

LABOUR PROTECTION FINANSING

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Labour protection is a system of legal, socio-economic, organizational-technical, sanitary and hygienic and medical-prophylactic measures and means aimed at health preservation and work capacity during the working process [2, 56].

Insufficient financing, a wrong cost distribution for labour protection may result to considerable material and human losses and irreparable ecological consequences. According to article 21 of the Ukrainian law "On labour protection" it is realized by an owner. A worker is not responsible for any labour protection measures. [1] In accordance with the cabinet of Ministers of Ukraine rules there create labour protection funds at the enterprises in the economic branches and on the state level as well. Such funds may be created by the local and regional authorities for their needs only. At an enterprise the fund costs are used only to realize measures of ensuring the condition and labour protection on the normative level and its increasing at work. The costs of branch and state funds are used to realize the field and national programmes of labour protection, scientific-research and design works concerning these programmes, to assist the establishment and development of the specialized enterprises, creative bodies, research centres, expert groups and also to encourage working bodies and individuals, who work generously at labour protection problems solving. Labour protection funds are not subjected to taxation.

Labour protection expenses in the state and local budgets are distinguished separately. Work place condition, safety of technological processes, machines, mechanisms, equipment and other productional means, the state of collective and individual safety ones used by a worker, and also everyday sanitary conditions must correspond to the labour protection legislative acts. [1]

A worker has a right to refuse the work ordered if there is the situation dangerous for his life and health or that of the people around him, and the natural environment. The very fact of the existence of such a situation has to be confirmed by the certain enterprise with the assistance of a trade-union representative and a working body authorized person, and in case of a conflict by a corresponding state body on labour protection with the assistance of a trade-union representative.

A worker also can save his average earning if a work stoppage takes place beyond his fault. A worker has a right to cancel his labour agreement on his own will, if his owner does not execute the labour protection legislation and the collective agreement conditions. In this case a worker must get a discharge pay according to the collective agreement rate, but less than the three-months earnings.

Workers, who are to be given an easier work because of their health state, have to get it in accordance with their will temporarily or without any time limit by the owner. The labour payment while removing a worker to an easier less-paid work or the payment of the social assurance help are to be done according to the present legislation.

Workers have a right to save their working-places in case of the enterprise, shop or place exploitation stoppage by a state body or a labour protection service.

People who work at hard and harmful places have to be provided with special medical-prophylactic nourishment milk or other products of equal value, carbonated salt water free of charge; they also have a right for a paid leave on sanitary-curative assignment, shortening of working time, an addition ally-paid leave, a privileged retirement a heightened fee and other privileges and compensations guaranteed by the state. With a delegative character of work a worker is paid money assistance for buying medical-prophylactic nourishment milk or other products of equal value in the collective agreement conditions. An owner has a right to give privileges and compensation at the cost of an owner not foreseen by the law.

During the term of the labour agreement an owner must inform a worker about the changes in the working situation and the rate of: privileges and compensations additional added.

Enterprise workers must be subjected to only privileges for an active participation and initiative in carrying out measures concerning the increasement of labour protection and work condition. The kinds of privileges are accepted by means of collective agreement.

The present tax legislation defines the order of a privileged taxation of the labour protection measures.

References

1. Recommendations on the establishment of the system of labour protection at work. – Approved by the Order of the Ministry of Extraordinary Situations of Ukraine № 398 of 27.06.2006.
2. Gadzyk M. P., Zelibo E. P., Khalimovsky M. O., Principles of labour Protection: Manual- 2 nd edition/ appr. by Gadzyk M. P. – K. Karavella, 2004-408 p..