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ACCOUNTING FOR LEAVE: THE RIGHT TO RECEIVE AND CALCULATE IT

Annotation. The paper examines the problem of ignorance of employees about vacation and its relationship with wages. The purpose of the study is to disclose the accounting of leave, its calculation and types.

Keywords: vacation; annual; paid; unpaid; salary.

In modern business conditions, payroll accounting is a very relevant topic, as it is the main source of income for citizens of Ukraine. First of all, this is due to the fact that the structure has sharply deteriorated and the share of wages in the gross domestic product has decreased. Remuneration has ceased to perform its main functions, namely: restorative, stimulating, regulating. Real wages have fallen to a level where citizens cannot always provide for themselves even with basic necessities. Wage arrears are declining very slowly. The consequence of this is a sharp decline in the purchasing power of the population, the collapse of the domestic market. The inefficiency of the existing mechanism of wage organization requires a detailed review of the basic theoretical foundations and practical implementations.

Vacation is one of the elements of accounting for the employee's salary, so the correctness of its accounting and verification is very important for the accountant and accounting in general. Leave is a time free from work of a certain duration in calendar days with the preservation of the place of work (position), salary (assistance) in the cases provided by law.

Leave is divided into several types, namely: paid leave and unpaid leave. For now, I want to analyze the two most commonly used types of leave: annual leave and leave at your own expense.

Annual basic leave is leave that is granted each year for a period of 24 calendar days and is paid. The employee has the right to go on leave after 6 months of official employment. He may be granted it for the entire number of days, or in proportion to his period of work (but for a year there must be leave of at least 14 calendar days). There is also a category of employees whose leave lasts much longer, namely the maximum number is 59 calendar days. First of all, it depends on the company where the employee works and the position he holds. Usually, companies at the beginning of the calendar year approve the schedule of vacations on the basis of which employees are sent on vacation. Women who have children under the age of 5 have the primary right to go on vacation. There is a lot of information about vacations that employees may not be aware of. For example, if an employee has not been on leave for a long time, the company may be fined,

which is why some accountants or human resources may send their employee there forcibly. Or if you are ill during your vacation, the number of days on which the illness persists (they can be taken at any time with the consent of the employee and the company), and the sick leave is reimbursed in full according to the established calculation.

There are also paid vacations that you may not be aware of. For example: study leave (granted to employees for training during a referral to a session, the company issues an order based on a call for a session), creative leave (granted to an employee to write creative and scientific work, such as graduation or master's thesis), social leave (provided to an employee who may have social status, such as single mothers, Chernobyl victims, women with 2 or more children under the age of 15).

Also, the Labor Code gives employees the right to go on unpaid leave for their needs, ie leave at their own expense. The maximum number of calendar days of such leave is not more than 14 per year. If during such leave the employee falls ill, he will be calculated the amount of compensation under the certificate of incapacity for work only for the number of days on which the specified leave did not fall.

The regulatory framework [1, 2] establishes the procedure for calculating leave. For this calculation, the total income of the employee for 12 months or less working time is divided by the number of calendar days in the worked period minus holidays and non-working days. Thus, the average salary for one calendar day is calculated [3]. Then this value is multiplied by the number of calendar days of leave. Holidays are subject to taxation in the same way as the wage fund, namely: SSC (22%), personal income tax (18%), military duty (1.5%).

Due to the fact that most employees of the company have a desire to go on vacation in the summer. And this can lead to significant costs for the company, which will not be able to cover revenues and ultimately it can lead to losses. Therefore, to prevent this situation, the company must form a reserve of vacations in advance, which will be used during the period when employees are sent on vacation. Therefore, as a rule, it is formed before the employees go on vacation.

Conclusions. Thus, every employee should know the types of leave to which he is entitled and how they are calculated and paid. First of all, this is due to the ignorance of employees. Therefore, in order not to lose their rights and opportunities, employees of the enterprise must get acquainted with the Labor Code and the Law of Ukraine "On Remuneration of Labor".

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