

ACCOUNTING FOR WAGE PAYMENTS DURING MARTIAL LAW IN UKRAINE

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Introduction. At every enterprise where a production process is carried out and hired workers are engaged, calculations for labor remuneration are conducted. This process is a complex subject of accounting, encompassing a significant list of payments, each of which requires specific representation both in the accounting system and in the company's reporting. The significance of the level of remuneration and the structure of personnel payments lies in their substantial social importance, influencing not only current but also future performance indicators of the enterprise. Due to the impact of wartime events, changes have occurred in almost all aspects of life in Ukraine, particularly in the areas of labor relations and calculations for labor remuneration. Nevertheless, despite this, there is an increase in wages [1]. According to State Statistics data, the average salary in 2023 increased by 7.0% (by 932.25 hryvnias) to 14,308.46 hryvnias compared to the corresponding indicators in 2022. Payments are increasing for many professionals across various qualification levels, particularly in the information and telecommunications sector, the financial and insurance sector, aviation transport, and there is also a trend of increasing demand for labor. In this context, questions about understanding the essence of calculations for labor remuneration, the structure of payments for workers, and their accounting remain relevant. Considering the importance of accurately reflecting these aspects in accounting, as well as in financial and tax reporting of the enterprise in wartime conditions, these issues remain relevant.

Objective conditions of economic activity have been affected by restrictions related to constitutional rights to work and its remuneration due to the armed aggression of the Russian Federation. Changes in the payment system have occurred due to military actions, caused by a shortage of workers in workplaces during evacuation or due to the inability to work, insufficient financial support for personnel remuneration. In these circumstances, it is relevant to emphasize the importance of relevant information related to calculations for labor remuneration at the enterprise and its adequate reflection in accounting. The exceptional role of information support in management processes leads to an increased focus on forming timely and reliable indicators of accounting regarding calculations for labor remuneration.

Analysis of recent research and publications. One of the fundamental aspects of accounting is the record-keeping of wages and personnel, which includes monitoring the actual status and movement of employees, utilization of working hours, and other related aspects. Many scholars, such as M. Bilukha [2], O. Kantaeva [3], B. Usach [4], V. Blyzniuk [5], Y. Podmeshalska [6], and others, investigate the issues of labor remuneration accounting, focusing on wage accruals, deductions, employment contracts, and vacation conditions during peacetime. However, this article aims to address these issues during wartime, taking into account the changes that may arise during military actions and in the subsequent months (if necessary and at the discretion of various ministries and agencies).

Objectives of the article is to analyze the changes that have occurred in the payroll accounting system at enterprises during wartime, study their consequences, and efficiently identify ways to quickly adapt this system to new conditions. Additionally, the goal is to support the economy of our state.

The main material of the study. The key concepts of wages, their types, forms, and payment systems are legislatively defined. According to the Law of Ukraine "On Wages," wages are the remuneration that the employer pays to the employee for the work performed in monetary terms [7]. During a state of war, this definition remains relevant. However, the wartime actions were unpredictable and stressful for businesses, as no one was prepared for such a scenario, and there were no plans developed for conducting business and personnel accounting. One of the first tasks that needed to be addressed was the proper accounting of labor relations with employees in various situations. For example, employers faced numerous questions regarding wage accruals, timekeeping, and documentation for the absence of employees who were forced to leave the territory of Ukraine, as well as those employees who couldn't come to work for the purpose of preserving their own lives.

In order to reconcile the interests of employers and hired workers during a state of war, a series of legal acts were introduced, with a key one being the Law of Ukraine "On the Organization of Labor Relations in Conditions of Martial Law" [8]. This law defines the peculiarities of serving in the public service and service in local self-government bodies, as well as aspects of labor relations for employees of all enterprises, institutions, and organizations in Ukraine, regardless of ownership, type of activity, and industry affiliation. This also encompasses the representations of foreign entities engaged in economic activities in Ukraine, as well as individuals working under an employment contract with natural persons during the period of martial law.

Due to changes in labor legislation, employers have acquired new rights that allow them to relocate employees to another position or workplace without prior notice and consent, with the aim of preventing and eliminating the consequences of military actions, provided that the employee has no medical contraindications and the remuneration is not lower than the average salary at the previous place of work. However, the relocation of an employee to an area where active combat is taking place is not permitted. Proper tracking of working and rest hours plays a crucial role. The normal duration of the working week can be extended to 60 hours in critical infrastructure facilities, with a corresponding increase in wages, while the reduced duration can be 40 hours per week. Employers are granted the right to independently determine the start and end hours of the working day. During a state of war, the rest time may be reduced to 24 hours per week.

Typically, an employee is entitled to an annual vacation of 24 days per year, but they often do not use it in full without dividing it into parts. The number of days off required by the employee is determined by the manager in the vacation order. According to standard rules, the number of days specified in such an order does not include holidays and non-working days as defined in Article 73 of the Labor Code [9]. In other words, if a vacation day falls on a holiday or non-working day, it is not taken into account (except during the state of war that commenced after March 24, 2022).

Conditions of martial law impose restrictions on the duration of vacations:

- the provision of the annual main leave may be limited to a duration of 24 calendar days for the current working year at the employer's discretion, and unused days are carried over to the period after the end of the martial law;
- during martial law, the employer may refuse to grant unused days of annual leave, while compensating for unused days upon termination;
- the employer may deny an employee the annual leave if the employee is involved in work on critical infrastructure facilities.

Explanation from the State Labor Service allows for the establishment of additional conditions for vacation pay through an individual or collective agreement, for example, after the start of the vacation. It is also possible to specify the deadline for vacation payments in the employee's application and the manager's order granting vacation, thereby avoiding violations of labor legislation. It is important to note that on July 19, 2022, the rule of paying vacations 3 days before the start of the vacation was canceled.

In the event of a situation described by the relevant legislation, and if an employee submits a request for unpaid leave, the manager does not have the right to reject the employee's request and cannot reduce the duration of the leave without maintaining wages if it does not exceed the term specified by law. Categories of employees for whom mandatory unpaid leave is provided are listed in Table 1.

Usually, in peacetime, if a public holiday falls on a weekend, it is moved to the next working day. However, during a state of war, this legislative norm does not apply. Thus, public holidays in 2024 are not automatically days off and are not moved to the next working day after the holiday or non-working day. It is noted that employers, in collaboration with labor collectives, can decide to retain additional days off during the state of war. To do this, appropriate changes need to be made to the collective agreement. In this case, these days are

Table 1

Mandatory unpaid leave without preserving wages for certain categories of employees

Category	Conditions of granting	Duration, num. of days
Employee-part-timer	The duration of unpaid leave should not exceed the duration of paid leave provided at the main place of work	The duration of leave granted at the main place of work
Employee who did not use paid holidays in full or in part at the previous place of work and received monetary compensation for them	If the period of continuous work in the institution is less than 6 months	At least 24
Employee who has lost a relative by blood or marriage due to their death	If died: – husband (wife), parents (stepfather, stepmother), child (stepson, stepdaughter), brother, sister; – other relatives	At least 7 At least 24
Employee is a member of the fire and rescue unit to provide voluntary fire protection	The right to leave appears after a year of service in the fire and rescue units	At least 5
Employee is a member of a voluntary formation of civil protection	Vacation is granted in the year of involvement of the employee in the performance of tasks for the prevention and liquidation of the consequences of emergency situations as part of voluntary formations of civil defense	At least 5
Employee who left the territory of Ukraine or acquired the status of an internally displaced person	Leave is granted at the request of the employee, subject to the legal regime of martial law and confirmation of border crossing/acquiring the status of an internally displaced person	At least 90

Source: compiled according to the On the organization of labor relations during a state of war [8]

excluded from the norm of working time per month and per year. If work is performed on these days, it is compensated according to the rules for working on a day off.

Salary must be paid to employees in accordance with the conditions stipulated in the employment contract. However, during times of war, a business may suspend its operations, leading to difficulties in timely salary payments. Existing legislation allows for deviations from the payment deadlines under such circumstances, but the employer is obligated to settle payments with employees after resuming operations. Mobilized and voluntary territorial defense personnel are guaranteed job retention and salary levels in accordance with the provisions of Article 119 of the Labor Code (LC). The monetary compensation for these workers is covered by the funds of the State Budget of Ukraine, as outlined in the laws of Ukraine "On Social and Legal Protection of Servicemen and Their Families" [10] and "On Mobilization Training and Mobilization" [11].

Termination of an employment contract can be initiated by both employees and employers. Employees have the right to resign at their own initiative, especially if the enterprise is located in a combat zone or there is a threat to their life and health. The exception applies to employees engaged in socially useful work or those working on critical infrastructure objects. On the other hand, employers have the right to terminate an employee during temporary incapacity or leave (except for leave related to pregnancy and childbirth and leave to care for a child until the age of three).

It should be noted that reimbursement of wages, guarantee and compensation payments to temporary employees the suspension of the employment contract is entirely up to the state conducting the military operation aggression [12]. Questions regarding the mechanism of compensation of wages, guarantee and compensation payments to workers by the aggressor state currently remains open. However, when suspended of the employment contract, the employer must continue to keep track of payroll wages and compensation payments that would have been due to the employee if such suspension had not occurred.

It is important to note that in the event of an employee losing their job and experiencing a partial reduction in salary (income) due to the suspension (reduction) of the production of goods (provision of services), they can apply for partial unemployment assistance. The State Employment Service is responsible for organizing social support for the unemployed and facilitating their labor reintegration. To receive assistance, one must submit an application to the local employment center. There are several ways to do this: using the Diya Portal, visiting the employment center in person, or sending the application by email.

Conclusions. In the current state of martial law, the government is implementing a strategy to stimulate the economy through a policy of deregulation and business liberalization. Employers are required to pay wages in accordance with the terms specified in employment contracts and in compliance with current legislation. Each payment should be accompanied by the calculation of personal income tax, military levy, and unified social contribution. If payment of wages is impossible due to military actions, this payment can only be temporarily suspended until the enterprise is able to resume its core functions. However, this does not mean avoiding wage calculations for work performed. Even in times of war, employers have an obligation to take all possible measures to ensure the realization of workers' rights to timely wage payment and ensure their safety. In return, employees must understand the importance of their presence in the workplace and contribute to the economic recovery. The conditions of war raise a particularly relevant issue regarding wage payments to employees. Therefore, proper accounting plays a crucial role in ensuring the objectivity of determining worked hours, completed tasks, downtime, employee absence from work for justified and unjustified reasons, etc.

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Accounting for wage payments during martial law in Ukraine.

The article addresses current issues related to the accounting and payment of labor in times of martial law. It emphasizes the multi-level nature of regulatory control over labor payment and highlights job losses due to Russia's military aggression against Ukraine. An analysis of the normative definition of "wages" and various approaches to its content has been conducted. The absence of a normative definition for the term "payment for labor" is confirmed, but it is indicated that it is associated with the organization of labor payment and includes wages. The problems associated with income receipt by employers, employees, and the state during martial law are explored. Changes in legislation and new regulatory instruments related to martial law are assessed. The procedure for making payments to employees during martial law in conditionally classified categories is examined (mobilized, volunteers of territorial defense, evacuated or working remotely, involved in community service, those continuing regular duties, temporarily deprived of the opportunity to work without alternative employment). It is proposed to make legislative changes at the state level regarding the peculiarities of terminating employment contracts at the employer's initiative during martial law. The need for employers to take all possible measures to ensure workers' right to receive timely wages during wartime is noted. The importance of accounting and taxation of wages in martial law is determined.

Key words: accruals, martial law, wages, accounting, sick leave, taxation, vacation pay.

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Кравченко Олена Володимирівна, кандидат економічних наук, доцент. **Агафонова Єлизавета Олексіївна**, студентка, Сумський державний університет. **Облік розрахунків з оплати праці під час воєнного стану в Україні.**

Стаття розглядає актуальні питання обліку та оплати праці в умовах воєнного стану. Звертається увага на багаторівневість нормативного регулювання оплати праці та відзначає втрату робочих місць через військову агресію росії проти України. Проведено аналіз нормативного визначення «заробітна плата» та різних підходів до її змісту. Підтверджено відсутність нормативного визначення терміну «оплата праці», але вказано, що він пов'язаний з організацією оплати праці та включає в себе заробітну плату. Досліджено проблеми, пов'язані з отриманням доходів роботодавцем, працівником та державою під час воєнного стану. Оцінено зміни у законодавстві та нові інструменти регулювання трудових відносин, спричинені воєнним станом. Розглянуто порядок виплат найманим працівникам у період воєнного стану за умовно класифікованими категоріями. Визначено основи обліку та оподаткування заробітної плати в умовах воєнного стану. Зміни в чинному законодавстві та нові інструменти, пов'язані з воєнним станом, були оцінені. Розглянуто порядок проведення виплат працівникам під час воєнного стану в умовно класифікованих категоріях (мобілізовані; добровольці територіальної оборони; евакуйовані або працюючі віддалено; залучені до громадського служіння; ті, хто продовжує виконувати звичайні обов'язки; тимчасово позбавлені можливості працювати без альтернативного зайняття). Запропоновано внести зміни на законодавчому рівні держави щодо особливостей припинення трудового договору за ініціативою роботодавця в умовах воєнного стану. Зазначено необхідність вживання всіх можливих заходів роботодавцем для забезпечення реалізації права працівників на отримання своєчасної заробітної плати під час війни. Визначено важливість обліку та оподаткування заробітної плати в умовах воєнного стану. Вказано на обов'язок роботодавця виплачувати зарплату за умовами, зазначеними у трудових контрактах та відповідно до чинного законодавства.

Ключові слова: нарахування, військовий стан, заробітна плата, облік, лікарняні, оподаткування, відпуски.