

Lesson 10. Accounting for labor and wages

Questions discussed on the topic of the lesson:

1. Remuneration of employees: definition of the concept, difference between the concepts of official salary, minimum wage
2. Working hours, timesheet
3. Incentive bonuses and increasing coefficients to wages
4. Social payments
5. Accrual of annual leave
6. Calculation of temporary disability benefits
7. Types of deductions from wages
8. standard tax deduction
9. The object of taxation is the total income of the employee received since the beginning of the year:
10. Insurance payments calculated from the wage fund
11. Synthetic payroll accounting

The main measure of labor costs is working time.

Working hours - the time during which the employee is busy with the performance of their labor duties.

Article 129 of the Labor Code of the Russian Federation introduces the following concepts:

- **wages (remuneration of an employee)** - remuneration for work depending on the qualifications of the employee, the complexity, quantity, quality and conditions of the work performed, as well as compensation payments (surcharges and allowances of a compensatory nature, including for work in conditions that deviate from normal, work in special climatic conditions and in territories exposed to radioactive contamination, and other compensation payments) and incentive payments (additional payments and allowances of a stimulating nature, bonuses and other incentive payments).

- **salary (official salary)** - a fixed amount of remuneration of an employee for the performance of labor (official) duties of a certain complexity for a calendar month, excluding compensatory, incentive and social payments.

- **base salary (basic official salary), basic wage rate** - the minimum salary (official salary), the wage rate of an employee of a state or municipal institution engaged in professional activities in the profession of a worker or position of an employee, included in the relevant professional qualification group, excluding compensation, incentive and social payments.

According to the article of the Labor Code of the Russian Federation, the monthly salary of an employee who has fully worked out the norm of working hours for this period and fulfilled labor **standards** (labor duties) cannot be lower than the minimum wage. The minimum wage is established simultaneously throughout the territory of the Russian Federation by federal law.

The minimum wage set by federal law is ensured by:

- organizations financed from the federal budget - at the expense of the federal budget, extra-budgetary funds, as well as funds received from entrepreneurial and other income-generating activities;

- organizations financed from the budgets of the constituent entities of the Russian Federation - at the expense of the budgets of the constituent entities of the Russian Federation, extra-budgetary funds, as well as funds received from entrepreneurial and other income-generating activities;

- organizations financed from local budgets - at the expense of local budgets, extra-budgetary funds, as well as funds received from entrepreneurial and other income-generating activities;

- other employers - at their own expense.

Normal working hours are 40 hours per week. For employees with harmful and dangerous working conditions, a reduced working time (36 hours per week) is established.

Data on the amount of time worked by each employee is obtained by organizing - timesheets.

The time sheet is a family list of employees.

Wages vary by:

1. Hours worked (salary, bonuses, bonuses, etc.)
2. Unworked time (holidays, social payments).

In pharmacy organizations, the time sheet is filled in by the continuous registration method, while all cases of going to work, being late, sick days, absenteeism, vacation pay, and business trips 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.

Many pharmacies work seven days a week, but the number of working days should be the same for all employees.

The salary of employees of medical and pharmaceutical organizations in the Volgograd region includes salaries (official salaries), compensation payments and incentive payments in accordance with the terms of remuneration, is determined by Order of the Health Committee of the Volgograd Region dated April 12, 2016 N 1181 "On the remuneration of medical and Pharmaceutical Organizations Subordinate to the Health Committee of the Volgograd Region". The sizes of basic salaries (official salaries) of employees of medical and pharmaceutical organizations are established on the basis of attributing the positions (professions) they hold to the appropriate qualification level of the professional qualification group in accordance with Appendix 1 to this order. The terms of remuneration of employees, including the amount of salaries (official salaries), compensatory payments and incentive payments, are established by the employment contract.

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:

1. For the second qualification category - **0.1**
2. For the first qualification category - **0.2**
3. For the highest qualification category - **0.3**

The salary of employees of medical and pharmaceutical organizations, in accordance with the terms of remuneration, determined by this Order and the current labor legislation, includes:

1. **salaries (official salaries),**
2. **compensatory payments,**
3. **incentive payments .**

The salaries of deputies are set at **10-20%** lower than the salary of the corresponding manager.

Specialists working in the countryside are paid **25% higher** salaries compared to the salaries of specialists working in urban areas.

In accordance with the Labor Code, the following types of additional payments to the official salary are established for employees:

- payment for hours of night work (under an employment contract - from 22 - 6

hours) - under the terms of a collective agreement or an employment contract with an employee (Article 154 of the Labor Code of the Russian Federation - min. 20%);

- payment for overtime hours (for the first 2 hours - not less than one and a half times, and for the next 2 hours - not less than double the amount) - article 152 of the Labor Code of the Russian Federation ;

- payment for work on weekends and holidays (Article 153 of the Labor Code of the Russian Federation):

- if it is according to the work schedule - in a single amount in excess of the daily rate for the official salary;

- if this is in excess of the monthly norm of working time - not less than twice the amount in excess of the daily rate for the official salary;

- remuneration of employees when combining professions (up to **30%** during their working hours, payment according to the basic salary)

- performance of the duties of a temporarily absent employee (up to **0.5** part-time rate, with working hours in excess of the main position no more than **4 hours** a day, with payment according to the salary of the absent employee) - by agreement of the parties.

The composition of social payments (carried out by enterprises and organizations):

These are compensations and social benefits provided to employees for treatment, rest, travel, employment - (in case of dismissal due to redundancy - up to 2 monthly wages), etc.

They are not included in the payroll fund for the wages of all employees (as part of income from insurance premiums to off-budget funds of the Russian Federation), but are included in the income of a person working in this pharmacy organization (as part of income from personal income tax - 13%) .

Part of the payments of a social nature is made on the basis of the current labor legislation (labor code, collective agreement), as well as on the basis of an employment contract between the employee and the employer:

- Supplements to pensions for pensioners working at the enterprise.
- Lump sum allowance for retiring employees at the expense of the pharmacy (from retained earnings)

- Insurance payments paid by an employee under insurance contracts at the expense of a pharmacy organization.

- Contributions for voluntary medical insurance and expenses for paying for the services of a medical organization at the expense of the pharmacy.

- Severance pay upon dismissal of an employee and amounts paid to dismissed employees in connection with a reduction in staff or liquidation of an enterprise for the period of his employment (up to two monthly wages)

- One-time material assistance (death, natural disaster, theft, etc.).

- Travel of employees to the place of work and back (from retained earnings).

- Scholarship for employees studying full-time in the direction of the organization.

Accrual of annual leave

All employees of the organization working under an employment contract are entitled to an annual paid leave of **28 calendar days** (non-working **holidays** falling on the period of the main or additionally paid holidays are not included in the number of calendar days - article 120 of the Labor Code).

Vacation *is extended* by the number of days of temporary disability **of the employee himself**, while he is on annual paid leave.

By agreement between the employee and the employer, annual paid leave can be divided into 2 parts. At the same time, at least one part must be at least 14 calendar days, followed by the provision of the remaining part of the vacation at the choice of the employee at a convenient time for him during the current year or joining the vacation for the next working year.

In accordance with the Labor Code (as amended), the average daily earnings for

calculating vacation pay are carried out according to the methodology:

1. The average daily earnings for vacation pay and compensation for unused vacation are calculated for the last 12 calendar months by *dividing the amount of* accrued wages of this period by 12 and 29.3 (average monthly number of calendar days);

$$\text{Average daily earnings} = (\text{salary for 12 months}: 12): 29.3$$

2. The amount for the granted leave is determined.

$$\text{Amount of vacation pay} = \text{average daily earnings} * \text{number of vacation days} .$$

Part of the annual paid leave, exceeding 28 calendar days, at the written request of the employee may be replaced by monetary compensation. It is not allowed to replace with monetary compensation the annual basic paid leave and annual additional paid leaves for pregnant women and employees under the age of eighteen years, as well as the annual additional paid leave for employees employed in jobs with harmful and (or) dangerous working conditions, for work in appropriate conditions. (except for the payment of monetary compensation for unused vacation upon dismissal).

Calculation of temporary disability benefits

Federal Law No. 255 "On Compulsory Social Insurance in Case of Temporary Disability and Connection with Motherhood" (as amended on June 8, 2020 N 175) provides for the *procedure for calculating an employee's earnings to determine the amount of temporary disability benefits.*

The allowance is calculated on the basis of the original sheet for temporary disability (sick leave).

The amount of the benefit depends on the employee's length of service. It is issued in the amount of:

- 100% of earnings - for employees with more than 8 years of experience;
- 80% of earnings - to employees with experience from 5 to 8 years;
- 60% of earnings - for employees with less than 5 years of experience.

1. To calculate the amount of sick leave, the amount of the employee's daily allowance is first determined.

$$\text{Actual Daily Benefit} = \text{Worker's earnings for the last 24 months} / 730 \text{ days} \times 100\%, \\ 80\%, \text{ or } 60\%$$

(depending on the duration of the insurance period of the employee)

The formula shows that to calculate the sick leave, the average earnings of an employee at their main place of work for the last 24 calendar months preceding the month of illness are taken.

2. After calculating the actual amount of the daily allowance, it must be compared with 2434.25 rubles. for 2021. (2572, 26 rubles for 2022).

If the employee's salary is more than 966,000 rubles. per year (Decree of the Government of the Russian Federation of November 26, 2020 N 1935 "On the maximum value of the base for calculating insurance premiums for compulsory social insurance in case of temporary disability and in connection with motherhood and for compulsory pension insurance from January 1, 2021"), then The Social Insurance Fund will pay only within the limits of this sum insured, because. insurance premiums are accrued from it to off-budget funds.

The organization can make additional payments up to actual earnings (if the average daily wage is more than 2434.25 rubles) to employees in case of temporary disability.

These surcharges can be taken into account when calculating taxable income. From this additional payment, the pharmacy will have to additionally calculate **insurance premiums to off-budget funds.**

3. The total amount of temporary disability benefits is determined by the formula:

$$\text{Actual daily allowance, taking into account the length of service} \times (\text{multiply}) \\ \text{Number of calendar days of illness}$$

Benefit for temporary incapacity for work due to illness or injury (with the exception of accidents at work and occupational diseases) is paid:

- for *the first three days* of temporary disability at the expense of the employer, are included in other expenses in the distribution costs associated with production and (or) sales (Article 3 of the Law of December 29, 2006 N 255).
- for the rest of the period, starting from the 4th day of temporary disability - at the expense of the social insurance fund (Social Insurance Fund).

With an insurance period of less than 6 months - payment of a benefit in the amount of the Minimum wage (in 2023 - 16,242 rubles)

In organizations and individual entrepreneurs applying special taxation regimes, temporary disability benefits are paid *in the general manner*.

Temporary disability benefits (except for maternity benefits) are subject to *personal income tax* in accordance with Article 217 of the Tax Code of the Russian Federation.

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:

1. amounts for reimbursement of the unworked advance payment issued to the employee on account of wages;
2. to return the amounts overpaid to the employee;
3. amounts not returned in a timely manner, taken under the report;
4. 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).

In 2,3,4 cases, deduction occurs provided that the employee does not dispute the grounds and amounts of deductions.

Mandatory deductions from wages include personal income tax, the tax rate of which is set at a single rate 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 of the employee received since the beginning of the year:

- wages for the main position, part-time work, combination of professions in cash and in kind.
- bonuses of a permanent nature and one-time remuneration for length of service;
- stimulating allowances (for tense working conditions);
- compensation accruals related to the working regime (overtime, night, for irregular work)
- the cost of utilities (in rural areas)
- annual leave and compensation for unused annual leave, additional leave (upon dismissal of an employee)
- the cost of travel to work and home and other payments in favor of the employee (according to the collective agreement, labor contract)

The taxable base is the total income reduced by standard (Article 218 of the Tax Code of the Russian Federation), social (Article 219 of the Tax Code of the Russian Federation), property (Article 220 of the Tax Code of the Russian Federation) and professional (Article 221 of the Tax

Code of the Russian Federation) 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.

Income not subject to personal income tax include (Article 217 of the Tax Code of the Russian Federation):

1. travel allowance (within the limits established by law);
2. benefits for pregnancy and childbirth;
3. alimony received by the employee;
4. compensation for damage from an injury received at work;
5. free provision of residential premises and utilities, or appropriate monetary compensation for them;
6. the amount of one-time material assistance received upon the death of an employee or his family member;
7. Tax Code of the Russian Federation, but not more than 50,000 rubles. for 1 child.

Insurance payments calculated from the wage fund

Chapter 34. Insurance Contributions The Tax Code of the Russian Federation introduces the calculation and payment of insurance contributions to off-budget funds.

The taxpayer for the payment of insurance contributions to off-budget funds from the Wage Fund is the employer - the amount is included in the distribution costs (Distribution costs), the income of the organization is reduced by it.

Extrabudgetary funds:

- Pension Fund of the Russian Federation (carries out compulsory pension insurance)
- Social Insurance Fund of the Russian Federation (payment of various benefits for temporary disability)
- Federal Compulsory Medical Insurance Funds (payment for medical services under a medical insurance policy)

In 2020, the basis for accruing insurance funds is 912,000 rubles. per 1 employee per year (Decree of the Government of the Russian Federation dated November 6, 2019 No. 1407 "On the maximum value of the base for calculating insurance premiums for compulsory social insurance in case of temporary disability and in connection with maternity and for compulsory pension insurance from January 1, 2020"), in 2021 the basis for accruing insurance funds is 966,000 rubles. per year (Decree of the Government of the Russian Federation of November 26, 2020 N

1935 "On the maximum value of the base for calculating insurance premiums for compulsory social insurance in case of temporary disability and in connection with motherhood and for compulsory pension insurance from January 1, 2021").

From the amount of payments exceeding the limit value of the base on an accrual basis from the beginning of the billing period - calendar year, insurance premiums are not charged.

The current rate of insurance funds is 30 % of the Payroll Fund and consists of:

- 22% to the pension fund of the Russian Federation
- 2.9% to the social insurance fund
- 5.1% to the federal compulsory health insurance fund

The object of taxation is all income accrued by the employer to employees. The employer determines the tax base separately for each employee from the beginning of the tax period after the end of the calendar month on an accrual basis. Reporting periods for tax:

- first quarter
- six months (six months)
- nine months of the calendar year.
- calendar year

Based on the results of each calendar month (no later than the 15th day of the month following it), the employer makes a monthly payment to each fund separately.

The following are not subject to insurance contributions to off-budget funds:

- state benefits for temporary disability (sick leave);
- benefits for pregnancy and childbirth;
- care for a sick child;
- unemployment;
- up to 4000 rub. the amount of financial assistance per 1 employee;
- up to 50,000 rubles one-time material assistance for each child, if it is paid during the year of birth (adoption) of the child;
- amounts of contributions under contracts of non-state pension provision.

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 (+) incl.

- Accrued wages to employees - in correspondence with account 44 "Sales costs"

Account debit 44; Account credit 70

- Accrued social insurance benefits (Sick leave) in correspondence from account 69 "Calculations for social insurance and security"

Account debit 69; Account credit 70

- Accrued income from participation in the capital of the organization (dividends based on the results for the reporting period - quarter, half year, year) - in correspondence with account. 84 "Retained earnings"

Account debit 84; Account credit 70

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

Paid amount of wages, taking into account: premiums **Account debit 70; Account credit 44**

benefits **Account debit 70; Account credit 69**

income from participation in the capital of the organization (dividends) **Debit of account 70; Account credit 84**

The amount of personal income tax **Debit account 70; Account credit 68**

- Amounts accrued but not paid on time (due to the absence of the recipient) are

reflected in correspondence with account 76 "Settlements with various debtors and creditors"

Account debit 70; Account credit 76

- Payments under executive documents (alimony, damages) and other deductions (repayment of a bank loan at the request of an employee, etc.).

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

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 (a pharmacy has receivables when business - (cash) funds are temporarily transferred to an accountable person) - in correspondence with account 50 "Cashier".

- **Debit account 71; Account credit 50** - funds issued

- The credit reflects the amounts spent by accountable persons of the amounts of money issued to them (in correspondence with accounts that take into account the economic means of the organization) and the return of unspent accountable amounts (in correspondence with account 50 "Cashier")

Debit account 41; Account credit 71 - purchased goods;

Account debit 10; Account credit 71 - purchased material, inventory, medical clothing, medicinal plant materials, etc.

Account debit 50; Account 71 credit - return of unspent accountable amounts

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)

Debit of account 70 "Settlements with personnel for remuneration"

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

- If they cannot be deducted from the remuneration of the employee (accountable person),

Debit of account 73 "Settlements with personnel for other operations"

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.

Test 7. Accounting for labor and wages.

1. THE SALARY OF THE EMPLOYEES OF THE PHARMACY ORGANIZATION RELATES

- a) for losses;
- b) for profit;
- c) for implementation;
- d) distribution costs;
- d) lack of valuables.

2. PAYMENT OF WAGES RELATES TO AN EXPENDITURE CASH OPERATION, THE LEGAL BASIS OF WHICH IS:

- a) acceptance receipt;
- b) payroll;
- c) an announcement for a cash contribution;
- d) an application for the issuance of cash;
- e) a set of documents for collection.

3. THE MINIMUM Amount of TAX ON INCOME FROM INDIVIDUALS IS FROM ACCRUED SALARY

- a) 10%;
- b) 12%;
- c) 13%;
- d) 22%;
- e) 35%.

4. WAGES MUST BE PAYED AT LEAST

- a) once a month
- b) twice a month;
- c) once a week.

5. WAGES WITH TIME PAYMENT WILL BE CALCULATED

- a) based on the established amount of payment for a unit of work performed;
- b) based on actual hours worked.

6. THE AMOUNT OF TEMPORARY INABILITY BENEFIT DEPENDS ON EVERYTHING EXCEPT:

- a) the reasons for the disability;
- b) categories of workers;
- c) duration of insurance experience;
- d) union membership.

7. ALL CASES OF EXIT AND ABSENCE OF EMPLOYEES ARE REFLECTED IN:

- a) personal card;
- b) time sheet;
- c) payroll;
- d) a job offer.

8. EMPLOYEE HAS 4 YEARS OF INSURANCE EXPERIENCE. TEMPORARY DISABILITY BENEFITS ARE PAID:

- a) 40% of earnings;
- b) 50% of earnings;
- c) 60% of earnings;
- d) 80% of earnings;
- e) 100% earnings.

9. THE TAX PAYER OF INSURANCE CONTRIBUTIONS TO NON-BUDGETARY FUNDS IS:

- a) an employer;
- b) an employee.

10. TYPES OF ACCRUATION TO THE WAGE FUND DO NOT APPLY:

- a) social insurance fund;
- b) a pension fund;
- c) health insurance fund;
- d) collection for the maintenance of preschool institutions.

11. SUPPLEMENTS FOR COMPANY OF PROFESSIONS, EXPANSION OF SERVICE AREAS AND INCREASED VOLUME OF PERFORMED WORK FOR EMPLOYEES OF PHARMACY INSTITUTIONS ARE:

- a) 30% of the official salary;
- b) 50% of the official salary;
- c) are established by agreement of the parties.

12. PHARMACY ORGANIZATIONS THAT ARE ON THE GENERAL TAXATION REGIME PAY INSURANCE PREMIUM:

- a) to the social insurance fund of the Russian Federation;
- b) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation;
- c) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens;
- d) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens and the state employment fund;
- e) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens and the state fund for employment of the population, the reserve fund.

13. STATE SOCIAL INSURANCE IS SUBJECT TO:

- a) all employees of pharmacies;
- b) workers and employees who are members of a trade union.

14. THE FACTORS INFLUENCED IN THE AMOUNT OF INABILITY BENEFITS:

- a) total work experience;
- b) insurance work experience;
- c) work experience in the specialty;
- d) length of service in the position held;
- e) work experience in the certified specialty.

15. INDICATE WHAT THE SALARY SUPPLEMENTS EXIST: 1) FOR HIGH ACHIEVEMENTS; 2) FOR INCREASING THE VOLUME OF PERFORMED WORK; 3) FOR THE INTRODUCTION OF MODERN TECHNOLOGIES, SCIENTIFIC METHODS; 4) FOR THE PERFORMANCE OF OTHER WORK IN THE SPECIALTY WITHIN THE WORKING HOURS OF THE MAIN POST.

- a) true if 2, 3,4;
- b) true if 1, 2, 3;
- c) true if 1, 2,4.