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## METHODOLOGY OF CHARGE OF UNIFIED SOCIAL TAX AND MILITARY DUTY ON PAYROLL

Characterising the current state of charge of unified social tax and military duty deduction at enterprises, it should be noted that at the moment this field of accounting requires more detailed research in order to form an integral and effective settlements system. The relevance of a question of wage settlements, charges and deductions on wages is unquestioning in the context of growing socio-economic crisis in the country,

The purpose of the article is to study charges of unified social tax and military duty deductions and the fundamental rules on labour remuneration accounting.

From 3 August 2014 onwards in Ukraine, the Law "On Amendments to Tax Code of Ukraine and Some Other Legislative Acts of Ukraine" on 31.07.2014 № 1621 has introduced military duty. According to this Law, military duty is imposed temporarily up to 1 January 2015. Moreover, it should be noted that expenses associated with MP withholding will come upon individuals. Tax agents should withhold the charge from personal income and pay it to the budget. In 2016, military duty deduction remains unchanged. Significant changes took place in PIT withholding as in 2014 the rate was 15% for wages as much as 12180 hryvnia and, if the wage is greater than this sum, PIT withheld in the amount of 17%. Starting from the 2016 year, the rate of PIT was established – 18% for all enterprises. Considerable changes were in UST collection. If in the 2014 year the amount of all UST withdrawals was 3.6%, in the 2016 year the collection of UST was cancelled. Thus, the general share of withholdings from wages for the 2014 year was 20.1%, and for 2016 – 19.5%.

After analysing scientific works and research of various scientists, economists, we believe it is necessary to define a number of rules, for which an accounting policy should be made at the enterprise.

We consider relevant to propose a separate account in order to reflect the military duty in accounting. Although this type of deduction was introduced temporarily, but we know that "nothing is more perma-

nent than the temporary" and, therefore, we propose to leave the collection of military duty on a regular basis. After all, the country's c should be strengthened every time and always, regardless of the situation that has developed. Reforms and changes to wages that occur in the state today are a long and careful process because, in order to have everything done at the highest level and with a positive result, we must be patient. The issue of accounting of military duty collection and unified social tax charge needs further research. The reforms proposed by the Government on unified social tax will improve the situation on filling the budget, but thus load entrepreneurs. Accounting of military duty is proposed to be displayed in a separate account in order to more accurately conduct accounting operations.

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