

FINANCIAL AND LEGAL REGULATION OF REGIONAL LABOR MARKETS****Svetlana M. Mironova***Volgograd Institute of Management – branch of the Russian Presidential Academy of National Economy and Public Administration, Volgograd, Russia***Article info**

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The article examines the features of financial and legal regulation of regional labor markets. It substantiates the relevance of the development of regional labor markets taking into account the implementation of the national project "Personnel", the importance of using budgetary and legal and tax-legal instruments for the development of labor and employment in the regions.

The purpose of the article is to identify the features of financial and legal regulation of regional labor markets.

The methodological basis of the research consists of the principles and categories of materialistic dialectics, systematic, formal-logical and formal-legal methods.

Main results. Within the framework of the budget and tax policy of the Russian Federation and its constituent entities, the impact of budgetary and tax-legal instruments on the labor market is taken into account. Budgetary and legal regulation of regional labor markets is aimed both at increasing the collection of tax revenues related to the labor market and employment in a broad sense (not only in the framework of labor relations, but also in terms of platform employment and self-employment), and at spending federal and regional budgets to finance the implementation of federal and regional programs aimed at the effective implementation of personnel policies in the regions and stimulating the development of regional labor markets.

Based on the analysis of the legislation on taxes and fees of the Russian Federation and its constituent entities, we can conclude that within the framework of labor relations, tax measures are aimed at: (1) social protection and employment of certain categories of workers (disabled people); (2) creating new jobs and maintaining existing jobs (both within the framework of the current economic situation and in various emergency situations, for example, during the coronavirus pandemic); (3) establishing and maintaining a certain level of material support for workers in the form of payment of a certain amount of average monthly wages.

Conclusions. In connection with the need to meet the economy's demand for personnel and additional involvement in employment of various categories of workers, the development of regional labor markets taking into account the specifics of the personnel needs of specific subjects of the Russian Federation, financial and legal regulation of regional labor markets is of particular importance. It can be implemented both at the federal level, by establishing budgetary and legal and tax and legal instruments that will apply to the entire territory of the Russian Federation and provide for uniform financial and legal mechanisms. And at the regional level, taking into account the specifics of individual subjects of the Russian Federation taking into account their personnel needs, with the possibility of establishing tax benefits for certain types of taxpayers, as well as the possibility of applying additional measures of budgetary and legal incentives.

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1. Introduction

Currently, within the framework of public legal science, particular interest lies in the issues of financial and legal regulation of labor and employment relations at the regional level, as these remain among the least studied in legal research. The shortage of skilled labor, the adoption of the new national project "Personnel," and the need to revise personnel policies in light of the emergence of platform-based employment necessitate an examination of legal regulation in the sphere of labor and employment within the constituent entities of the Russian Federation. This includes assessing its current state and its impact on the development of regional labor markets, both in general and specifically in terms of financial and legal instruments. In this regard, it is essential to explore the concept and features of financial and legal regulation of regional labor markets, as well as budgetary-legal and tax and legal instruments for their regulation.

The National Security Strategy of the Russian Federation outlines a series of tasks aimed at ensuring economic security, including the formalization of labor relations, eliminating labor market imbalances, improving professional training, etc. Consequently, financial and legal conditions must be established to safeguard national security as a whole [1] and tax security in particular [2]. The effectiveness of financial and legal regulation in these areas will determine the implementation of personnel policies in specific regions and, collectively, their overall social and economic development.

2. Regional Labor Markets: Concept and Features of Financial and Legal Regulation

The labor market, as a system of economic relations associated with purchasing and selling of labor, plays a crucial role in economic development while exhibiting distinct regulatory features from both economic and legal perspectives [3]. Currently, the Russian

Federation faces a dual challenge: on the one hand, there is a shortage of skilled labor, posing significant risks to its economy. On the other hand, the restructuring of economic processes under the influence of information technologies and the growth of the platform economy is reshaping labor markets [4], particularly affecting regional labor markets [5].

Among the key components of the labor market structure are state and regional labor and employment policies [6, p. 10]. Other studies identify legal norms, programs, and decisions as integral elements [7, p. 6], implying a broad regulatory framework designed to balance the interests of employees and entrepreneurs [8, p. 14; 9]. However, it is necessary to consider a broader range of stakeholders—the state, which implements regulatory policies on labor and employment; employers (including both organizations and individual entrepreneurs); employees; and other labor market participants such as self-employed individuals, whose numbers have grown significantly in recent years, reaching 13 million as of March 31, 2025 (Statistics for the National Project "Small and Medium-Sized Entrepreneurship and Support for Individual Entrepreneurial Initiative"). Additionally, digital platforms are influencing labor market dynamics [10], weakening the traditional organizational structure of labor markets [11]. The nature of employment is evolving [12], with non-standard forms of employment emerging [13], thereby expanding the very concept of the labor market. All of this necessitates appropriate legal regulation, including financial and legal support.

Regional labor markets are governed by both federal legislation, which establishes general labor and employment provisions, and regional regulatory acts, as labor law falls under the joint jurisdiction of the Russian Federation and its constituent entities in accordance with Article 72 of the Constitution of the Russian Federation. Thus, the system of regional

legislation regulating labor markets is based on the general provisions of federal laws. The same applies to financial and legal regulation, which operates through budgetary, tax and legal mechanisms via federal and regional regulatory acts in budgetary and tax spheres.

In this article first of all, we will examine the general principles of public legal regulation of regional labor markets, which underpin their financial and legal framework. In shaping their regional labor market policies and promoting various forms of employment among local populations, the constituent entities of the Russian Federation primarily rely on national labor and employment policies.

The Russian Federation not only establishes the framework for legal regulation but also defines specific performance indicators that must be achieved at the regional level when addressing various issues. For heads of constituent entities of the Russian Federation, performance metrics are established to evaluate the effectiveness of their work, as well as the activities of regional authorities. These indicators specifically target the development of labor and employment in the regions. Directly relevant in this context are such performance indicators as: "satisfaction of combatants in the special military operation (SMO) with retraining and employment conditions"; "Growth rate (growth index) of real per capita monetary income of the population"; "growth rate of income per employee in small and medium-sized enterprises (SMEs)" (Decree of the President of the Russian Federation No. 1014 of November 28, 2024, "On Assessing the Effectiveness of the Activities of the Highest Officials of the Constituent Entities of the Russian Federation and the Activities of the Executive Bodies of the Constituent Entities of the Russian Federation"). The first parameter pertains to a specific group of employed citizens - combatants of the SMO, while the others are aimed at increasing income levels for the general population and those employed by SMEs. This is

to be achieved through wage increases and other support measures for the population and businesses.

Methodologies for calculating performance indicators are approved by the Government of the Russian Federation (Decree of the Government of the Russian Federation No. 58 of January 28, 2025, "On Approval of the Methodologies for Calculating Indicators to Assess the Effectiveness of the Activities of the Highest Officials of the Constituent Entities of the Russian Federation and the Activities of the Executive Bodies of the Constituent Entities of the Russian Federation"). However, as of April 1, 2025, the methodology for assessing effectiveness regarding SMO combatants has not yet been approved. It should be noted that this indicator evaluates SMO combatants' satisfaction with employment conditions rather than actual employment rates. Nevertheless, the reintegration of SMO combatants into civilian life, their employment and job placement remain priority tasks at both federal and regional levels. Various measures have been proposed as solutions, including: preserving jobs for employees who joined the SMO; creating new jobs for them; retraining SMO combatants; holding meetings with employers; introducing career counselor positions filled by SMO combatants to facilitate effective employment communications; additional support measures from employers.

Other performance indicators indirectly affect the labor market and employment. For example, the birth rate coefficient is significant as it depends on individuals' ability to participate in the labor market while balancing parenthood. The Strategy for Implementing Family and Demographic Policy and Supporting Large Families in the Russian Federation until 2036 (Order of the Government of the Russian Federation No. 615-r of March 15, 2025, "On Approval of the Strategy for Actions to Implement Family and Demographic Policy and

Support Large Families in the Russian Federation Until 2036") pays considerable attention to employment measures for: mothers on maternity leave with young children; parents of children with disabilities; and large families. The Strategy notes that mothers from large families actively utilize platform-based work. It proposes measures both for citizens (increasing wages, vocational training, retraining, expanding remote and platform-based employment, flexible work schedules) and for encouraging corporate practices that support families with children, working parents, and pregnant women. Thus, creating favorable labor and employment conditions is crucial for decisions regarding childbearing.

When defining the functions of finance as a factor in the development of financial law [14], particular attention should be paid to the regulatory function of finance, through which federal and regional authorities can influence the formation of labor markets and employment.

The inclusion of labor market and employment development issues in financial and legal policy has become characteristic of recent years, both at the federal and regional levels. For instance, the Main Directions of the Unified State Monetary Policy for 2025 and the Period of 2026 and 2027 place significant emphasis on the labor market and employment as factors influencing inflation and price stability. Noting in the Main Directions that "the labor market is one of the most important factors in price dynamics in any economy," (Main Directions of the Unified State Monetary Policy for 2025 and the Period of 2026 and 2027 (approved by the Bank of Russia)) the Central Bank of Russia has decided to incorporate a separate labor market module into its modeling framework, examining issues such as wages and unemployment.

The budgetary and tax policies of the Russian Federation and its constituent entities also consider the impact of budgetary-legal and tax and legal instruments on the labor market

(Main Directions of Budgetary, Tax, and Customs Tariff Policy for 2025 and the Planning Period of 2026 and 2027 (approved by the Ministry of Finance of Russia); Order of the Government of the Astrakhan Region No. 403-Pr of October 15, 2024, "On the Main Directions of Budgetary and Tax Policy of the Astrakhan Region for 2025 and the Planning Period of 2026 and 2027"). The set of instruments may be general or specific, depending on various circumstances. For example, wage provisions account for regional coefficients and allowances in the Far North (Decree of the Government of the Komi Republic No. 391 of September 24, 2024, "On the Main Directions of Budgetary and Tax Policy of the Komi Republic for 2025 and the Planning Period of 2026 and 2027"). The need for additional financial and legal instruments is driven by the unique living and working conditions in areas with unfavorable climatic conditions [15].

The following sections will examine the specifics of budgetary-legal and tax and legal regulation of regional labor markets.

3. Features of Budgetary-Legal Regulation of Regional Labor Markets

To improve the effectiveness of public administration, including in the sphere of managing regional labor markets, budgetary-legal instruments must be provided [16].

In financial and legal regulation, budget planning [17] aimed at developing regional labor markets will be of great importance. When planning budgets -both for the current year and the planning period, as well as in the long term - the following should be taken into account: budget revenue projections from relevant taxes (e.g., professional income tax, personal income tax, interbudgetary transfers from higher-level budgets aimed at stimulating labor market and employment development); tax expenditures in the form of lost revenues due to tax incentives; budget expenditures directed toward the development of regional labor markets.

Financial support for meeting the performance indicators of regional authorities, including in the sphere of labor and employment, can be provided at both the federal and regional levels, including in the area of federal grants provision to constituent entities of the Russian Federation in the form of interbudgetary transfers (in accordance with Presidential Decree No. 1014, the rules for distributing such grants must be developed by May 1, 2025). This can also be support for municipalities provided by regional authorities. For instance, some regions have allocated grants to municipalities equivalent to revenues from the professional income tax to encourage self-employment registration [4].

A number of powers in labor and employment policy are delegated from the federal level to regional authorities, necessitating the allocation of subventions for their implementation (Law of the Republic of Bashkortostan No. 588-z of September 27, 2012 "On Promoting Employment in the Republic of Bashkortostan").

In addition to interbudgetary transfers from the federal budget to regional budgets and from regional budgets to municipal budgets, subsidies may also be granted to specific legal entities to stimulate employment among certain categories of citizens. For example subsidies from the Social Fund of the Russian Federation to legal entities (Decree of the Government of the Russian Federation No. 362 of March 13, 2021 "On State Support in 2024 for Legal Entities, Including Non-Profit Organizations, and Individual Entrepreneurs to Stimulate Employment of Certain Categories of Citizens"). Regional subsidies are provided to employers participating in additional employment initiatives aimed at enhancing labor mobility (Decree of the Administration of the Kostroma Region No. 77-a of February 24, 2025 "On Financial Support for Employers Participating in the Implementation of the Measure 'Enhancing Labor Resource Mobility

in the Kostroma Region"").

Thus, budgetary and legal regulation of regional labor markets is focused on increasing tax revenues related to labor markets and employment in a broad sense (not only within traditional employment relationships but also including platform-based work and self-employment); and in terms of allocating funds from federal and regional budgets to finance programs aimed at effective implementation of regional personnel policies and stimulating the development of regional labor markets.

4. Features of Tax and Legal Regulation of Regional Labor Markets

Tax and legal regulation of regional labor markets is implemented at both federal and regional levels.

Primarily, this involves establishing taxes, fees, special tax regimes, and insurance contributions, as well as modifying their individual elements to influence labor markets and employment.

The Tax Code of the Russian Federation provides for:

- tax exemptions for organizations whose charter capital consists entirely of contributions from designated public organizations of persons with disabilities (Article 149 of the Tax Code of the Russian Federation);
- deductible expenses for organizations improving working conditions and safety for persons with disabilities, creating and preserving jobs for them, and other social protection measures (Article 264 of the Tax Code of the Russian Federation);
- employment preservation agreements under the additional income tax on hydrocarbon extraction (Article 342.8 of the Tax Code of the Russian Federation);
- restrictions on using the simplified taxation system for organizations with charter capital consisting of contributions from designated public organizations of persons with

disabilities (Article 346.12 of the Tax Code of the Russian Federation);

- land tax exemptions for organizations of persons with disabilities (Article 395 of the Tax Code of the Russian Federation);

- reduced insurance contribution rates based on specific average headcount indicators (Article 427 of the Tax Code of the Russian Federation), etc.

Thus, tax benefits and reduced rates apply to organizations employing specific categories of employees, such as persons with disabilities. Notably, part-time workers, contractors, and those under civil law agreements are excluded from headcount calculations (Article 264 of the Tax Code of the Russian Federation).

Russian regions employ diverse tax benefits and preferences to stimulate local labor markets.

In terms of regional and local taxes, the rules on establishing tax breaks will be duplicated, for example, for the property tax of organizations and land tax. Additional tax breaks may also be introduced, for example, organizations that employ disabled people at a certain average headcount are exempt from land tax in Moscow. In the Republic of Mordovia, property tax breaks for postal organizations have been expanded in order to direct the released funds to pay employees.

Of interest is the reduction of the tax base for property tax of organizations, based on the preservation of the average headcount of employees in the Tula Region: "the tax base is reduced by the amount of the cadastral value of 100 square meters ... if the average headcount of the taxpayer's employees for the previous tax period was at least five people." In this case, the conditions on the average nominal accrued wages of employees, as well as the average monthly wage per employee must be met.

In terms of regional and local taxes, the rules on establishing tax breaks will be

duplicated, for example, for the property tax of organizations and land tax. Additional tax breaks may also be introduced, for example, organizations that employ disabled people at a certain average headcount are exempt from land tax in Moscow (Law of Moscow No. 74 of November 24, 2004 "On Land Tax"). The Republic of Mordovia expanded corporate property tax benefits for postal operators, redirecting savings to employee wages (Decree of the Government of the Republic of Mordovia No. 670 of September 16, 2024 "On the Main Directions of Budgetary and Tax Policy of the Republic of Mordovia for 2025 and the Planning Period of 2026 and 2027").

Of interest is the reduction of the tax base for property tax of organizations, based on the preservation of the average headcount of employees in the Tula Region: "the tax base is reduced by the amount of the cadastral value of 100 m²... if the taxpayer maintained an average headcount of at least five employees in the preceding tax period, subject to wage level requirements." (Law of the Tula Region No. 414-ZTO of November 24, 2003 "On Corporate Property Tax"). In this case, the conditions on the average nominal accrued wages of employees, as well as the average monthly wage per employee must be met.

In the Moscow Region, benefits for corporate income tax (in terms of the rate transferred to the regional budget) and regional taxes are determined both for organizations of disabled people and for other categories:

- investors for property tax of organizations (an additional criterion for granting a tax benefit is the condition that "the creation of a fixed asset has resulted in an increase in the average headcount of the investor's employees");

- organizations engaged in beer production activities (if the average headcount of employees of the organization carrying out labor activities in the Moscow Region exceeds

100 people for the tax period);

- organizations engaged in the transportation of goods by rail (subject to the conditions on the average monthly wage and a certain number of average headcount of employees of the organization) (Law of the Moscow Region No. 151/2004-OZ of November 24, 2004 "On Preferential Taxation in the Moscow Region").

The constituent entities of the Russian Federation can also establish reduced tax rates under special tax regimes for those taxpayers - organizations and entrepreneurs who attract certain categories of employees or maintain the average headcount of already hired employees. For example, in order to preserve jobs during the COVID-19 pandemic in the Volgograd Region in the period 2021-2022, reduced tax rates under the simplified tax system (4% and 10%) were provided in the event of maintaining the average headcount of employees and monthly payments and remuneration to such employees according to a certain formula (Law of the Volgograd Region No. 1845-OD of February 10, 2009 "On the Tax Rate Paid in Connection with the Application of the Simplified Taxation System"). At the same time, many entrepreneurs in practice faced the impossibility of using a reduced tax rate due to the controversial nature of the calculation of indicators, which became the reason for the judicial challenge of paragraph 2 of Part 7 of Article 1 of the Law of the Volgograd Region dated 10.02.2009 No. 1845-OD, but the applicant's claims were denied (Ruling of the Volgograd Regional Court of December 7, 2022 in Case No. 3a-490/2022 "On the Rejection of Claims to Declare Invalid Clause 2 of Part 7 of Article 1 of the Law of the Volgograd Region No. 1845-OD of February 10, 2009 (as amended on December 28, 2021) 'On the Tax Rate Paid in Connection with the Application of the Simplified Taxation System'").

Based on the analysis of the legislation on taxes and fees of the Russian Federation and its

constituent entities, it can be concluded that, within the framework of labor relations, tax measures are aimed at: 1) social protection and employment of certain categories of workers (disabled persons); 2) creating new jobs and preserving existing jobs (both within the framework of the current economic situation and in various emergency situations, for example, during the coronavirus pandemic); 3) establishing and maintaining a certain level of material support for workers in the form of payment of a certain amount of average monthly wages.

The last condition regarding maintaining a certain level of wages also affects the collection of personal income tax, despite the fact that the constituent entities of the Russian Federation do not have the authority to regulate this tax normatively, which prevents them from influencing the establishment of specific elements of this tax, such as tax benefits and preferences, reduced tax rates, etc. At the same time, since personal income tax is an important source of tax revenue for regional budgets, and especially local budgets, regional authorities, as well as local self-government bodies, are interested in the timely and full transfer of this tax to their budgets and, consequently, in the corresponding level of population income subject to taxation [18]. For this reason, commissions on illegal employment involving regional and municipal authorities have recently become more active.

When examining the tax and legal regulation of regional labor markets in a broad sense, it is also necessary to consider those tax and legal instruments that relate to supporting regional employment in all its forms - not only within traditional labor relations but also in platform-based employment and self-employment.

First and foremost, the introduction of the professional income tax for the self-employed should be noted, as some workers

previously engaged in traditional employment have shifted to self-employment under civil-law contracts. This has led to a partial transformation of the traditional labor market, as well as a shortage of personnel employed under labor contracts. On the one hand, many citizens, particularly younger generations, prefer not to bind themselves to an employer through an employment contract, opting instead for greater flexibility in their working conditions. On the other hand, companies have begun using self-employed individuals as a substitute for traditional labor relations to minimize costs associated with ensuring working conditions for employees and paying insurance contributions.

It appears that the conditions of this tax regime will not be revised until the completion of the professional income tax experiment. However, within the framework of tax control capabilities, tax authorities have all the necessary tools to identify cases of bad faith where contracts with self-employed individuals are used to replace employment relationships, leading to reduced tax and insurance contribution payments by businesses. This makes it possible to curb such practices. The reduction of the informal economy sector through tax measures is of paramount importance [19]. At the same time, fairness must be maintained in terms of balancing the interests of all labor market participants, including with regard to insurance contributions, as their payment determines the revenue of off-budget funds allocated for pension insurance, social insurance in case of disability and maternity, as well as health insurance [20, 21].

Tax authorities possess extensive data on company-employee relationships, their terms of engagement, and exercise tax control powers that enable them to collect additional information about labor market interactions [22]. Consequently, tax authorities can share this information with regional and local governments both to identify cases of illegal employment and

to inform policy decisions regarding the formation of regional and local budgets.

5. Conclusions

Given the need to meet the economy's workforce demands, to engage various categories of workers, and to develop regional labor markets according to the specific staffing needs of individual Russian regions, financial and legal regulation of regional labor markets becomes particularly important. Such regulation can be implemented at the federal level, through budgetary and tax instruments that apply nationwide and establish uniform financial-legal mechanisms; and at the regional level, taking into account the specificities of individual regions and their workforce needs, including the possibility of introducing tax benefits for certain categories of taxpayers and applying additional budgetary incentives. This two-tiered approach ensures both nationwide consistency and regional adaptability in labor market regulation.

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