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Self-employed in the Far East of Russia

The article presents an analysis of the dynamics of self-employed citizens of the Far-Eastern federal district. The quantitative effect as a result of introduction of a special tax regime «Tax on professional income» is presented. An assessment of expectations of the local authorities in the regions of the Far East from the introduction of special tax regime is given. A retrospective of status of the self-employed at the legislative level is presented. An assessment of the most rapidly developing spheres of activity of the self-employed is given, an attempt is made to draw up a social portrait of this category of citizens. The analysis of job search activity of the self-employed and their hiring by employers has been carried out. It is shown that as a result of lack of exhaustive concept of the category of «self-employed», enshrined at the legislative level, there is confusion with the self-identification of persons who consider themselves as self-employed citizens. In addition, there are a number of economic, legal and social problems that the self-employed face today. According to the author, development of the legislative activity in this direction (development of the state support programs, national projects in the field of small and medium-sized businesses, expansion of the rights of the self-employed, etc.), expansion of the economic and sociological research of this category of citizens (in particular, selective observation, compilation an exhaustive social portrait, inclusion of a large social group of self-employed in the social structure of the society) contributes to a more active «exit from the shadows», legalization of implementation of their own activities, overcoming difficulties arising on the way of self-employed, growth of trust in the authorities. The conclusions are formulated on the basis of results of a sociological survey of citizens.

Keywords: *special tax regime, tax on professional income, informal employment, self-employed, spheres of activity, regions of the Far East.*

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