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*Kravchenko E., Kobets T.***PROBLEMS OF ACCOUNTING FOR WORK PAYMENT CALCULATIONS DURING  
THE PERIOD OF MARTIAL STATUS AND WAYS OF IMPROVEMENT****Sumy State University, Sumy, Ukraine**

The article carries out a comprehensive study of the problems of labor and its payment under martial law. There is a well-known multi-level regulatory regulation of wages. Job loss due to Russia's invasion of Ukraine. The standard definition of the concept of «salary» and its content are analyzed. It was established that «salary» is not defined by law. The current state of payroll accounting and its reflection in the accounting policy is analyzed. As a result of the study of activities during the martial law period, the most controversial issues of receiving funds from employers, the largest employees and the state, which is becoming more widespread, have been clarified. Changes to the current legislation and new methods of regulating labor relations related to martial law are evaluated. The basics of accounting and taxation of wages in the conditions of martial law and ways to solve them are given. It is proposed to make changes at the legislative level of a part of the state in the specifics at the initiative of the employer in the conditions of martial law of termination of the employment contract. It was noted the need for the employer to use all possible measures to ensure the realization of the rights of employees to receive current wages during wartime. The importance of accounting and taxation of wages in the conditions of martial law is determined. This stipulates that the employer is obliged to pay wages under the specified conditions defined by the employment contract and in accordance with current legislation. Each payment must be accompanied by a transfer of personal income tax, military duty and a single social contribution. In case of impossibility of payment of wages due to hostilities, payment may be suspended only until the moment when the enterprise can use its main activity. The results presented in the article have a practical orientation, so subjects of entrepreneurial activity can be used to solve problems related to payment of labor.

**Keywords:** martial law, wages, taxation, legislation, accounting of payments.**DOI:** 10.32434/2415-3974-2022-16-2-14-20***Introduction and statement of the problem***

In Ukraine, the start of the war and the economic crisis reduced production activity, labor productivity and the number of employed people. And therefore, it affects the structure of production and changes in the wage system.

Taking into account the situation related to the Russian military aggression against Ukraine, troublesome issues arose in business regarding the payment of wages to employees: lack of employees (service in the Armed Forces, including territorial

defense); economic conditions (lack of funds for activities); production and economic conditions (unemployment). Almost every second Ukrainian is unemployed [3]. After the introduction of martial law and the enshrining in the legislation of new mechanisms for regulating labor relations, many problems remain unresolved for both employers and employees. It is through the proper organization of payroll accounting that it is possible to comply with the requirements of current legislation, to provide a source of reliable information for further control and management of the payroll fund.

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*Kravchenko E., Kobets T.*

**Analysis of research and publications**

Research on the features of wage accounting and labor relations in peacetime and the period of martial law in Ukraine was devoted to scientific work: Koval N.I., Gurenko T.O., Ishchenko Y.P., Gudzenko N.M., Parkhomenko O.I., and Krokmal V.V. etc. Problematic aspects of the state regulation of the labor payment system in Ukraine and directions for improving management processes in this area from the point of view of ensuring the sustainable development of the domestic economy are identified. However, the current situation requires new ways of improving the organization of labor remuneration at production enterprises, therefore, today it is necessary to answer many specific questions. It is also necessary to develop the most expedient way of organizing a way of stimulating the growth of production and the quality of work and their reflection in accounting, because this will ensure compliance with the basic principles of accounting according to the correspondence of incurred and accrued costs.

**The purpose of the article**

The purpose of the article is to identify the most important accounting problems related to labor relations, calculation and payment of wages during the wartime period and ways to solve them.

**Presenting main material**

A salary is a specific amount of money given to an employee by an employer for work performed. It is the main element of the labor relationship between the employee and the employer, and therefore all changes affecting it require special attention [1]. Thus, employers were faced with the need to transfer work processes and employees to relatively safe regions of the country, and were also forced to look for ways to minimize costs, in particular for labor costs. The payment procedure is influenced by such factors as: possible absence of an employee at the workplace (service in the Armed Forces of Ukraine, territorial defense or absence from

work for other reasons); lack of work or funds to pay for work. A significant number of workers were forced to leave their workplaces in order to ensure their own safety and the safety of their loved ones, to fulfill their constitutional duties, or disappeared altogether. Depending on the reason for the absence at the workplace, the specifics of calculating and paying wages also change. At the same time, the owner is obliged to withhold taxes from the employee’s wages for the benefit of the state, but during the war there may be different working conditions and then questions arise for both the employer and the employee (Table 1).

Each of these questions had to be quickly answered and everyone tried to solve their problems independently. In some cases, these issues were resolved through the introduction of certain corrections in regulatory and legal documents, namely, in labor legislation, which, in turn, affected the activities of enterprises and accounting organizations (Table 2).

At the same time, the Law of Ukraine «On the Organization of Labor Relations in the Conditions of Martial Law» (Law No. 2136) has precedence over the general norms of labor law. The main changes introduced during martial law are illustrated in Table 3.

Note that the adoption of Law No. 2136 does not affect the resolution of all problematic issues.

This is understandable, because the calculation of wages is a very time-consuming task that must be completed in a short period of time between summarizing the data and paying the employee [2]. During the war, a large number of workers were forced to leave due to mobilization, but some could work remotely. For employees whose work tasks cannot be performed remotely, it is recommended to apply innovations in labor legislation, in particular, to suspend the validity of employment contracts. Also, for the purpose of making payments to employees, they can be conditionally classified during

Table 1

**Problematic issues of employers and workers**

Problems of employers	Employee issues
Where to get funds for payment of wages and salary taxes in the conditions of payment crisis?	Will I be paid a salary?
Is it possible to declare a "time off" in the conditions of martial law?	Will I be able to work?
Is it possible to fire an employee without his application?	Can I be fired and under what conditions?
How to formalize employment relations?	Are safe working conditions created?
How to ensure safe working conditions?	Will my working conditions change?
Will penalties be applied for violations of labor laws?	Will I have additional rights?

Source: author’s development according to the source [8]

**Problems of accounting for work payment calculations during the period of martial status and ways of improvement**

Table 2

**Changes in regulatory documents with the beginning of martial law**

Law of Ukraine	Changes to the law
On the organization of labor relations under martial law dated March 15, 2022 No. 2136-IX.	Allows the employer, on his own initiative, to suspend certain provisions of the collective agreement during martial law. In particular, it is possible to cancel additional payments, allowances, bonuses for this period.
On making changes to some legislative acts of Ukraine regarding the regulation of labor relations with non-fixed working hours dated 07.08.2022. No. 2421-IX.	Employment contract with non-fixed working hours.
On making changes to some legislative acts of Ukraine regarding the optimization of labor relations" dated 07.01.2022 No. 2352-IX.	The law freed the employer from the obligation to stop maintaining the average earnings of employees who were dismissed from work during military service.
On making changes to some legislative acts of Ukraine on simplifying the regulation of labor relations in the field of small and medium-sized entrepreneurship and reducing the administrative burden on entrepreneurial activity dated August 19, 2022 No. 2434-IX.	On the day of dismissal, the employer must pay the employee a salary and, if the employer dismisses on his own initiative, he must pay severance pay, a state-guaranteed compensation to the employee.

Source: author's development based on sources [10-13]

Table 3

**Changes in labor legislation under martial law**

Indicator	Peacetime	Martial law
The maximum rate of time per week.	40 hours.	60 hours.
Duration of work at night.	It is reduced by 1 hour.	Does not shrink,
Reduction of work by 1 hour on the eve of holidays and non-working days.	With five-day and six-day working weeks, the duration is reduced by 1 hour.	Does not shrink.
Postponement of public holidays.	If the holiday falls on a weekend, it is postponed to the next day after the weekend.	Not transferred.
Compensation for involvement in work on weekends, holidays and non-working days.	Compensation is accrued.	Does not count.
Duration of annual leave.	Depending on the category of employees (up to 56 calendar days).	24 calendar days
Duration of leave without salary.	Up to 15 calendar days.	Unlimited days (since the quarantine period continues).
Warning the employee about a change in essential working conditions.	2 months notice.	The employer has the right not to warn.
Pay	The employer is obliged to pay the salary and is responsible for its late payment.	The employer is not released from the obligation to pay wages, but is released from responsibility for late payment due to hostilities.

Source: author's development based on sources [6,9]

wartime according to the following categories:

- territorial defense volunteers;
- useful works involved in society;
- mobilized;
- temporarily deprived of work without alternative employment;
- employees who continue to work according to the regular schedule.

Those mobilized and volunteers for the territorial defense are guaranteed the preservation of their place of work and average earnings. Financial support is paid to these employees at the expense of the State Budget of Ukraine.

For employees who have been forced to leave their workplace, but are in the territory of Ukraine and can work remotely. For these employees, it is possible to provide:

- flexible work schedule is a form of work organization in which the employee works at the place of residence or in other places determined by him, characterized by the presence of technical means (main production and non-production funds, tools, devices, inventory) in the fixed territory, or the total number of necessary for the production of products, provision of services, performance of works or functions of documents provided by the founder, but outside the employer's production or work premises;

- remote work is a form of work organization in which work is performed by an employee outside the workplace.

At the same time, employment contracts for home or remote work are concluded. If such a contract did not allow the employee to work remotely, then the employer must issue an order to perform the work in this way (remotely).

A fixed-term employment contract is concluded with each specified person. Employees of enterprises working under martial law are paid for socially useful work in accordance with the terms of remuneration established for the position for which they are registered, and the amount of these payments cannot be lower than the average salary for the main place.

The norms of Law No. 2136 regulate the organization of work of employees who continue to perform work in regular mode.

The most difficult are the problems of those workers who, due to military actions, are deprived of the opportunity to work without an alternative. If there is no contact with the employee, the employer is suggested to find out the reason for his absence and to obtain a written explanation from him, to register him as an absent employee for an unknown or other reason.

Employees who cannot work remotely are recommended to provide paid leave (annual, social), as well as mandatory leave without salary. Of course, leave without pay cannot be «forced», but must be granted at the employee's request.

Such situations arise when the employer cannot comply with the provisions of Law No. 2136, having information about the employee that does not provide an opportunity to plan the further work process. The employer does not have the right to dismiss an employee without his application due to his absence from work due to military operations. Law No. 2136 provides for the possibility of attracting new employees on the basis of fixed-term employment contracts concluded with them for the period of martial law or for the period of replacing a temporarily absent employee, while the employer must take into account the physical condition of the new employee, his state of health and ability to perform certain tasks. Can the employer pay additional costs for training employees? Of course, if necessary, there is no other way out. Is it appropriate for the new employee to undergo retraining or perform heavy work for a short period of time, for example, during the period of replacement of the main employee? He will not like this situation, because he understands that he is also a temporarily absent employee in the same household conditions. It is also worth noting that the state is now doing everything possible to reduce the tax burden.

Therefore, it would be appropriate to make some changes to Law No. 2136, namely to demarcate areas where enterprises are located, where hostilities are taking place or where they are absent. At the same time, provide an opportunity to fire employees for absence from work without a valid reason and non-fulfillment of the terms of the employment contract. Perhaps such an opinion is cruel, but the economy must work and the budget must give money. Such rules will help to avoid a shortage of workers of the appropriate class and specialty.

Regarding the payment of salary, nothing has changed, it must be paid twice a month, and all taxes such as personal income tax, military levy and uniform social contribution must be paid on time, but in case of impossibility of payment of salary due to hostilities, payments can be suspended until the period when the enterprise can resume its activities [4].

However, the reporting deadlines do not apply if all obligations are met within 90 days of the end of martial law. It is impossible to pay wages without transferring all taxes from wages to the budget.

All economic organizations, in accordance with

the Law of Ukraine «On the protection of the interests of organizations that submit reports and other documents during martial law», submit reports and any other documents that must be submitted in documentary or electronic form in accordance with the norms of current legislation within three months after the end of martial law and are exempted during these three months from fines if the reports were not submitted on time [7]. Thus, economic entities are not exempted from the obligation to pay taxes and submit tax reports to regulatory authorities, they are only given the opportunity to pay later.

During the implementation period, employers - single tax payers who have chosen a simplified taxation system, individual entrepreneurs, single tax payers of the second and third groups, and legal entities of the third group of single tax payers can independently pay a single social contribution for employees called up during mobilization for military service in the Armed Forces of Ukraine, such sums of collected single contribution and unpaid funds by employers are paid from the state budget [5].

For comfortable personnel and information support and the wage system in wartime, it is necessary to improve the wage organization system by:

- development of a system of material incentives in accordance with the work results of each employee individually and in the entire team;
- analysis and improvement of the existing document management system;
- to create better conditions for the professional growth of the best employees;
- the configuration of the remuneration system will be most focused on the motivation of employees, the introduction of flexible forms and remuneration systems;
- continuation of the existing system of moral encouragement with the organization of awards, awarding the best employees;
- wide application of various forms of control over the work of employees, including control over work results, its quality, compliance with labor and technological discipline, labor protection rules, as well as ensuring the publicity of evaluation and control results [14].

For those employees who are forced to work remotely, it is necessary to provide computer equipment with the necessary capacity, as well as appropriate accounting software, which will help to record the necessary information qualitatively and quickly.

Thus, the accounting of wages should be organized in order to contribute to the increase of labor productivity and the full use of working time.

The size of the company's expenses, the quality, completeness and timeliness of payments with personnel depends on the organization of payroll accounting, because the effective economic activity of the company is impossible without properly organized payroll accounting.

It is also worth noting that if an employee has lost his job and part of his salary due to the cessation of production, he can claim partial unemployment benefits. The State Employment Service provides social assistance to unemployed citizens and organizes their employment. To get help, you need to contact the Employment Center: through the Diya portal, by personally visiting the Employment Center or by sending an application by e-mail.

### **Conclusions**

Currently, under martial law, the state is pursuing a policy of deregulation and trade liberalization to stimulate the economy. The employer is obliged to pay wages on the terms specified in the employment contract and in accordance with the norms of the current legislation. Each payment must be accompanied by a payroll tax remittance. In cases of impossibility of payment of wages due to hostilities, payment may be suspended until the enterprise's ability to carry out its core activities is restored. However, if you are working, this means that you must be paid, despite martial law, the employer is obliged to take all possible measures to ensure that the workers' right to be paid on time is exercised, as well as to ensure the safety of the workers. Workers must recognize the importance of their presence in the workplace and help rebuild the economy. The issue of calculating wages for workers during wartime is particularly acute. Therefore, accurate accounting plays an important role in the objectivity of determining working hours, completed work, downtime, respectable and non-respectable appearance of employees, etc.

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## ПРОБЛЕМИ ОБЛІКУ РОЗРАХУНКІВ З ОПЛАТИ ПРАЦІ В ПЕРІОД ВОЄННОГО СТАНУ ТА ШЛЯХИ ВДОСКОНАЛЕННЯ

**Кравченко О.В., Кобець Т.О.**

У статті здійснено комплексне дослідження проблем праці та її оплати в умовах воєнного стану. Існує відоме багаторівневе нормативне регулювання оплати праці. Позбавлення роботи через вторгнення Росії в Україну. Проаналізовано стандартне визначення поняття «заробітна плата» та його зміст. Встановлено, що «заробітна плата» законом не визначена. Проаналізовано сучасний стан обліку розрахунків з оплати праці та відображення її в обліковій політиці. У результаті вивчення діяльності в період воєнного стану з'ясовано найбільш дискусійні питання щодо отримання коштів від роботодавців, найманих працівників і держави, що набуває все більшого поширення. Оцінено зміни до чинного законодавства та нові методи регулювання трудових відносин, пов'язані з воєнним станом. Наведено основи обліку та оподаткування заробітної плати в умовах воєнного стану та шляхи їх вирішення. Пропонується внести зміни на законодавчому рівні держави в частині особливостей з ініціативи роботодавця в умовах воєнного стану розірвання трудового договору. Відзначено необхідність вжиття роботодавцем усіх можливих заходів для забезпечення реалізації права працівників на своєчасне отримання заробітної плати у воєнний час. Визначено важливість обліку та оподаткування заробітної плати в умовах воєнного стану. У ньому зазначається обов'язок роботодавця виплачувати заробітну плату на умовах, визначених трудовим договором, та відповідно до чинного законодавства. Кожна оплата повинна супроводжуватися перерахуванням ПДФО, військового збору та єдиного соціального внеску. У разі неможливості виплати заробітної плати внаслідок бойових дій виплата може бути призупинена лише до моменту, коли підприємство зможе здійснювати основну діяльність. Викладені у статті результати дослідження мають практичне спрямування, тому можуть бути використані суб'єктами підприємницької діяльності для розв'язання проблем з питань оплати праці.

**Ключові слова:** воєнний стан, заробітна плата, оподаткування, законодавство, облік розрахунків.

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Sumy State University, Sumy, Ukraine

\*e-mail: e.kravchenko@uabs.sumdu.edu.ua

Kravchenko E. ORCID: <https://orcid.org/0000-0001-5927-8814>Kobets T. ORCID: <https://orcid.org/0000-0003-0674-1048>

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