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местного рынка и многовариативной базой контактов риски инвестирования уменьшаются.

Инвестиционная политика крупного ряда стран по всему миру сохраняет тенденцию стимулирования привлечения прямых иностранных инвестиций. Меры инвестиционной политики иностранных государств в большинстве своем направлены на свободное пользование и поощрение инвестиций.



Рисунок 1 – Возможные отрицательные последствия иностранных инвестиций

Так или иначе, все вышеизложенные как положительные, так и отрицательные следствия привлекаемых зарубежных инвестиций в страны-реципиенты не могут быть реализованы автоматическим путем. Такой процесс происходит лишь с обоюдного согласия обеих сторон, поэтому принимающая страна обязана досконально оценить и изучить все позитивные и негативные исходы данного сотрудничества, научиться грамотно управлять иностранными вложениями, находить общий язык с зарубежными коллегами. Это позволит минимизировать возможные риски и получить максимальную выгоду от сотрудничества.

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Вложения, совершаемые зарубежными инвесторами, являются весьма сложным экономическим механизмом и имеют функцию воздействия на экономическое положение стран, принимающих те самые инвестиции [5]. Однако, это воздействие не всегда носит положительный характер, поэтому на рисунке 1 рассмотрим отрицательные последствия вложения иностранных инвестиций

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#### METHODOLOGY AND ORGANIZATION OF ACCOUNTING AND TAXATION OF WAGES

##### Abstract.

The article reveals the economic essence and significance of wages as a component of current payments to employees and examines the methodology and organization of accounting and taxation of wages. Problems of the organization and a technique of the account of a salary are defined. The main shortcomings in the field of taxation are noted, and also problems of use of tariff system as bases of the account and documentation of calculations on payment of work with the personnel are reflected. The normative - legal and legislative

regulation of accounting and documentation of wage calculations is analyzed. The requirements to the formation of the organization of payroll accounting, which define the tasks, system of indicators, documentation and system of accounts on which the relevant information is accumulated, are presented. It is concluded that the improvement of labor accounting and its payment at enterprises should be based on the optimization of tariff regulation of wages, namely: improving the tariff system by establishing ratios of tariff rates depending on the level of qualification of the worker; introduction of flexible forms and systems of remuneration, including contract and non-tariff; collective wage regulation.

The main ways to improve the reflection of wage accounting are proposed.

**Keywords:** organization of accounting, payroll taxation, accounting methods, tariff system, documentation, accounting accounts, wages.

### Introduction.

The development of the country's market economy and all related transformation processes must be carried out in the interests of man to improve the quality of his life. Without diminishing the importance of other socio-economic phenomena that are part of socio-labor relations (employment, labor protection, staff development, etc.), we note that extremely important today are those related to the organization and efficiency of wages. Remuneration is the most controversial category in the system of working conditions, because it reflects the diverse interests of the parties to social and labor relations, all their achievements and failures. This is one of the most important indicators that characterizes the level of economic and social status of society and depends primarily on productivity.

### Methods.

During the research general and special methods of cognition were applied. Methods of theoretical generalization, grouping and comparison made it possible to clarify the conceptual apparatus of the types of wages of the enterprise. With the help of the logical method the peculiarities of the organization of accounting and control-analytical work at the enterprises

are determined. With the help of methods of induction and deduction, causation, the method of accounting and audit of calculations with staff is revealed. Methods of analytical grouping, summary and selective method are used, and for construction of tables - graphic methods.

### Presentation of the main research material.

Labor is a necessary part of the process of production, consumption and distribution of the created product, and its payment is the main source of income for workers and the main stimulus for them. In a market economy, there have been significant changes in the organization and importance of wages, which now depends not only on the performance of individual employees, but also on the efficiency of individual production units and the enterprise as a whole. The system of remuneration is regulated by the Code of Labor Laws and the system of agreements concluded at the appropriate levels. According to Article 96 of the Labor Code of Ukraine, the basis of the organization of remuneration is the tariff system of remuneration, which covers tariff grids, tariff rates, salary schemes, tariff-qualification characteristics (directories) [3; 8]. Table 1 shows the structure of the payroll at Ukrainian enterprises.

Table 1

The structure of the wage fund, approved by the instruction on wage statistics

<i>Remuneration fund</i>		
Basic salary	Additional salary	Other incentive and compensation payments
<ol style="list-style-type: none"> <li>1. Reward for work performed.</li> <li>2. % or commissions depending on the amount of income, if they relate to the main work.</li> <li>3. Fees for full-time employees.</li> <li>4. Payment when transferring to a lower paid job.</li> <li>5. Payment for non-compliance with the norms of production and manufacture of defective products, not through the fault of the employee.</li> <li>6. Remuneration for business trips.</li> <li>7. The cost of issued products, in kind.</li> </ol>	<ol style="list-style-type: none"> <li>1. Allowances and surcharges to tariff rates.</li> <li>2. Systematic bonuses and awards, including for years of service.</li> <li>3. Interest or commissions paid in addition to the tariff rate.</li> <li>4. Payment for overtime work and work on holidays and non-working days.</li> <li>5. Accrued amounts of indexation of employees' salaries.</li> <li>6. Cost of uniforms provided free of charge to employees.</li> <li>7. Payment for overtime.</li> </ol>	<ol style="list-style-type: none"> <li>1. Accruals for unworked time, which are not provided by the current legislation.</li> <li>2. One-time rewards, including those carried out once a year.</li> <li>3. Systematic financial assistance is provided to all or most employees.</li> <li>4. Social payments in cash and in kind.</li> </ol>

Source: formed based on the results of the study

Tariff system of remuneration is a set of rules that provide a comparative assessment of labor, depending on qualifications, conditions of its implementation, responsibilities, importance of the

industry and other factors that characterize the quality of labor. It is used for the distribution of work depending on their complexity, and employees -

depending on their qualifications and the categories of the tariff grid.

According to the Law of Ukraine "On Remuneration of Labor" [13; 14], wages - is the remuneration, calculated, usually in monetary terms, which under the employment contract, the owner or his authorized body pays the employee for the work performed by him. The amount of wages depends on the complexity and conditions of work performed, professional and business qualities of the employee,

the results of his work and economic activity of the enterprise. According to the legislation, the structure of wages consists of basic, additional wages and other incentive and compensation payments [5; 11]. Table 2 shows the block diagram of the remuneration system.

In Ukraine, companies use two forms of tariff system:

- hourly payment, based on the time worked by the employee, with the unit of time may be an hour, day or month;

Table 2

#### Block diagram of the wage system

PAYMENT SYSTEM			
Hourly Business trip Tariff grid, tariff categories, prices Forms of remuneration			
Login	Hourly simple; Hourly-premium;	Indirect piecework; Business-progressive; Chord;	Entrance
Staff	Direct business trip; Business-premium.	Collective.	Pay

Source: formed based on the results of the study

Table 3 shows the structure of the wage bill proposed by the Instruction on Wage Statistics.

Table 3

#### The structure of the wage bill proposed by the Instruction on Wage Statistics

	<i>See</i>	<i>Main feature</i>
<b>I</b>	<i>Basic salary</i>	Remuneration for work performed in accordance with the established labor standards at tariff rates and salaries, piece rates of workers and salaries of managers, specialists, technical staff, including full internal part-time work; the amount of interest or commission deductions depending on the amount of income (revenue) received from the sale of products (works, services), if they are the basic salary, etc.
<b>II</b>	<i>Additional salary</i>	Allowances and surcharges to tariff rates (salaries, salaries) in the amounts provided by current legislation, for: <ul style="list-style-type: none"> <li>- combination of professions (positions);</li> <li>- expansion of the service area or increase in the volume of work; performing the duties of a temporarily absent employee;</li> <li>- work in difficult and harmful and especially difficult and especially harmful working conditions;</li> <li>- labor intensity;</li> <li>- work at night;</li> <li>- team management;</li> <li>- high professional skill;</li> <li>- class to drivers (drivers) of vehicles;</li> <li>- other allowances and surcharges provided by current legislation, including payment up to the minimum wage.</li> </ul>
<b>III</b>	<i>Other incentive and compensation payments</i>	<ul style="list-style-type: none"> <li>- Remuneration based on the results of work for the year, annual remuneration for years of service (length of service);</li> <li>- premiums paid in accordance with the established procedure under special bonus systems, paid in accordance with government decisions; on time and ahead of schedule production facilities and construction sites, timely delivery of products for export and others;</li> <li>- awards for important and especially important tasks; the value of shares provided free of charge to employees;</li> <li>- other allowances and surcharges provided by current legislation.</li> </ul>

Source: formed based on the results of the study

Occasional wages are based on the tariff system, with its main elements:

- tariff grid, which is a table with the qualifications of employees, it is determined tariff category;

- tariff rate or wage rate, where the tariff rate of the first category - wage rate for the least skilled labor.

It can be determined both for a month (salary) and for an hour or day, week;

- Tariff and Qualification Handbook - a document describing the requirements for positions, skills and qualifications of the employee; based on the salary scheme and tariff rate.

In Ukraine, at the state level, wages are regulated in the following main areas:

- setting the minimum wage and other social guarantees;
- determining the forms and systems of remuneration;
- approving the structure wages,

- taxation of employees' income;
- wage indexation;
- employer's liability for violation of labor legislation.

Table 4 shows the classification of benefits that belong to the basic salary fund.

Table 4

**Classification of benefits that belong to the basic salary fund**

	<b>Sign of classification</b>	<b>List of payments</b>
<b>I</b>	<i>Remuneration of full-time employees</i>	<ul style="list-style-type: none"> <li>• Remuneration for work performed in accordance with the established labor standards at tariff rates (salaries), piece rates of workers and salaries of managers, specialists, technical staff, including full internal part-time work;</li> <li>• the amount of interest or commission charges depending the amount of income (revenue) received from the sale of products (works, services), if they are the basic salary;</li> <li>• a fee to staff members of newspapers, magazines, other media, publishers, art institutions and (or) payment for their work, accrued at the rates (rates) of royalties (staging) accrued at the enterprise;</li> <li>• payment when transferring an employee to a lower-paid job in the cases and amounts provided by applicable law, as well as non-compliance with the norms of production and manufacture of products that turned out to be defective, not through the fault of the employee;</li> <li>• remuneration of highly qualified employees, hall scientists for training, retraining and advanced training of employees;</li> <li>• remuneration for the time spent on a business trip;</li> <li>• the cost of products issued to employees in kind;</li> </ul>
<b>II</b>	<i>Remuneration of freelancers</i>	<ul style="list-style-type: none"> <li>• payment in accordance with civil law contracts, including the contract (except for individuals - business entities);</li> <li>• payment in accordance with the obligations of persons who are members of the supervisory board or audit committee of the company;</li> <li>• in accordance with agreements between enterprises on the provision of labor.</li> </ul>

Source: formed based on the results of the study

Issues of payroll, as well as tax and payroll accounting occupy a special place in the accounting of each enterprise. On the one hand, this is due to the attitude to such issues of the workers themselves, for whom wages are the main source of material benefits [1; 6]. On the other hand, with the fact that the amounts that the company sends for wages, one way or another serve as a measure that determines the receipt of taxes and mandatory fees in the budget and trust funds.

Accounting in the company must provide: accurate calculation of wages of each worker in accordance with the quantity and quality of labor expended, operating forms and systems of its payment, the correct calculation of deductions from wages; control over labor discipline, use of time and compliance with production standards by workers, timely identification of reserves for further growth of labor productivity, the cost of the wage fund (consumption fund) [3; 13]; correct accrual and distribution by areas of expenditures of social insurance contributions and contributions to the Pension Fund of Ukraine.

The main principles of accounting for labor and its payment are:

- integration of personnel accounting, labor accounting and its payment into a single whole,

- decentralization of information collection on the basis of standard operations,

- centralization processing of information on labor accounting and its payment;

- automated collection of information on the departure of employees to work and time worked by them;

- automation of standard settlement operations;

- automated control over the correctness of manual calculations and adjustments,

- separation of personnel accounting, labor accounting and its payment from the basic contour of financial accounting in computer accounting systems.

The main tasks of labor accounting and payment are:

- organization of control over the quality and quantity of labor expended;

- ensuring timely and correct allocation of accrued wages and social security contributions on the cost of products, work performed, services, as well as other costs;

- ensuring the implementation in a timely manner of all settlements with employees and employees on wages and other payments;

- ensuring the collection and processing of information necessary for the current and subsequent planning, control, analysis and operational

management of production, for the preparation of financial and statistical reporting,

- justification of the structure of wages of employees with the unification of the appointment of allowances, surcharges, bonuses, etc.; development of a contractual system of remuneration;

- substantiation of the concept of planning of labor costs in the system of enterprise costs; industry characteristics of enterprises [3; 11].

Table 5 shows the characteristics of modern pay systems.

Table 5

#### Characteristics of modern pay systems

	<i>Remuneration system</i>	<i>Main characteristics</i>
1	<i>Daily production control system</i>	• Raising or lowering the rate is carried out depending on compliance with the rules, the level of use of working time, compliance with labor discipline. The evaluation of each indicator is carried out separately, and then summed up in the total score, which affects the tariff rate.
2	<i>Payment system based on advanced training</i>	• The basis of this system of remuneration - the number of recruited conditional "units of qualification", which may be about 90. For the development of each new specialty, the employee receives additional payments.
3	<i>Merit-based pay system</i>	• In determining the level of remuneration is based not only on the quantity and quality of work, but also the professional and personal qualities of the employee.
4	<i>Helsey system</i>	• Individual income is determined by two components: the hourly rate and the actual fixed time and piece work or bonus for the fact that the actual labor costs were less than the norm.
5	<i>Bedo system</i>	• The working minute in this system is called "point". Personnel, in addition to the basic salary, receives a surcharge equal to the product of 0.75 points made by the employee per hour, at 1/60 of the hourly rate.
6	<i>Rowren's system</i>	• A certain time rate is set for each work process and an hourly rate is guaranteed if the employee does not comply with the norms. Remuneration for work is defined as the part of the hourly rate equal to the part of time that has been saved. The amount of surcharge depends on the increase in productivity and is calculated as the difference between actual and standard time. In fact, it is an hourly payment for time worked with a percentage of this payment.
7	<i>Guard system with vibrating distribution</i>	• The amount of wages is defined as the product of the tariff rate per square root of the product of normative and actual time. If the norm is exceeded, the tariff rate may not be maintained.
8	<i>Empirical systems of wages (Emerson, Bigelow, Knappel and others)</i>	• They are characterized by adjustment of the rate with increasing performance. The systems differ in adjustment coefficients, which are determined empirically. With an increase in production from 67-75% to 100%, payment is made at higher tariff rates.
9	<i>Umproteir system</i>	• Aimed at reducing labor intensity, which is stimulated by the payment of bonuses. Normative labor intensity is determined for each type of product, at the same time the basic level of labor productivity is established, at excess of which norms are revised.

Source: formed based on the results of the study

Accounting for labor costs should provide:

- control over compliance with staffing and payroll;
- control over the rational use of working time;
- timely and reliable calculation of wages;
- control over the use of funds allocated for wages;
- providing consumers with information about work and wages;
- fulfillment of the terms of the collective agreement on the calculation of bonuses, surcharges, allowances, etc.

Bringing accounting in Ukraine in line with the requirements of international accounting and reporting standards requires improving the organization of primary payroll at domestic enterprises. Obligation to make payments to employees and their accounting

reflection of the accounting service of the enterprise is established by the provisions on accounting policy and accounting service, job descriptions of accountants, which may provide for liability for violations in the settlement operations [2; 11]. The main document that determines the order of organization of wages at the enterprise, the size of the basic and additional wages, the order of bonuses for employees, is the Regulations on wages at the enterprise. This document should contain information on:

- general principles of organization of remuneration at the enterprise, systems and forms of remuneration applicable to different categories of employees,
- staffing of employees of the enterprise;
- construction of the basic (tariff) wages with instructions on positions and professions of tariff rates



and salaries or the order of calculation, depending on the performance of the employee and the enterprise as a whole;

- stipulated surcharges, allowances and compensations indicating their size;
- other bonus systems used in the company and the bonus scale. the size of the payroll. The list of possible remuneration is provided in the provisions on remuneration, social package, bonuses, rules for the use of mobile communications and labor protection.

In addition, the provision on remuneration may provide a list of documents that serve as a basis for the calculation of remuneration to employees at a particular enterprise and provide for the use of their own developments for accounting settlements with employees. At the same time, the provision on labor protection protects the rights of personnel to create safe working conditions and guarantees the implementation of measures aimed at minimizing the impact of harmful factors in the event of their existence. Accordingly, this provision provides for free issuance of medical and preventive nutrition, special clothing, footwear and other personal protective equipment, detergents and disinfectants; making additional payments to employees who have suffered as a result of an accident or occupational disease, with the inclusion of this part of the costs of the enterprise for labor protection in the current payments to employees [6; 12].

Accounting for wages in the system of accounts - is a synthetic accounting of accrual and distribution of

wages, determining the appropriate amount to employees and the assignment of accrued wages to the appropriate expense accounts for items and objects of calculation.

Accounting regulations (standards) 26 "Employee benefits" and 16 "Expenses" define the methodological basis for the formation of accounting information on payments for work performed by employees, and the formation of information on enterprise costs, including labor costs.

Account 66 "Payments to employees" is used to account for salaries and settlements with employees. It summarizes information on settlements with staff, which belongs to both the accounting and non-accounting staff of the enterprise, wages (for all types of wages, bonuses, benefits, etc.), as well as settlements for the amount not received by staff in a timely manner. wages (settlements with depositors).

Account 66 "Settlements on payments to employees" has the following sub-accounts: 661 "Settlements on wages"; 662 "Settlements with depositors"; 663 "Settlements on other payments"

Account 661 "Payroll" reflects the salary accrued for the current month, on account 662 "Settlements with depositors" - not paid on time, on account 663 "Payments other payments" - other payments to employees. Subaccount 663 was introduced quite recently, which raises a number of questions about its application. Table 6 shows the scheme of accounting for business transactions on account 661 "Payroll" [3; 10].

Table 6

**Scheme of accounting for business transactions on account 661 "Payroll"**

<i>Account 661 "Payroll"</i>	
<i>Withholding and payments</i>	<i>Accruals</i>
Advance and salary payments during the final settlement K-t 301, 311	Balance owed to employees at the beginning of the month
<ul style="list-style-type: none"> <li>- Withholding of income tax, contributions to social protection funds, deposited salary (K-t 641, 651, 652, 653, 656, 662);</li> <li>- Settlements for other transactions (K-t 68);</li> <li>- Settlements with various debtors (K-t 37).</li> </ul>	<ul style="list-style-type: none"> <li>- Employees of the main and auxiliary production (D-t 23,81);</li> <li>- management, engineering staff, other staff (D-t 91, 92);</li> <li>- sales staff, employees of non-production areas (D-t 93,94);</li> <li>- from the reserve for future payments and payments (D-t 471);</li> <li>- from social insurance (D-t 652).</li> </ul>
	Balance owed to employees at the end of the month

*Source: formed based on the results of the study*

The credit of account 66 "Settlements for payments to employees" reflects the basic and additional wages accrued to employees of the enterprise, bonuses, temporary disability benefits, other accruals, debit - payment of wages, bonuses, benefits, etc., as well as the amount of taxes withheld, payments for executive documents, the cost of materials, products and goods received at the expense of wages and other deductions from the amount of staff salaries [2; 7]. The credit account balance shows the balance of wage arrears.

Display of enterprise costs, including labor costs, can be done in three ways: using accounts only class 9

"Operating costs"; by means of accounts of 8 and 9 classes; small and non-profit enterprises - only with the help of accounts of class 8 "Expenses by elements". The sum of all deductions from employees' salaries and the amount of salaries paid will be equal to the debit turnover of account 66 "Payments to employees". The credit balance of this account will be equal to the amount in the column of settlement and payment information "Amount to be paid."

Settlement and payment information has a dual function: first, they are used to make payments to employees, and secondly they are a form of analytical accounting of account 66 "Calculations of employee

benefits". Settlement or settlement and payment information is compiled for each structural unit in terms of staff categories and employee registration numbers [2; 4].

For the management of the enterprise and in order to improve the organization of labor and its payment, analysis of reserves to reduce labor costs, increase productivity and settlements with each individual employee is important analytical accounting of labor, wages and payments to staff [1; 9]. Analytical accounting of settlements with personnel is conducted for each employee, types of payments and deductions.

In our opinion, the current model of analytical accounting of labor needs to be streamlined and improved. The above account is used not only for the calculation of wages, but also for the calculation of wages.

Thus, other incentive and compensation payments are part of account 661 "Payroll", and not specified separately. To improve the analytical information, in order to use it in the management system, we propose to apply the following sub-accounts to account 66 "Calculations of employee benefits" (Table 7).

Table 7

**The system of sub-accounts of the second order to account 66 "Settlements for payments to employees"**

1. Synthetic account	→	66 "Payments to employees"
2. Sub-accounts of the first order to account 66 "Payments → employees"	→	663 "Settlements for other payments"; 662 "Settlements with depositors"; 661 "Settlements on wages";
3. Sub-accounts of the second order to sub-account 661 "Payroll"	→	6611 "Basic salary"; 6612 "Additional salary", 6613 "Bonuses and other incentive payments", 6614 "Compensation payments".

Source: formed based on the results of the study

Let's reveal the essence of each sub-account in more detail:

6611 "Basic salary" is the accrued salary, remuneration for work performed in accordance with established labor standards (time, production, maintenance, job responsibilities). It is set in the form of tariff rates (salaries) and piece rates for workers and salaries for employees;

6612 "Additional salary" - remuneration for work above the established norms, for success and ingenuity and for special working conditions. It covers surcharges, allowances, guarantee and compensation payments provided by current legislation; bonuses related to the performance of production tasks and functions;

6613 "Bonuses and other incentive payments" - are bonuses for continuous work at the company to the accrued salary and the amount of vacation;

6614 - accruals for unearned time, not provided by current legislation, in particular employees who were forced to work part-time and were on leave at the initiative of the administration (except for partial unemployment benefits).

6611 "Basic salary", 6612 "Additional salary", 6613 "Bonuses and other incentive payments", 6614 "Compensation payments" [8; 10].

Typical correspondence accounts used by the company to account for settlements with staff are summarized in table 8.

Table 8

**Typical correspondence of accounts used to account for settlements with staff**

The content of the business transaction	Correspondence of accounts	
	Dr	Kr
Accrued wages for the repair of fixed assets to workers of primary and secondary production, etc.	23	661
Accrued wages to engineers and administrative staff	91,92	661
Accrued wages for work related to deferred expenses	39	661
Accrued wages for employees engaged in sales and sales	93	661
Accrued wages related to the correction of product shortages	24	661
Accrued wages administrative and economic staff, workers for sales-related work, employees of intermediary enterprises	92,93, 94	661
Accrued amounts of wages associated with the disposal (sale) of fixed assets	972	661
Accrued amounts due to social insurance contributions (according to sick leaves, etc.)	652	661
Accrued amounts of wages to workers of the main production	23	661
Accrued wages for work performed at the expense of targeted funding	48	661
Accrued wages from the reserve for subsequent payments	47	661
Accrued financial assistance (health, etc.)	65	661
Accrued severance pay provided by applicable law	23,91, 92	661
Deposited wages	661	662

Accrued wages to employees for work related to natural disasters, fires, etc.	991	661
Excess amounts accrued to the cashier (overpayment)	30	661
Wages paid from the cashier, amounts on sick leaves	661	30
Deducted from wages income tax and unemployment benefit	661	641
Deducted from accrued wages of employees to the Pension Fund	661	651
Deducted from wages trade union contributions	661	685
Overpaid accountable amounts deducted from salary	661	372
Paid for gifts	68	31

*Source: formed based on the results of the study*

In the current market conditions in Ukraine, the need for quality, reliable and operational information is growing. Modern management is impossible without the use of modern information technology. First of all, this applies to the processing of accounting information, as it is primarily of interest to the owner of the enterprise, and government services, and potential investors. Since the accounting of wages is characterized by a rather complex calculations of both traditional cash and in-kind payment, using different types of surcharges [4; 5], the introduction of automation of this area of accounting at the enterprise is desirable to begin immediately after the automation of cash accounting.

The program "1C: Accounting" today is the actual standard in the field of accounting automation. This program in the process of its development has evolved from a simple accounting posting calculator into a powerful tool for accounting automation. The modern version of the program contains a wide range of functions that allow you to adapt the software product to the needs of the customer, not by pre-programming, but by skillfully using a standard configuration for the needs of the enterprise. Table 9 shows the typical forms of primary accounting documentation for accounting calculations of wages of enterprises, institutions, organizations.

Table 9

**Typical forms of primary accounting documentation for accounting of payroll of enterprises, institutions, organizations**

Typical form	Name of the accounting document
№ П - 1	• Employment order
№ П - 2	• Employee identity card
№ П - 3	• Vacation order
№ П - 4	• Termination of employment contract
№ П - 5	• Timesheet
№ П - 6	• Employee settlement and payment statement
№ П - 7	• Employee settlement and payment statement (consolidated)

*Source: formed based on the results of the study*

Payments to employees in the form of wages and income equated to it are part of the monthly (annual) taxable income of the taxpayer. Thus, at the time of accrual of these incomes, various organizations and enterprises, acting as a tax agent, are required to accrue, withhold and pay to the budget and social funds a number of payments - personal income tax (PIT), military duty and the single social.

Personal income tax is a direct national tax withheld from virtually all types of personal income that originates in Ukraine. The personal income tax rate has been fixed at 18% since 2016.

Military tax is a temporary tax on wages, other incentive and compensation payments or other payments and remunerations accrued (paid, provided) to an employee in connection with labor relations and civil law agreements. The tax was introduced throughout Ukraine as a temporary one due to the special martial law on the territory of Ukraine. The rate of the fee has not changed since its introduction and is 1.5% of the object of taxation. insurance payments for the current types of compulsory state social insurance. Since 2016, the size of the SDR rate has not changed and today the total SDR rate is 22% of accrued income and 8.41% for employees with disabilities [11; 13].

**Results and discussion.**

Making payroll charges is a responsible and time consuming process. The difficulty is that the accruals usually have to be made in a short period of time because the terms of part of the payments are regulated by law, and for the accruals it is necessary to obtain and analyze quite large amounts of accounting information in a timely manner. Given these features in the work with the accruals of wages of the business entity should rely on a pre-prepared procedure for accounting for these accruals.

Improving the current model of accounting for payroll at the surveyed enterprise should be carried out in several areas - organizational, accounting and analytical. Changing the methodology of remuneration will increase productivity, improve the accounting side of work will reduce the number of errors and simplify the work of the accountant, changes to analytical accounting will allow management to more effectively use information on employee benefits in making management decisions. One of the important issues of reforming payroll accounting is to improve the current model of analytical accounting [11; 12]. Analytical data allow to analyze the worked and unworked time, volume of production, salary fund and its structure.

The current model of analytical accounting is organized quite clearly and allows to analyze payments in terms of business units and in terms of income. This model is convenient for the construction of various analytical reports, systematizes the calculation, accounting and issuance of benefits to employees.

#### Conclusions.

The article presents the scientific basis and proposed areas for improving the methodological and organizational principles of accounting for payroll in enterprises, as it depends on the quality, truthfulness, fairness, completeness and timeliness of payroll with staff.

In Ukraine, practically created legal framework for the regulation of wages in accordance with international labor standards in force in a market economy, but this mechanism does not work in full, especially in the contractual regulation of wages.

Improving labor accounting and remuneration in enterprises should be based on optimization of tariff regulation of wages, namely: improvement of the tariff system by establishing the ratio of tariff rates depending on the level of qualification of the worker; introduction of flexible forms and systems of remuneration, including contract and non-tariff; collective regulation of wages.

The use of a wide range of sub-accounts in the accounting of labor and its payment, will significantly increase the level of transparency and control over the use of the wage fund, planning the company's labor costs.

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