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### THE ROLE OF THE MINIMUM WAGE IN THE SYSTEM OF IMPLEMENTING SOCIAL JUSTICE FOR FINANCING BUDGET INSTITUTIONS

**Abstract.** The role of the minimum wage in the system of regulation employees wages in budget sphere in general and the role of minimum wage for achieving social justice and reducing political tension in Ukrainian society are considered. The main problems in system of remuneration employees of the budget sphere in Ukraine are: imperfect methodology for determining the minimum wage, low purchasing power and poverty of the working population, insignificant wage differentiation depending on qualification, inconsistency of legislative documents in the system remuneration of labor to international norms.

Authors give practical justification of the role of minimum wage to achieve social justice in the system of regulation employee's wages in the budget sphere, namely the establishment of optimal level remuneration of employees employed in higher education and in secondary education because in recent years the salary of qualified teacher began to exceed the salary of the docent in a state institution of higher education.

Wages ceased to be fulfilled the main motivating function for employees in Ukraine (in particular, employed in the budgetary sphere), so, there are situations when qualified workers receive the same amount of salary or and below than less skilled workers.

Investigated, that during 2008—2018 the Ukrainian government deliberately underestimated the size of subsistence minimum, minimum wage, inflation index, did not take into account the depreciation of cash incomes and savings of citizens, devaluation of the national currency, as a result of which the preconditions for further impoverishment of the vulnerable sections of the population and employees of certain branches of the budget sphere are formed.

**Keywords:** minimum wage, subsistence minimum, tariff rate, budget institution, payroll fund.

**JEL Classification** H21, H52, H61

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## **РОЛЬ МІНІМАЛЬНОЇ ЗАРОБІТНОЇ ПЛАТИ В СИСТЕМІ ДОТРИМАННЯ СОЦІАЛЬНОЇ СПРАВЕДЛИВОСТІ ПРИ ФІНАНСУВАННІ БЮДЖЕТНИХ УСТАНОВ**

**Анотація.** Розглянуто роль мінімальної заробітної плати в системі регулювання оплати праці працівників бюджетної сфери взагалі та мінімальної зарплати задля досягнення соціальної справедливості та зменшення політичної напруженості в українському суспільстві.

Основними проблемами системи оплати праці працівників бюджетної сфери в Україні є: недосконала методика визначення мінімальної заробітної плати, низька купівельна спроможність і бідність працюючого населення, незначна диференціація заробітної плати залежно від кваліфікації, невідповідність законодавчо-нормативних документів у системі оплати праці міжнародним нормам.

Дано практичне обґрунтування ролі мінімальної заробітної плати в системі регулювання оплати праці працівників бюджетної сфери для досягнення соціальної справедливості, а саме встановлення оптимальних співвідношень у рівні оплати праці зайнятих у вищій освіті та в середній освіті, оскільки в останні роки зарплата кваліфікованого вчителя стала перевищувати зарплату доцента в державному закладі вищої освіти.

Заробітна плата в Україні перестала виконувати основну мотивувальну функцію для працівників (зокрема, зайнятих і в бюджетній сфері), тобто виникають ситуації, коли кваліфіковані працівники отримують такий самий розмір зарплати або і нижче менш кваліфікованих працівників.

Досліджено, що протягом 2008—2018 рр. Урядом України свідомо занижено розміри прожиткового мінімуму, мінімальної заробітної плати, індекс інфляції, не враховано знецінення грошових доходів і заощаджень громадян, девальвацію національної валюти, унаслідок чого формуються передумови подальшого зубожіння уразливих верств населення і працівників окремих галузей бюджетної сфери. Тому при розробленні механізму оплати праці потрібно встановити реальні розміри прожиткового мінімуму і мінімальної заробітної плати, які б забезпечили достатній рівень життя населення та забезпечили досягнення хоча б на мінімальному рівні принципів соціальної справедливості.

**Ключові слова:** мінімальна заробітна плата, прожитковий мінімум, тарифний розряд, бюджетна установа, фонд оплати праці.

Формул: 0; рис.: 0; табл.: 3; бібл.: 17.

**Introduction.** Considerable attention is paid to the observance of the parity of wages employed in the manufacturing industries and in the budget sphere, in order to achieve the principle of social justice and provide education, health care, and other areas of the budget sphere with highly skilled cadres, like in developed countries.

One of the main tools for regulating this parity is the minimum wage. In Ukraine there are a number of problems in the system of remuneration employees from the budget sphere in general and the minimum wage in particular, which violates the principle of social justice: imperfect methodology for determining the minimum wage, low purchasing power and poverty of the working population, insignificant wage differentiation depending on qualification, at the same time there is a big gap between the minimum and maximum wages in the budget sphere, as well as the non-compliance of legislative and regulatory documents in the system of remuneration labor with international norms. All this leads to a violation principles of social justice and mass transfer workers to work in the shadow sector of economy and to go abroad, especially to Poland, Italy, Czech Republic and others. In addition, the increase of the minimum wage is not always taking into account the possibilities of the budget in recent years in Ukraine, what in 2018 led to a significant

it's imbalance. If this practice continues, then the financial system of our country can expect a crisis.

**Research analysis and problem statement.** To highlight a complex of problems (social justice, wages, its minimum level and features of financing labor costs) devoted works of O. Amosha, D. Bogynya, T. Bogolib, V. Gaytsa, O. Grishnova, A. Hrytsenko, T. Zayats, B. Efimova, S. Yerokhina, I. Kalenyuk, A. Kolot, T. Kostyshina, V. Kulikova, V. Kutsenko, V. Lagutina, E. Libanova, L. Lisogor, O. Lorentz, N. Makarova, G. Mishchuk, V. Novikov, A. Novikova, S. Pyrozhkova, G. Pirogova, I. Petrova, J. Rals, J. Stiglitz, L. Cherenko and other scholars and practitioners. But, available works by Ukrainian scientists not fully take into account problems of remuneration depending on the qualifications and complexity of work in budgetary institutions in the context of the crisis in Ukraine and military actions in the East of our country.

Therefore, these issues require a thorough research and development of new regulatory approaches to system of remuneration employees in the budget sphere and their minimum wages in the context of adhering to the principles of social justice. First of all, it concerns the remuneration of employees in education and health care, in which employees communicate with people most part of their working hours, what makes for them too difficult to work. Unfortunately, the indicated labor complexity factor has not yet been adequately reflected in the wages of those employed in the indicated branches of the budget sphere in today's conditions.

In contrast to the developed countries in Ukraine, the additional work of teachers of institutions of higher and secondary education with students in extra-curricular time is practically not paid. Even more complicated is the similar situation in the field of healthcare, where family doctors with the aim to keep their patients (since the number of contracts concluded with them depends on their financing), have to counseled them during off-hours. All this leads to intensification of labor employed in the budgetary sphere of Ukraine, but does not find a proper reflection in their pay, which violates the principle of social justice. Therefore, many skilled workers from budget industries (especially education and health care) move into private structures or emigrate. As a result, the shortage of skilled workers is becoming increasingly apparent, in the budget sphere of Ukraine, which contributes to reducing the efficiency of the functioning in the relevant institutions.

**The purpose and tasks of the research.** The purpose of the research is to provide a scientific and practical justification for the role of minimum wages in the system of regulation remuneration employees in the budget sphere in general and the minimum wage in particular for achieving social justice and reducing political tension in ukrainian society. First of all, it concerns the establishment of optimal ratios in the level of remuneration employees in higher education and in secondary education, because in recent years the salary of a qualified teacher began to exceed the salary of the docent in a state institution of higher education. This was one of the main reasons for the massive reluctance of the best graduates from higher education institutions to continue their postgraduate studies, even on the state financing and a part of young candidates of science and associate professors start to transfer from state universities to work in schools. Even worse is the situation in health care, where the vast majority of workers are at work mainly due to the receipt of shadow revenues (according to many researchs, the unofficial part of hospital doctors' income is several times higher than the official salary).

One of the main methods of research in this article is comparative analysis. In addition, were used such methods as: system analysis, induction and deduction, analysis and synthesis, as well as other general scientific and special methods of scientific knowledge.

**Research results.** One of the main tasks of budget policy is to ensure decent wages for employees of the budget sphere, through its gradual increase and the adoption measures for the reduction of shadow wages. It is also necessary for adhering to the principle of social justice, which are substantially affected in modern Ukraine. The manifestation of this is the massive migration of workers to work abroad (including so-called state employees), first of all to the EU countries. Calculation of the index of social justice, executable by G. Yu. Mishchuk and N. Samolyuk [1, p. 65—66], shows that this index in Ukraine is inferior to almost all EU countries, which calls into question the accession of our country to the European Union in perspective.

The fact that in the structure of incomes of the population in recent years the salary is considerably inferior to the share of social benefits and current transfers is a significant problem for Ukraine, which leads to such negative phenomena in the budget sphere as corruption, the use of working time for illegal earnings, the use of state and communal property for personal enrichment by the heads of many budget institutions, etc. Thus, in the 2016—2017 years, the share of wages in the structure of incomes of the population were 42.1—44.3%, social benefits and other current transfers received — 35.1—35.2%, income in the form of profit and mixed income — 17.5%, received property income — 3.0%. Accordingly, the salary in Ukraine no longer performs basic motivating function for employees (in particular, employed in the budgetary sphere), so many of them work in the shadow economy without paying taxes. In addition, it allows also receive subsidies for utilities. Therefore, it requires the improvement of the wage structure, with the need for an increase in its tariff component. First of all, it concerns the remuneration of employees employed in the budget sphere, since in it the results of labor are less dependent on a particular employee, but are fixed by normative documents and time of work. One of the reasons for this phenomenon is the fact that the remuneration system in the budget sphere of Ukraine underestimates the opportunities of workers, especially young people. Therefore when reforming the system of remuneration in our country must take into account the conclusion of the Nobel laureate J. Stiglitz that not only social justice must be respected, but also create equal opportunities for workers. In his view, most equality of opportunity means that the country will better use its human resources [2, 16]. The problem for Ukraine during the years of independence was a significant reduction of so-called social lifts, when talented representatives of the poorer sections of the population find it difficult to obtain high-quality education in prestigious educational institutions [17, 18]. Part of this problem is solved by an external independent evaluation (EIE), but the high cost of living in the leading university centers of Ukraine and a sharp reduction in scholarships makes these children refuse to study in prestigious educational institutions.

In general, the Ukrainian educational services market is characterized by the following problems: the imperfection of the mechanism financial provision of educational activities at all educational levels; reducing its accessibility due to low solvency of the population and limitation number of people studying at the expense of budget funds; reduction the share of expenses for the financing vocational education; unsatisfactory investment support education; imbalances between demand and supply of educational services. Even worse is the situation with the receipt of medical services in state and municipal health care institutions for representatives of the poor population and the majority of the employed in the budget sphere, because their incomes can not cover the cost of treatment, especially — on the operation. Part of this problem is solved by relatives who transfer part of their earnings from abroad (about \$ 9 billion a year) to Ukraine.

Therefore, an important task of health care reform is to optimize the financial support of the industry in compliance with the principles of social justice. But for this purpose, it is necessary to fundamentally change the payment of employees in healthcare and its financing.

For employees of budget institutions, wages are the main source of income and include official salary, surcharges, allowances, and bonuses. In the public sector, a salary is set by the government, but the problem is that The Cabinet of Ministers of Ukraine does not always adhere to the relevant laws and regulations, thus reducing budget expenditures. According to Art. 6 of the Law of Ukraine «About the payment of labor» and Art. 96 of the Labor Code of Ukraine, the tariff net is formed on the basis the tariff rate of the employee first tariff category, which should be set at the higher level than minimum wage. By December 2008, the size of the official salary of the employee the first tariff category in Unified Tariff Grid corresponded to the minimum wage. So-called government «regulation» wages of public sector employees was carried out in Ukraine since 1 December 2008, contrary to the requirements of Art. 6 the Law of Ukraine «About Labor Remuneration», according to which the tariff rate of the employee the first category was below the level of the minimum wage and living wage. Thus, the Law of Ukraine «About the State Budget for 2010», the salary of the employee the first tariff category was set at 555 UAH when a minimum wage — 869 UAH [3].

Since January 1, 2017, according to the Law of Ukraine «About Amendments to Certain Legislative Acts of Ukraine» dated 12.06.2016 Number 1774-VIII and the Resolution of the Cabinet of Ministers of Ukraine dated 28.12.2016, № 1037 «About the payment of labor to institutions, establishment and organizations of certain branches of the budget sphere», salaries of employees of institutions and organizations financed from the budget are calculated based on the salary (tariff rate) of the employee tariff category 1, set in the amount of subsistence minimum for able-bodied person on 1 January of the calendar year [4]. In addition, from 2017 the minimum wage (MW) equal for two subsistence minimum and no longer used as the estimated value for setting salaries of workers [5]. However, under Article 31 of the Law of Ukraine «About Remuneration» employee salary can not be less than the size of the minimum wage.

These innovations are used for a number of employees in budgetary institutions (medical institutions, institutions of education, science and social protection), the remuneration of which is based on the Unified Tariff Scheme (UTS) rates and remuneration coefficients. Official salaries (tariff rates) for employees of 2—25 tariff digits are calculated by multiplying the «basic» tariff salary (the subsistence minimum for able-bodied person on 1 January of the calendar year (1762 UAH as of January 1, 2018) for the corresponding tariff rate. Despite the fact that the minimum wage is a social norm and represents the lower boundary of the labor cost in normal production conditions for the implementation of the simplest work, The Government has made changes to Art. 95 Labor Code, amended interpretation MW and violated the constitutional norm of compliance with minimum wage size of the salary of the employee wage category first UTS (Table 1).

Table 1

## The interpretation of the term «minimum wage»

Minimum wage	
<i>Art. 95 Labor Code Editorship 13.06.2012*</i>	The minimum wage is the statutory size of wages for a simple, unskilled work, below which payment for the employee's monthly, hourly work can not be paid. To a minimal salary does not include additional payments for overtime work etc.
<i>Art. 95 Labor Code Editorship .01.2017p.</i>	The minimum wage is the statutory minimum wage for the employee's monthly (hourly) labor standard.
<i>Art. 3 Law of Ukraine «About Labor Remuneration» **</i>	The minimum wage is the statutory minimum wage for the employee's monthly (hourly) labor standard.

\* *Art. 95 Labor Code.*

\*\* Compiled by the author [7].

According to international standards, the minimum wage is set at a rate not lower than the subsistence minimum for able-bodied persons. In order to protect low-paid categories of workers in Ukraine, the minimum wage in 2017 amounted to 3200 UAH, or two living wages for the working population (Table 2).

Table 2

## Dynamics of labor remuneration indicators in 2015—2018, UAH

Indicator*	2015	2016	2017	2018	Deviation of 2018 by 2015	
					absolute value of the indicator, UAH	relative value of the indicator, %
Subsistence minimum for the working population	1218	1378	1600	1762	544	1,45 p.
Official salary of the first tariff rate	852,00	1113	1600	1762	910	2,07 p.
Minimum wage, UAH	1218	1378	3200	3723	2505	3,06 p.
The real size of the subsistence minimum (including the amount of mandatory payments)	1753	2880	3497	4213	2460	2,4 p.
Deviation of MW from the real size of subsistence minimum	-535	-1502	-297	-288	-	-
Deviation of the official salary first tariff rate from real size of subsistence minimum	-901	-1767	-1897	-2451	-	-

\* As of January 1 of the respective year Compiled by the author.

Source : [9; 10].

According to the Ministry of Social Policy of Ukraine and Art. 5 of the Law of Ukraine «About the subsistence minimum», the real subsistence minimum in prices of April 2018 per month for able-bodied persons was 3391 UAH (Including the mandatory payments — 4213 UAH) for people who have lost their ability to work — 2772 UAH [8]. That is, the subsistence minimum was substantially underestimated in the Law of Ukraine «About the State Budget for 2018».

The minimum wage in the monthly amount was 3723 UAH as of January 1, 2018, (120 euros); in hourly amount — 22.41 UAH [9]. The salary of employees of 1-11 tariff rates does not correspond to the minimum wage, according to the UTS, (3471 UAH — official salary of 11 tariff rate), that is, up to 11 tariff level, an additional charge is paid to the minimum wage. If the salary (official salary with surcharges) is lower than the minimum wage, additional payment is made to the minimum wage. Surcharge to the minimum wage pay arises from the additional wage fund; is charged personal income tax and military fee; included in the calculation base single social contribution; paid monthly with wage; is taken into account in the calculation of the average wage for payment of sick leave and maternity leave, vacations and in other cases, maintaining average wages. Direct managers were legally obliged to install surcharges, allowances, bonuses within the approved wage fund, depending on the complexity, qualifications of the employee; worker's work results, to ensure the differentiation of wages. Consequently, there may be situations when skilled workers receive the same salary or lower than non-skilled workers, changing the approach to ensuring the size of the minimum wage led to a decrease in the role of most motivational factors [10]. As a result of such «regulation» every employee of the social sphere (teacher, doctor, lecturer) are not getting enough monthly wage because the salary is lowered. In particular: if the first tariff rate was amounted to the minimum wage (UAH 3723) the teacher of the higher category have to get plus 5220 UAH to the salary, surgeon and general practitioners — family doctors of the highest qualification category have to get plus — 2512 UAH, associate professor of the university — 6706 UAH, professor of higher education — 7134 UAH. if the first tariff level was corresponded to the real size of the subsistence minimum (4213 UAH), the teacher of the higher category have to get plus 6524 UAH to the official salary, surgeon and general practitioners — family doctors of the highest qualification category have to get plus — 5931 UAH, associate professor of the university — 8382 UAH, professor of higher education — 8921 UAH (Table 3).

Table 3

## Calculation of official salaries of state employees

Post	Tariff rate/ tariff coefficient	Occupational salary, UAH by 2018	Occupational salary provided the minimum wage is responsible to the first tariff rate (3723 UAH) / the size of the reduction of the occupational salary	Occupational salary provided the first tariff level corresponds to the subsistence minimum (4213 UAH) / the size of the reduction of the occupational salary
Healthcare				
Intern Doctor, doctor-intern of a surgical profile	10/1,82	3207	6776 / 3569	7667/4460
Doctors-surgeons, general practitioners — family doctors of the highest qualification category	14/2,42	4264	9010/ 4746	10195/5931
Education				
Teacher of the highest qualification category	14/2,42	4690,4	9910/5220	11214/ 6524
Senior University Lecturer	17/3	5286	11169/ 5888	12639/7353
Docent	19/3,42	6026	12733/ 6706	14408/8382
Professor	20/3,64	6414	13551/ 7134	15335/8921

Source: [11]

As of January 1, 2017 the minimum wage has been legally established in 22 of the 28 member states of the European Union. Only Denmark, Italy, Cyprus, Austria, Finland and Sweden have not established minimum wage [12]. The lowest minimum wage is in Bulgaria — 235 euros, which is significantly higher than in Ukraine [13]. The main difference between the developed countries and Ukraine lies in the specifics of calculating the minimum wage. The minimum wage is the limit of satisfaction the basic living needs of an employee and his family members in foreign countries.

In particular, the basis for the size of the minimum wage (subsistence minimum) in the United States is the official statistics on the cost of living for a family of 4 people (2 adults and 2 children). The minimum wage does not even fulfill the function of simply reproducing the workforce of one individual in Ukraine, (until 2017 the size of the minimum wage equaled to the subsistence minimum calculated per one able-bodied person). In the case when the minimum wage satisfies only the minimum physiological needs (so-called consumer basket of vital goods and services in value terms) it must be equal to the subsistence minimum [14].

**Conclusions.** So, we can state that during 2008—2018 the Government of Ukraine deliberately underestimated the size of the subsistence minimum, the minimum wage, the inflation index, did not take into account the depreciation of cash incomes and savings of citizens, the devaluation of the national currency, as a result of which the preconditions for further impoverishment of the vulnerable sections of the population and employees of certain branches of the budget sphere are formed. Consequently, it is necessary to establish the real size of the subsistence minimum and the minimum wage, in developing the mechanism of remuneration, which would ensure a sufficient standard of living for the population and ensure at least the achievement at the minimum level principles of social justice. The size of the minimum wage should ensure the regulation of the labor market, the reproduction of ability to work and reduction poverty of the working population. All this should help to increase social justice and reduce political and economic tension in ukrainian society. Further scientific developments in this direction will be aimed at: identifying problems in the regulation of remuneration and its minimum level in the budgetary sphere of Ukraine (primarily in education, where the relationship between the complexity of labor and its payment is broken); substantiation of changes in the payment system employed in state institutions of higher education; search for the right balance between the extension of the powers of the higher education institutions and the financial capacity of them.

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