

to all interested persons (participants of professional associations of research entrepreneurs), as well as useful for use by ministries and departments in the process of developing a state policy on SME support.

The latter have to analyze changes in several indicators in the relationship, which will allow to identify causal relationships in the formation of demand / supply of SME loans (for example, the age of the owner of the enterprise and its existence on the credit history and the size of the interest rate or the probability of refusal to grant a loan )

Thus, it becomes possible to isolate the most vulnerable groups of enterprises that can become the object of state support.

The main subject of the program implementation should be the Ukrainian Fund for Entrepreneurship Support, which will operate on the basis of the main principle of the Program's functioning - the unification and harmonization of information coming from various sources: the State Statistics Service, the Ministry of Economic Development and Trade, the Ministry of Finance and the NBU.

The established cooperation between the state regulators under the scheme will provide collection and accumulation of statistical data, the analysis of which will reveal problems that restrain the demand for loans and limit the supply of financial and credit services.

The practical implementation of the proposed measures in close cooperation between the state regulatory bodies, the Ukrainian Fund for the Support of Entrepreneurship, the NBU, and the banks will significantly improve the conditions for the development of bank lending to SMEs, primarily in terms of information and institutional provision of this process.

## **УДК 331**

### **PROBLEMS OF STATE REGULATION OF WAGES IN UKRAINE**

*R. S. Kravchuk, N. V. Markovetska*

*Ivano-Frankivsk national technical university of oil and gas*

*e-mail: romanmaster2005@gmail.com*

With the transition to market relations, the essence of such a major economic and legal category and the process as pay and income generation change fundamentally. Every job requires an appropriate payment, because everyone has to dress, eat, pay for utilities, etc. The transition to market economy methods requires adequate changes in the structure of distributive relations, the curtailment of the element of the uncontrolled sector of the "shadow" economy and the restoration of the determining role of wages in the formation of cash incomes of the able-bodied population. The laws on wages adopted by the Cabinet of Ministers and the Verkhovna Rada of Ukraine in recent years provide the necessary legal basis for the development of an effective system of wage regulation in enterprises and in industries, taking into account the general economic laws of the development of

material production and the specific conditions of market economy management.

Payment of wages is the employer's duty to pay a wage earner money for his work (or services rendered) in accordance with the terms of the employment contract. It should be noted that in practice, wages are not only payments for work done. Salaries in accordance with Article 2 of the Law of Ukraine "On Remuneration" [1] include payments for work performed, as well as guarantees and indemnities for unrealized time (for example, during the execution of public duties, during idle time not due to the worker's fault etc.). In addition, the term of performance of the individual tasks may not coincide with the timing of payment of wages, the worker can receive an advance, or payment for time worked. The legislation provides for two methods of regulating wages. The first method is the state regulation of wages, and the second is local. The regulation and organization of wages under the influence of changes in economy and production are subject to continuous changes and clarifications. Today, in accordance with the legislation, the legal regulation of wages is carried out by state (as a rule, mandatory) and contractual methods.

According to the Law of Ukraine "On Remuneration of Labor" [1], the state regulates the salary of employees of enterprises of all forms of ownership and management by establishing the size of the minimum wage, other state norms and guarantees, conditions and rates of remuneration of employees of institutions and organizations financed from the budget, heads of state-owned enterprises, as well as through taxation of employees' income. The state should also provide scientific and methodological substantiation of wages, tariff conditions, development of norms of labor costs for mass technological processes, research and study of foreign and domestic experience on the issue of wage organization, etc. State regulation of wages consists primarily in determining and reviewing the size of the minimum wage and conditions that affect its size. The minimum wage is set at a rate not lower than the value of the limit of low income per capita.

The size of the wage depends on the complexity and conditions of the work performed, the professional and business qualities of the employee, the results of his work and the economic activity of the enterprise. In all other cases, legal regulation should be carried out on a contractual basis, including general tariff agreements, collective agreements, labor contracts and contracts.

Wages as one of the most important economic categories must perform a number of functions that are closely related to the principles of its organization. Wage functions: regulatory, stimulating, reproductive, distributive. However, in today's conditions of development of market relations in Ukraine, wages do not fully fulfill all of these functions.

The reasons for the exacerbation of the problem of state regulation of wages are:  
absence of effective control by the state on the wage policy;

imperfection of scientific and methodological provision of the labor remuneration regulation process;

non-compliance with the current legislation. [2, p. 172].

Consequently, it is necessary to review the policy of regulation of wages in the

part of strengthening the control functions of the state in the process of formation and distribution the expenditures from the national to local levels of the economy, which determines the necessary development of the methodology and the basis for a reasonable increase in labor costs in Ukraine. There is a need for a skilled integrated solution to the problems of rational construction of wages based on the interaction of all these functions, taking into account transformational transformations in society.

Current tax rates in Ukraine are hampering wage growth, which translates into the fact that labor income, which in the normal situation is to be expressed in the form of wages, becomes "shadow", falsifying statistics of total income of the population. Bringing the tax legislation into line with the requirements of the time will allow to reduce the tax press to enterprises and provide an opportunity to increase the wage fund. Improvement of the tax policy in the field of regulation of wages can be carried out as a result of the following measures: [3, p. 173].

Changing the parameters of the taxation scale, improving the methodology for calculating taxes, reviewing the system of granting benefits to certain categories of employees;

increase the size of the non-taxable minimum wage and revise earnings, since it should not be less than the real living wage required by art. 2 of the Law of Ukraine "On the subsistence minimum".

The dominant task in the field of remuneration is to protect workers from irregularities and inadequate remuneration for work. If we consider the experience of developed countries, then you can see positive trends in the regulation of wages. Implementation of economic reforms in the countries of Eastern Europe was accompanied, as a rule, by the implementation of numerous and varied measures on state regulation of the real standard of living of the population, provision of the corresponding social proportions. In Poland, on the basis of the forecast of rising prices for the coming month, which is compiled by the Ministry of Finance, a norm is calculated that determines the permissible margin of increase in salaries at state enterprises. Similar standards apply in Bulgaria and Romania. The minimum wage is determined in Poland quarterly after consultation with trade unions, based on the results of the survey of family budgets. In budgetary organizations and institutions of Poland, the dynamics of wages is determined by a special standard in relation to the dynamics of the average wage in material production. Unfortunately, these important points have been largely found in the revenue policy mechanism currently operating in Ukraine.

So, the main problems of wages are:

1) unreasonable differentiation of wages by sectors and types of economic activities. Over the last eight years (2010-2018), the nominal wage of employed in the whole economy has increased by 5.87 times. However, there is a significant inter-sectoral differentiation in the nominal wage bill for outputs and types of economic activity;

unreasonably low level of minimum wage. In Ukraine, the basis for regulating nominal wages is the minimum wage (MWP). The basis for assessing the

capacity of the MPC as a regulator of nominal wages is the indicator of its ratio with the subsistence minimum and the actual achieved level of nominal salary [3];

limitation of the sphere of state intervention in the system of regulation of the mechanism of payment of labor (with the exception of the minimum state guarantees and regulation of remuneration in the budget sphere and in state enterprises (organizations, institutions) and in the system of pricing, since the independent formation of the system of payment of wages takes place against the background of insufficient level basic theoretical knowledge of managers and employees;

the establishment of fixed tariff rates and salaries for a relatively long period of time.

Despite the current positive dynamics in 2010-2018, the growth of nominal wages in Ukraine, the purchasing power of working citizens is decreasing annually, as shown by the comparison with the consumer price index. [3].

Ways of solving wage problems can be:

- state regulation not only of the minimum wage, but also of the level of wages in all branches of the economy;
- harmonization of the minimum wage with the subsistence minimum and bringing them to a level worthy of human life;
- development of flexible tariff system;
- working out the mechanism of dependence of wages on the results of labor and the contribution of each employee to the final results of work;
- taking into account the circumstances prevailing at the enterprise, in particular organizational, technical and social;
- the focus on reducing costs is not due to the release of workers, but by saving material and other resources available to enterprises;
- reduction of labor costs can be achieved through improved labor valuation, the introduction of organizational and technical measures aimed at increasing labor productivity, application of the principles of rational organization of work;
- implementation of an evaluation of the efficiency of management in relation to the reduction of staff turnover for each structural unit [2].

Thus, the mentioned problems of the state regulation of wages in Ukraine need to be solved in the near future. It is necessary to review the policy of regulation of wages in the part of strengthening the control functions of the state in the process of formation and distribution of expenditures from the national to local levels of the economy, which determines the extremely necessary development of the methodology and conceptual foundations of the justified increase of labor costs in Ukraine.

Consequently, the state has strong enough positions in determining the wage policy, and the important task of the state should continue to promote the negotiations between the main social forces of society in order to regulate social and labor relations, preventing mass labor conflicts. Recently, the government has taken steps to improve the living standards of the population and to strengthen the targeting of social programs. Significant are positive changes in the labor market (reducing the

number of unemployed, creating new jobs, increasing social benefits). At the same time, there remain a number of problems that require an urgent solution: the elimination of violations of the legislation on wages, the further increase of basic social guarantees and the approximation of their level to the subsistence minimum, "shadowing" the wages of the population, etc.

The level of wages is an indicator of the welfare of society. Therefore, the main task of the state as a representative of the interests of society is not the permanent struggle with the difficulties created by the socio-economic policy of the same state, but professionally competent development of the concept of socio-economic policy and the consistent implementation of an effective mechanism for ensuring timely payment of wages and its corresponding level in the formation of market economy of Ukraine.

#### **Literature:**

Law of Ukraine "On remuneration of labor" dated March 24, 1995, No. 108/95, as amended and amended by the Law of Ukraine dated January 23, 2007.

Sinyava L. Problems of wage regulation and ways of their solution in Ukraine Regional economy. - No. 1. - 2009. - p. 171-177.

Shevchuk L.P. Modeling and reflection in the calculation of the calculation of a single social contribution on the basis of indicative wage // Economic sciences. Bulletin of ZHTTI № 1 (55). - 2010. - p. 173-176.

**УДК:352.073.52**

### **МЕХАНІЗМ ФІНАНСУВАННЯ МІСЦЕВОГО СОЦІАЛЬНО-ЕКОНОМІЧНОГО РОЗВИТКУ ГРОМАД**

*Т. П. Кулик, А. М. Рогів*

*Івано-Франківський національний технічний університет нафти і газу  
e-mail: kulyktetiana@gmail.com*

Ефективна та дієва система місцевого самоврядування є важливим елементом функціонування демократичної держави. Для забезпечення виконання своїх функцій, створення належного життєвого середовища для населення громади органи місцевого самоврядування повинні мати у своєму розпорядженні достатні фінансові ресурси, основу яких складають кошти відповідних бюджетів.

Одним із важливих джерел доходів бюджетів органів місцевого самоврядування є місцеві податки і збори. Статтею 143 Конституції України визначено, що органи місцевого самоврядування встановлюють місцеві податки та збори. Законом України «Про місцеве самоврядування в Україні» визначено, що місцеві бюджети мають бути достатніми для здійснення органами місцевого самоврядування наданих їм законом повноважень і забезпечення мешканців відповідних громад якісними публічними послугами. Підвищення ролі