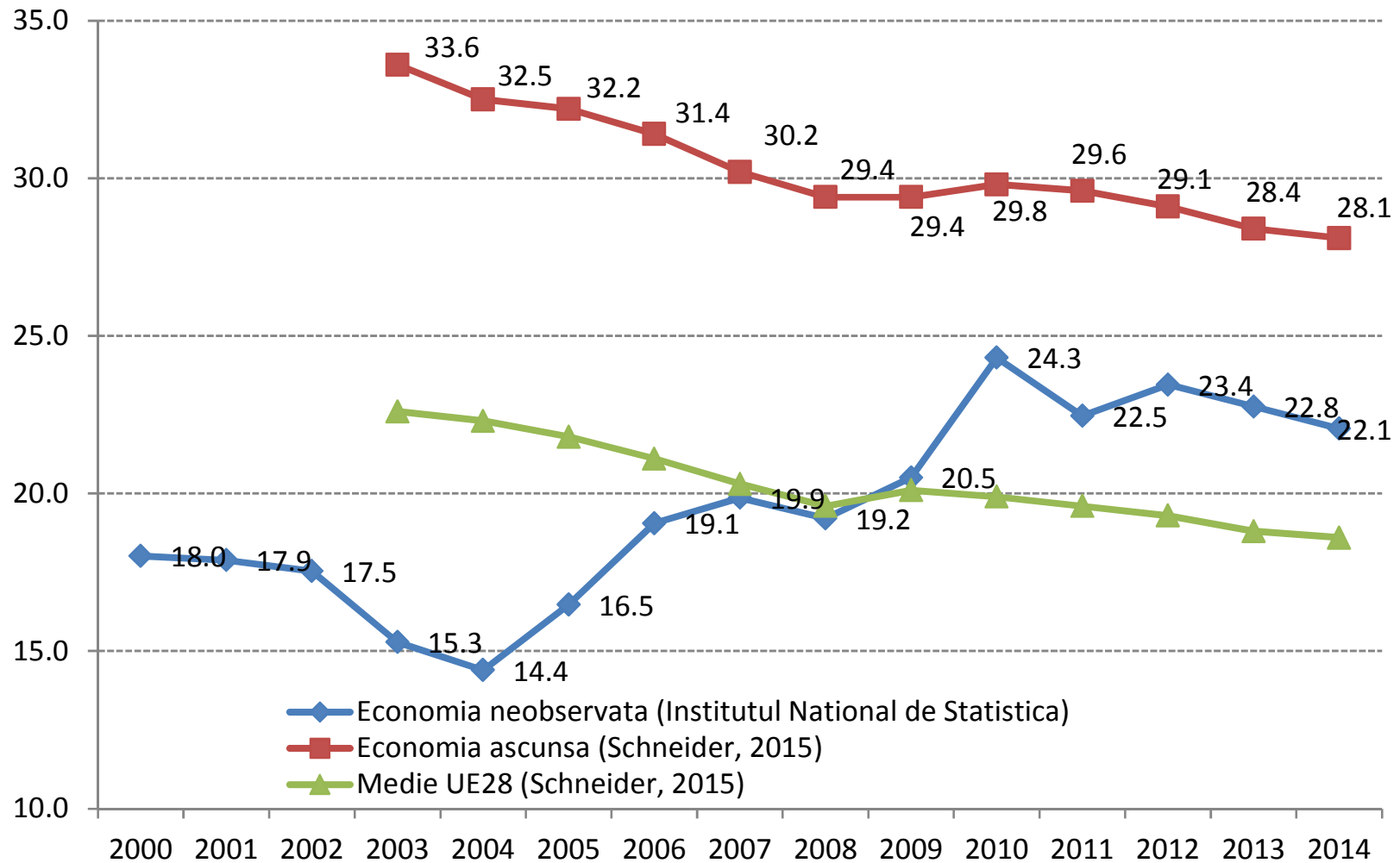
*Opiniile exprimate sunt opinii personale ale autorului si nu implica institutiile cu care este asociat.

Ce contine economia neobservata?

Conform manualului OECD (editia 2002) privind masurarea economiei neobservate:

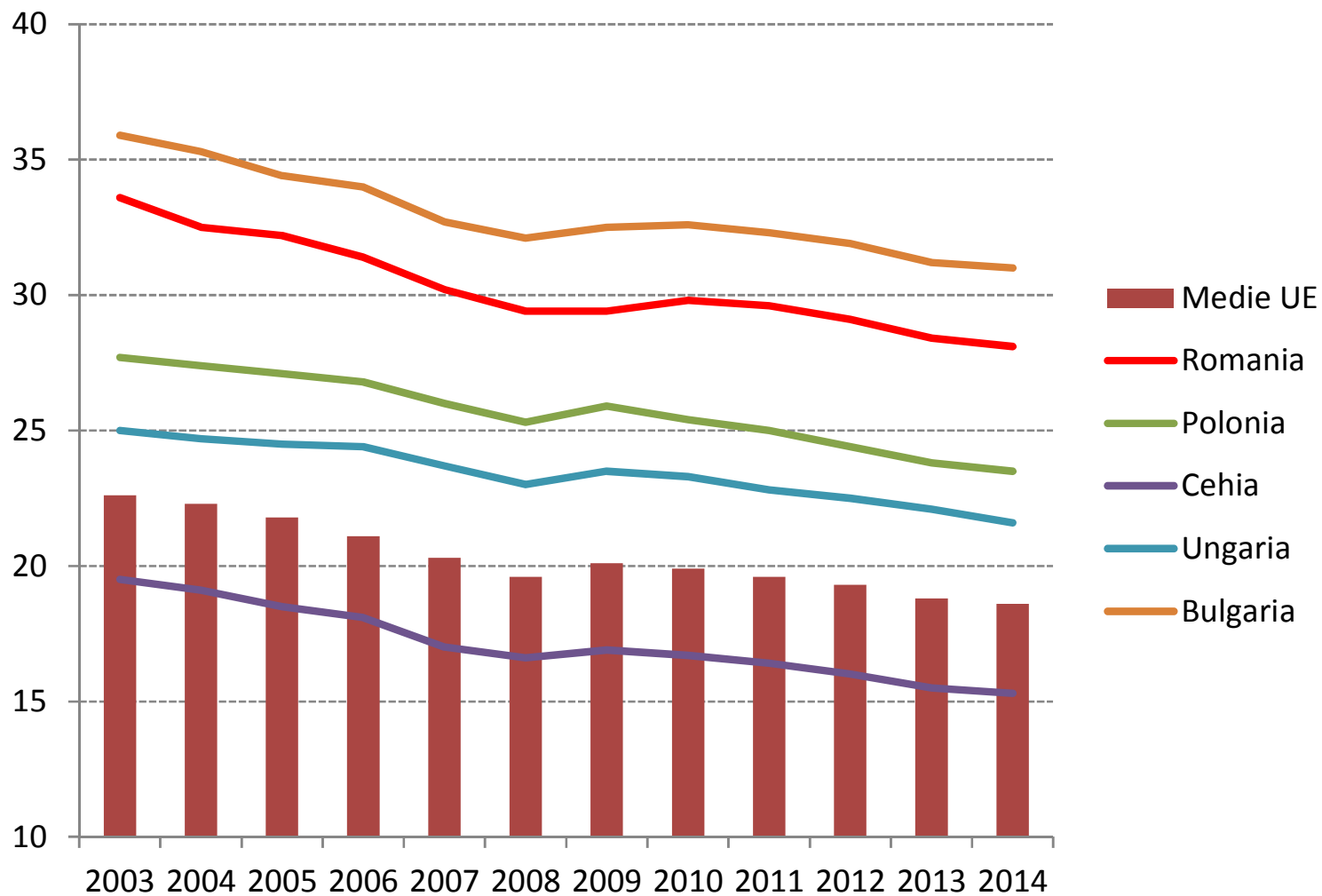
- productia subterana: activitati productive si legale dar care sunt ascunse deliberat autoritatilor pentru a evita plata taxelor sau respectarea reglementarilor
- productia ilegala (interzisa prin lege),
- productia sectorului informal - activitati in cadrul sectorului gospodariilor sau in alte unitati care sunt neinregistrate
- productia gospodariilor pentru consum final propriu.

Ponderea economiei neobservate in Romania vs media UE (% in PIB)



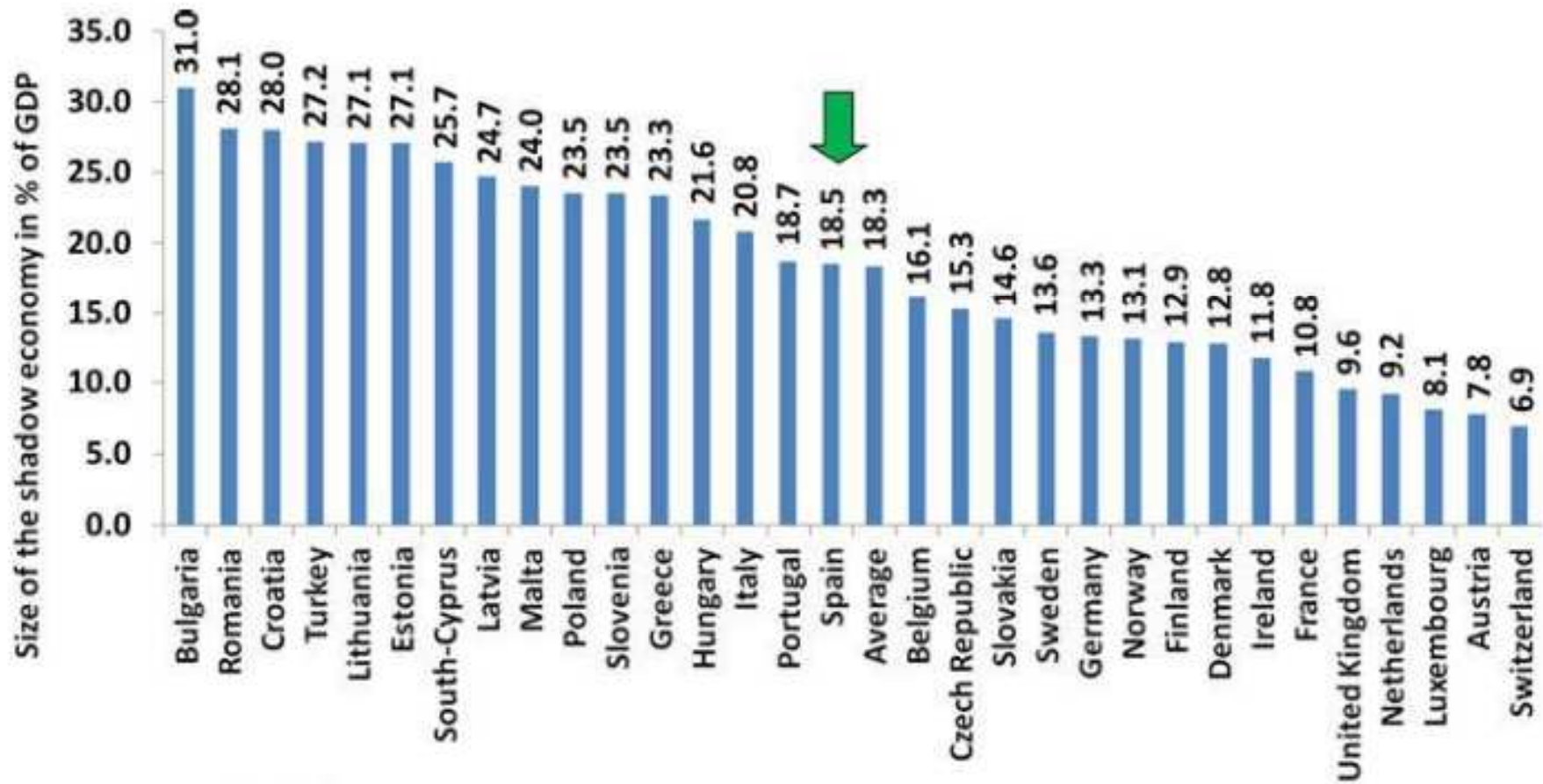
Sursa: INS, Schneider (2015)

Pondereea economiei ascunse in tarile CEE (% in PIB)



Sursa: Schneider, 2015

Pondereza economiei neobservate in tarile CEE (% in PIB, 2014)



Sursa: Schneider, 2015

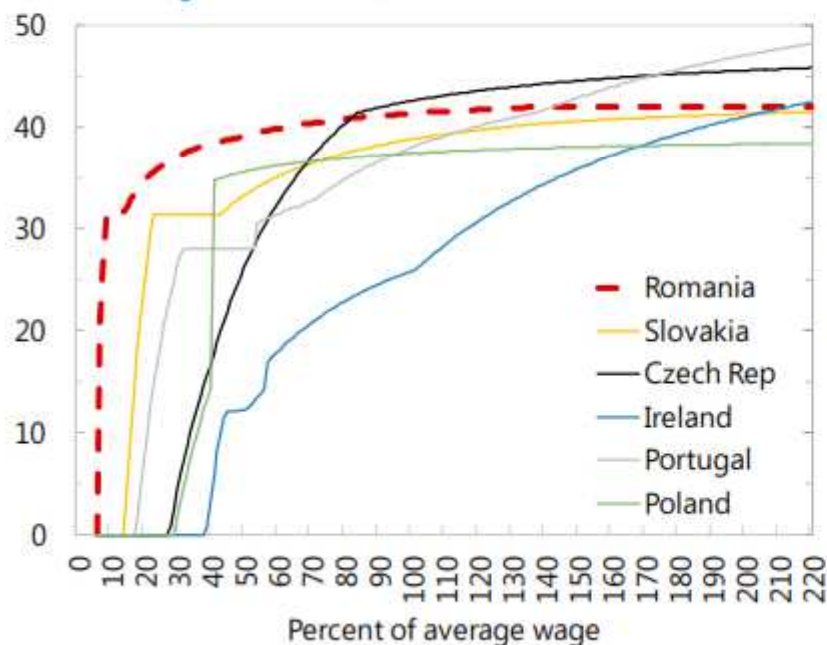
Cauze ale economiei ascunse

1. Povara taxelor si impozitelor

- Povara fiscala pe munca (in special cea a contributiilor la asigurarile sociale) – factor determinant pentru marimea economiei ascunse.

Tax Wedge Comparison

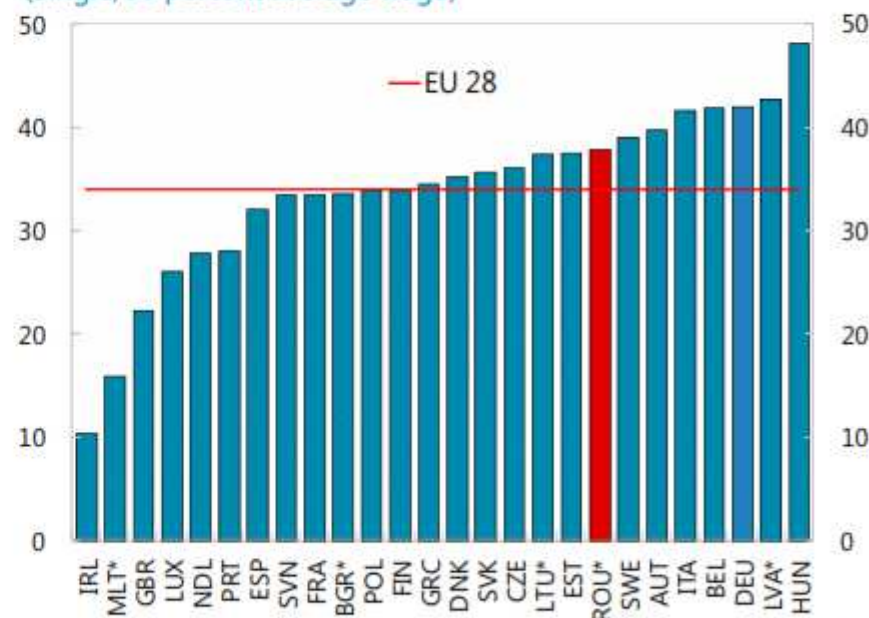
(Percent, single, no children)



Sources: OECD, World Bank; and IMF staff calculations.

Tax Wedge, 2013 1/

(Single, 50 percent average wage)



1/ Data for 2013, unless denoted by star. Recent data for Cyprus and Croatia are not available. Romania cut employer pension contribution by 5 percentage points effective for October 1, 2014. Source: European Commission, DG Economic and Financial Affairs.

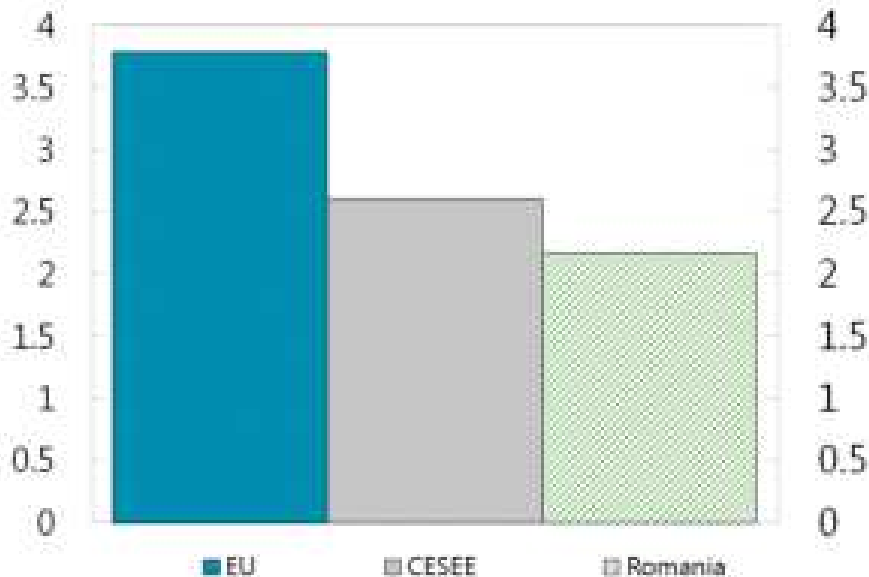
³ The labor tax wedge measures the percentage of the gross salary paid by an employer that is collected by the government in the form of income taxes and social security contributions (see also Box 1).

Cauze ale economiei ascunse

2. Calitatea institutiilor (1)

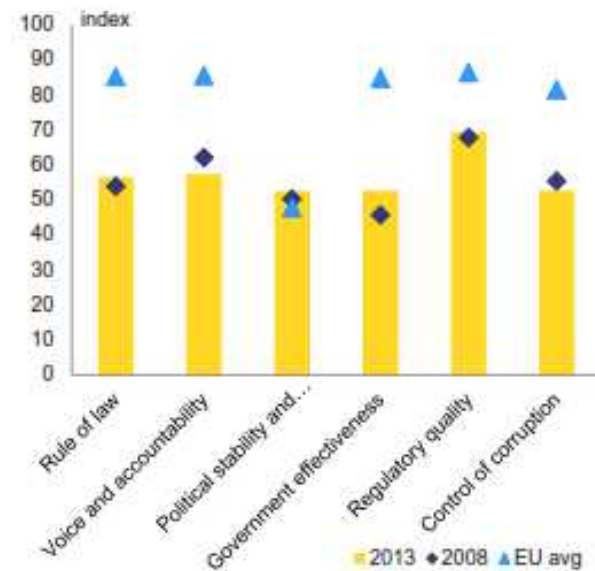
- Aplicarea corecta si eficienta a codului fiscal si a altor reglementari joaca un rol crucial in dimensiunea economiei ascunse.
- Birocratia si coruptia sunt asociate cu o economie ascunsa mai mare;
- Domnia legii, siguranta dreptului de proprietate si aplicarea stricta a contractelor stimuleaza activitatile formale.

Corruption Index



Source: International Country Risk Guide.

Graph 3.3.2: Governance indicators, Romania and EU



Scores for 2011 (0=lowest, 100=highest)

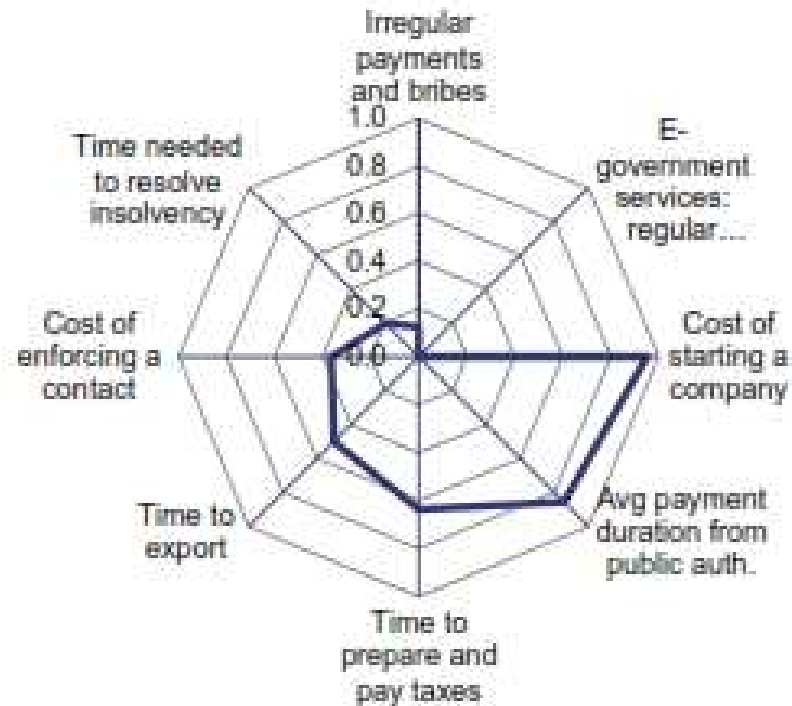
Source: WB Worldwide Governance Indicators

Sursa: FMI, Comisia Europeana

Cauze ale economiei ascunse

2. Calitatea institutiilor (2)

Graph 3.3.1: Overall profile of public administration



1 corresponds to the best performer and 0 to the worst performer among EU28 Member States

Source: European Commission

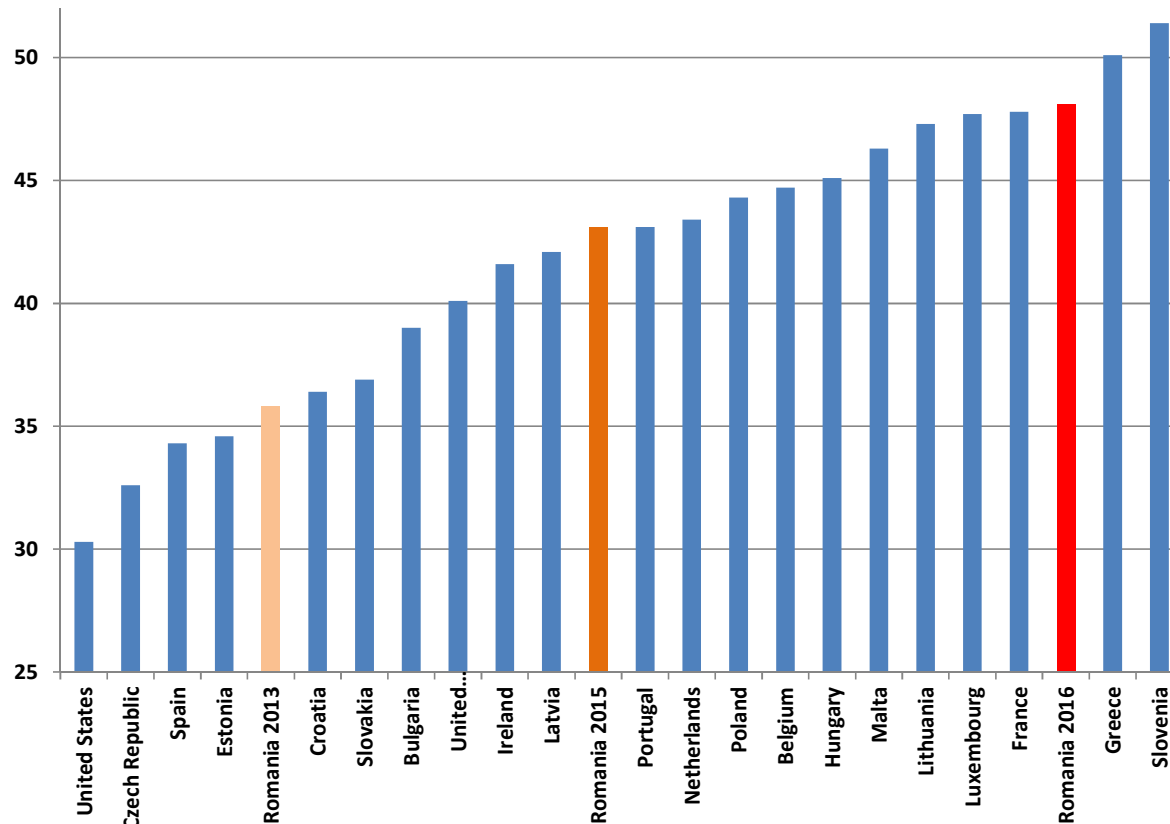
Sursa: Comisia Europeana

Cauze ale economiei ascunse

3. Reglementarea (1)

- Reglementarile din piata muncii reprezinta un factor esential pentru dimensiunea economiei ascunse.

Raportul salariul minim/salariu mediu, 2013



Minimum Wage, 2015
(Euro)

	Monthly minimum wage	Minimum wage in percent of average wage	2016 announced minimum wage in percent of average wage
Bulgaria	174	39	37
Romania	238	43	47
Lithuania	300	42	39
Latvia	360	46	43
Hungary	328	39	37
Slovakia	380	39	38
Estonia	391	37	34
Croatia	398	37	37
Poland	414	43	41

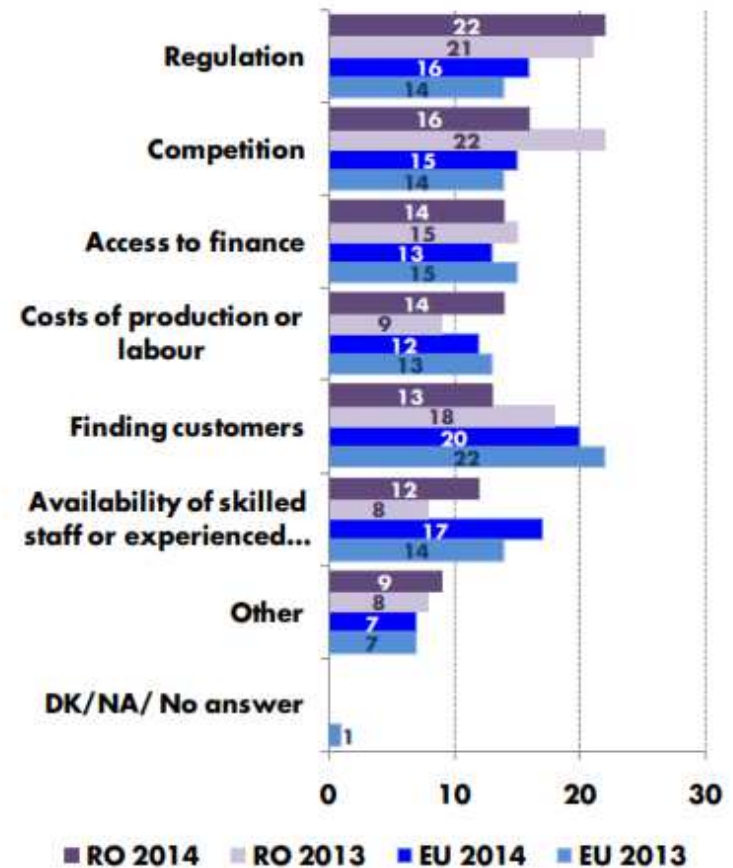
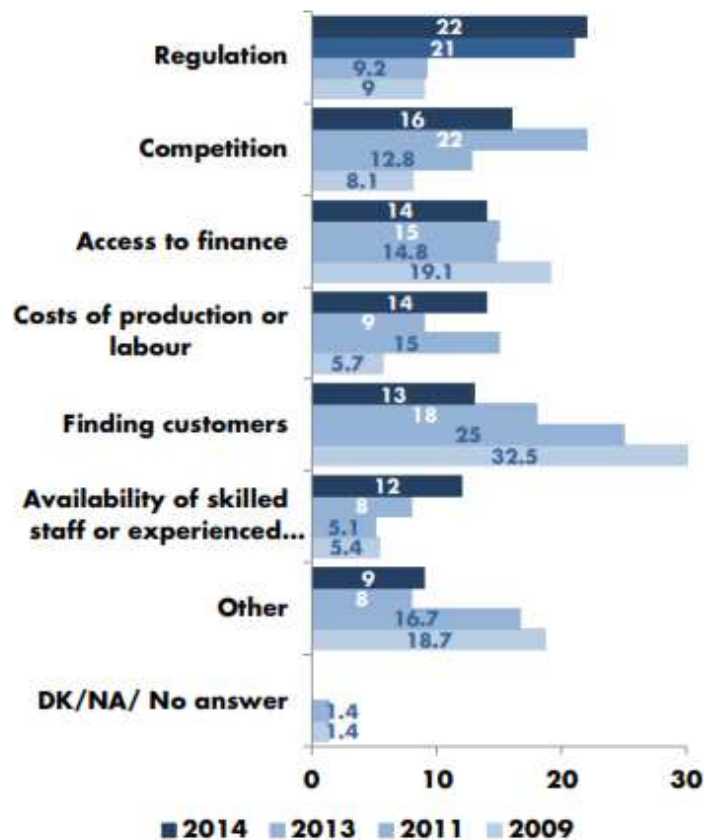
Sources: National authorities; and IMF staff estimates. 2015 data include planned minimum wage increases.

Sursa: Eurostat, FMI

Cauze ale economiei ascunse

3. Reglementarea (2)

What is the most pressing problem your firm is facing?



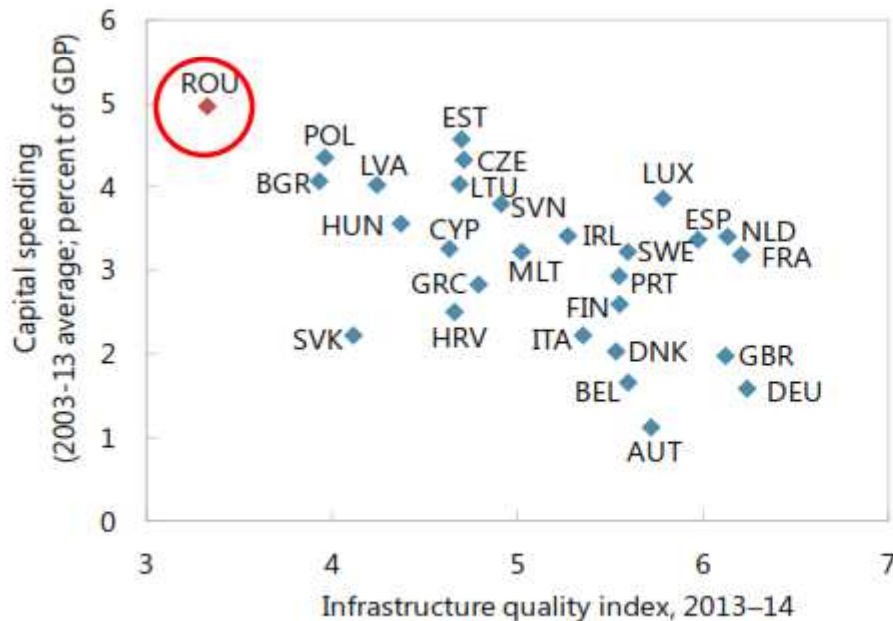
Source: Source: European Commission, Annual Report on European SMEs 2013/2014.

Cauze ale economiei ascunse

4. Nivelul si calitatea serviciilor publice (1)

- Cerc vicios: economie ascunsa mare – venituri bugetare mici – calitate si cantitate scazuta a serviciilor publice – taxe mai mari pentru cei care platesc – economie ascunsa mai mare.

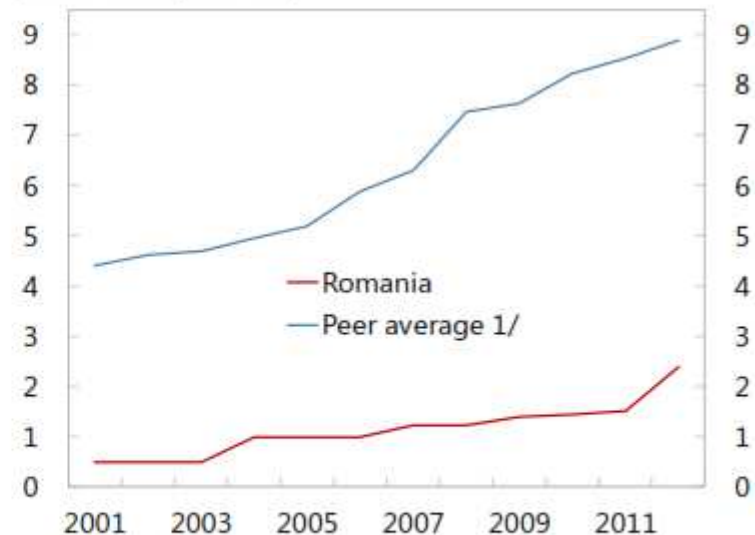
Efficiency of Capital Spending in the EU-28



Sources: Eurostat; and World Competitiveness Report.

Total Length of Motorways

(Thousand square km)



1/ Unweighted average of Bulgaria, Czech Republic, Hungary, Poland and Slovakia

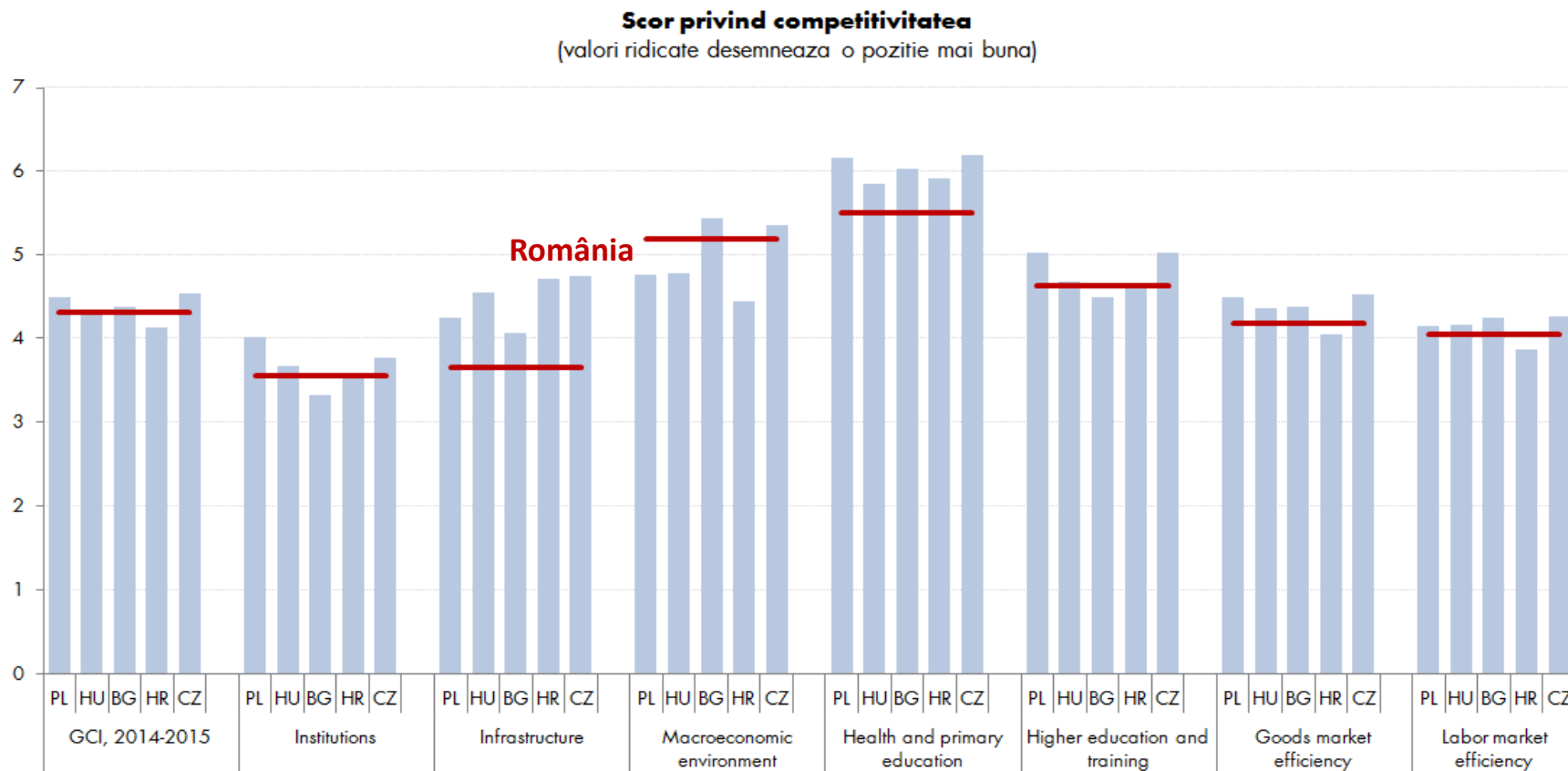
Sources: Eurostat.

Sursa: FMI

Cauze ale economiei ascunse

4. Nivelul și calitatea serviciilor publice (2)

Infrastructura, educația și sănătatea – slăbiciunile României în materie de competitivitate



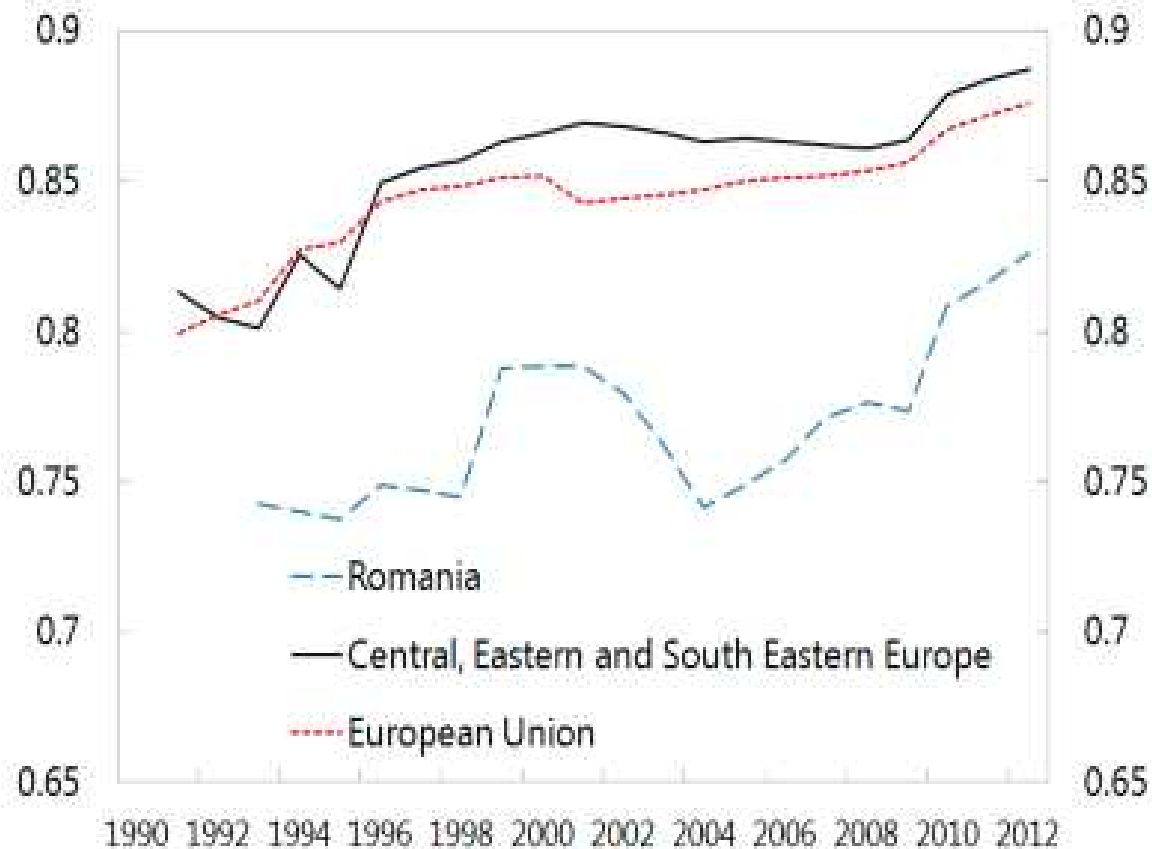
Sursa: The Global Competitiveness report, World Economic Forum, 2014-2015

- ❑ Calitatea infrastructurii este, în mod evident, călcâiul lui Ahile în cazul competitivității economiei românești vis-à-vis de țările din Europa Centrala și de Est.

Cauze ale economiei ascunse

4. Nivelul si calitatea serviciilor publice (3)

Efficiency of Public Expenditure



Source: Sow and Razafimahefa (forthcoming)

Sursa: FMI

Cauze ale economiei ascunse

5. Contractul social/psihologic in plata taxelor

- Conformarea voluntara la plata taxelor este determinata de un contract psihologic/social cu drepturi si obligatii intre cetatean/platitor de taxe si impozite si stat/autoritate fiscala.
- Conformarea este mai mare daca calitatea serviciilor primite de cetateni este mai buna si tratamentul primit din partea administratiei fiscale este unul corect, de parteneriat si nu unul de subordonare.

Cauze ale economiei ascunse

6. Nivelul de dezvoltare al economiei oficiale

- Nivelul de dezvoltare al economiei oficiale este un factor cheie al economiei ascunse: cu cât creșterea economică este mai mică, cu atât tentativă economiei ascunse este mai mare.

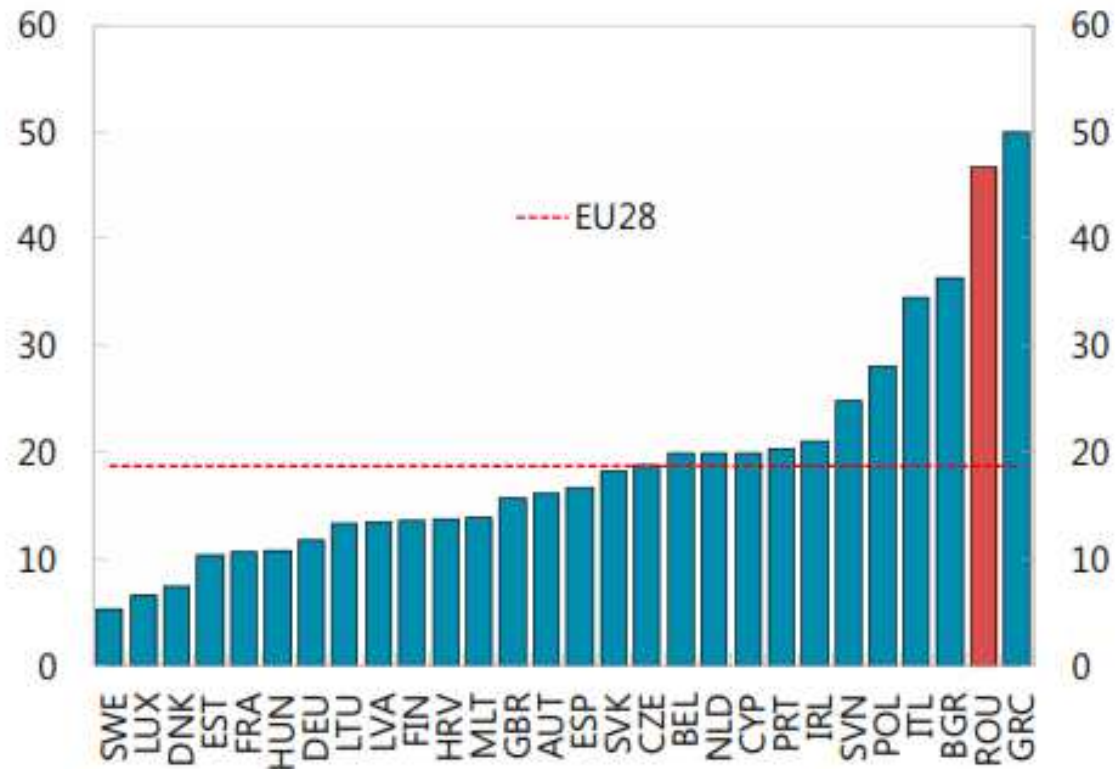
Cauze ale economiei ascunse

7. Self-employment

Cu cat ponderea muncii pe cont propriu este mai mare, cu atat economia ascunsa este mai mare.

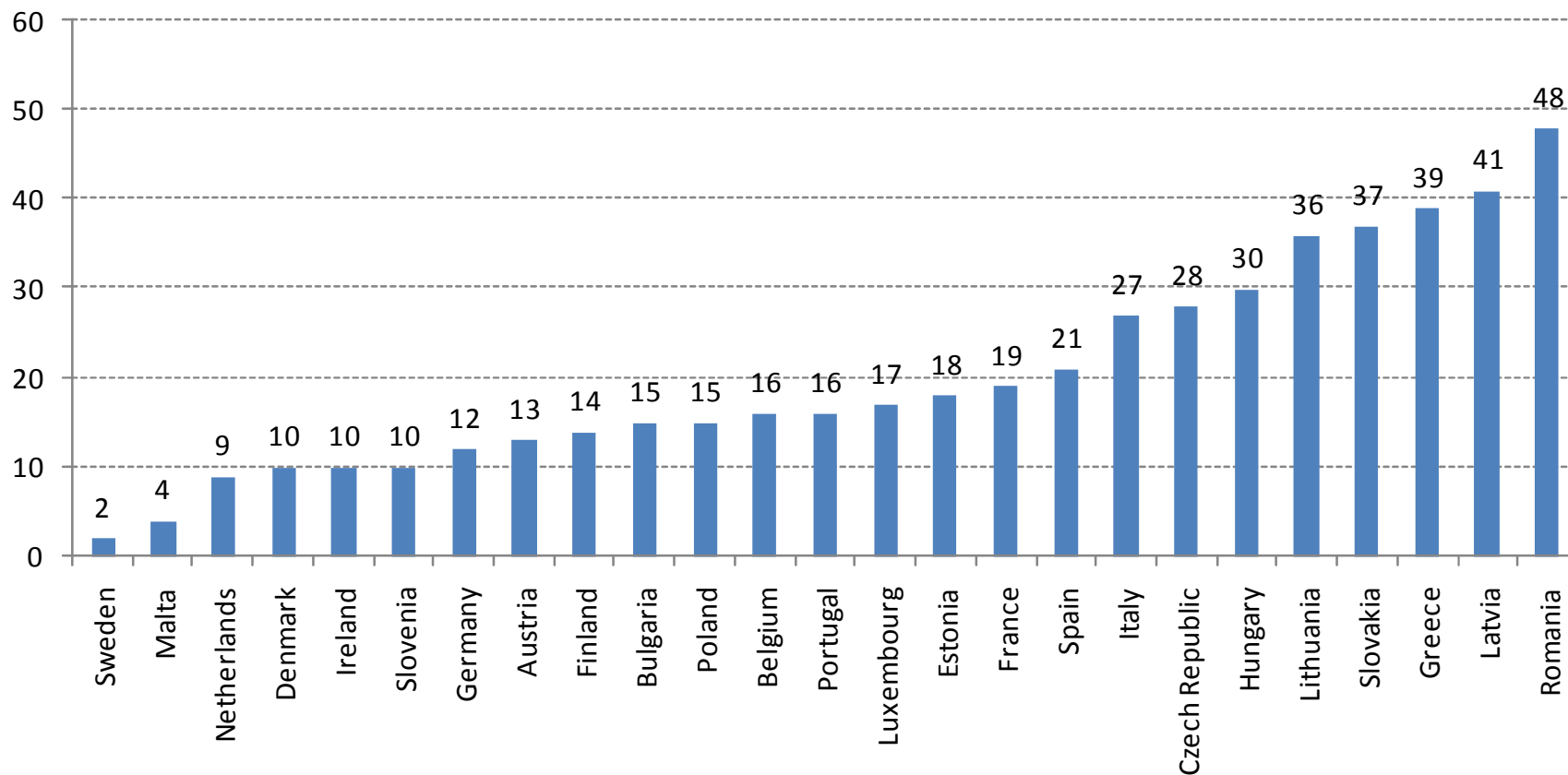
Self-employed/Employees, 2013

(Percent)

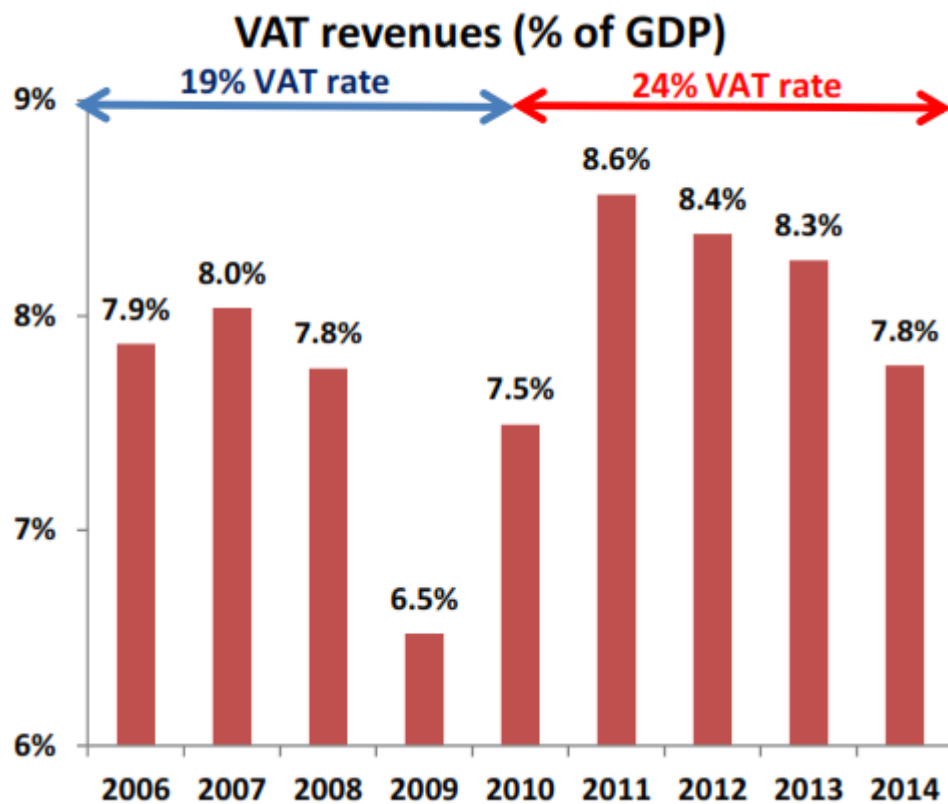


Sources: Ameco; and IMF staff calculations.

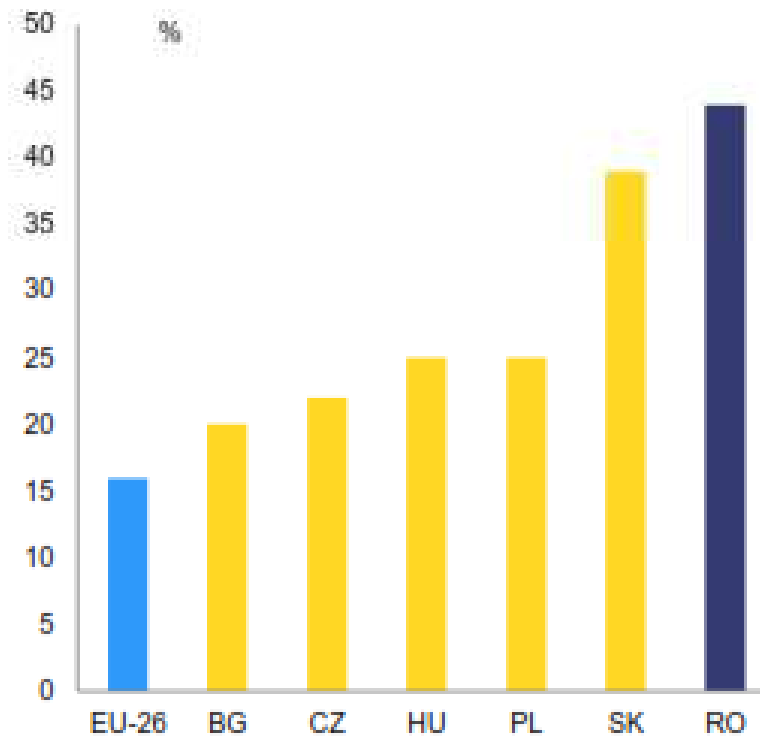
VAT gap (% of VAT liability)



Sursa: Study to quantify and analyse the VAT Gap in the EU-27 Member States Final Report , TAXUD/2012/DE/316, European Commission, 2013



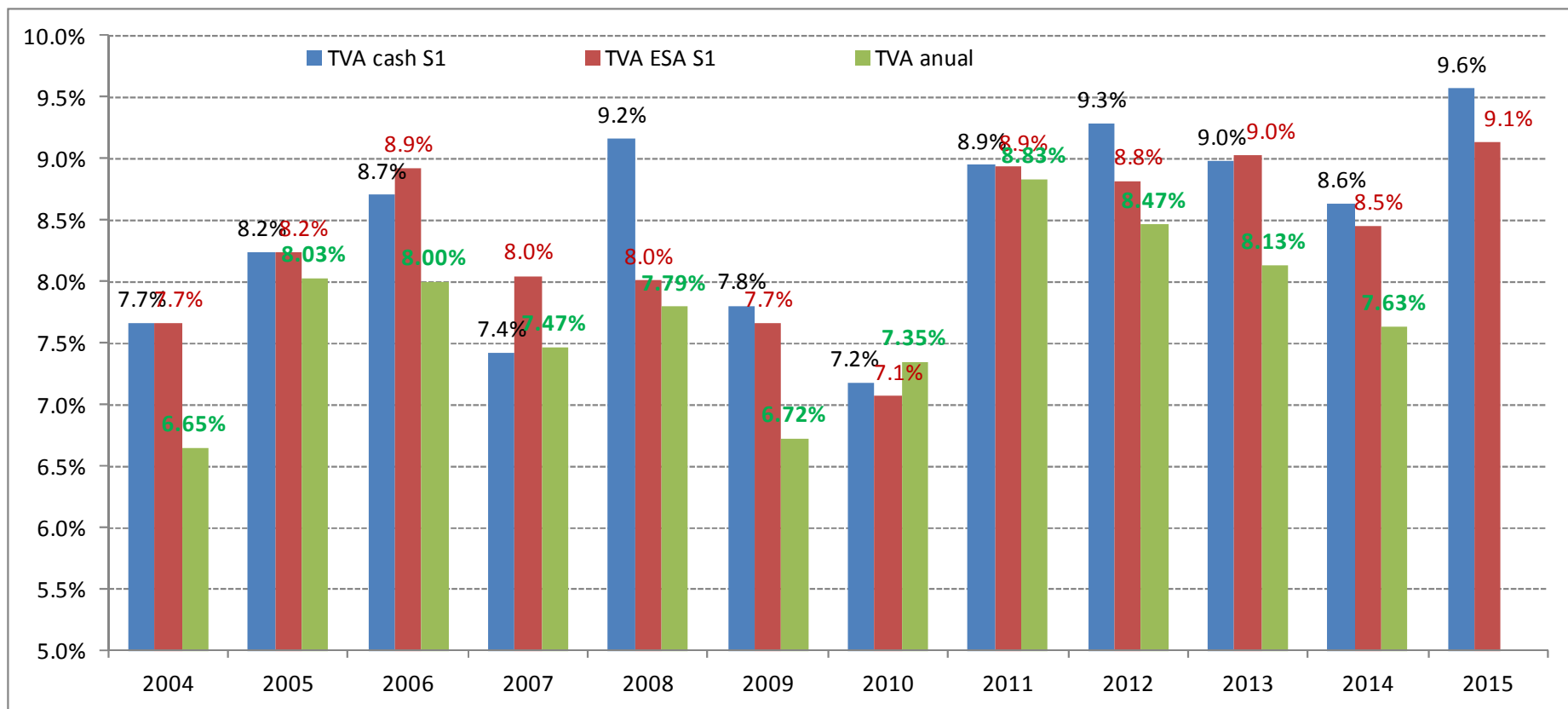
Graph 3.1.2: VAT gap in selected Member States, 2012



Source: European Commission

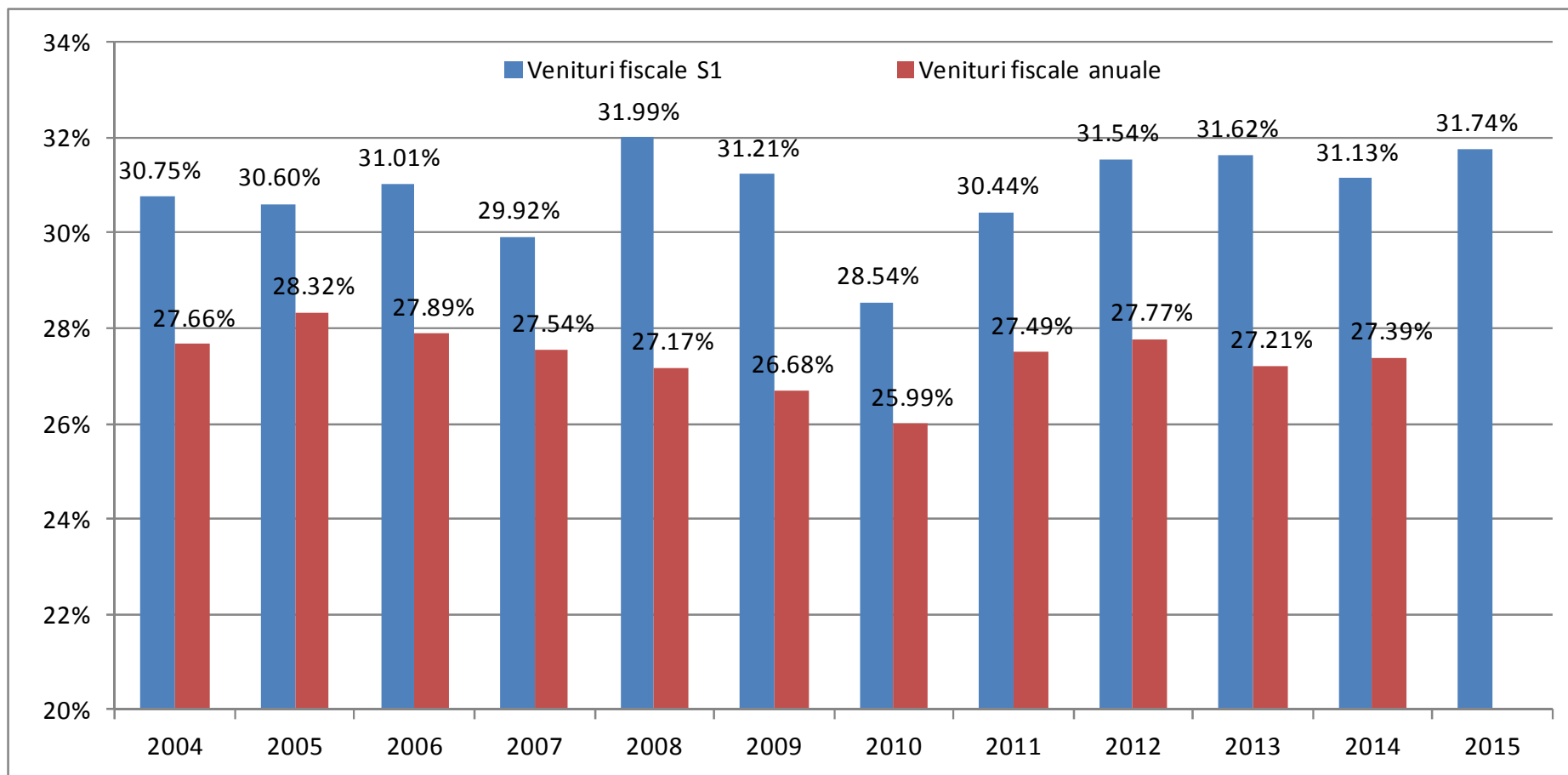
Sursa: Consiliul Fiscal, Comisia Europeana

Veniturile din TVA pe primele 6 luni ale anului (% din PIB)



Sursa: Consiliul Fiscal

Veniturile fiscale pe primele 6 luni ale anului (% din PIB)



Sursa: Consiliul Fiscal

Evaziunea fiscala

% din PIB	2007	2008	2009	2010	2011	2012	2013	2014
Evaziunea fiscala din munca "la negru":	1.83%	1.71%	2.87%	3.12%	3.10%	2.84%	2.77%	2.61%
- impozit pe venit (IV)	0.42%	0.42%	0.68%	0.74%	0.73%	0.67%	0.66%	0.63%
- contributi la asigurarile sociale (CAS)	1.41%	1.29%	2.19%	2.38%	2.36%	2.17%	2.12%	1.98%
Evaziune fiscala in sectorul informal (populatie)	0.65%	0.65%	0.74%	0.90%	0.65%	0.67%	0.86%	0.93%
- impozit pe venit (IV)	0.15%	0.16%	0.17%	0.21%	0.15%	0.16%	0.20%	0.22%
- contributi la asigurarile sociale (CAS)	0.50%	0.49%	0.56%	0.69%	0.49%	0.51%	0.66%	0.70%
Total evaziune fiscala la impozit pe venit	0.57%	0.57%	0.86%	0.95%	0.89%	0.83%	0.86%	0.85%
Total evaziune fiscala la CAS	1.92%	1.78%	2.75%	3.07%	2.86%	2.68%	2.77%	2.68%
Evaziune fiscala la TVA	7.17%	7.26%	7.87%	9.43%	10.20%	12.14%	11.93%	
Evaziune impozit pe profit	0.70%	0.69%	0.58%	0.62%	0.53%	0.41%	0.38%	0.39%
Evaziune accize si taxa pe viciu alcool si tutun	0.77%	0.44%	0.57%	0.71%	0.48%	0.41%	0.43%	0.53%
TOTAL evaziune fiscala	11.12%	10.75%	12.62%	14.79%	14.95%	16.47%	16.37%	
Valoarea adaugata bruta in economia neobservata	19.86%	19.21%	20.50%	24.31%	22.46%	23.45%	22.76%	22.05%

Sursa: Consiliul Fiscal

Evaziunea fiscala la alcool si tutun

		2007	2008	2009	2010	2011	2012	2013	2014
1. Evaziune accize alcool, din care:	mn RON	687	802	874	1,236	1,125	979	1,185	1,561
	% din total piata	44.1%	43.8%	48.4%	55.5%	53.4%	48.9%	52.6%	59.0%
a. alcool etilic si bauturi distilate	mn RON	446	673	692	880	559	384	606	864
	% din total piata	59.8%	64.7%	71.2%	71.9%	59.9%	48.3%	61.5%	68.2%
b. produse intermediare	mn RON	45	2	23	186	399	408	411	429
	% din total piata	43.4%	2.4%	16.2%	69.6%	96.9%	104.3%	99.6%	99.6%
c. bere	mn RON	196	126	158	170	167	187	168	267
	% din total piata	28.0%	18.6%	23.3%	23.5%	22.4%	23.3%	20.0%	28.6%
2. Evaziune taxa pe viciu alcool	mn RON	114	268	255	207	104	79	103	142
	% din total piata	42.0%	70.8%	72.0%	63.5%	41.9%	37.4%	42.3%	56.1%
3. Total evaziune alcool	mn RON	801	1,070	1,128	1,444	1,229	1,058	1,288	1,703
	% din total piata	44.0%	48.6%	52.5%	56.8%	52.5%	48.1%	51.9%	59.0%
	% din PIB	0.19%	0.20%	0.22%	0.27%	0.22%	0.18%	0.20%	0.26%
4. Evaziune accize tigari	mn RON	1,750	944	1,436	1,999	1,294	1,185	1,238	1,594
5. Evaziune taxa pe viciu tigari	mn RON	668	281	341	341	207	187	185	237
6. Total evaziune tigari	mn RON	2,418	1,225	1,777	2,339	1,501	1,372	1,423	1,831
	% din total piata	36.0%	19.6%	22.0%	25.8%	15.2%	13.3%	13.7%	16.2%
	% din PIB	0.58%	0.23%	0.35%	0.44%	0.27%	0.23%	0.22%	0.27%
7. Total evaziune alcool si tigari (accize si taxa pe viciu)	mn RON	3,219	2,295	2,905	3,783	2,730	2,431	2,711	3,533
	% din PIB	0.77%	0.44%	0.57%	0.71%	0.48%	0.41%	0.43%	0.53%

Sursa: Consiliul Fiscal