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INCREASING RESPONBILITY FOR VIOLATION OF LABOR LAW  
AS A GUARANTEE OF THE LEGALIZATION WAGES IN UKRAINE

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**Research methodology.** Methods of comparative analysis, systematization and generalization of the analysis of changes in labor laws and dialectical method — the study of socio-economic phenomena in the country have been used.

**Results.** In the article there have been determined that the proposed changes would have a positive effect if they were combined with the incentives of state tax policy, and also if there was an intensified public control over the observance of labor legislation. This would legalize labor relations.

**Novelty.** The necessity of introducing a system of state financial control over the compliance of declared income and the expenses of taxpayers through the adoption of relevant legislation have been proved.

**The practical significance.** A combination of methods of administrative and financial control of the motivating factors in the implementation of tax policy will encourage entrepreneurs to more effectively carry out their activities, which ultimately will overcome the problem of shadow incomes and provide sufficient revenues to budgets of different levels. Facts and conclusions of the article can be used in the educational process in the preparation of specialists in economy, by managers and financial services company in their business and by fiscal authorities in justification of proposals to improve the legal framework in the field of taxation.