

## Projekta Izp-2018/2-0067 rezultāti

### Institūti un nodokļu iekasēšana Latvijā

*Oriģināli zinātniskie raksti, kas publicēti zinātniskos žurnālos, rakstu krājumos vai konferenču rakstu krājumos, kuri ir indeksēti datu bāzēs Web of Science Core Collection, SCOPUS vai ERIH PLUS*

1. Gavoille, N.; Zasova, A. Minimum wage spike and income underreporting: A back-of-the-envelope-wage analysis. - J. Comp. Econ., 2023, 51 (1), 372-402, <https://doi.org/10.1016/j.jce.2022.08.003>
2. Gavoille, N.; Zasova, A. Foreign ownership and labor tax evasion: Evidence from Latvia. - Econ. Lett., 2021, 207, <https://doi.org/10.1016/j.econlet.2021.110030>
3. Zasova, A; Jascisens, V.; Million Dollar Baby: Should Parental Benefits Depend on Wages When Payroll Tax Evasion is Present? - American Economic Journal: Economic Policy, [Million Dollar Baby: Should Parental Benefits Depend on Wages When Payroll Tax Evasion is Present? - BICEPS](#)
4. Pluta A., Zasova A. Shifting Tax Burden from Labor to Property: the Case of Latvia. - Proceedings of the international conference 'New Challenges of Economic and Business Development, 2019, [Proceeding\\_of\\_Reports\\_2019.pdf \(lu.lv\)](#)

*Citi recenzēti zinātniskie raksti zinātniskos žurnālos, rakstu krājumos vai konferenču rakstu krājumos:*

1. Zasova, A.; Gavoille, N. Foreign Ownership and Labor Tax Evasion: Evidence from Latvia. - FREE Policy briefs, 2021, [Foreign-Owned Firms and Labor Tax Evasion in Latvia • FREE NETWORK \(freepolicybriefs.org\)](#)

*Rīcībpolitikas ieteikumi un ziņojumi par rīcībpolitiku ietekmi:*

1. Sauka, A. Report 'Shadow Economy Index for the Baltic Countries 2009-2018', [SSERiga Shadow Economy Index 2018 1.pdf](#)