The impact of behavioral aspects on the social capital of the tax service of Ukraine

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Abstract
The strategic direction defined by the Association Agreement between Ukraine and the EU is the urgent formation, development and increase of social capital, which is the basis for improving the standard of living of people, increasing its potential and realizing the needs of the modern economic space. One of the key directions of the state economic process is the tax service of Ukraine, which makes a significant contribution to the development of the country's prosperity and the lives of citizens. The article is aimed at analyzing the combination of the concept of social capital and methods of behavioral aspects of the tax service of Ukraine for the formation of positive conclusions and the further implementation of the interdisciplinary paradigm. Social capital appears where the interaction and interrelationships of human capital and society are formed. The social capital of the tax service originates from vertically integrating relations, combining the macroeconomic level of socio-economic, state, political regulation, adhering to legal norms and social values of society. Establishing office work and returning employees to their jobs after a long time of remote process related to the pandemic, and at the moment with military action, should be a chance for a new progressive transition of work methods, providing opportunities and encouraging flexibility, creativity and autonomy of employees, claiming to soften the schedule and trust of management. People are tired, the desire to rethink and reorganize the workflow, the topic is relevant and needs rethinking and further analysis.

Keywords: social capital, trust, tax consciousness, behavioral economics, tax service.

Introduction

One of the main tasks of the state is to improve the standard of living and well-being of people. The formation and promotion of the development of socio-economic components, in order to achieve goals, is a new multi-vector and interdisciplinary concept of modernity, like social capital. The main principle and primary founder of the new paradigm is the important role of man, and social capital, at the level of economic and cultural capital, contributes significantly. Social capital is included in all modern processes of society, from the individual to the branches of power, government agencies, powerful corporations, companies, organizations. Social capital is also included in the tax service of Ukraine, which set the task of reforming and improving work. The article pays attention to the behavioral aspects of employees of the tax service of Ukraine to increase solvency, tax awareness and trust of taxpayers.

Material and methods

When writing the article, scientific literature was processed and analyzed, both by foreign researchers and domestic Ukrainian scientists dealing with the problems and development of
social capital in the world. Recently, the topic of social capital has widely entered the trend of world science, confirming the importance and relevance. During the study, comparative analysis was used, based on dialectical, logical methods.

**Results and discussion**

**Social capital is "trust without limits"**

If we make a simple analysis of the public space on the part of the concept of a broad concept of "capital", then three main areas of research and development are separated, this is socio-economic capital, which is responsible for the economic component, finance, securities, property, etc., intellectual and cultural capital, which reveals the methodology and mobilization of cultural, linguistic authority, based on the skills and competencies of intellectual background, "language, not just a method of communication, but also a mechanism for communication. the position of the person in the industry or social space." (Bourdieu P., 2002), and social capital, which by its means of communication and the functions of connecting group cohesion measures social competition and raises the level of public trust.

"Social capital is formed around the territory that represents the land-spatial formation, which is the habitat of people - carriers of social capital, ... ensures its use for appropriate purposes, but the higher the level of trust and mutual assistance, the more effective the use of all other available resources and this is where its productive ability lies" (Suprun O., 2022). The resources of economic development and the spread of the global direction of society – poverty alleviation, have always used the foundations of social capital, relying on the availability of all spheres of activity and directions of society, bringing promising projects and dividends in the form of all types of trust. "Building trust with one group, undermining trust in another, seems much easier today than building trust in inclusive ways that bring everyone together — even though the latter the world needs in 2022." (Matthew Bishop, 2022). In the state tax service, this can be traced in various aspects and levels of the executive apparatus, from a simple civil servant-taxman to senior management.

By increasing social capital, an organization can use the principles of "trust without limits", thereby focusing on internal problems and social control, exchange of experience, reducing fluid personnel, improving the skills of employees, bilateral tax culture and consciousness and trust, influencing economic development.

"Social capital is an integral intangible factor that combines the belonging of individuals to a particular community, mutual trust and their participation in common affairs, which increases the individual resources of each member of the group at the expense of the resources of this group and at the same time strengthens the group itself. The social capital of society forms communications between different entities, which are carried out on the basis of certain moral principles and common values. In turn, the state of social capital in society affects the nature of communication between people" (Samurg, 2017).

**Social capital in the modern paradigm of values**

A modern product, little researched, having a multi-vector concept of social production, based on network structures and connections, which helps to achieve group cohesion in achieving common and personal goals and benefits. "Social capital becomes a way of measuring social competition and power in society, it is a group resource and, in fact, determines belonging to a group that is able to provide a "service for service" (family, friends, church, corporation, public association, sports or cultural club, etc.)" (Bourdieu P., 2002).

Social capital is divided into two significant classifications: networks and social structures, based on trust and norms, which in turn are divided into types: structural, cognitive and relational social capital. All classifications, types, subtypes and measurements of social capital are connected and strengthen each other and have the function of interchange and intersection.

The connections of economic development
and the aggregate, combined social capital are mediated by the dominant values of society. If we draw parallels between the 10 most important and basic values of society, which help to be greater both externally and internally, on the one hand, and social capital on the other, then it should be stated that there is a combination and intersection that has a positive effect on harmonious social coexistence. Without basic values, common norms and criteria of life, without trust, human relationships weaken.

Respect brings to relationships the ability to understand, appreciate and respect others, bringing reciprocity and the ability to accept a different opinion, supporting the rights and obligations of the parties. Respect is a very important value in society, creating solidarity, trust and support in social networks and groups. The main value in society is love, which brings and ensures the happiness and joy of the other, inducing well-being and the desire to please all the people around them. Lack of freedom carries repressiveness and dictates, limiting the possibilities of personal realization, increasing responsibility and respect, a person begins to feel like a free person. A sense of justice combines the values of personal freedom and equality of every citizen, strikes a balance between the individual good and the well-being of people, contributing to the overall project, strengthening respect and deepening the importance of justice as the basis of law. Tolerance, a newfangled modern value that gives diversity of opinion, freedom of lifestyle, thinking and relationships, promotes our diversity. Peace is the highest form of coexistence in harmony, both with oneself and with one's environment, avoiding violence and hostility, avoiding misunderstanding and conflict. My country is going through difficult times and the topic of peace and tranquility is more relevant than ever. God save us. Coordination of thought and action for a common goal is the key to social value – honesty, which educates and establishes on the basis of sincerity, trust between people. Reliability, mutual understanding and security in an honest society brings truth and freedom. Taking on the guarantees of performance of duties and awareness of the consequences of actions is responsible and makes a person more pragmatic, mature, reliable and ethical. To be the owner of your will, to adhere to loyalty to your actions and ideals, to achieve goals and goals, to maintain relationships and appreciate friendship is loyalty. All values are of great importance in everyone's life, and the main principle of social capital is the "primary source – man". Therefore, the intersection of values and social capital of any company, organization, state institution, team where people work is associated with respect for colleagues, buyers, taxpayers, with love for their responsible, honest and necessary work, freedom of choice, showing loyalty and respect, justice and
tolerance to the environment and, most importantly, sowing peace and tranquility of the country. Social capital can be combined with people’s affective values, such as gratitude, solidarity, patience, courtesy, etc. "Interaction, moral obligations, responsibility to society and trust" are "the basis of stability and well-being in the post-industrial period" (Fukuyama F., 2006).

Behavioral economics in the formation of social capital of the tax service

With the intensification of the development of technological progress and social insecurity, in the era of economic, political, educational, environmental, demographic, value, managerial crisis of science, progress, liberalism, democracy, capitalism, looking back and analyzing the history of events, you can understand the concept of "phase transitions", understand the technologies of transitions from one state to another. It is proved that the future of each person is individual and he lives only his life. Over the past thirty years, a new sphere of economics has emerged – behavioral economics, which makes it possible to understand the choice of a model of human behavior as a transitional from an irrational subject to a rational one, taking into account individual characteristics, capturing people's ideas.

When implementing improvements in taxation and tax management systems, optimizing the tax service, it is always necessary to remember, study and apply knowledge of the nature and psychology of the individual, the taxpayer, which reveals a number and a system of economic, psychological and social qualities, properties and individual traits, with their relationships and thoughts, personal social status, role, function, moral and psychological characteristics. All this is reflected in man, social being, with a separate worldview, social psychology and attitude to the state, society, having a social position, forming their general assessments and ideas, supporting life experience. The taxpayer lives and interacts in a social environment that directs, encourages and directs to an active position to himself, society, and the state.

Behavioral science aims at the presence of limited attention intervals in people, so the tax procedure must be simplified and made available, because non-payment of taxes leads to an increase in inequality. Excessive complexity of taxation, the ability of excessive concentration and misunderstanding of tax execution can lead to the fact that a disciplined person, with noble intentions, will not pay contributions. By examining the effectiveness of behavioral economics, which helps to simplify citizens' collection of tax information, payment calculation and tax risks, we can also trace moral risks. Imagine the dangerous practice of granting tax amnesty, which involves reducing fines and interest. The human attitude can change coordinatively when a person understands that penalties for non-payment can be weakened or changed simply by ignoring the rules and looking at uncontrollability on the part of state bodies, completely cease to pay, which leads to a decrease in tax revenues in the future. In this situation, you can operate with court sanctions with further consequences.

Behavioral aspects of tax officers

An important role is played not only by the inspectors of the tax authorities, but also by the middle link of the tax service – heads of departments, departments, departments, etc. Always be an example of ethical relationships, frankness and truth in communication, qualification and knowledge of the law, defend your position, not retreat in the face of difficulties and be ready to take responsibility for failures, make the right decisions now in time. "Reducing trust in institutions can be the biggest obstacle in our way." "If your people don't have confidence in you, they're not ready to support big initiatives." To do so, he places much of the blame on the growing polarization caused not least by social media, which "plays a huge role in spreading misinformation that makes people suspicious of their governments" (Bill Gates, 2022). The manager must create such a team and conditions so that the employee is comfortable and comfortable to work, and for this he must understand people, see those qualities that would
help make teamwork necessary. Biddacity, knowledge of legislation and professionalism, ability to use technology, friendliness, punctuality, patience, can quickly replace a colleague, proactive, modest, honest, tidy, tactical and reliable. Each employee, namely the taxman, has his own authority in two parts – the authority of the position and the authority of the individual, and in the opinion of each other cannot exist without the other, to separate these concepts short-sightedly.

One of the components of the professionalism of the tax inspector is the personal initiative of the employee, the ability to establish contacts, the correctness of positive communication with people, which comes with experience and time. Constant work on yourself, active attitude to yourself, advanced training – all this is a tax tool for a civil servant, which is used in communicating with taxpayers. The reputation of a good taxman has been worked out for years and it is very easy to lose it, hitting someone or not fulfilling an order. The active activity of the employee is characterized by the goals and motives of his work, based on the professional ethics of the worker, raising the authority of the tax service. Working with a person, the taxman faces proposals and problems of the taxpayer thereby assumes part of the responsibility in decision-making. On the basis of interests, prevention of conflicts, common views, sympathies, personal relationships are reproduced that contribute to trust and a positive result. All this is based on skills, knowledge of taxation, knowledge of psychology, sociology, the ability to adapt ethical standards of behavior and service. If the tax inspector has his authority among clients and colleagues, inspires trust and respect among people, being a direct representative of the authorities, then society will be more responsible for its duties, the state, the law.

Let’s analyze the first acquaintance of the taxpayer with an employee of the tax service. Mutual contact of the inspector with the visitor begins with a positive greeting, attention, following gestures, words. Start a proper conversation, clearly prioritizing, providing full information, professionally getting in touch is the basis for fruitful further work with the taxpayer. The visitor should not doubt what the taxman says, supporting the conversation with questions, the employee emphasizes the importance of the problem. The tax inspector is the first and central link in the tax service and the image of the State Tax Service and further cooperation with members of society depend on him personal qualities and knowledge. The inspector’s arguments will be effective when he himself is confident in the correctness of the decision and the fairness of the law, having data and figures. When contacting a visitor, it is necessary to understand the level of his awareness, taking into account competence, evaluate real results, see personal qualities and then develop ways to successfully perform taxes. Starting a conversation with negativity and identified shortcomings is extremely wrong, thereby provoking a person to self-defense. Only a positive start, only a conversation about the importance of this person in the process of taxation from state and social positions contributes to the possession of an initiative by the inspector, which will create all the prerequisites for obtaining a positive result.

**Overcoming conflicts and prohibitions**

When it comes to conflict, most people associate it with aggression, war, disputes, threats, and therefore always a sense of inseparability and avoidance of all possibilities, although the situation requires immediate analytics and solutions. The usual domestic conflict phenomenon is not positive, and in the workplace, it is considered as glass, and disputes, discussions at a meeting of the team sometimes bring a fruitful result, offering different points of view, additional information, the ability to express their opinion, identifying alternatives in making effective decisions. Discussing different points of view leads to conflict resolution and increases the effectiveness of the organization, although this is impossible without managing the process that can lead to chaos. Knowledge of the causes of
the conflict, its type, the consequences that are expected subsequently necessary for the effective solution and solution of the problem. In psychology, four types of conflicts are divided: conflict among themselves (group), inter-group, inter-personal and intra-personal.

There is no single goal, representation, values, different level of education, behavior and personal qualities, limiting resources and their distribution, all this can contribute to the emergence of conflict. And the conflict caused by the personality and style of work of the service management can be based on insufficient work with personnel, unsystematic management style and team training, first of all, the peculiarities of the character of the manager, his rudeness, dishonesty, inconsistency, excessive power, disrespect for employees, unbalance, etc.

The rules prohibit the use of official authority for personal gain, non-disclosure of official information, provision of illegal benefits to one or another person and immediate response or detection of an offense in the field of official activity with subsequent prosecution. To better promote information, printed materials are used on step-by-step ways to solve situations in the workplace: stages of personal appeals, attempted bribery by citizens, misconduct on the part of an employee.

Prospects for overcoming the problems of the tax service

Updating the electronic system, new equipment, improving technical means, improving the skills of employees and intellectual potential contributes to the rapid, clear and professional performance of the work of tax service employees and allows you to move to a new level of labor productivity and public trust. "Development priorities remain improving training, reducing the administrative burden when creating new businesses, expanding financing for entrepreneurs, as well as strengthening the fight against corruption" (Mahortov & Hurochkina, 2018). The State Tax Service of Ukraine is a communicative link between the state and the citizen, representatives of state policy and the taxpayer, taxman and individual. Frequent changes in leadership, neglect of the base of many years of education and cooperation, haphazardness of state structures, personnel policy of updating the composition of employees led to an acute "staff hunger" and a decrease in the level of professionalism and competence of officials, which leads to the destruction of the level of trust in public authorities, namely the tax service of Ukraine, "is rapidly decreasing, the quality of management decisions taken is low and incomprehensible for the majority of citizens, foreign and domestic policy is developing chaotically, as a result of which, of course, there will be negative trends in the development of social capital at all levels" (Ruda T.V., 2020).

The management of the tax service, with the support of the state, should provide for a clear concept of development, effective personnel potential, information strategy, with high-quality, simple service, corporate values and individual characteristics, for the creation and consolidation of image, positive reputation, multi-vector ties, the level of trust not only in the expert environment, but in ordinary people.

The new State Tax Service of Ukraine in recent years has shown efficiency and focus in the work to increase revenues to the state and local budgets, which is observed in the second half of 2019, contributed to the expansion of opportunities and tax base at the expense of the shadow economy, highlighting the main qualities: convenience, fairness and transparency. Nominal GDP growth in budgets in 2020 is progressing by 5.4%, an increase of 13.5% on a single social contribution and an increase of 36.8% on the balance of value added tax revenues. "Indicative indicators of tax revenues in 2020 exceeded by UAH 49.2 billion (+10.7%). In January - February 2021, with an increase in the volume of supplies of goods and services (VAT base) by 10.3% compared to the corresponding period last year, the balance of VAT revenues increased by 1.5 times (from UAH 17.8 billion to UAH 25.8 billion)." Lyubchenko O. (2020) "2020 was a year of tangible progress in
the effectiveness of the new State Tax Service of Ukraine". (State Tax Service of Ukraine 2021).

One of the problems of taxation of large and medium-sized businesses is tax avoidance using low tax jurisdictions, that is, the possibility of non-payment or reduction of tax, transferring income to a destroyed tax jurisdiction. Take the company "Lenin forge", the company of which was sold abroad for 300 million. at the same time, taxes were paid not in Ukrainian budget, but abroad. And there are many such examples.

**Social capital of the Tax Service of Ukraine**

The social capital of the tax service should provide for a clear concept of development, effective personnel potential, information strategy, with high-quality, simple service, corporate values and individual characteristics, for the creation and consolidation of image, positive reputation, multi-vector relationships, the level of trust not only in the expert environment, but in ordinary people. "Studies of social capital and its trends in the international context are based, as a rule, on standard indicators: general trust, participation (membership) in voluntary organizations and activities or the amount of unpaid work within voluntary organizations. In international studies, problems are exacerbated by cultural differences in concepts such as networks, trust and reciprocity" (Nagornaya O.S. 2020).

The task of the state, business, tax authorities in "building the digital economy is, firstly, the creation of conditions for improving the digital literacy of the population (the use of digital resources), and secondly - the creation of conditions for the capitalization of such skills, the transformation of digital intelligence into an important resource for economic growth of the economy. Thus, it is social capital, knowledge, talents, skills, experience, intelligence of people that are transformed into the driving force of the digital economy, and the digital competencies of citizens become key among others in the field of employment" (Zayats T.A., Comelina O.V., 2020). The development of innovative and information transformations simplifies and raises the role and demand of tax innovations, simulates the interaction of participants, changes the ways and mechanisms of influence of economic, managerial components on the process of providing services that provide new opportunities for the development and implementation of social capital. Social development gradually changes trends to the ideology of individualization, so not the last place is occupied by the protection of own interests or groups and individual characteristics of the tax service employee. Each individual brings to the team and joint work his knowledge and skills, changes the principles of organization, transformation of labor remuneration and standards of labor behavior, introduces new flexible methods of regulation and control of labor activity and the formation of new connections, which, in turn, sometimes introduces conflict between the subjects of social and labor relations. To adapt to the new working conditions and criteria, requirements and norms of the taxman will help the formation of new competencies, self-organization, self-control and constant work on yourself, which will contribute to the reliability of labor cooperation on the basis of mutual assistance and trust. The social capital of the taxman has "the property of the system of social and professional public services, it is characterized by social relations and relations, which are formed in the process of socialization and professional activity of services and within the system of social activity, and with the usual environment (population). The sociable ligament can be defined as the from of the system of communication, which is a system of related partners of one of them. Social relations are a set of long-term activities by our partners. In other words, ligaments and vidnosiny – independent categories, two walls that characterize the process of the system" (Sibiryakov S.O. 2013). The specific features of social capital are the employees of the tax service in its effective activities and professional orientation, profit for the development of the state and the prosperity of the nation."The ideal stage of the formation of the capital is the
relationship of the interests: the locals, the authorities and the population, which are provided with services. The special feature of the capital of public services is the direction of establishing links not only and not only within the group (professional community), but also with the establishment of links not only and not only within the group (professional community), but also with the current environment – with groups of the population, they are in the ranks of the government. In the future, the civil service acts as an average of the city and the Gromadian society, and civil services – as subjects of the formation of the capital in society in general, in the same number and according to the account of the presence of their own social capital (Sibypyakov S. O., 2008 p.95). The basis of the social capital of the tax service is trust, norms of society and social and information networks. "Social capital is an informal practice of reason" (Fukuyama F. 2008). The norms, rules of society and the "Gromadian culture of public services, by ensuring the "ability" of the authorities, the local government, the official decision of the clan, the professional ministry, the ability to make and make effective decisions" (Sibiryakov S.O., 2009).

There is a simultaneous parallel growth of social capital and reputational component to public services, is considered "as institutions and relationships within certain groups and between stakeholder groups and other groups, the ability to share information to increase individual and collective well-being." The main components are "common norms and values and patterns of behavior; relationships and relationships between major stakeholders, trust and willingness to cooperate" (International Standard "IO").

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State institutions of Ukraine, including state tax units of the country, in the context of intensification and complication of innovation and transformational changes, need new overloads to the information direction, helping quickly and professionally, one employee to solve management and production processes, mastering a large amount of data, which is possible only in the creative team with common goals and objectives that are capable of generating, reforming and analyzing and processing information material. Constantly updating the fund of information, possible with joint interaction between the taxman and the individual, that is, in the development and implementation of social capital at different levels, introducing a path of competence and careful private use for quick decisions in complex actions.

Constructive methods and recommendations at the level of the tax service do not yet exist, so we will try to determine qualitative and quantitative estimates of social capital at the level of measurement, namely structural, relational and cognitive operational analysis. "Social capital is a phenomenon that exists both in the economic space (the system of reproduction of material and financial capital) and in the social space (the system of relationships and interactions of members of the collective" (Doronina M.S., Nechepurenko A.I., 2006). Considering the social interaction of the tax service itself, as a type of social capital, can also be divided into internal and external. The internal social capital of the tax service is relationships within the team that are informal in nature, based on the relationships created by the team itself (employee-employee) and formal relationships based on job descriptions and rules (employee-manager). In simple relationships, the "main role" is played by the employee himself, his reputation, psychological adaptation, lack of bipolarity and trust in his colleagues. With multi-vector relationships, which
includes not only relations within the team among tax officers, but cooperation with the management of the tax unit, the organization of the structure of work in a single direction, positive attitude, mutual trust of the employee and the head becomes the first place.

The external social capital of the tax service includes unlimited opportunities for socio-economic directions based on tax and social culture, partnership, responsibility to the taxpayer, fulfilling social norms and defending the image of the financial structure. Separating social interactions in the team, through survey, questionnaire, informal conversation, you can get a complete vision of the psychological mood, assess the emotional climate, the level of mutual support in the team and the degree of trust between employees, management and understand the strength and influence of factors that contribute to the efficiency and improvement of the working atmosphere. Factors of social interaction of the state tax institution have broad competencies and highlight, in internal relations of the employee himself, his individual characteristics of character, aspirations, goals, aspirations and achievements, attitude to work, activity, and in external relations attention is paid to the regulation of working conditions, the level of innovative and communicative information, mutual respect and trust in the professionalism and competence of all colleagues and managers. Indifference, the desire to improve the work and activity of the worker is traced in public activity, the use of innovative methods of work, the possession of job descriptions, information security, tasks, goals of the unit, constant intellectual and professional, creative growth, decision-making and responsibility for their own working functions. Analysis of social interaction factors makes it possible to identify an unused resource of positive development, development of new directions or strengthening of existing work programs.

Prospects for the development of social capital of the tax service

"Violations of tax legislation are divided into cases of deliberate violation (which are not the most common) and violations related to a lack of knowledge about the application of tax legislation, lack of appropriate practice and support." acting Head of the State Tax Service (Oleynikov E., 2021).

The interest of economic analytics researchers and economists in social capital is due to the understanding of the role and importance of human and social resources in the development of all spheres of activity and a small share of the use of phenomenal capital "is one of the main causes of economic failures and obstacles to the highly developed socially oriented economy of Ukraine, since the key component in strengthening the innovative functional component of the social capital of Ukraine is the sector. small and medium-sized enterprises (60% of medium and small businesses in developed countries are innovatively active) (Patho N., 2010). The soreness, relevance and non-use of intangible resources of the phenomenon in full by small and medium-sized businesses carries the problems of improving the work and providing the economic sphere of services in such a way that, in turn, it translates to the state capabilities of the tax service. Analyzing the social capital of the Tax Service of Ukraine – survey and survey, review of publications, multi-vector research – there is a positive desire and interest in improving working conditions, flexibility and efficiency of management decision-making, rapid adaptability to market realities, interest in innovations and expanding the powers of employees.

"The main tasks of the State Tax Service are the implementation and submission to the Minister of Finance of proposals on state tax policy, state policy in the field of combating offenses during the application of tax legislation, implementation within the powers provided for by law, control over revenues to budgets and state trust funds of taxes, fees, payments, state policy on the administration of a single contribution, as well
as combating offenses during the application of legislation on the payment of a single contribution, state policy in the field of control over the timeliness of settlements in foreign currency within the period established by law, compliance with the procedure for cash payments for goods (services), settlement operations, as well as the availability of licenses for conducting types of economic activities subject to licensing in accordance with the law" (Ministry of Finance of Ukraine).

**Conclusions**

The State Tax Service goes along with modern directions of reform, constantly stands in the direction of innovation and information transformation, digitalization, improvement of labor relations rules, employment and trust spheres that affect trends in the development and formation of social capital. All tax officers have at least basic knowledge of information and communication technologies and when hiring this graph in the questionnaire is a priority. It is the social capital of the tax service that can become a prominent springboard in the identified new developments of studying, measuring or researching and directing a single approach. Analysis of relations and interactions on the mesorivna between different social groups and the tax service within the institutional paradigm, we can determine the real current state of social capital, identify the characteristics of the level of formation for the development of structural elements.

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