

The economic impact of migration in the russian federation: taxation of migrant workers / Tatiana Karabchuk, Daria Salnikova

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Abstrak

ABSTRACT

The article contains an outline of migration and taxation in the Russian federation. The characteristics of migration, the legal and regulatory situation of migrant workers with regard to taxation, actual practices in this regard and the steps required to bridge the gap between potential tax payments from migrants and actual taxation practices are considered. Attention is paid to the reasons for irregular migration and informal employment from the points of view of both employers and migrant workers. Finally, overall conclusions and policy recommendations are provided for improving the situation and decreasing irregular migration and tax underpayment.