

Accounting for labor and wages

3 course 6 semester

• Normative documents

- The Constitution of the Russian Federation - the right to work, freedom to choose one's activity, the right to wages not less than the minimum wage established by the state
- Labor Code of the Russian Federation.
- Federal Law of December 29, 2006 N 255-FZ "On compulsory social insurance in case of temporary disability and in connection with motherhood" (as amended)
- Regulations

- **The tasks of accounting for payroll settlements with personnel are:**

control over the use of working time;

- observance of the staffing table (organizational and administrative document, which fixes the official and numerical composition of the organization, as well as the wage fund);
- control over the correct reflection of settlements with employees, as well as tax and insurance payments;
- control over the correct use of the payroll fund.

For the registration of persons hired, the following is drawn up:

- employment order (issued on the basis of and in accordance with the employment contract , announced to the employee under signature within three days).
- On the basis of the order, an entry on employment is made in the work book of the employee.
- A personal card is filled in (form No. T-2)
- personal account (form No. T-54) is opened in the accounting department for payroll calculations.

Chapter 7. COLLECTIVE AGREEMENTS AND AGREEMENTS

Article 40. Collective agreement

A collective agreement is a legal act that regulates social and labor relations in an organization or with an individual entrepreneur and is concluded by employees and the employer represented by their representatives.

The content and structure of the collective agreement are determined by the parties.

The collective agreement is concluded for a period of not more than three years and comes into force from the date of its signing by the parties or from the date established by the collective agreement.

The parties have the right to extend the validity of the collective agreement for a period not exceeding three years.

The collective agreement may include the obligations of employees and the employer on the following issues:

- forms, systems and sizes of remuneration;
- payment of allowances, compensations;
- a mechanism for regulating wages, taking into account price increases, inflation rates, and the achievement of indicators determined by the collective agreement;
- employment, retraining, conditions for the release of workers;
- working time and rest time, including issues of granting and duration of holidays;
- improving the working conditions and labor protection of workers, including women and youth;
- observance of the interests of employees in the privatization of state and municipal property;
- environmental safety and health protection of workers at work;
- guarantees and benefits for employees who combine work with education;
- health improvement and recreation of employees and their families;
- partial or full payment for employees' meals;
- control over the implementation of the collective agreement, the procedure for making changes and additions to it, the responsibility of the parties, ensuring normal conditions for the activities of employee representatives, the procedure for informing employees about the implementation of the collective agreement;
- refusal to strike when the relevant conditions of the collective agreement are met

Chapter 10. GENERAL PROVISIONS

Article 56. The concept of an employment contract.

Parties to the employment contract

An employment contract is an agreement between an employer and an employee, according to which the employer undertakes to provide the employee with work according to the stipulated labor function, to ensure working conditions provided for by labor legislation and other regulatory legal acts containing labor law norms, a collective agreement, agreements, local regulations and by this agreement, pay the employee wages in a timely manner and in full, and the employee undertakes to personally perform the labor function defined by this agreement in the interests, under the management and control of the employer, to comply with the internal labor regulations applicable to this employer.

The parties to an employment contract are **the employer and the employee**.

Contents of the employment contract

- surname, name, patronymic of the employee and the name of the employer who entered into an employment contract;
 - information about the documents proving the identity of the employee and the employer - an individual;
 - taxpayer identification number (for employers);
 - information about the representative of the employer who signed the employment contract, and the basis by virtue of which he is endowed with the appropriate authority;
 - place and date of conclusion of the employment contract.
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- The following conditions are mandatory for inclusion in an employment contract:
 - place of work
 - labor function
 - start date
 - pay conditions
 - working hours and rest time
 - guarantees and compensations for work with harmful and (or) dangerous working conditions
 - conditions determining, if necessary, the nature of the work
 - working conditions in the workplace;
 - condition on compulsory social insurance of the employee;

Article 58. Term of an employment contract

- Employment contracts may be concluded:
- 1) for an indefinite period;
- 2) for a fixed period of not more than five years (fixed-term employment contract), unless another period is established by this Code and other federal laws.
- A fixed-term employment contract is concluded when an employment relationship cannot be established for an indefinite period, taking into account the nature of the work to be done or the conditions for its performance.
- If the employment contract does not specify the term of its validity, then the contract is considered concluded for an indefinite period.

There are different types of wages:

basic and additional

- the **main one** includes wages accrued to employees for hours worked, the quantity and quality of work performed: payment according to salaries, bonuses, additional payments and allowances.
- **e additional wages** are payments for hours not worked as provided for by labor law. Such payments include: payment for regular vacations, severance pay upon dismissal, etc.

Main forms of payment

- **Time** - this is a form of remuneration in which the employee's salary depends on the time actually worked and the employee's salary, and not on the number of work performed.
 - simple time-based
 - time premium pay.
- **The piecework form of remuneration** is used when it is possible to take into account the quantitative indicators of the result of labor and normalize it by establishing production standards, time standards, and a normalized production task. In the piecework form, the labor of workers is paid at piece rates in accordance with the quantity of products produced (work performed and services rendered).
 - Direct piecework.
 - Piece-premium.
 - Piece-progressive.

Payment of wages

Wages are paid in cash in the currency of the Russian Federation (in rubles).

Wages are paid at least every half a month. The specific date for the payment of wages is established by the internal labor regulations, the collective agreement or the employment contract no later than 15 calendar days from the end of the period for which it is accrued.

If the day of payment coincides with a weekend or non-working holiday, payment of wages is made on the eve of this day.

Holidays are paid no later than three days before the start of the holiday.

Types of additional payments to the official salary

- when **combining professions (positions)**, expanding service areas, increasing the volume of work or performing the duties of a temporarily absent employee without release from work specified in the employment contract, the employee is paid an additional payment. The amount of the additional payment is established by agreement of the parties to the employment contract, taking into account the content and (or) volume of additional work (Art. 151)
- **overtime work** (work performed by an employee at the initiative of the employer outside the working hours established for the employee) is paid for the first two hours of work at least one and a half times, for subsequent hours - at least twice the amount. Specific amounts of payment for overtime work may be determined by a collective agreement, a local regulation or an employment contract. At the request of the employee, instead of increased pay, overtime work can be compensated by providing additional rest time, but not less than the time worked overtime (Article 152). The duration of overtime work must not exceed for each employee 4 hours for two consecutive days and 120 hours per year (Art. 99).
- employees receiving a salary (official salary) - in the amount of at least a single daily or hourly rate (part of the salary (official salary) per day or hour of work) in excess of the salary (official salary), if work on a weekend or non-working holiday was carried **out** within monthly norm of working time, and in the amount of at least double the daily or hourly rate (part of the salary (official salary) per day or hour of work) in excess of the salary (official salary), if the work was done in excess of the monthly norm of working time (Art. 153)
- Each hour **of work at night** is paid at an increased rate compared to work under normal conditions, but not lower than the rates established by labor legislation and other normative legal acts containing labor law norms. The specific amounts of wage increases for night work are established by a collective agreement, a local normative act adopted taking into account the opinion of the representative body of workers, an employment contract (Art. 154)
- **Part-time employment** - the performance by an employee of other regular paid work on the terms of an employment contract in his free time from his main job. The length of working time when working part-time should not exceed four hours a day. Remuneration for the labor of persons working part-time is made in proportion to the hours worked, depending on the output or on other conditions determined by the employment contract (Article 284).

Incentive allowances

Incentive allowances (for the duration of continuous work in healthcare institutions):

- 20% of salary for the first three years
- 10% for the next two years, but not more than 30% for all years of work.

Increasing coefficients (personally to the base salary) for pharmaceutical workers for the presence of **qualification** categories:

- For the second qualification category - 0.1
- For the first qualification category - 0.2
- For the highest qualification category - 0.3

Accounting for the working time of employees of the organization

The main measure of labor costs is working time.

Working hours - the time during which the employee is busy with the performance of his job duties. Normal working hours are 40 hours per week. For workers with harmful and dangerous working conditions, a reduced working time is set (36 hours per week. Data on the amount of time worked by each employee is obtained by organizing timesheets.

The time sheet is a family list of employees. The timesheet can be filled in by one of two methods:

- the method of continuous registration, while all cases of going to work, lateness, sick leave, absenteeism, etc. are noted;
- a method of registration of deviations, while only absenteeism, lateness, absenteeism are noted.

The control of the use of working time by each employee is carried out in accordance with the schedule for going to work.

Vacation pay

- All employees of the organization working under an employment contract are entitled to an annual paid leave of 28 calendar days.
- The average daily earnings for calculating vacation pay are carried out according to the following methodology: the average daily earnings for vacation pay are calculated for the last 12 calendar months by *dividing* the amount of accrued wages of this period by 12 and by 29.3 (average monthly number of calendar days);
- The calculated average daily earnings are multiplied by the number of vacation days.

Algorithm for calculating temporary disability benefits:

1. The average daily earnings are determined . To do this, those incomes for which insurance premiums are accrued to off-budget funds actually received in the 24 months preceding the day of illness must be divided by 730 the number of calendar days actually included in this period.
2. The amount of the daily allowance is calculated by multiplying the average daily earnings by a coefficient (in %), depending on the duration of the insurance period of the insured person:
 - up to 5 years of work experience - 60% of average earnings
 - from 5 to 8 years - 80% of average earnings
 - more than 8 years - 100% of average earnings
3. The amount of the allowance payable is calculated by multiplying the amount of the daily allowance by the number of calendar days for the period of temporary disability in each calendar month.

The employer transfers only benefits for the first 3 days of illness

Types of deductions from wages

All deductions from wages are divided into 2 types:

- mandatory;
- on the initiative of the enterprise.

Mandatory deductions include:

1. personal income tax
2. deductions on writ of execution.

Enterprise-initiated deductions include:

- amounts for reimbursement of the unworked advance payment issued to the employee on account of wages;
- to return the amounts overpaid to the employee;
- amounts not returned in a timely manner, taken under the report;
- for unworked vacation days (upon dismissal of an employee before the end of the working period for which he has already received annual paid leave)

Personal Income Tax

- Mandatory deductions from wages include the tax rate of which is set at a single rate - in the amount of 13% of total income in the tax period (month).
- The payer of the tax is an individual - the taxpayer (the amount of salary received by him in the month is reduced by the amount of the tax).
- The transfer of tax to the budget is carried out by the tax agent (employer).
- The reporting period is a calendar month.
- The object of taxation is the total income received since the beginning of the year
- The taxable base is the total income reduced by standard, social, property and professional tax deductions.

Standard tax deduction

The tax deduction for each month of the tax period applies to the parent, spouse of the parent, adoptive parent, on whose support the child is, in the following amounts:

- 1,400 rubles - for the first child;
- 1,400 rubles - for the second child;
- 3,000 rubles - for the third and each subsequent child;
- 12,000 rubles - for each child if a child under the age of 18 is a disabled child, or a full-time student, graduate student, intern, intern, student under the age of 24, if he is a disabled person of group I or II;

The tax deduction is made for each child under the age of 18, as well as for each full-time student, graduate student, resident, intern, student, cadet under the age of 24.

The tax deduction is provided in double size to the single parent (adoptive parent), adoptive parent, guardian, custodian. The provision of the specified tax deduction to the single parent is terminated from the month following the month of his marriage.

A double tax deduction may be granted to one of the parents (adoptive parents) of their choice on the basis of an application for refusal of one of the parents (adoptive parents) from receiving a tax deduction.

The tax deduction is valid until the month in which the taxpayer's income, calculated on an accrual basis from the beginning of the tax period, exceeded 350,000 rubles. Starting from the month in which the specified income exceeded 350,000 rubles, the tax deduction provided for by this subparagraph shall not apply.

Insurance contributions to off-budget funds

- Payer - employer (organizations; individual entrepreneurs; individuals who are not individual entrepreneurs).
- All payments in favor of the employee are recognized as the object of taxation .
- The base is determined after each calendar month, is determined for each employee separately.
- The accounting period is a calendar year.
- Reporting periods are the first quarter, six months, nine months of the calendar year.

• Insurance contributions to off-budget funds

- Contributions for compulsory pension insurance - 22% from payments not exceeding the maximum base of 1,465,000 , 10% - from payments above the base.
- Contributions for compulsory health insurance - 5.1% of all taxable payments.
- Contributions for compulsory insurance in case of temporary disability and in connection with motherhood - 2.9% of payments not exceeding the maximum base of 966,000 . Payments above the maximum base are not taxed.
- How to apply reduced rates of insurance premiums under the Simplified Taxation System
 - for compulsory pension insurance - at the rate of 20%;
 - in case of Temporary disability and in connection with motherhood and Compulsory health insurance - at a rate of 0%.
- Pay your dues monthly. The payment deadline for all contributions is one - no later than the 15th day of the next month

The procedure for paying wages

For the calculation and payment of wages to employees of the organization, the following is used:

Settlement and payroll , compiled in one copy in the accounting department. Payroll is calculated on the basis of data from primary documents (orders for employment, relocation, part-time employment, for the provision of vacations and business trips, and the hours actually worked.

The title page of the payroll shows the total amount due. The permission to pay wages is signed by the head of the organization. At the end of the statement, the amounts of paid and deposited wages are indicated.

Wages are paid to the employee at the place of work or transferred to the bank account indicated by the employee (the terms of payment are determined by the collective agreement or the employment contract). According to the Labor Code of the Russian Federation, wages are paid at least every half a month.

Vacation pay must be paid to the employee no later than three days before the start of the vacation.

Synthetic payroll accounting

Account 70 "Settlements with personnel for wages" is intended to summarize information on settlements with employees for wages (all types of payment in cash and in kind, various bonuses, benefits and other social payments for shares and other securities). Score 70 is **passive**, therefore:

Credit of account 70 reflects all accrued wages, including
Accrued wages to employees - in correspondence with account 44 "Expenses for sale"

Account debit 44; Account credit 70

Accrued benefits for temporary disability in correspondence with account . 69
"Calculations for social insurance and security"

Account debit 69; Account debit 70.

The debit of account 70 reflects all amounts of payments and deductions from accrued income in favor of individuals:

Amount of salary, bonuses, allowances paid

Account debit 70; Account debit 44

Account debit 70; Account debit 69

Amount of accrued taxes **Account debit 70 ; Debit account 68.**

Analytical accounting for account 70 "Settlements with personnel for wages" is kept for **each employee** of the pharmacy organization.

Synthetic payroll accounting

Account 71 "Settlements with accountable persons"

The account is active-passive.

The debit reflects the accounting of cash amounts issued under the report for business transactions (the pharmacy has a receivable when business - (cash) funds are temporarily transferred to an accountable person) - in correspondence with account 50 "Cashier".

Debit account 71; Credit of account 50. The credit reflects the amounts of money spent by accountable persons issued to them (in correspondence with accounts that take into account the household funds of the organization)

Debit account 41; Account credit 71. - purchased goods;

Account debit 10; Credit of account 71. - purchased material, inventory, overalls, etc.

Accountable amounts not returned by employees on time (the deadlines are reflected in the accounting policy of the pharmacy) are reflected in correspondence with account 94 "Shortages and losses from damage to valuables"

Account debit 94; Account credit 71.

Further, these timely unreturned amounts are written off depending on the circumstances that have arisen:

If they can be deducted from the salary of an employee (accountable person)

Account debit 70 Settlements with personnel for wages "

Credit of account 94 "Shortages and losses from damage to valuables"

Analytical accounting on account **71** **"Settlements with accountable persons"** is conducted for **each amount** issued under the report.