



МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ  
СУМСЬКИЙ ДЕРЖАВНИЙ УНІВЕРСИТЕТ  
ФАКУЛЬТЕТ ІНОЗЕМНОЇ ФІЛОЛОГІЇ  
ТА СОЦІАЛЬНИХ КОМУНІКАЦІЙ



## СОЦІАЛЬНО-ГУМАНІТАРНІ АСПЕКТИ РОЗВИТКУ СУЧАСНОГО СУСПІЛЬСТВА

МАТЕРІАЛИ ВСЕУКРАЇНСЬКОЇ НАУКОВОЇ КОНФЕРЕНЦІЇ ВИКЛАДАЧІВ,  
АСПІРАНТІВ, СПІВРОБІТНИКІВ ТА СТУДЕНТІВ

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studying process in preparation to get a bachelor's degree at "sport" speciality. Students should use their knowledge. Without aims of independent work, without aspiration to make knowledge better, you can't always use modern science in the process of independent work, and this is negatively reflected on professional qualification and activity of the future specialist.. The high professional level of trainer's education influences the whole educational process, which needs the scientific and methodological approach to the teaching, and the broad implementation of active forms and methods of independent work of students. So, the independent work is an interesting thing in professional education. It makes students ready to active work.

That's why students independent work is a very important component for those students who want to get a bachelor's degree. There is a problem of correlation between independent and class work. It is important to search the forms and methods of teacher's work which can activate the independent work of students and let them use class hours more effectively. The increasing of independent work and the decreasing of class hours shows that new innovative technologies improve the quality of studying.

Today we have to talk not only about studying of theoretical disciplines, but also about their teaching and the using of new innovational technologies. Their usage should improve students confidence in their skills and their cognitive activity and the realization of creative potential. The most popular kinds of innovative independent work are simulations, the resolutions of key problems, the modeling of different situations, which are the most important technologies in organization of independent work.

## **TAXATION OF MILITARY FEE IN UKRAINE**

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The law "About the changes in the Tax code of Ukraine and other legal acts" (August 3, 2014) introduced the new war tax payment which is applying to the incomes in the form of salary and other profits, compensatory payments, including awards and prizes which are gained in the context of employer-employee relationship as well as from the civil contracts, prizes from the lottery, the prizes gained through winning in the gambling games excluding the sum of the tax on the private individuals

incomes (PDFO), unified social tax, insurance payments. It is important to indicate who the war taxpayers are. Basically the persons obliged to pay the PDFO are also the war tax payers; so they are: individuals - residents; individuals - residents who receive income from sources in Ukraine; the tax agents to whom paragraphs 14.1.180 CLE refer the legal entities (their subsidiaries, affiliates, other subdivisions), self-employed persons of non-residents - legal entities, investors (operators) that pay income to individuals. The object of taxation is the income in the form of salary and other profits, compensatory payments, including awards and prizes which are gained in the context of employer-employee relationship and from the civil contracts, prizes from the lottery, the prizes gained through winning in the gambling games (gained from the organizer) excluding the sum of the tax on the private individuals incomes (PDFO), unified social tax, insurance payments. According to the paragraph 165.1.46 and paragraph 165.1 of the Article 165 of the Tax Code of Ukraine (TCU), the prize money received from the state lottery in the amount not exceeding 50 minimum wages, the amount of which is established by law, is not taxable.

According to p. 14.1.48 of TCU, the salary is the main and additional salaries, other rewards and compensations paid (provided) to the taxpayer in respect of the employment relationship. Moreover, the concept of "salaries" for the purposes of the Tax Code, in addition to the usual benefits listed in p. 2 of the "Instructions for wage statistics, approved by the State Statistics Committee of Ukraine" from 13.01.2004 № 5, includes such points: sick payments, dividends from shares or other corporate rights which have the status of privileged or other status, providing the fixed payment of dividends. These sums must also be charged by the war tax.

It is also worth noting that the war tax is also applied to the "sick payments" (the payments which the sick person receives during the first five days of temporary disability from the employer as well as the assistance for temporary disability), since such payments for tax purposes are referred as salary. The mobilization payments are also a subject to the war tax. The citizens of Ukraine who are undergoing the military service during mobilization for the special period, but not more than one year, have their average salary, the job (position), in the enterprises, institutions, organizations, regardless of subordination and ownership saved. Thereby, the calculation of average earnings for the period of state or public services is a guaranteed payment and is a part of the additional salary which is a subject to war tax on a common basis. The official explanation of the payments under the civil contract implies that all the possible benefits and

rewards from the civil contract will be charged only if it provides the benefits and rewards under the independent work contract and contracts for services. Thus, in addition to the lottery prizes, the rewards under the civil contract, are also “under attack”. The decree leave is a social vacation. It is financed by the state social insurance. Thus, the amount of social support during pregnancy and childbirth is not subject to the war tax. However, if the employer made payments to employees who are on decree leave and they are systematic and can be referred as salary such payments are the subject to tax war tax. The rental payments are generally not the subject for the war tax because they are based on the rental contract, whereby the lessor conveys to the lessee to use property for a fee for a specified period. The royalties - the payments received (paid) as consideration for the use and the right to use intellectual property rights is not subject to war tax as they are rather a business income, than a part of salary. The war tax is not applied to the income from the contract of sale, since this arrangement conveys a right to the property of goods and the certain sum of money, which is not included in the payroll. The financial aid which comes as: systematically paid to all or most of the workers - is taxed; specific aid for certain workers to personal reasons and is ad hoc in nature – is not taxable; funeral benefit – is not taxed as well. The war tax is charged from the part of the sum which is charged from the individual as a required payment. The war tax rate is 1.5 percent from the tax object. The fact of the feasibility and effectiveness of war tax is obvious. The tax is essential to replenish the state budget in conditions of crisis. The war tax is mandatory and aimed at obtaining more funds for military purposes. World practice and history shows that the most effective way to get money in a short term is to introduce a small national tax, rather than to wait for single sponsorships. That's why paying war tax is not only a tax obligation of a citizen in difficult for our country times, but a patriotic contribution of the development of new patriotic state.