

Report on Labour in Human Resources Management System

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ABSTRACT

Statistical reporting is a source of information support, comprehensive assessment, monitoring of social and labour activity for operational and strategic management of an enterprise, region, industry, state for obtaining reliable and complete information on organization, use of labour, social and labour relations and forecasting of their indicators. The information obtained provides an opportunity for objective planning of macroeconomic indicators and allows to investigate trends in their development with the use of the digital economy. Basing on the conducted research the information on employment and average level of remuneration in Ukraine and countries of the European Union was systematized; the source of formation of the statistical Report on Labour (form № 1-ПІБ) was analysed and its consistency with primary documents, accounting registers and reporting forms (financial and statistical) was determined. The article contains the results of the analysis of the workforce movement (recruited, dismissed) who were in conditions of forced underemployment in Ukraine and agriculture as a whole; the structure of the payroll fund (basic, additional, other incentive and compensatory payments); proposals for improvement of two sections of the Report on Labour (form № 1-ПІБ) - the first (expanding of information on the status and movement of basic and seasonal employees separately) and the second (directions of spending money on salary in accordance with the requirements of the current legislation in Ukraine).

It was determined that the improvement of the Report on Labour (form № 1-ПІБ) will provide the opportunity to conduct analytical digital assessment of the use of employees' labour, its remuneration for making managerial decisions on the human resources management and the level of costs for remuneration.

Keywords: *statistical reporting, Report on Labour, payroll fund, basic salary, additional salary, other incentive and compensation payments, accounting and analytical information, costs for remuneration, digital economy, working hours, number of employees*

1. INTRODUCTION

In the system of statistical observation, a significant role belongs to the Report on Labour (form № 1-ПІБ), the content of which reflects information on the number of employees, the structure of salary, the use and the loss of working hours. Basing on this data, it is possible to conduct digital analysis of the enterprise, region, industry and Ukraine as a whole regarding: number of employees, use of working hours, non-productive losses, salary and arrears, average salary, forecasting of the above-mentioned indicators, estimation of economic status and validity of decision making. The Report on Labour (form № 1-ПІБ) is

of great importance especially for enterprises. Thus, we believe that nowadays the statistical Report on Labour does not contain comprehensive information for managing labour resources and costs for salary. Considering this the aim of the article is to improve the system of indicators of the statistical Report on Labour in human resources management basing on digital detailing the list of components of the payroll fund in accordance with the current legislation [1], [2], [3]. This will allow to conduct analytical assessment of the use of employees and their remuneration for making effective management decisions at different levels.

1.1. Literature review, Methodology and Methods on the Subject of the Research

A number of domestic and foreign economists devoted their papers to theoretical and practical problems of salary accounting and preparation of the Report on Labour.

In particular, such economists as Moshchenko O., Rokotyanskaya V., Smetanko A., Zaikovskii B., Matveeva V. [4] investigated the organization of accounting and control of salary at Russian agricultural enterprises. During the process of investigation, they analysed statistics on salary by types of economic activity, figured out its low level, mentioned the use of the natural form of remuneration at the same level as the basic and additional salary and other incentive and compensation payments. It was proposed to conduct internal control of salary calculations in two stages and to develop internal audit program in order to obtain reliable accounting information for preparation of statistical reports on labour. At the first stage, it is necessary to assess the effectiveness of personnel policy, and at the second - to conduct actual control over formation of reliable information on payroll calculations.

Basing on the results of the research, Lithuanian scientists Silingiene V., Stukaite D., Radvila G. [5] identified external and internal factors of influence on the level of salary at the sectoral level: 1) legal and political (influences on the size of the minimum salary and the scope of its taxation); 2) economic (the number of unemployed and employed persons, the level of salary in the region and in the country, the impact of agriculture on salary are investigated). Basing on the proposed factors they made proposals on creation of attractive investment climate for agricultural sector salary growth.

The result of the research of such economists as Kuksa I., Vasurenko L., Marek Storzka [6] is the improvement of methodological approach to regulation of the tariff system of salary basing on the calculation of the initial minimum salary as a basis for further determination of fair remuneration, the calculation of the optimal correlation between tariffs with increasing of payments on 11%; taking into account the coefficient of the stimulator of the level of knowledge, professional competences in the classification of tariff rates, which will provide social protection of employees, which is guaranteed by the employer and compliance with the socially-equitable principle of remuneration.

The research presented in the paper by Odnosheva O. [7] shows that the process of calculating salary has many problematic aspects, such as insufficient: organization of accounting of work, incentives for employees, analytics of information in primary documents, accounting registers and reporting forms. To improve this situation the author proposed to introduce automation of accounting process in order to reduce the time spent on processing of accounting data and to improve significantly the quality and speed of information transfer to the head of the enterprise and to external users. The research proposes to use partial payment of salary for unprofitable enterprises by means of

payment in natural form. This will improve the quality of work of the enterprise without loss of human resources, and subsequently - will increase its profitability.

The study of world experience and domestic practice allowed us to form the subject and, accordingly, the object of this research. The subject of the research includes peculiarities and regularities of formation of digital system of personnel potential of employees and their payroll fund. The object of the research is determined by the components of the current form of statistical reporting - Report on Labour (form № 1-PIB).

Thus, analysis of recent research indicates that the problem of methodology basing on the system approach of the digital economy to preparation of the Report on Labour (form № 1-PIB) and improvement of the quality of statistical information is unsolved and needs further investigation.

During the research process we used empirical, general and logical methods. In particular: observation of the level of employment of the population, remuneration and its measurement in Ukraine and in countries of the European Union; analysis of constituent sections of the Report on Labour (form № 1-PIB); expert investigation of the forecast data of the components of the payroll fund; generalization of the proposed indicators of the Report on Labour (form № 1-PIB) on the number of full-time employees and their payroll fund.

1.2. Our Contribution

The article presents two directions of improvement of current form of statistical observation - the Report on Labour (form № 1-PIB) in the part of separation of information on condition and movement of the basic and seasonal employees separately and components of their remuneration by types (basic, additional, other incentive and compensation payments) and directions in accordance with requirements of current legislation. Detailing of indicators of the Report on Labour will provide at the state level investigation of trends of the development of indicators of social and labour relations by types of activity and salary in Ukraine as a whole, identify the impact of seasonal employees on employment in general and salary by employee categories. At the micro level the proposed digital analyticity of information in the Report on Labour will enable business entities to manage human resources and costs for remuneration, to conduct analytical assessment of labour use and its remuneration for making objective management decisions.

1.3. Paper Structure

The main content of the article is divided into four thematic blocks. The first one is devoted to analysis of employment and average monthly salary in agriculture in Ukraine and in the European Union during the period of 2014-2018. The second block discloses the consistency of

the Report on Labour (form № 1-IIB) with primary documents, accounting records and financial statements. The third block contains: the results of the analysis of sections of the Report on Labour (form № 1-IIB); information in terms of Ukraine as a whole and in agriculture concerning the movement of personnel, number of employees who were in conditions of forced underemployment, the payroll fund in general and by types (basic, additional, other incentive and compensatory payments); the results of assessment of living standards of the population according to their income by means of comparing the annual salary in Ukraine and in countries of the European Union. The fourth block contains proposals on the improvement in the Report on Labour (form № 1-IIB) of the first (number of full-time employees with their division into basic and seasonal) and the third (the composition of the payroll fund of full-time and seasonal employees - by type of payments) sections.

2. ANALYSIS OF PERSONNEL POTENTIAL, PAYROLL FUND, SECTIONS OF THE REPORT ON LABOUR AND WAYS OF ITS IMPROVEMENT

2.1. Comparative Assessment of Employment and Average Salary in Ukraine and the European Union

Nowadays business entities prepare the statistical Report on Labour according to the form that, in our opinion, does not sufficiently provide adequate information that allows to conduct analysis of the number of employees, salary, and, accordingly, their forecasting and decision making at the micro and macro levels. This is especially true for enterprises with seasonal nature of work, which include agricultural enterprises (indicators on seasonal nature of work of employees are absent).

The conducted research of their employment activity in comparison with European countries (table 1) shows their highest unit weight - 17-18%, while in Poland - from 9.5% to 11.5%, in other countries - from 1 % to 4%.

According to the State Statistics Service of Ukraine, employment in agriculture over the last five years (2014 - 2018) is significant in comparison with other countries and tends to increase every year.

Table 1 Employment in agriculture of Ukraine and the European Union during the 2014-2018 period

Countries	Years, thousand persons, percent				
	2014	2015	2016	2017	2018
Ukraine	3091,4	2870,6	2866,5	2860,7	2937,6
	17,1 %	17,5 %	17,6 %	17,7 %	18,0 %
Poland	1 819,5	1 849,4	1 707,8	1 672,2	1 577,7
	11,5 %	11,5 %	10,5 %	10,2 %	9,6 %
France	742,9	716,3	753,6	698,0	670,5
	2,8 %	2,7 %	2,8 %	2,6 %	2,5 %
Germany	569,6	560,5	539,9	532,0	523,7
	1,4 %	1,4 %	1,3 %	1,3 %	1,2 %

Source: generalized basing on [8], [9].

At the same time, salary in this sector remains low and in 2018 is equal to 85% (the average salary in 2018 in Ukraine - 8865 UAH, agriculture - 7557 UAH) from the average salary in Ukraine [8].

In addition, the indicators of the current Report on Labour do not disclose the directions of payment of salary and

thereafter lower their analyticity that influences the disclosure of information on the structure of the payroll fund. The level of salary in Ukraine (Fig. 1) is very low in comparison to salary in European countries.

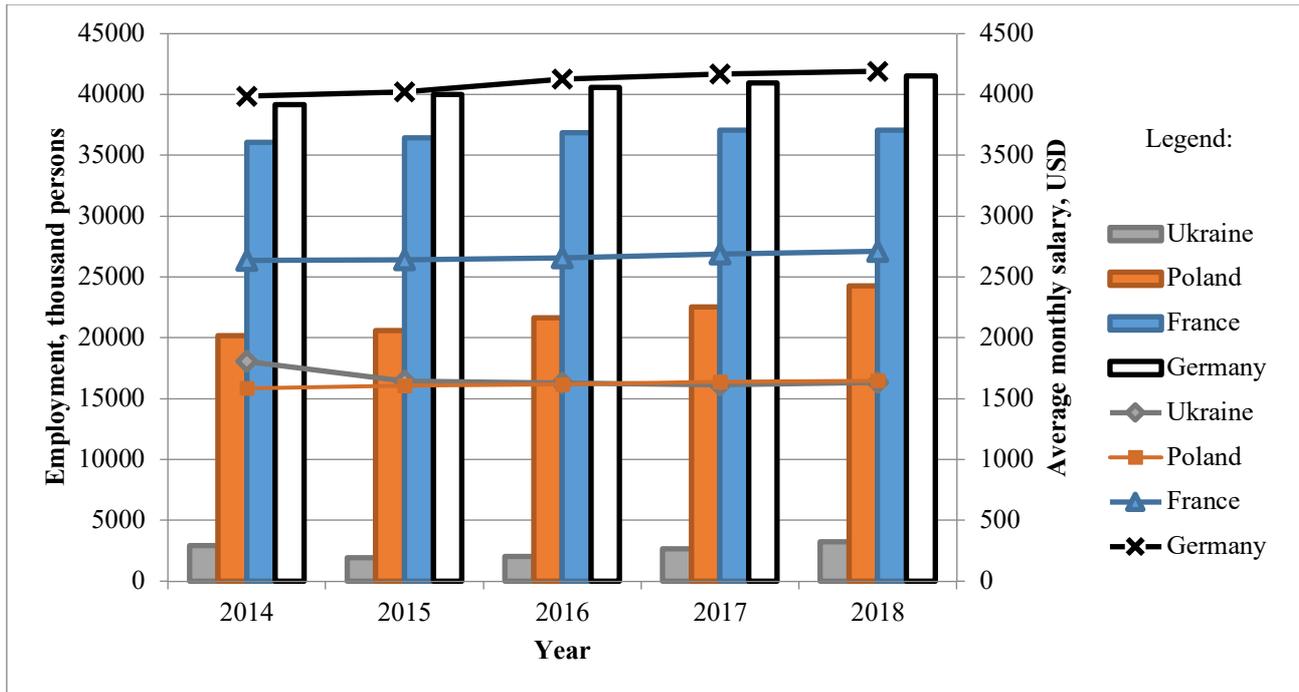


Figure 1 Average monthly salary and employment in Ukraine and the European Union
 Source: Generalized basing on [8], [9], [10], [11].

In agriculture the average monthly salary is lower than in Ukraine as a whole, and in 6-15 times than in other European countries. We believe that the use of the digital economy in Ukrainian agriculture will gradually reduce the employment rate and, consequently, increase the salary.

2.2. Consistency Between Primary documents, Accounting registers, Current legislation on Salary and Reporting Forms (financial and statistical)

Business transactions are recorded in accounting on the basis of primary documents, which are grouped according to certain characteristics and recorded in the accounting registers (journals, rolls, General Ledger) that are the basis for the preparation of the Report on Labour [12]. The primary accounting discloses the key indicators of calculations of the enterprise with its personnel. During the accounting process one processes the primary documentation, checks its content and form regarding the completeness and correctness of the design, arithmetic and logical control when filling the accounting registers. The accounting information is accumulated and aggregated according to the structure of the Report on Labour (form № 1-ПІВ). As the basis for its preparation is accounting data, the indicators of financial statements must be identical. In practice, there are usually minor discrepancies (about 2 - 3 percent, which is an acceptable threshold) between financial and statistical reporting. The reason for

these discrepancies is grouping and generalization of information in two types of reporting on different grounds and the lack of its detailing by separate indicators in accounting in accordance with the Labour Code of Ukraine [1].

Thus, on the basis of the mentioned above, it is necessary to disclose information in accounting in accordance with the indicators that are stipulated in current legislation [1], [2], [3] and to use them in the process of preparation of primary documents, and, accordingly, accounting registers and statistical reporting. This will ensure consistency, comparison and generalization of accounting indicators in reporting (financial and statistical).

2.3. The Structure of the Report on Labour

The analysis of the structure of the Report on Labour (form № 1-ПІВ) as a whole and by sections shows that it includes seven sections.

The first section “Number of full-time employees” contains data on the movement of employees that is important for analysing the workforce movement when calculating the coefficients of recruitment, dismissal, turnover and personnel replacement.

However, in our opinion, information on recruitment and dismissal of employees should be detailed separately as basic and seasonal, which will allow to increase the efficiency of their management, to determine the impact of these categories on the total amount of costs for remuneration. The table 2 presents statistics on salary in Ukraine as a whole and in the field of agricultural

production, on the basis of which the bodies of the State Statistics Service conduct statistical surveys of social and

labour relations and salary.

Table 2 Statistics on personnel potential in agriculture of Ukraine for the period 2017-2018 and 9 months of 2019

Indicators	Type of activity	Years					
		2017	%	2018	%	9 months of 2019	%
I. Movement of personnel, thousand persons							
Recruited	total in Ukraine	2341,0	100	2237,1	100	1595,2	100
	agriculture	220,7	9,43	210,6	9,41	172,9	10,84
Dismissed	total in Ukraine	2441,1	100	2420,8	100	1810,8	100
	agriculture	233,5	9,57	215,4	8,90	120,1	6,63
II. Number of employees who were in conditions of forced underemployment, thousand persons							
In unpaid leaves	total in Ukraine	149,3	100	90,3	100	57,2	100
	agriculture	8,6	5,74	6,6	7,31	2,8	4,9
Transferred to part-time	total in Ukraine	685,6	100	559,0	100	368,5	100
	agriculture	21,4	3,12	14,3	2,56	6,3	1,71

Source: Generalized on the basis of [8].

Thus, during the investigated period, the dismissal intensity exceeds the intensity of personnel recruitment both in Ukraine as a whole and in agriculture, which is a negative trend and indicates a decrease in the personnel potential of employees.

During the period from 2017 to 2018, there is a gradual decrease in the number of employees who were in conditions of forced part-time employment (in unpaid leave, or were transferred to part-time): in all types of activities in total on 22.23% as well as in agriculture on 30.33%. This indicates the reduction in unworked hours and the improvement in the financial condition of agricultural enterprises during the investigated period.

The second section “Loss of working hours of full-time employees” presents information on unworked working hours due to unpaid leaves, transfers to part-time and strikes. It is used for analysis of reasons for the loss of the working hours.

The third section “Composition of the payroll fund of full-time employees” is also important. It discloses information on the components of the payroll fund, including the basic and additional payroll fund (allowances and supplements to tariffs and salaries, bonuses and rewards that has systematic nature) and other incentive and compensation payments (material assistance and social perquisites of an individual nature). At the same time, these indicators do not reflect relevant information on the structure of the payroll fund in accordance with the Labour Code of Ukraine [1], which is an extremely important basis of the digital economy for monitoring, analysis and making managerial decisions on costs for remuneration.

The conducted expert research on the forecast data of the components of the payroll of enterprises in Kyiv region is presented in the table 3.

Table 3 The structure of the payroll fund for full-time employees of Kyiv region in 2019

Payroll fund, total, including	100%
Basic payroll fund, including	60-79 %
natural remuneration	2-0 %
Additional payroll fund, including	37-20 %
remuneration for work that has been worked above the established working hours, including	15-6 %
<i>overtime</i>	5-2 %
<i>evening time</i>	4-2 %
<i>night time</i>	2-1 %
<i>weekend</i>	3-1 %
<i>holidays</i>	1-0 %
additional payments and allowances for separate indicators of work, including:	14-9 %
<i>labour intensity</i>	5-3 %
<i>high professional skill and excellence</i>	2-2 %
<i>exceeding of variable performance standards</i>	3-2 %
<i>fulfilment of seasonal tasks in a timely manner</i>	4-2 %
holiday pay	8-5 %
Other incentive and compensation payments, including	3-1 %
financial aid	2-1 %
one-time awards and bonuses	1-0 %

Source: Formed basing on the results of expert research in Kyiv region.

The results of the research show that fixed payments in the form of basic salary are 60% - 79% of the total amount of the payroll fund, respectively, additional salary - 37% - 20%, other incentive and compensation payments - 3% - 1%. Since additional salary has a significant unit weight of

the payroll fund structure, it is advisable to disclose the ways in which the funds are spent in order to control their level of decline. According to the State Statistics Service of Ukraine, the structure of the payroll fund in the field of agricultural production is presented in table 4.

Table 4 The structure of the payroll fund in agriculture of Ukraine during the period 2017-2018 and 9 months of 2019

Indicators	Type of activity	Years					
		2017	%	2018	%	9 months of 2019	%
The structure of the payroll fund, millions UAH							
Payroll fund	total in Ukraine	655071,9	100	814993,5	100	690136,6	100
	agriculture	28085,8	4,29	33618,0	4,12	29764,9	4,31
Basic payroll fund	total in Ukraine	382734,9	58,43	468499,8	57,49	395238,4	57,27
	agriculture	22240,1	79,19	26578,0	79,06	23089,8	77,57
Additional payroll fund	total in Ukraine	236369,2	36,08	300463,1	36,86	256606,5	37,18
	Agriculture	5044,2	17,96	6283,7	18,69	5891,0	19,79
Other incentive and compensation payments	total in Ukraine	35967,8	5,49	46030,6	5,65	38291,7	5,55
	agriculture	801,5	2,85	756,3	2,25	784,2	2,63

Source: Generalized on the basis of [8].

The structure of the payroll fund of agricultural enterprises includes the basic payroll fund (78.61%), the additional payroll fund (18.81%), other incentive and compensation payments (2.58%).

The fourth section "Allocation of full-time employees by salary" discloses the indicators that characterize grouping of full-time employees by groups according to the size of their salary. Basing on the digital economy one estimates living standards of the population according to their income. In 2016, disposable income per capita in Ukraine amounted to 37 079,9 UAH [8]. In countries of the European Union this figure is much higher and is equal: in particular, in Poland - 34 367 Polish zloty (223 052,14 UAH) - 6 times more than in Ukraine, in Latvia 8 889 euros (251 486,70 UAH) - 6,78 times more, in France - 25 650 euros (725 687,24 UAH) - 19,57 times more, in Germany - 25 786 euros (729 534,93 UAH) - 19, 67 times more, in Belgium - 27 423 euros (775 848,77 UAH) - 20,92 times more [9; 10]. That is, overall, the standard of living of population in Ukraine is 6-21 times lower than in the analysed countries of the European Union.

The fifth section "Quantity and the payroll fund of individual categories of employees" discloses information about the number and amount of salary of individual categories of employees, namely the separation from full-time employees - women and employees of budgetary institutions, and non-stuff employees - external by-workers and employees that work due to legal agreements. This analytical data helps to assess the importance of these categories among the full-time employees of the enterprise.

The information content of the sixth section "Information on the conclusion of collective agreements" is essential for assessment of legislative regulation of labour and socio-economic relations.

The seventh section "Costs for remuneration that payroll fund does not contain" (this section was introduced in the structure of the Report on Labour (form № 1-IIB) from February 01, 2020 on the basis of [13]) presents information on costs for social security, cultural services, housing, professional training and other costs for remuneration that payroll fund does not contain. The provided analytical data discloses information about additional labour and social benefits for employees.

Thus, the detailed analysis of the sections of the Report on Labour shows that two sections must be improved. In particular the first ("Number of full-time employees") and the third ("Composition of the payroll fund of full-time employees") sections.

2.4. Improvement of the Structure of the Report on Labour

A critical analysis of the contents of the first section - "Number of full-time employees" of the Report on Labour (form № 1-IIB) shows that it is advisable to separate seasonal employees from the personnel. This will enable efficient digital management of the enterprise's development strategy (table 5)

Table 5 Fragment of the Section I of the Report on Labour (form № 1-IIB)

Section I. Number of full-time employees (persons)			
Indicators	Line code	Total	Including women
Number of recruited full-time employees, total, including	3020		
<i>basic</i>	<i>3021</i>		
<i>seasonal</i>	<i>3022</i>		
Number of dismissed full-time employees, total, including	3040		
<i>basic</i>	<i>3041</i>		
<i>seasonal</i>	<i>3042</i>		
Number of dismissed full-time employees due to changes in production and labour organization (reorganization, personnel reduction), total (from the line 3040), including	3050		
<i>basic (from the line 3041)</i>	<i>3051</i>		
<i>seasonal (from the line 3042)</i>	<i>3052</i>		
Number of dismissed full-time employees due to employee turnover (on own will, by agreement of the parties, violation of labour discipline, etc.), total (from the line 3040), including	3060		
<i>basic (from the line 3041)</i>	<i>3061</i>		
<i>seasonal (from the line 3042)</i>	<i>3062</i>		
Accounting number of full-time employees at the end of the reporting period, total, including	3070		
<i>basic</i>	<i>3071</i>		
<i>seasonal</i>	<i>3072</i>		

Source: developed by the authors (proposal on improvement of the Section I of the Report on Labour (form № 1-IIB) is in bold italics).

The information obtained on the basis of the improved reporting form will make it possible to make management decisions to ensure optimal balance of quantitative (ratio of basic and seasonal employees) and qualitative composition (professional level, qualification, productivity) in accordance with the needs of the enterprise during the year. The system of digital human resources management should be cost-effective in order to reconcile the interests of the entity and the employees.

At the same time, considering the digital economy, it is necessary to detail the section three - "Composition of the payroll fund of full-time employees" in the part of the composition of the payroll in the context of basic and seasonal employees in accordance with the provisions of the Labour Code of Ukraine [1], which will allow to

identify the sources of formation of costs for salary at the expense of disclosure of their economic content.

According to the Instruction on salary statistics [14] and the Law of Ukraine "About payment of labour" [2], the payroll fund consists of basic, additional salary and other incentive and compensation benefits.

As the part of the basic salary for agriculture, there is also a system of natural salary, which allows to pay salary in natural form during the non-season work considering working capital shortages. This fact necessitates the need for disclosure of information on the natural form of salary in the Report on Labour in order to assess its weight.

Additional salary includes payment for work over established working hours (overtime, evening and night), weekends and holidays; payment for individual

performance indicators: labour intensity, high professional skills, rating of performing functions (for drivers of agricultural machinery), exceeding of variable performance standards, performance of seasonal tasks within a specified timeframe; payment for unworked time in the form of vacations. Information on additional payments for nonnormalized working hours is necessary for its proper organization and affects the size of the payroll fund. Obtained information on additional financial incentives for individual performance indicators is necessary for assessment of the performance of each employee, the enterprise as a whole and to compare these payments with the results of the enterprise. And statistical

data on holiday pay are necessary in order to assess working conditions and respect for the employees' vacation rights.

Other incentive and compensation payments include financial aid, one-time awards and bonuses. Information on these payments is necessary for assessment of the amount of material stimulation for employees and its interrelation with the performance of the enterprise.

Thus, we propose to detail the structure of the payroll fund in the third section "Composition of the payroll fund of full-time employees" of the Report on Labour (form № 1-IIB) taking into account the requirements of the Labour Code of Ukraine (table 6).

Table 6 Fragment of the Section III of the Report on Labour (form № 1-IIB)

Section III. Composition of the payroll fund of full-time employees (thousands, UAH)		
Indicators	Line code	Total
Payroll fund of full-time employees, total (line 5020+5040+5080), including	5010	
<i>basic (line 5021+5041+5081)</i>	5011	
<i>seasonal (line 5022+5042+5082)</i>	5012	
I. Basic payroll fund of full-time employees, total, including	5020	
<i>basic</i>	5021	
<i>seasonal</i>	5022	
Natural form of payment to full-time employees, total, including	5030	
<i>basic</i>	5031	
<i>seasonal</i>	5032	
II. Additional payroll fund of full-time employees, total, including	5040	
<i>basic</i>	5041	
<i>seasonal</i>	5042	
Remuneration for work that has been worked above the established working hours by full-time employees, total, including	5050	
<i>basic</i>	5051	
<i>seasonal</i>	5052	
Additional payments and allowances for separate indicators of work to full-time employees, total, including	5060	
<i>basic</i>	5061	
<i>seasonal</i>	5062	
Vacation pay to full-time employees, total, including	5070	

<i>basic</i>	5071	
<i>seasonal</i>	5072	
III. Other incentive and compensation payments to full-time employees, total, including	5080	
<i>basic</i>	5081	
<i>seasonal</i>	5082	
Financial aid to full-time employees, total, including	5090	
<i>basic</i>	5091	
<i>seasonal</i>	5092	
One-time awards and bonuses to full-time employees, total, including	5100	
<i>basic</i>	5101	
<i>seasonal</i>	5102	

Source: developed by the authors (proposals on improvement of the Section III of the Report on Labour (form № 1-IIБ) is in bold italics).

The proposed changes to the content of the third section “Composition of the payroll fund of full-time employees” of the statistical Report on Labour will allow to satisfy information needs and provide internal and external users with reliable data regarding the basic directions of formation of the payroll fund. These indicators will be the basis for the analysis of the structure of costs for

3. CONCLUSION

Basing on the results of the conducted research, the aim of the article has been achieved by means of expansion of analytical indicators of the Report on Labour (form № 1-IIБ). Namely, Section I “Number of full-time employees (persons)” by means of their detailing as basic and seasonal and Section III “Composition of the payroll fund of full-time employees” by means of separation of components of the payroll fund (basic, additional, other incentive and compensation benefits to full-time employees). In conditions of the digital economy, the proposed structure of two sections of the Report on Labour (form № 1-IIБ) at the micro level will enable economic entities to receive complete and detailed information on the status of basic and seasonal employees, components of their salary, and to manage human resources. At the macro level it will allow to monitor trends in the amount of salary, to identify the impact of seasonal employees on the employment of the population as a whole and the average monthly salary in Ukraine in comparison with countries of the European Union. Gradual implementation of the digital economy will allow to reduce the level of employment in agriculture. This will increase the salary and, consequently, the welfare of the population.

remuneration and their impact on the performance of the entity, conducting control of the level of these costs and taking measures on their optimization in order to improve the efficiency of the enterprises.

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