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ТРУДОВЕ ПРАВО ТА ПРАВО СОЦІАЛЬНОГО ЗАБЕЗПЕЧЕННЯ: ПРОБЛЕМИ ТЕОРІЇ Й ПРАКТИКИ

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UNIFIED CONTRIBUTION FOR COMPULSORY STATE SOCIAL INSURANCE: GENERAL PRINCIPLES OF CALCULATION AND PAYMENT

All economic entities in Ukraine, regardless of their form of ownership, should make accruals of contributions to compulsory state social insurance to the payroll fund for the employees working under the terms of employment and civil contracts. Employers must report on the unified contribution (UC) of the employees monthly to the fiscal authorities. Constant changes in the normative and legal framework regarding accrual, payment, and declaration of the UC require a modern accountant to make timely clarifications both in the procedure of their accounting and when displaying information about such calculations in the enterprise reports.

The introduction of impressive reliefs for small businesses is often based on vital political considerations. Business lobby groups are vociferous. Although small companies have less economic power than large companies, experience suggests that the small business community can be evident and often championed by the media. The result can be the introduction of reliefs, which become entrenched into the system and are hard to remove even if found to be unhelpful.

The extent to which taxes affect employees' payor wages depends on the types and nature of taxes and their rates. The increase in tax rates off-set the annual increase in employee salaries, diminishing the annual increase by the value of the tax rate applied. It means that if the yearly growth is lower than the tax rate increase, the gross income will increase, but the personal income earned or after-tax income will diminish. To off-set the rise in prices of goods and services because of the increase in the rate of taxes, the employees expect higher wages or pay from their employer [1].

The UC introduction's primary purpose was to consolidate the funds' activities in terms of the distribution of social insurance and pension insurance contributions. The introduction of the contribution was intended to replenish the Pension Fund's budget and resolve the state's pension provision. The unified contribution to the compulsory state social insurance is a consolidated insurance contribution collected into the mandatory state social insurance system on a mandatory and regular basis to protect insured persons' rights to receive insurance payments. Ultimately, people receive insurance payments within the existing compulsory social state insurance types. However, in practice, many changes have been made within the UC administration system, which indicates the imperfection of the current framework. Given that the design of administration of a unified contribution to compulsory state social insurance plays a significant role in financing the social sphere of Ukraine, the national social protection system's effectiveness largely depends on the timely receipt of insurance contributions.

In addition to contributions made from payroll, in other countries, there are contributions to individual retirement savings accounts from which extra amounts are paid in addition to pensions. Moreover, in most countries with developed economies, low-wage citizens are exempt from income tax. However, the main burden of replenishing the state budget is upon the wealthy population for whom a progressive tax scale is set. It is important to note that those persons-entrepreneurs and farmers who receive a pension do not pay the UC. These citizens are exempted from paying their contribution because pension payments are part of retirement insurance and are therefore not included in the UC base. If the pensioners have received income from other activities, for example, according to the civil contracts, in this case, the deduction of the UC was made from income other than the pension, at the applicable UC rate.

It is worth noting that the current methodology is based on the following constituents of the UC in the budget: compulsory social unemployment insurance, compulsory state temporary disability insurance, compulsory state retirement insurance, and compulsory state social workplace accidents insurance. In the study process, there was a significant conclusion that the UC cannot be canceled because it is the main constituent of the revenues to the Pension Fund of Ukraine.

For instance, the Polish social security system comprises three pillars that collect payments. Two are compulsory, and the third one is not. Contributions are divided between the employees and the employers. According to a Polish employment contract and Polish service contracts and business activities, social security is spread on income. It does not apply to foreign-sourced income unless EU regulations are applicable [2]. Now the social security contributions are made by both the employers and employees; however, in the employee's contributions, the employer makes the actual payment to the social security authorities. Also, employers make payments toward the Labour Fund and the Employee's Guaranteed Benefits Fund, which is calculated on the individual's grossed-up salary.

Spain also has a similar insurance system. All employees who work in Spain have to be registered with the Spanish social security system, and the employers must bring the corresponding contribution for both employers and employees. It depends on each employee's category and cannot exceed certain limits [3].

The analysis discusses the importance of the unified contribution model adopted in Ukraine. This tax type is the specific insurance for many people who are obligated under Ukrainian law. This system has only several advantages and many disadvantages. The first advantage is the possibility for citizens to get confidence in the future pension providing. The second one is an available current source for the Ukrainian pension Fund. However, many problematic issues need scientific discussion and researches in the mentioned sphere. National scientists disagree that the accrual base is calculated from a minimum wage.

Nevertheless, if some entities do not get any profits, they are also obligated to pay the unified contribution. Authorities, politicians, and even deputies try to prove that business entities should not pay this tax type without profits. At the legislative level, there is a need for amendments in several normative legal acts that will enhance the administration process's improvement in all of its components. Concerning the UC administration, there is a need to improve the UC debt recovery methodology to avoid the excess expenditure of budgetary funds and enhance the UC claims formation framework. The suggested framework for managing the system of administration of the unified contribution to compulsory state social insurance based on a situational approach to regulating the tax system will improve it.

Ukrainian Constitution guarantees the right for social protection to citizens that include providing them with financial support in the event of total, partial or temporary loss of working capacity, unemployment from independent circumstances, in old age, or other cases prescribed by the law. To simplify the tax burden, a unified contribution was adopted. Revenues from unified tax are not reflected in the State budget, and they are divided between the social insurance Funds. However, practice shows that this taxing unit is less effective than similar tax models in other countries.

There were adopted the minimum and maximum bases for accrual of the tax rate on the legal level, which depends on the minimum wage level. The dynamic of the unified contribution rate increases each year that causes many debts, especially for unprofitable business units, which are obligated to pay it. At this stage, it is recommended to create an algorithm for calculating an indicative rate of unified tax for different business units depending on their sizes and rates of profit. The law that regulates the administration, accrual and distribution of the unified tax also should be refined, especially in the case with unprofitable business units.

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Ключові слова: право на соціальний захист, єдиний внесок на обов'язкове державне соціальне страхування, соціальні виплати, заробітна плата.

Ключевые слова: право на социальную защиту, единый взнос на обязательное государственное социальное страхование, социальные выплаты, заработная плата.

Key words: right for social protection, unified contribution for compulsory state social insurance, social benefits, wage.

ЧАНИШЕВА ГАЛІЯ ІНСАФІВНА

Національний університет «Одеська юридична академія»,
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ЩОДО ЗАКРІПЛЕННЯ ОЗНАК ІНДИВІДУАЛЬНИХ ТРУДОВИХ ВІДНОСИН У ПРОЕКТІ ТРУДОВОГО КОДЕКСУ УКРАЇНИ

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Традиційно в науці трудового права ознаки трудових відносин визначалися в контексті ознак трудового договору, які, своєю чергою, випливали із законодавчого визначення поняття трудового договору. Так, один із класиків трудового права І. С. Войтинський, виходячи із закріпленого у частині першій ст. 27 Кодексу законів про працю 1922 року поняття трудового договору, виокремив такі його ознаки: