

Features of Financial Support for Military Personnel and Extra Compensation during Martial Law in Ukraine

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This paper intends to determine and systematize the basis, procedure, and conditions for accrual and financial compensation, as well as extra compensation for military personnel during martial law. The methodological basis of the research is a system of general scientific and special methods of scientific knowledge, namely: dialectical, formal-logical, systemic-structural, and formal-dogmatic. The legal regulation of financial support and extra compensation for military personnel in Ukraine contains numerous legislative and by-law norms. The lasting changes in the legislation, the development of scientific opinion regarding financial support, and the escalation of the war in Ukraine require the systematization of the grounds, procedure, and conditions for accrual and financial compensation, as well as extra compensation for military personnel during martial law. The author's own definition of the concept of financial support for military personnel is given. The main grounds, procedure, and conditions for accrual and financial compensation, as well as extra compensation for military personnel during martial law, have been established and systematized. A circle of controversial issues related to financial support and extra compensation, for the resolution of which the military personnel turns to the court, has been highlighted. The conclusions of the scientific research are based on an in-depth analysis of the current Ukrainian legislation, court practice and scientific literature, that reveal the issue on financial support and extra compensation for the

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military personnel. The results of the study can be used in the future for law-making, research activities of forensic institutions, practical activities, and other purposes.

Keywords: martial law; military personnel; military service; financial support; base salary; allowances; bonuses; extra compensation.

Research Problem Formulation

The issue concerning financial support for military personnel becomes especially relevant during martial law. The armed conflict, which began with the armed aggression of the Russian Federation in the east of our country back in 2014 and escalated into a full-scale invasion of Ukraine's territory since 2022, has led to the imposition of martial law and, in turn, an increase in the number of military personnel.

By Presidential Decree No. 64/2022, dated February 24, 2022, martial law was imposed in Ukraine starting from 5:30 a.m., for a duration of 30 days. Martial Law in Ukraine has been extended in accordance with Presidential Decrees No. 133/2022, dated March 14, 2022, No. 259/2022 dated April 18, 2022, No. 341/2022 dated May 17, 2022, No. 573/2022 dated August 12, 2022, No. 757/2022 dated November 07, 2022, No. 58/2023 dated February 06, 2023, No. 254/2023 dated May 01, 2023, No. 451/2023 dated July 26, 2023¹, approved by the Law of Ukraine *On the approval of De-*

*cree of the President of Ukraine "On the introduction of martial law in Ukraine"*².

Let us define the terms "martial law" and "military personnel".

The Law of Ukraine "On the Legal Regime of Martial Law" defines "martial law as a special legal regime introduced in Ukraine or in its certain areas in the event of armed aggression or threat of attack, threat to the state independence of Ukraine, its territorial integrity and provides for the granting of powers to the relevant state authorities, military command, military administrations and local self-government bodies necessary to avert the threat, repel armed aggression and ensure national security, eliminate threats to the state independence of Ukraine, its territorial integrity, as well as temporary restrictions on constitutional rights and freedoms of man and citizen and the rights and legitimate interests of legal entities, caused by the threat, with an indication of the duration of these restrictions"³.

The concept "military personnel" is defined in the Regulation on military service by citizens of Ukraine in the Armed Forces of Ukraine: "citizens who undergo military

- 1 Про введення воєнного стану в Україні : Указ Президента України від 24.02.2022 р. № 64/2022 (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/64/2022#Text> (date accessed: 13.09.2023).
- 2 Про затвердження Указу Президента України «Про введення воєнного стану в Україні» : Закон України від 24.02.2022 р. № 2102-IX. URL: <https://zakon.rada.gov.ua/laws/show/2102-20#Text> (date accessed: 13.09.2023).
- 3 Про правовий режим воєнного стану : Закон України від 12.05.2015 р. № 389-VIII (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/389-19#Text> (date accessed: 13.09.2023).

service are military personnel of the Armed Forces of Ukraine”⁴. The Law of Ukraine On Military Duty and Military Service” defines military personnel “as citizens of Ukraine, foreigners and stateless persons undergoing military service”⁵.

Military personnel include:

“a) officers, ensigns and midshipmen, military personnel of overtime service and military service under contract;

b) senior and rank-and-file members of internal affairs bodies of Ukraine, senior and rank-and-file members of the tax police, senior and rank-and-file members of the State Criminal-Executive Service of Ukraine, senior and rank-and-file members of civil defense agencies and units;

c) persons from among the military personnel of the Armed Forces, other military transformation, state security and internal affairs bodies of the former Soviet Union of the SSR, National Guard of Ukraine, State Border Guard Service of Ukraine, Civil Defense Forces of Ukraine;

d) senior and rank-and-file members of the State Fire Guard, senior and rank-and-file members of the State Service for Special Communications and Information Protection of Ukraine;

e) citizens of other states from the number of military personnel of the armed forces and other military formations formed in accordance with the legislation of these states, who permanently reside in Ukraine, and in accordance with international agreements,

the binding consent of which has been given by the Verkhovna Rada of Ukraine, their pension provision is carried out in accordance with the legislation the state in whose territory they live;

f) persons from the number of conscript military personnel and family members of officers, ensigns and midshipmen, conscript military personnel and military personnel under contract and some other persons”⁶.

According to the analytical portal “Slovo i Dilo” (“Word and Deed”), “in 2013 there were only 166 thousand people in the ranks of the Armed Forces of Ukraine. After the annexation of Crimea and the start of hostilities in Donbas, the number of the Armed Forces of Ukraine increased to 250 thousand, and it remained so until 2018. In 2019, the number of the Ukrainian army decreased to 246 thousand. But already the following year, the Armed Forces of Ukraine once again numbered 250 thousand soldiers. In 2021, the number of the Armed Forces was again 246 thousand people. In 2022, after the start of a full-scale invasion and taking into account the mobilization in the ranks of the Armed Forces, approximately 700 thousand people. Thus, compared to 2014–2021, the size of the Ukrainian army has almost tripled”⁷.

The legislation defines the military service as a state service of a special nature, in which citizens of Ukraine, foreigners, and stateless persons who are fit in terms of health and age are professionally engaged in activities related to the defense of

4 Про Положення про проходження громадянами України військової служби у Збройних Силах України : Указ Президента України від 10.12.2008 р. № 1153/2008 (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/1153/2008#Text> (date accessed: 14.09.2023).

5 Про військовий обов’язок і військову службу : Закон України від 25.03.1992 р. № 2232-XII (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/2232-12#Text> (date accessed: 13.09.2023).

6 Військовослужбовець / Вікіпедія. URL: <https://uk.wikipedia.org/wiki/Військовослужбовець> (date accessed: 25.09.2023).

7 Як змінювалася чисельність Збройних сил України / Аналітичний портал «Слово і Діло». URL: <https://www.slovoidilo.ua/2022/10/14/infografika/bezpeka/yak-zminyuvalasya-chyselnist-zbrojnyx-syl-ukrayiny> (date accessed: 22.09.2023).

Ukraine, its independence and territorial integrity⁸. The time of military service is taken into account for citizens of Ukraine in their insurance and work experience, experience in a specialty and civil service experience. The law-defined feature of military service emphasizes its difference from civilian work.

Therefore, military service is not considered as an employment relationship in the usual sense, military personnel are not employees in the traditional sense of the term, since they do not receive wages but financial support.

The financial support is awarded to military personnel based on their military rank, length of service and other factors, and is a payment that covers their expenses and provides some social security. The financial support is determined by the legislation of Ukraine, it may vary depending on the specific conditions of service, the degree of risk and the scope of military tasks.

The size of military personnel's financial support is important when calculating the one-time financial support to military personnel, which is provided in the event of their release from service. In addition, it also affects the protection of the further right of military personnel to adequate social security, in particular pension.

Therefore, the question of the procedure for calculating financial support and extra compensation for military personnel during martial law remains relevant today and indicates the need for further scientific research in this field.

Analysis of Recent Researches and Publications

Publications of Ukrainian scientists P. Y. Atamas, D. R. Vichavskyi, O. H. Vodchysia,

M. V. Liapin, D. O. Marusevych, O. Marchukova, O. M. Muzychuk, M. M. Posternak, O. V. Udovenko, S. M. Chimyshenko, and others are devoted to the separate issues of financial support. Their publications are general reviews and comparisons of the financial support system for military personnel.

A number of normative acts are devoted to the normalization of the financial support of military personnel during martial law (in particular, the calculation procedure, the mechanism and conditions of its payment).

The lasting changes in legislation and the development of scientific opinion regarding financial support (in particular, extra compensation), the escalation of the war in Ukraine require further research into the issues of financial support of military personnel during martial law.

Article Purpose

Establishment and systematizing the grounds, procedure, and conditions for accrual and payment of financial support and extra compensation for military personnel during martial law.

Research Methods

The research is based on the system of general and special methods of scientific research. The dialectical method contributed to the research and analysis of the legal nature and economic content of financial support for military personnel. A formal-logical method made it possible to formulate its own vision of the concept of "*financial support for military personnel*". System-structural and format-dogmatic methods made it possible to conduct a comprehensive study of the system of the

8 Про військовий обов'язок і військову службу : Закон України від 25.03.1992 р. № 2232-XII (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/2232-12#Text> (date accessed: 13.09.2023).

regulatory and legal basis of the financial support for military personnel in Ukraine during martial law.

Main Content Presentation

The issue of financial support for military personnel has become up-to-date since 2014, starting from mobilization associated with the anti-terrorist operation in the east of our country. With the onset of the full-scale invasion of the Russian Federation into the territories of Ukraine in February 2022 and the subsequent imposition of martial law, its significance has gained new prominence.

Scientists distinguish two aspects of money security: economic and legal. The economic aspect involves the cost or price of labor, expressed in a monetary amount. The legal aspect of financial support, on the one hand, consists in the legally defined amounts and payment procedure, in the normatively established obligation of the state to pay military personnel a decent remuneration for their service, on the other hand, in the subjective right of military personnel to receive this remuneration for prior established norms.

The majority of researchers consider financial support as a special type of remuneration for military personnel and persons equated to them.

In particular, O. M. Muzychuk provides the following definition of financial sup-

port: “*remuneration paid for the performance by them (military personnel – Ed.) of the service-labor function stipulated by the employment agreement (contract) and consists of both basic payments, which are made regardless of the possibilities of budget financing, and other additional types of it, which heads of bodies and units of internal affairs have the right to establish within the framework of the wage fund*”⁹.

M. M. Posternak believes that financial support is a payment that military personnel receive for their service¹⁰.

O. V. Udovenko interprets financial support “*as sufficient remuneration guaranteed by the state, calculated in monetary terms, which a military personnel receives within the allocations provided for in the budget for financial support, taking into account the conditions of military service, position, military rank, qualifications, academic degree and academic rank of a military personnel*”¹¹. Also, in his opinion, the financial support for military personnel is “*the main source of their income, with the help of which they are able to meet their needs in their non-work (personal) life, and therefore, to fully realize their labor potential in military service*”¹².

M. V. Liapin and S. M. Chimyshenko consider that financial support is “*the share of the national income received in cash by military personnel to meet their material and cultural needs, taking into account the peculiarities of military service and the procedure for its performance by different*

9 Музичук О. М. Сутність та особливості грошового забезпечення персоналу ОВС. *Вісник ХНУВС*. 2007. № 37. С. 384–389. URL: <https://dspace.univd.edu.ua/server/api/core/bitstreams/85eee26e-cd60-4a5d-82ab-29baa0e1481c/content> (date accessed: 13.09.2023)

10 Постернак М. М. Грошове забезпечення військовослужбовців: як обчислювати та надавати. *Головбух: Бюджет*. 2019. № 22 (360). URL : <https://ebudget.mcfr.ua/736888> (date accessed: 13.09.2023).

11 Удовенко О. В. Принципи грошового забезпечення військовослужбовців. *Юридична наука*. 2020. № 3 (105). С. 500–506. DOI: 10.32844/2222-5374-2020-105-3.62 (date accessed: 13.09.2023).

12 Idem. Правове регулювання грошового забезпечення військовослужбовців : дис. ... канд. юрид. наук. Харків. 2021. 227 с. URL: <https://openarchive.nure.ua/handle/document/18628> (date accessed: 13.09.2023).

categories of military personnel”¹³. D. R. Vichavskiy explains the essence of financial support in a similar way “A system of financial incentives guaranteed by the state, which military personnel receive to meet their material and cultural needs in accordance with the quantity and quality of work, taking into account the peculiarities of military service and the procedure for its performance by different categories of military personnel”¹⁴.

According to D. O. Marusevych, such terms as “wages”, “remuneration”, and “financial support”, are synonymous and mean remuneration, usually calculated in monetary terms, paid to an employee for performed work¹⁵.

Since military personnel have a special legal status, V. I. Aleshchenko notes that financial support is a guarantee of social security. After all, for military personnel it is the main source of income with which they can meet their needs¹⁶. The same opinion is shared by V. M. Tsyganok¹⁷.

Thus, financial support for military personnel is financial compensation and remuneration received by persons performing military service and having the

status of military personnel in the armed forces or other military formations.

The regulatory framework for financial support includes international legal acts with norms related to remuneration (human rights acts and ILO international legal acts), national legal acts on remuneration and on financial support for military personnel (legislative and by-laws).

During the period of martial law on the territory of Ukraine, the procedure for calculating, the mechanism and conditions for paying financial support and additional remuneration to military personnel of various structures are set out in the relevant regulations, among other things:

- the mechanism and terms for the payment of financial support for military personnel of the Armed Forces of Ukraine, State Transport Special Service of Ukraine, and certain other persons are regulated by the “Procedure for the Payment of Remuneration to Servicemen of the Armed Forces of Ukraine and Certain Other Persons” approved by Order of the Ministry of Defense of Ukraine

13 Ляпін М. В., Чимишенко С. М. Роль грошового забезпечення в системі матеріального забезпечення військовослужбовців. *Сучасні проблеми розбудови Збройних Сил України* : мат-ли всеукр. наук.-практ. конф. (Київ, 26.04.2013). Київ, 2013. С. 197—198.

14 Вічавський Д. Р. Роль грошового забезпечення у стимулюванні до військової служби. *Бізнес, цифрові інновації та підприємництво: стан, аналіз тенденцій та науково-економічний розвиток* : мат-ли міжнар. наук.-практ. конф. (Львів, 22.12.2018). Львів, 2018. Ч. 2. С. 67—69.

15 Марусевич Д. О. Теоретичні засади адміністративно-правового регулювання грошового забезпечення поліцейських. *Адміністративне право і процеси; фінансове право. Інформаційне право*. 2017. Вип. 3. С. 123—128. URL: <http://www.nvppp.in.ua/vip/2017/3/26.pdf> (date accessed: 13.09.2023).

16 Алещенко В. І. Служба у війську повинна стати привабливою та престижною. *Військо України*. 2007. № 11 (89). С. 14—17. URL: https://shron3.chtyvo.org.ua/Viisko_Ukrainy/2007_N11_89.pdf?PHPSESSID=rp5jmjmsjlqum6avjjavvsjg0 (date accessed: 13.09.2023).

17 Циганок В. Грошове забезпечення військовослужбовців — один із найважливіших елементів їх матеріального становища та мотивації на службі. *Науковий вісник Ужгородського національного університету. Серія: Право*. 2023. Вип. 78. Ч. 1. С. 333—337. DOI: 10.24144/2307-3322.2023.78.1.54 (date accessed: 13.09.2023).

No. 260 dated 07.06.2018 (hereinafter — *Procedure No. 260*)¹⁸;

- tariff grids of ranks and coefficients of official salaries of military personnel, extra compensation and the amounts of seniority allowances are determined by the Resolution of the Cabinet of Ministers of Ukraine “On the financial support for military personnel, members of the rank and file and some other persons” dated August 30, 2017 No. 704 (hereinafter — *Resolution No. 704*)¹⁹.

These regulations determine the terms of payment of financial support and extra compensation for military personnel during martial law and ensure compliance of their rights and obligations with Ukrainian legislation.

The financial support for military personnel, members of the rank-and-file, and officers includes: base salary, salary for a military (special) rank, monthly (increase in base salary, allowances, extra compensation, rewards of a permanent nature, bonuses) and one-time additional types of financial support²⁰. In more detail, the components of financial support are shown in fig. 1.

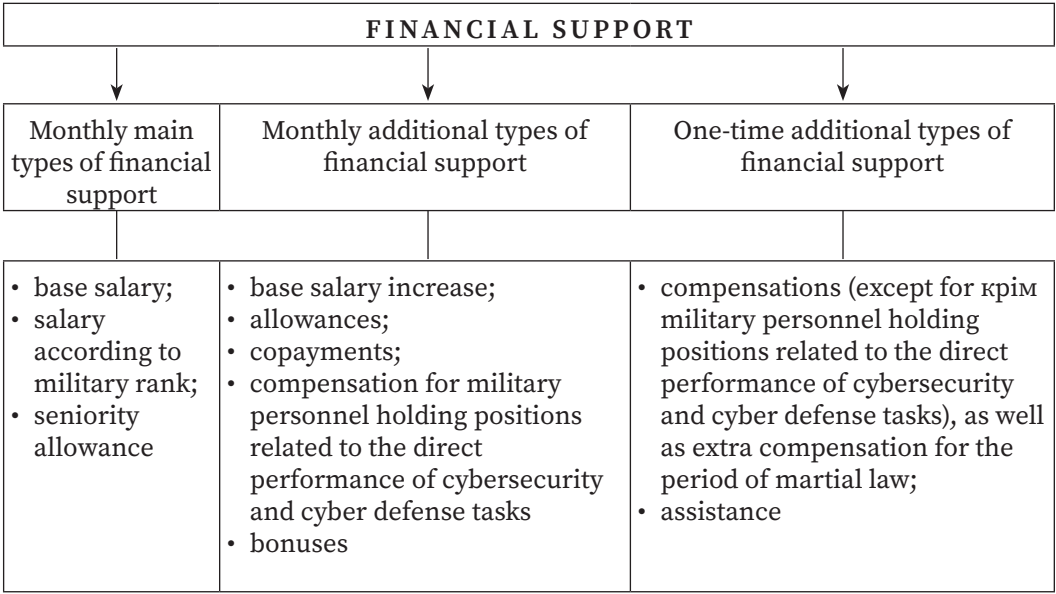


Fig. 1. Components of financial support for military personnel

18 Порядок виплати грошового забезпечення військовослужбовцям Збройних Сил України та деяким іншим особам : наказ Міністерства оборони України від 07.06.2018 р. № 260 (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/z0745-18#Text> (date accessed: 13.09.2023).

19 Про грошове забезпечення військовослужбовців, осіб рядового і начальницького складу та деяких інших осіб : постанова КМУ від 30.08.2017 р. № 704 (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/704-2017-п#Text> (date accessed: 13.09.2023).

20 Ibidem.

The basis for calculating financial support for military personnel is their base salary. Most allowances, copayments, and compensations are calculated on the basis of the base salary.

Base salaries of military personnel are determined on the basis of the tariff coefficients set out in Annexes 1, 12, 13, and 14 to Resolution No. 704. The tariff coefficient corresponds to the tariff category assigned to each military position.

Considering account the provisions of Resolution No. 704, the calculation of the base salary for military personnel (BS) can be presented in the following formula:

$$BS = 1762.00 \text{ UAH} \times TC, \quad (1)$$

where TC — the relevant tariff coefficient in accordance with Annexes 1, 12, 13, and 14 to Resolution No. 704.

The amount of the long-service allowance is calculated as a percentage of the sum of the military rank salary and the base salary, depending on the period of calendar and preferential service of the military personnel²¹.

The Resolution No. 704 states that *“to pay allowances for the length of service to military personnel (except for military personnel in regular military service and military personnel of intelligence services), rank and file and commanders in the amounts according to Annex 16, and to military personnel of intelligence agencies (except for military personnel in regular military service) — in the amount of 3 percent of the base salary for each calendar year of service, but not more than 50 percent of the base salary”*²².

In addition, according to Procedure No. 260, *“1. Military personnel (except for military personnel in regular military service) are paid a monthly allowance for length of service in military service as a percentage of their base salary (for the main or temporarily held position), taking into account the salary for military rank, in the following amounts:*

*from 1 to 5 years — 25 percent;
from 5 to 10 years — 30 percent;
from 10 to 15 years — 35 percent;
from 15 to 20 years — 40 percent;
from 20 to 25 years — 45 percent;
from 25 and more years — 50 percent.*

*2. The length of service for allowance is calculated from the date of commencement to the date of completion of military service”*²³.

The calculation of the longevity allowances (LA) is represented by the following formula:

$$LA = (BS + SFR) \times \%, \quad (2)$$

where SMR — salary for military (special) rank (UAH);

$\%$ — the percentage of the base salary taking into account the salary for military (special) rank, determined in accordance with Annex 16 to Resolution No. 704 and p. 1 sect. IV of Procedure No. 260.

In addition, military personnel (except for those in regular military service) are paid a monthly allowance for the peculiarities of their service, the amount of which depends on the complexity and importance of their duties. This allowance is taken into account from the date of the military personnel's entry into the position, as well as

21 Атамас П. Й., Сергієнко І. В., Таран О. В. Удосконалення системи нарахування та обліку грошового забезпечення військовослужбовців-контрактників. *Економіка і суспільство*. 2018. № 19. С. 1219—1226. DOI: 10.32782/2524-0072/2018-19-182 (date accessed: 13.09.2023).

22 Про грошове забезпечення URL: <https://zakon.rada.gov.ua/laws/show/704-2017-п#Text> (date accessed: 13.09.2023).

23 Порядок виплати грошового забезпечення URL: <https://zakon.rada.gov.ua/laws/show/z0745-18#Text> (date accessed: 13.09.2023).

in the case of temporary performance of duties at a position that provides for such an allowance. It is paid during the entire period of performance of duties in the relevant position and is added to the military personnel's financial support.

In accordance with Resolution No. 704, "allowance for the peculiarities of service for military personnel (except for military personnel in regular military service) and persons holding the rank of private or commander in the amount of up to 100 percent of the base salary, taking into account the base salary for the military (special) rank and allowances longevity allowance"²⁴.

Thus, the amount of this allowance is a percentage of the sum of the military rank salary, base salary and longevity allowances²⁵. The calculation of the amount of the allowance for the peculiarities of service depending on the complexity and importance of duties performed (APS) can be summarized as follows:

$$APS = (BS + SMR + LA) \times \% \quad (3).$$

Military personnel, excluding military personnel in regular military service, as well as enlisted personnel and officers, receive bonuses from the bonus fund based on their individual contributions to overall service performance. The bonus fund comprises at least 10 % of base salaries and cash support fund savings. For military personnel of intelligence agencies, this fund is not less than 30 % of their base

salaries and savings of the payroll fund. The amount of the bonus is determined in accordance with the personal contribution and results of the military personnel, but within this fund²⁶.

The calculation of the bonus can be represented by the following formula:

$$Bonus = BS \times \%, \quad (4)$$

where % is set in accordance with Resolution No. 704 within the bonus fund depending on the personal contribution of the military personnel to the overall performance of the service.

Taking into account the above, the amount of financial support for military personnel can be presented in the form of such a formula:

$$FS = BS + SMR + LA + APS + Bonus. \quad (5)$$

According to the Law of Ukraine "On Indexation of Monetary Incomes of the Population"²⁷, financial support is subject to indexation. It should be taken into account that Clause 3 of the Final Provisions of the Law of Ukraine "On the State Budget of Ukraine for 2023"²⁸, the effect of the Law of Ukraine "On Indexation of Monetary Incomes of the Population" has been suspended for 2023.

The basis for determining the base month of indexation is the increase in base salaries. That is, the beginning of the countdown for calculating the consumer

24 Про грошове забезпечення URL: <https://zakon.rada.gov.ua/laws/show/704-2017-п#Text> (date accessed: 13.09.2023).

25 Атамас П. Й., Сергієнко І. В., Таран О. В. Оп. cit. DOI: 10.32782/2524-0072/2018-19-182 (date accessed: 13.09.2023).

26 Про грошове забезпечення URL: <https://zakon.rada.gov.ua/laws/show/704-2017-п#Text> (date accessed: 13.09.2023).

27 Про індексацію грошових доходів населення : Закон України від 03.07.1991 р. № 1282-XII (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/1282-12#Text> (date accessed: 21.09.2023).

28 Про Державний бюджет України на 2023 рік : Закон України від 03.11.2022 р. № 2710-IX (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/2710-20#Text> (date accessed: 21.09.2023).

price index is the month of salary increase. From this month, the value of the consumer price index is taken as 1 or 100 percent, and the increase of the index is calculated from the next month. At the same time, indexation is calculated in the month following the month in which the inflation index was officially published.

Extra compensation is a temporary payment provided during martial law. It is essential to note that the extra compensation is a component of the monthly financial support for military personnel and is not taken into account when determining the amount of one-time additional types of financial support. It is intended to compensate for special conditions of service during martial law and can be paid separately from the basic financial support for military personnel.

The procedure for accrual and the amount of this compensation is determined by the Resolution of the Cabinet of Ministers of Ukraine *“Issue of certain payments to military personnel, rank and file officers, police officers and their families during martial law”* dated February 28, 2022 No. 168 (hereinafter — *Resolution No. 168*)²⁹. It should be noted that the amount and terms of accrual of extra compensation often change. In accordance with the Resolutions of the Cabinet of Ministers of Ukraine dated 07.03.2022 No. 217, dated 22.03.2022 No. 350, dated 01.04.2022 No. 400, dated 01.07.2022 No. 754, dated 07.07.2022 No. 793, dated 27.09.2022 No. 1066, dated 08.10.2022 No. 1146, dated 20.01.2023, No. 43, dated 09.08.2023, No. 836, dated 15.09.2023, No. 1001, dated 20.09.2023 No. 1001-2023-r.

According to the latest changes in Resolution No. 168 (depending on the tasks

performed during martial law), the following amounts of extra compensation are provided:

“Military personnel of Armed Forces, Security Service, Foreign Intelligence Service, Main Directorate of Intelligence of the Ministry of Defence of Ukraine, National Guard, State Border Guard Service, State Security Administration, State Special Communications Service, State Transport Special Service (hereinafter — military personnel), who take a direct part in hostilities or the implementation of measures necessary to ensure the defense of Ukraine, protect the safety of the population and the interests of the state in connection with the military aggression of the Russian Federation against Ukraine, being directly in the areas of their implementation, on the territory of Ukraine temporarily occupied by the Russian Federation, on territories between the positions of the defense forces and the positions of the troops of the aggressor state, extra compensation of UAH 100,000 is paid monthly in proportion to the time of participation in such actions and activities;

Military personnel who perform combat (special) tasks as part of a military command body, the headquarters of a group of troops (forces) or the headquarters of a tactical group up to and including the control point of an operational-strategic group of troops, as well as part of the command and headquarters of a military unit (combined unit) (in including outside the areas of combat (military) operations), which carries out operational (combat) control of military units and units conducting military (combat) operations on the combat contact line at the distance of the execution of combat (special) tasks by a military

29 Питання деяких виплат військовослужбовцям, особам рядового і начальницького складу, поліцейським та їх сім'ям під час дії воєнного стану : постанова КМУ від 28.02.2022 р. № 168 (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/168-2022-п#Text> (date accessed: 13.09.2023).

unit (a unit, in particular, a combined) of the first echelon of defense or offensive (counteroffensive, counterattack), an additional remuneration in the amount of UAH 50,000 is paid per month in proportion to the time of completion of such tasks in accordance with the conditions determined by the Ministry of Defense;

military personnel who carry out combat (special) tasks during the period of implementation of measures necessary to ensure the defense of Ukraine, protect the safety of the population and the interests of the state in connection with the military aggression of the Russian Federation against Ukraine, extra compensation of UAH 30,000 is paid every month, calculated on a month in proportion to the time it takes to complete such tasks.

Military personnel who hold positions of management and instructor-teaching staff in training military units (training centers, training units) are paid an extra monthly compensation in the amount of UAH 15,000 to UAH 30,000, taking into account their level of training (qualification) in proportion to the time of training and training personnel per month in accordance with the list of positions of management and instructor-teaching staff in training military units (training centers, training units), approved by the heads of relevant ministries and state bodies”³⁰.

“UAH 6,000 — for military personnel calculated per month in proportion to the time of service (in proportion to the time of service);

UAH 2,350 — to cadets of higher military educational institutions, higher education institutions with specific conditions of study, as well as higher education institutions that

include military institutes, military training faculties, military training departments, military training departments, institutions of professional pre-higher military education, which before enrolling in training, were not in military service or were in military service (in proportion to the time of service (stay in training)).

Military personnel who, in connection with an injury (contusion, trauma or mutilation) related to the defense of the Motherland, are recognized by the military medical commission as limited fit for military service or unfit for military service with a review after 6–12 months and included in the disposition the relevant commanders, within two months from the day of enlistment (without taking into account the time spent on vacation and treatment), the financial support (without taking into account the extra compensation) for the last position held in full is paid. After being at the disposal for more than two months and until the end of the stay at the disposal, such military personnel are paid a monthly salary according to their military rank, a longevity allowance and an extra compensation in the amount of UAH 20,100 (calculated per month in proportion to the time spent at the disposal).

Military personnel who, in accordance with the procedure established by law, are seconded to carry out tasks in the interests of the defense of the state and its security, while remaining in military service as part of rural (village), city, district and regional military administrations, in the territory (or part of this territory), exercising their powers military (combat) operations are conducted, and combat (special) tasks are performed, the payment of an extra compensation is carried out in the amount of UAH 30,000”³¹.

30 Питання деяких виплат URL: <https://zakon.rada.gov.ua/laws/show/168-2022-n#Text> (date accessed: 13.10.2023).

31 Зміни до Порядку виплати грошового забезпечення військовослужбовцям Збройних Сил України та деяким іншим особам : наказ Міністерства оборони України від 26.09.2023 р. № 566. URL: <https://zakon.rada.gov.ua/laws/show/z1705-23#Text> (date accessed: 13.10.2023).

Orders for the payment of extra compensation are issued by commanders or superiors.

Funds received by military personnel as extra compensation are also subject to taxation in accordance with current legislation.

“According to the Orders to pay an extra compensation in amount of UAH 100,000, such Orders include persons, <...> who:

In connection with an injury (contusion, trauma, mutilation) related to the protection of the Motherland, and for police officers and members of the rank and file of the civil defense service — with participation in hostilities or ensuring the implementation of national security and defense measures, repulse and deterring armed aggression, being directly in the areas of their conduct (implementation), in particular in the territory of Ukraine temporarily occupied by the Russian Federation, in the territory between the positions of the defense forces and the positions of the troops of the aggressor state, during the implementation of the specified measures, are undergoing inpatient treatment in security institutions health (including foreign ones), including the time of transfer from one health care hospital to another, or are on leave for treatment after an injury (contusion, trauma or mutilation) in connection with receiving a serious injury according to the conclusion (by Resolution) of the military-medical (medical-expert, medical) commission;

captured (except for those who voluntarily surrendered) or are hostages, as well as interned in neutral states or missing (in the case when the specified events occurred both before and after the introduction of martial law);

died as a result of an injury (contusion, trauma or mutilation) received after the introduction of martial law, related to the defense of the Motherland (payment is made for the entire month in which the person died)”³².

“The grounds for calculating and paying the main and additional types of financial support are:

the state of the military unit (institution, organization);

orders on appointment to a position and enrollment in the lists of personnel of a military unit, on entry into the performance of duties for the position, including temporarily, on enrollment in the disposition;

orders on the establishment and payment of basic and additional types of financial support;

orders on the assignment of military ranks;

cash certificate or certificate of cash payments (with the exception of persons conscripted (accepted) for military service under a contract, including during military service)”³³.

It should be noted that there are certain situations in which financial support can be paid to military personnel without submitting a monetary certificate. According to the Order of the Ministry of Defense of Ukraine dated April 22, 2021 No. 104 (hereinafter - Order No. 104), these include payments:

“to conscript military personnel from the 1st day of the month following their arrival based on the salary for the position to which they are appointed. In this case, the copayment of financial support for the current and previous months is made after obtaining the certificate or its duplicate from the previous place of service;

32 Питання деяких виплат URL: <https://zakon.rada.gov.ua/laws/show/168-2022-п#Text> (date accessed: 13.10.2023).

33 Порядок виплати грошового забезпечення URL: <https://zakon.rada.gov.ua/laws/show/z0745-18#Text> (date accessed: 13.09.2023).

to other military personnel – from the day of their entry into the performance of their duties at the new place of service. In this case, the copayment of financial support before the day of taking up the duties of the position at the new place of service is carried out after receiving the certificate or its duplicate (in case of loss of the monetary certificate) from the previous place of service” ³⁴.

The financial support for military personnel is paid within the allocated funds provided for in the budget of the military unit for the financial support for military personnel. This means that the funds allocated for financial support are fixed and limited by the budget volumes given for these purposes.

The financial support is made at the place of staff service.

The listed financial support (copayment) in case of a change in the service status of personnel (assignment of a military rank, appointment to another position, etc.) is paid together with the financial support for the month in which the relevant changes occurred.

Financial support is paid in cash according to payment documents, disbursement cash orders or by crediting funds to card accounts in the order and amounts provided by law.

After payment is paid, the military unit prints registers of crediting funds to card (checking) accounts. A copy of the printed register of crediting funds to card accounts is signed by the commander of the military unit and the head of the financial authority. Each page of the signed register of crediting funds to card accounts is certified by the signatures of the heads of the financial and military (personnel) bodies.

One-time additional types of financial support are paid after the right to receive

them arises (issuance of the relevant payment order).

Excerpts from orders, certificates and other documents confirming the right of military personnel to receive financial support which are submitted to the Head of the financial authority, are signed (certified) by the official responsible for the accounting of the unit's personnel and sealed with the imprint of the stamp (seal for orders) of the military unit.

According to Order No. 104, *“financial support confirmation (including through card accounts) is a payroll statement (register of crediting funds to card accounts), a cash receipt signed by the person receiving the funds.*

In payroll records, positions of military personnel, except for vacant ones, are recorded in the same sequence as they are indicated in the staffing table or staffing list.

The grounds for compiling the statement are:

- the staff of the military unit and staffing lists approved in accordance with the established procedure;
- standards of financial support and other payments established by law;
- orders and other documents on the appointment and service of personnel, setting base salaries, allowances, copayments, bonuses, etc;
- financial certificates of military personnel enrolled for financial support;
- timesheets of working hours;
- other documents required by law.

Military personnel who receive financial support in cash, shall sign the payroll sheets (cash vouchers) acknowledging their receipt. Cash shall be issued from the cash desk of the

³⁴ Про внесення змін до наказу Міністерства оборони України від 22.05.2017 № 104 : наказ Міністерства оборони України від 22.04.2021 р. № 104. URL: https://www.mil.gov.ua/content/mou_orders/mou_2021/mou_104.pdf (date accessed: 13.09.2023).

military unit only to the person specified in the expenditure document”³⁵.

It should be noted that *“military personnel captured as prisoners or hostages, as well as interned in neutral states or missing, shall retain payments in the amount of their base salary at the last place of service, salary by military rank, longevity allowance, other monthly additional types of permanent financial support and other types of financial support, taking into account changes in length of service and norms of financial support. The families of these military personnel shall be paid monthly financial support, including additional and other types of financial support, in accordance with the procedure and in the amounts established by the Cabinet of Ministers of Ukraine”³⁶.*

“The payment of financial support to these family members is carried out until the circumstances of the capture of military personnel or hostages, internment of military personnel or their release, or their recognition as missing or dead in accordance with the procedure established by law are fully clarified”³⁷. This means that family members are paid financial support for the period until the status of the military personnel is determined or until reliable information about their condition is received.

In the above cases, financial support is paid no more than until the day the military personnel is removed from the military unit's personnel lists. This is important to ensure control over financial payments

and to avoid possible abuse or unlawful payments.

The peculiarities, rules, and procedure for documenting the payment of military personnel's allowances are set forth in Order No. 104³⁸:

“if military personnel is unable to receive financial support while participating in combat actions and operations, upon their report, financial support is paid to family members”³⁹.

Financial support to family members of military personnel is paid *“in the following ways:*

in cash (through the cash desk of the military unit);

by postal transfer (with payment for these services at the expense of the military unit);

by crediting to a card account”⁴⁰.

The choice of payment method depends on the conditions and convenience of both the military unit and the recipients of financial support.

“In their reports, military personnel must indicate the recipient of financial support, the method of receipt and, if necessary, their postal address (card (bank) account details).

Upon the expiration of the established terms for the payment of financial support, the cashier shall duly execute justifying documents, namely:

in the settlement and payment statement opposite the names of persons to whom the payment of financial security has not been made, stamps or makes a handwritten note “Deposited”;

35 Про внесення змін до наказу ... URL: https://www.mil.gov.ua/content/mou_orders/mou_2021/mou_104.pdf (date accessed: 13.09.2023).

36 Про соціальний і правовий захист військовослужбовців та членів їх сімей : Закон України від 20.12.1991 р. № 2011-XII (зі змін. та допов.). URL: <https://zakon.rada.gov.ua/laws/show/2011-12#Text> (date accessed: 14.09.2023).

37 Ibidem.

38 Про внесення змін до наказу ... URL: https://www.mil.gov.ua/content/mou_orders/mou_2021/mou_104.pdf (date accessed: 13.09.2023).

39 Ibidem.

40 Ibidem.

*makes a register of deposited sums;
at the end of the statement, make a record
of the amount actually paid in writing and
the amount of payments not received that are
subject to deposit, reconcile these amounts with
the total amount on the payroll and certify
the record with their signature. If the money
was given out by another person other than
the cashier, such as a dispenser, an additional
entry is made on the statement "Money issued
by (signature)";*

*records the amount actually paid in the
cash book and stamps the statement "Expense
cash order No. ____" ⁴¹.*

The Head of the financial department checks the records made by cashiers in the payroll sheets and the amounts issued and deposited in these sheets. The deposited amounts are then transferred to the registration account, and on their basis, one general cash expenditure order is drawn up.

The formation and preparation of payrolls for the payment of financial support is carried out in the established form set out in Annex 13 to Order No. 104. This statement is signed by the commander of the military unit, the Head of the financial body, and the person who prepared it. In addition, by the decision of the commander, they form and draw up a statement for each unit of the military unit separately ⁴².

If the financial support is not paid for a full month, or if it is recalculated, or if one-time additional types of financial support are paid, the accountant (or other contractor) shall prepare a calculation in an arbitrary form. This calculation is attached

to the payslip and signed by the accountant or contractor responsible for this process.

Each payslip receives the next sequential number, which is assigned from the beginning of the year to the end of the year.

The total amount to be transferred to card accounts or handed over is indicated in words on the payroll statement.

The following deductions are made from the salaries of military personnel:

"personal income tax;

*executive documents in accordance with
applicable laws and regulations;*

*according to written reports of military
personnel on voluntary agreement to pay
alimony, for living in departmental housing,
including for consumed housing and
communal services;*

*accrued amounts of material damage
caused or voluntary compensation for damage
caused;*

*other deductions (contributions, fees, etc.)
provided by law" ⁴³.*

Despite sufficiently unambiguous legal regulation and a well-established mechanism for paying military personnel financial support (including additional remuneration), according to the Unified State Register of Court Decisions ⁴⁴, the number of appeals by military personnel to courts has increased to resolve disputes over:

- accrual and payment of "unfair" amount of financial support to military personnel;
- failure (or refusal to carry out) the indexation of financial support for military personnel;

41 Про внесення змін до наказу ... URL: https://www.mil.gov.ua/content/mou_orders/mou_2021/mou_104.pdf (date accessed: 13.09.2023).

42 Ibidem.

43 Ibidem.

44 Єдиний державний реєстр судових рішень. URL: <https://reyestr.court.gov.ua/> (date accessed: 26.09.2023).

- unpaid average salary (financial support) for the period of forced absence from work, etc.

Given the peculiarities and complexity of the process of calculating financial support and the volume of documents, it is impossible to investigate the documentary evidence and correctness of such accruals and payments without special knowledge.

Such studies are conducted by certified forensic economists of forensic research institutions, whose results in the form of conclusions are evidence in such cases.

Conclusions

The author analyzes the current legislation of Ukraine regulating financial support and systematizes the grounds, procedure, and conditions for accrual and payment of financial support and extra compensation for military personnel during martial law.

The results of the analysis can be further used:

- in lawmaking — for the development of new amendments to existing legal acts;
- in the research activities of forensic institutions — to develop and amend the methods of conducting forensic economic examinations on the calculation and payment of financial support and extra compensation to military personnel;
- in practical activities — to optimize the working time of forensic economists, etc.

Особливості грошового забезпечення військовослужбовців і додаткової винагороди в період дії воєнного стану в Україні

Ірина Окунович

Мета дослідження полягає у визначенні та систематизації підстав, порядку,

умов нарахування і виплат грошового забезпечення та додаткової винагороди військовослужбовцям у період воєнного стану. Методологічною основою дослідження є система загальнонаукових та спеціальних методів наукового пізнання, а саме: діалектичний, формально-логічний, системно-структурний та формально-догматичний. Правове регулювання грошового забезпечення та додаткової винагороди військовослужбовців в Україні містить численні законодавчі та підзаконні норми. Постійні зміни в законодавстві, розвиток наукової думки щодо грошового забезпечення та ескалація війни в Україні вимагають систематизації підстав, порядку, умов нарахування і виплат грошового забезпечення та додаткової винагороди військовослужбовцям у період воєнного стану. У результаті дослідження наведено власне бачення щодо визначення поняття грошового забезпечення військовослужбовців. Установлено й систематизовано основні підстави, порядок, умови нарахування та виплати грошового забезпечення й додаткової винагороди військовослужбовцям у період воєнного стану. Виокремлено коло спірних питань, пов'язаних із грошовим забезпеченням та додатковою винагородою, для розв'язання яких військовослужбовці звертаються до суду. Висновки наукового дослідження базуються на глибокому аналізі чинного вітчизняного законодавства, судової практики та наукової літератури, у яких розкрито питання грошового забезпечення та додаткової винагороди для військовослужбовців. Результати дослідження в подальшому можна використати в правотворчості, науково-дослідницькій діяльності судово-експертних та інших установ, практичній діяльності тощо.

Ключові слова: воєнний стан; військовослужбовець; воєнна служба; грошове забезпечення; посадовий оклад; надбавки; премії; додаткова винагорода.

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Declaration of Competing Interest

Author declare no conflict of interest.

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