

**Table 1 Taxonomy of types of underground economic activities**

<i>Type of activity</i>	<i>Monetary transactions</i>		<i>Non-monetary transactions</i>	
ILLEGAL ACTIVITIES	Trade in stolen goods; drug dealing and manufacturing; prostitution; gambling; smuggling; fraud; human trafficking, drug trafficking and weapon trafficking.		Barter of drugs, stolen goods, smuggling, etc.; producing or growing drugs for own use; theft.	
	<i>Tax evasion</i>	<i>Tax avoidance</i>	<i>Tax evasion</i>	<i>Tax avoidance</i>
LEGAL ACTIVITIES	Unreported income from self-employment; wages, salaries and assets from unreported work related to legal services and goods	Employee discounts; fringe benefits	Barter of legal services and goods	All do-it-yourself work and neighbour help

Source: The structure of the table is taken from Lippert and Walker (1997: 5) with additional remarks