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Salary during downtime: Legal and accounting aspects

Nataliia Ostashko*

Master

Dnipro State Agrarian and Economic University

49600, 25 Serhii Efremov Str., Dnipro, Ukraine

<https://orcid.org/0009-0008-8266-1799>

Abstract. The study was devoted to a comprehensive analysis of the legal regulation and accounting of wage payments to employees during downtime in Ukraine under martial law. A systemic approach was used in the research, combining a formal-legal method for analysing legal regulation, a documentary analysis method for studying enterprise accounting records, and generalisation methods for identifying the specifics of analytical accounting and classification of payments during downtime. As a result of the conducted study, theoretical foundations of a differentiated approach to remuneration during downtime depending on its causes were defined, and principles for documenting various types of downtime under martial law were systematised. The specifics of accounting representation of payments for downtime were established, including features of analytical accounting by causes and employee categories. Theoretical approaches to classifying labour-cost expenses during downtime according to Accounting Regulation (Standard) 16 were substantiated, and principles for forming enterprises' accounting policies regarding the reflection of compensatory payments were determined. Within the research, proposals for maintaining accounting of payments during downtime were developed using accounts 23, 91, 92, 93, and 94 of accounting, with detailing through analytical subaccounts according to downtime causes. Differences in documentation approaches depending on the type of downtime (force majeure, power outages, evacuation measures, etc.) were analysed, considering primary documentation requirements. Recommendations for enterprises were formulated regarding classification of downtime types and adaptation of internal accounting policy according to the specifics of activity and operational conditions. The practical significance of the study lay in forming a conceptual basis for developing internal accounting standards for remuneration during downtime and improving the legal regulation of labour relations under martial law

Keywords: forced downtime; compensatory payments; labour relations; documentation; analytical accounting; wartime; force majeure

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*Corresponding author

Introduction

The operation of enterprises in Ukraine under martial law was accompanied by changes in the organisation of economic activities and labour relations. Enterprises faced the need for temporary suspension of operations due to infrastructure damage, disruption of logistics chains, energy-supply limitations, and other wartime factors. This raised questions regarding proper legal documentation and accounting of remuneration during downtime under new conditions.

Issues of labour-relations organisation and personnel management in conditions of economic instability were studied by I. Buriak *et al.* (2022), who analysed trends in managerial and business technology development in the context of the modern Ukrainian economy. The authors emphasised the importance of adapting personnel processes to crisis conditions and the necessity of revising traditional approaches to labour organisation. I. Semets-Orlova *et al.* (2022) examined the functioning of public administration during wartime, identifying key problems in ensuring transparency and efficiency of administrative processes that directly affected labour-relations regulation under crisis conditions.

L. Shevchenko *et al.* (2024) focused on relevant aspects of accounting in Ukraine, analysing modern challenges for the accounting system and proposing ways to overcome these challenges. The authors considered the adaptation of accounting procedures to non-standard situations, including remuneration under crisis conditions. O. Kravchenko & Y. Ahafonova (2024) analysed the specifics of wage accounting under martial law, identifying problematic aspects and proposing theoretical approaches for the resolution. The researchers examined classification of payments for downtime for accounting and taxation purposes.

Problems of payroll accounting and labour relations during martial law were also discussed by O. Podolianchuk (2022), who analysed the theoretical foundations of concluding and paying for labour and civil-law contracts under martial law, identifying key differences in the legal regulation of various labour-relation forms and the impact on accounting procedures. T. Shterma *et al.* (2024) examined organisational-legal and accounting-analytical aspects of wage accrual, substantiating the need for a comprehensive approach to reflecting labour-cost expenses under instability.

Remuneration and its accounting in the general context were explored by S. Drobyazko (2020) and H. Zhuravel *et al.* (2023). S. Drobyazko investigated theoretical foundations of organising payroll accounting, defining conceptual principles for building remuneration systems across enterprises of various ownership forms. The author systematised approaches to classifying labour-cost expenses and substantiated principles for the reflection in accounting. H. Zhuravel *et al.* studied accounting as an element of practical economic theory, defining conceptual bases for generating accounting information for managerial decision-making.

Specific features of enterprise operations under economic instability and the impact on accounting processes

were analysed by H. Umantsiv *et al.* (2023), who studied the valuation of intangible assets in the context of economic uncertainty in Ukraine. The authors substantiated the need to adapt accounting methods to conditions of uncertainty and emphasised the importance of maintaining reliability principles in accounting information. O. Skasko & I.-L. Mohyla (2023) considered the theoretical foundations of tax policy in Ukraine, systematising principles, levels, and models of taxation directly related to wage regulation during downtime and its fiscal implications.

Specific aspects of documenting downtime and wage payments in crisis conditions were studied by N. Gurina & A. Bestiuk (2021), who analysed remuneration accounting organisation at enterprises and identified main problems and solutions. T. Hurenko (2022) examined the specifics of payroll and labour-relations accounting during wartime, emphasising the importance of accurate documentation of payments under extraordinary circumstances.

The analysis of available studies revealed that the regulation of labour relations during downtime under martial law and the theoretical foundations for adapting accounting models to reflect special compensatory payments required further research. Existing publications on this topic did not propose a comprehensive theoretical approach combining legal and accounting aspects of payments during downtime caused by wartime emergencies. There were no theoretical justifications for classifying labour-cost expenses during downtime according to its causes, nor conceptual approaches to forming enterprise accounting policies for reflecting such payments under constantly changing wartime legislation.

The purpose of the study was to theoretically substantiate comprehensive approaches to the legal regulation and accounting of wage payments during enterprise downtime under martial law. To achieve this goal, the following tasks were defined: to analyse the legal framework for regulating remuneration during downtime, considering amendments introduced during martial law; to study the theoretical foundations of documenting downtime and wage payments under such conditions, considering different organisational-legal forms of enterprises; and to systematise the principles for reflecting wage operations during downtime in accounting, considering the causes.

Materials and Methods

The study of theoretical foundations of remuneration during downtime under martial law was conducted from January to April 2025. The methodological basis of the research was a comprehensive approach to examining the legal and accounting aspects of remuneration during downtime, which allowed this issue to be viewed as a complex system of interconnected theoretical elements and conceptual interrelations in the context of labour-relations transformation under crisis conditions.

The research was based on theoretical analysis of key legal acts regulating labour relations and accounting in Ukraine. In particular, the provisions of the Labour Code

of Ukraine (1971) and the Law of Ukraine No. 108/95-VR (1995), which defined the foundations of labour guarantees and remuneration, were studied. The research considered the Resolution of the Cabinet of Ministers of Ukraine No. 221 (2022), which established the specifics of remuneration under martial law. In the field of accounting, Accounting Regulation (Standard) 16 “Expenses” was analysed, which defined the principles of expense classification by function (Order of the Ministry of Finance of Ukraine No. 318, 1999). The Tax Code of Ukraine (2010) was also examined, particularly regarding taxation of payments during downtime, as well as the Law of Ukraine No. 2136-IX (2022), which regulated the procedure for calculating social contributions. Additionally, the Law of Ukraine No. 996-XIV (1999) was considered, as it established the general principles for forming accounting policies.

To achieve the research aim, a complex of general-scientific and specific methods was applied, ensuring a comprehensive theoretical understanding of the issue. The systemic approach enabled consideration of remuneration during downtime as a set of interconnected legal and accounting elements functioning within a unified labour-relations system and influencing theoretical concepts of remuneration under extraordinary conditions. The methods of analysis and synthesis were applied to study separate theoretical aspects of the researched issue and to form an integral conceptual understanding of the remuneration system during downtime, considering the interdisciplinary nature of the study and the need for integrating legal and accounting approaches.

The formal-legal method was used for theoretical analysis of the legal framework regulating remuneration during downtime, in order to identify conceptual foundations of legal regulation. Theoretical analysis of legislative amendments introduced after the full-scale invasion and the impact on labour-law concepts and remuneration principles was conducted.

The method of documentary analysis of accounting procedures was applied to study the specifics of maintaining primary documents and accounting records of enterprises for documenting and reflecting remuneration operations during downtime under martial law. This method made it possible to identify specific requirements for documentary support of downtime, to analyse the structure of document circulation, and to develop recommendations for organising analytical accounting of payments during downtime. Documentary analysis included the study of primary-document forms, accounting registers, procedures for the completion and storage, and internal-control processes ensuring the reliability and completeness of accounting information on compensatory payments under extraordinary conditions.

Results and Discussion

The legal regulation of remuneration during downtime was based on the provisions of general labour legislation and special acts adopted considering the peculiarities of martial law (Amosha *et al.*, 2021). The analysis of legal acts regulating remuneration during downtime made it possible to identify the main provisions, summarised in Table 1.

Table 1. Key legal acts regulating remuneration during downtime in Ukraine

Legal act	Main provisions regarding remuneration during downtime
Labour Code of Ukraine, Art. 113	Downtime not caused by the employee is paid at a rate not lower than two-thirds of the tariff rate of the established grade (salary). Downtime caused by the employee is not paid
Law of Ukraine No. 108/95-VR “On Remuneration of Labour”, Art. 12	Establish minimum state guarantees in remuneration, including payment for downtime not caused by the employee
Resolution of the Cabinet of Ministers of Ukraine No. 221 “Certain Issues Regarding the Remuneration of Employees of State Bodies, Local Government Bodies, Enterprises, Institutions, and Organisations Financed or Subsidised from the Budget under Martial Law”	Define specific features of remuneration for employees of state bodies, local self-government bodies, and enterprises finance from the budget under martial law, including downtime caused by military actions
Law of Ukraine No. 2136-IX “On the Organisation of Labour Relations under Martial Law”	Establish peculiarities of suspension of the employment contract, which is essentially a type of downtime, and the procedure for remuneration under such conditions

Source: compiled by the author based on the Labour Code of Ukraine (1971), Law of Ukraine No. 108/95-VR (1995), Law of Ukraine No. 2136-IX (2022), Resolution of the Cabinet of Ministers of Ukraine No. 221 (2022)

The analysis of the legal acts presented in the table showed a multi-level system of regulating remuneration during downtime in Ukraine. The basic act was the Labour Code of Ukraine (1971), which established the fundamental principle of paying for downtime not caused by the employee at a rate of no less than two-thirds of the tariff rate and the complete absence of payment for downtime caused by the employee. The Law of Ukraine No. 108/95-VR (1995) complemented this regulation by enshrining state guarantees

of the minimum level of remuneration during downtime. The Resolution of the Cabinet of Ministers of Ukraine No. 221 (2022) introduced special regulation for martial law conditions, granting heads of budgetary institutions additional powers for organising work while maintaining minimum pay guarantees. The Law of Ukraine No. 2136-IX (2022) introduced a new legal institution – the suspension of the employment contract – which by its legal nature was close to downtime but had distinct remuneration

regulations. Such a system of legal acts created a comprehensive yet complex regulatory framework that required coordination between different levels of legal norms.

The study of theoretical foundations for applying legal acts under martial law revealed specific features of

documenting and remunerating downtime depending on its causes. To systematise this information, a comparative analysis of remuneration procedures during downtime depending on various circumstances was conducted; the results were presented in Table 2.

Table 2. Procedure for remuneration during downtime depending on its causes

Cause of downtime	Remuneration amount	Documentation	Peculiarities of remuneration under martial law
Downtime due to reasons beyond the control of the employer and employee (force majeure circumstances)	Not less than 2/3 of the tariff rate (salary)	Order on declaration of downtime, act of beginning and end of downtime	Possibility of setting a lower pay rate (but not below the minimum wage) in case of impossibility to provide employees with work due to military actions
Downtime due to employer's fault	Not less than 2/3 of the tariff rate (salary)	Order on declaration of downtime, act of beginning and end of downtime, documents confirming downtime reasons	Mandatory payment of at least 2/3 of the tariff rate (salary) even under martial law
Downtime due to employee's fault	Not paid	Act on downtime due to employee's fault, employee's explanatory note	Not paid regardless of martial law conditions
Suspension of the employment contract	May be unpaid	Order on suspension of employment contract, employee notification	Specific form of employment relationship suspension introduced by Law of Ukraine No. 2136-IX "On the Organisation of Labour Relations under Martial Law"
Downtime due to destruction of production facilities caused by hostilities	At employer's discretion	Order on declaration of downtime, act on damage/destruction of property due to hostilities	Possibility of applying the 2/3 rule or setting another amount at the employer's discretion

Source: compiled by the author based on the Labour Code of Ukraine (1971), Law of Ukraine No. 108/95-VR (1995), Resolution of the Cabinet of Ministers of Ukraine No. 221 (2022)

The analysis of the presented table revealed a complex, differentiated system of legal regulation of remuneration during downtime under martial law. The most protected category in terms of payment guarantees remained employees experiencing downtime due to the employer's fault, who retained the unconditional right to receive at least two-thirds of the tariff rate (salary) even under martial law. This reflected the fundamental labour-law principle assigning the risks of business activity to the employer. The opposite situation occurred in cases of downtime caused by the employee, where, regardless of martial-law conditions, the principle of non-payment persisted, emphasising the employee's personal responsibility for violating labour discipline (Edvardsson & Durst, 2021).

The most legally complex case was the regulation of downtime due to force majeure, where legislation provided for the possibility of lowering the remuneration level below the standard two-thirds of the tariff rate, but limited by the minimum wage, provided that the force majeure was properly documented (Mikos & Zych, 2019). In such cases, the procedure required an order, an act, and, if necessary, a

certificate from the Chamber of Commerce and Industry of Ukraine. Within the regulatory system, the institution of suspension of an employment contract had a similar legal nature to downtime but applied different remuneration approaches, including possible non-payment. In this case, documentation included the employer's order and employee notification. Downtime due to the destruction of production facilities caused by hostilities was regulated by provisions under which the remuneration amount was determined by the employer's decision, differing from other types of downtime with fixed compensation levels. Documentation could include damage acts, photo evidence, and inventory records (Sas *et al.*, 2023).

The process of documenting downtime under martial law had its specific features compared to normal enterprise operation. Primarily, it concerned the need for clear identification and documentary confirmation of downtime causes, since these determined the procedure for calculating and paying wages (Kalivoshko *et al.*, 2022; Hamouche, 2023). Based on the conducted research, a package of documents required for documenting downtime depending on its causes was summarised (Table 3).

Table 3. Documentation of downtime depending on its causes

Cause of downtime	Main documents	Additional documents	Specifics of documentation under martial law
Force majeure circumstances (military actions, missile strikes)	Order on declaration of downtime, act of beginning of downtime, employee notification	Certificate from the Chamber of Commerce and Industry of Ukraine confirming force majeure, damage reports, photo/video evidence	Need for a detailed description of the causal link between military actions and the impossibility of continuing work

Table 3, Continued

Cause of downtime	Main documents	Additional documents	Specifics of documentation under martial law
Lack of power supply	Order on declaration of downtime, act confirming power outage, downtime log	Certificates from energy suppliers, outage acts, time-of-outage records	Maintaining daily records of power-outage periods, especially for recurring interruptions
Inaccessibility of workplaces due to evacuation	Order on declaration of downtime, order of local authorities on evacuation	Lists of evacuated employees, documents confirming change of residence	Possibility of remote documentation; simplified procedure
Destruction or damage of production facilities	Order on declaration of downtime, act on damage/destruction of property, inventory sheets	Expert assessments of losses, insurance documents, photo/video evidence	Need for detailed inventory of damaged assets for accounting and tax reporting
Suspension of the employment contract	Order on suspension of employment contract, employee's application (if available)	Employee notifications, confirmation of notification receipt	Need for documentary confirmation of the impossibility of providing work and salary payments

Source: compiled by the author based on N. Gurina & A. Bestiuk (2021)

The analysis of the table confirmed a differentiation of approaches to documenting downtime depending on its causes under martial law conditions. Downtime caused by force majeure circumstances required the most extensive document package, including a certificate from the Chamber of Commerce and Industry of Ukraine and photo/video evidence of damage, which were necessary to substantiate the connection between military events and the impossibility of performing work. In the case of power outages, recording the duration of interruptions and maintaining downtime records were of key importance for accurate compensation calculation.

Documenting downtime due to evacuation implied simplified procedures and remote processing, consistent with the specific features of enterprises operating in combat zones. In the event of destruction of production facilities, documentation included damage inventory, expert reports, and other materials required for accounting of losses and possible insurance compensation. The institution of suspension of an employment contract was distinguished by relatively lower record-keeping requirements but required clear documentation of the reasons for the employer's inability to provide employees with work and salary payments, which distinguished it from the classical concept of downtime (Hakim *et al.*, 2021; Hamouche, 2023).

Studies of motivational factors in labour relations conducted by F. Edeh *et al.* (2023), and Z. Cullen & R. Perez-Truglia (2022) revealed psychological mechanisms of how accounting transparency affected employee performance. Similar conclusions were drawn by I. Liadskyi & T. Diadyk (2023), who emphasised the importance of managing social intelligence to optimise labour-market pricing and improve the balance between economic efficiency and employee motivation. The analysis of the relationship between fairness of remuneration and organisational behaviour confirmed the importance of clear principles for calculating and accounting for compensation payments. The results obtained within this study aligned with these theoretical provisions: it was found that clear regulation of actions

in cases of force majeure or power disruptions created pre-conditions for forming a transparent accounting system that reduced the risk of employee demotivation. Establishing fixed rules for documenting downtime and determining the amount of payments depending on circumstances was seen as a factor increasing trust in the employer.

Institutional aspects of wage regulation analysed by V. Krokmal & O. Parkhomenko-Kutsevil (2022) revealed mechanisms of interaction between state regulation and corporate accounting practices. The provisions regarding coordination among different levels of wage management correlated with this study's findings, particularly in determining multi-level legal influence on the formation of accounting policy during downtime. The analysis of the legal and regulatory framework confirmed the simultaneous effect of general guarantees stipulated by the Labour Code of Ukraine and special provisions introduced under martial law, which created challenges in harmonising accounting procedures.

The assessment of the technological potential of artificial intelligence in the accounting sphere, conducted by S. Cao *et al.* (2024), indicated new opportunities for automating accounting practices of compensation payments. The conclusions obtained in this study confirmed the relevance of such approaches: in cases of force majeure, particularly wartime or evacuation, the implementation of digital accounting systems with algorithms for classifying causes of downtime enabled rapid adaptation of accounting policy to changes in the external environment. This demonstrated the relevance of using intelligent technologies to substantiate compensation payments, especially in conditions requiring additional supporting documentation (Toledo, 2025).

According to Accounting Standard (Regulation) 16 "Expenses", approved by Order of the Ministry of Finance of Ukraine No. 318 (1999), expenses were recognised by the functional purpose – production, administrative, selling, and other operating expenses. In cases of enterprise downtime, classification of employee wage expenses depended on the reason for downtime and the personnel's functional purpose. If the downtime was of a production

nature (for instance, due to lack of raw materials or equipment failure), wage expenses for downtime of main-production employees were classified as direct production costs (para. 9). These were included in the cost of products, works, or services.

If, however, employees were idle for reasons unrelated to the production process – for example, due to administrative decisions (changes in management structure, temporary suspension of operations for organisational reasons) – the corresponding wage expenses were to be classified as administrative expenses (para. 18 of the Accounting Regulation (1999)). If the downtime was related to sales or other functions (for instance, marketing or logistics departments), the wage expenses were recorded under selling or other operating costs depending on the respective unit's function. Thus, when recording expenses, the accountant was required to maintain analytical accounting of downtime causes, ensuring proper classification of expenses and reliable information for management analysis. This was crucial not only for preparing financial statements but also for further managing labour efficiency under conditions of production risk, organisational transformation, or temporary reduction of activity (Washienko, 2021). Alongside correct classification, accounting for payments during downtime also required fulfilment of tax and social obligations. Taxation conditions for such payments remained unchanged even under martial law. According to para. 164.2.1, Article 164 of the Tax Code of Ukraine (2010), amounts accrued to employees during downtime were included in the taxable base of personal income tax at a rate of 18% (para. 167.1). Specifically, under para. 164.2.1 of para. 164.2, Article 164, the total monthly (annual) taxable income of a taxpayer included income in the form of wages accrued (including for periods of forced downtime). Thus, amounts accrued for the period of downtime as part of wages (at no less than two-thirds of the tariff rate or salary, according to Article 113 of the Labour Code of Ukraine (1971)) were subject to personal income tax

in the general manner. It was also important to note that the military levy introduced by Law of Ukraine No. 2120-IX (2022) also applied to downtime payments. The military levy rate was 1.5%. Since payments for downtime were classified as wages, the payments were subject to the military levy under the general rules.

As for the single social contribution, under para. 1, part 1, Article 7 of Law of Ukraine No. 2464-VI (2010), the base for calculation of the single contribution was the accrued wage amount. According to part 5, Article 8 of the same law, the employer's contribution rate was 22%. Accordingly, even during downtime, the employer was required to calculate the single contribution from the paid amount (no less than two-thirds of the tariff rate) unless the employee was dismissed or on unpaid leave. It was also important that during martial law, certain benefits provided by Law of Ukraine No. 2120-IX (2022) applied to sole proprietors and specific taxpayer categories, but these benefits did not cancel the employer's obligation to pay the single social contribution on employee downtime payments.

Within the socio-political context in Ukraine caused by military actions, many enterprises were forced to halt production or transfer employees to downtime mode. However, labour guarantees and tax obligations concerning remuneration remained relevant (Sakun *et al.*, 2021). The practical application of these norms during wartime demonstrated the need for a balanced approach to compliance with labour law and simultaneous tax discipline. Failure to properly tax during downtime could be considered a violation of employee labour rights and result in financial liability for the employer. Under these conditions, the company's accounting policy gained special importance and had to adapt to the changed economic and legal reality (Prugberger & Román, 2022). Considering the requirements of Accounting Regulation (Standard) 16 "Expenses" and the norms of the Tax Code of Ukraine (2010) and Labour Code of Ukraine (1971), key principles for forming accounting policies for labour-cost recognition during downtime were identified (Table 4).

Table 1. Principles of forming enterprise accounting policy under martial law (regarding labour-cost expenses during downtime)

Principle	Essence	Justification
Classification of expenses depending on downtime causes	Labour expenses during downtime are classified by type: production, administrative, other operating	According to Accounting Regulation 16, expenses are classified depending on the activity within which the downtime occurs
Compliance with labour guarantees	Preservation of the employee's average wage according to Article 113 of the Labour Code of Ukraine	Regardless of downtime causes, the employee has the right to payment; the enterprise must account for this in its accounting policy
Adaptability to unforeseen conditions	Prompt change of accounting policy during martial law, with an approved internal order	Law of Ukraine No. 996-XIV "On Accounting and Financial Reporting in Ukraine" provides for the possibility of changing accounting policy in cases of force majeure
Tax consistency	Recognition of wage expenses as deductible expenses reducing taxable profit	The Tax Code of Ukraine allows inclusion of these expenses in tax deductions subject to documentary proof
Transparency of accounting decisions	Reflection of methodological approaches in the accounting-policy order	Ensures legal certainty for internal and external audit
Use of reserves	Possibility of creating reserves to ensure payments during downtime	Allows partial compensation of financial burden during force majeure

Source: compiled by the author based on the Labour Code of Ukraine (1971), Order of the Ministry of Finance of Ukraine No. 318 (1999), and Law of Ukraine No. 996-XIV (1999), Tax Code of Ukraine (2010)

At the chart-of-accounts level, regulated by the Order of the Ministry of Finance of Ukraine, labour-cost expenses were recorded under account 92 “Administrative Expenses”, 93 “Selling Expenses”, and 94 “Other Operating Expenses”, as well as account 23 “Production” for direct production costs. During downtime, depending on the causes, corresponding labour-cost expenses of main-production employees were recorded through subaccounts to account 23, which corresponded to direct production costs. Expenses related to administrative or sales staff were recorded in subaccounts according to the functional affiliation – within accounts 92 and 93. To ensure analytical accounting by downtime causes, additional subaccounts or analytical cards were used to reflect, for instance, expenses due to technical, organisational, force-majeure, or wartime downtime. This division enabled not only detailed expense accounting but also management control, efficiency analysis, and compensation planning (Ocheretko & Khokhlova, 2018).

The analysis of the legal framework, methodological principles, and practical recommendations revealed that existing documents recommended detailed accounting of expenses using a functional approach; however, public sources and methodological materials lacked clear guidelines for organising such accounting at the level of accounts and subaccounts. Comparison with the results of studies by K. Bagrii *et al.* (2024) confirmed that in the context of digitalisation, accounting reached a new level of transparency and analytical capacity through Enterprise Resource Planning systems and automation of accounting procedures. At the same time, it was found that in Ukrainian practice, a systematic description of functional classification of downtime expenses remained insufficiently developed and required further methodological detailing. This aligned with the general provisions of the research, which emphasised the need for flexible and adaptive accounting that considered wartime specifics and modern information-system capabilities.

The importance of local legal regulation was confirmed by J. Burnyagina (2018), who highlighted the role of internal corporate acts in ensuring legality and reducing legal-risk exposure. The results of this study confirmed that forming accounting policy with clearly defined procedures for accrual and classification of downtime expenses was one of the key elements of legal and organisational support of accounting under martial law. Comparison with M. Chang *et al.* (2008) concerning the impact of user experience in ERP systems on analytical accounting quality reflected the importance of aligning technical capabilities with internal methodological instructions. The methodological approaches analysed by I. Herasymovych *et al.* (2023) supported the view of the need for systemic accounting engineering, which involved designing accounting-action scenarios and expense provisioning. This study confirmed that applying such principles enhanced compliance of accounting procedures with regulatory requirements and improved financial-risk management.

Based on the research results, several practical, action-oriented solutions were proposed to improve payroll

accounting during downtime (Sanders *et al.*, 2024). Firstly, it was advisable to develop internal regulations classifying types of downtime according to the causes (production, administrative, force majeure), followed by defining accounting approaches for each type. Such detailing ensured correct expense reflection in corresponding accounts (23, 91, or 94), which in turn contributed to more accurate enterprise financial results. Moreover, it was recommended to standardise documentation of downtime by specifying date, duration, cause, manager’s order, and payment decision – reducing risks of data distortion in primary records. To enhance accounting transparency, introducing separate analytical subaccounts under account 66 was advisable to record payments related to forced downtime separately. It was also important to establish information coordination between HR, accounting, and planning-economic departments to ensure timely collection and processing of downtime data. Improved accuracy in accounting for such operations contributed not only to correct expense reporting in financial statements but also to informed managerial decision-making on cost optimisation during periods of reduced production load.

Conclusions

The analysis of the legal framework confirmed significant changes in labour relations regulation, particularly concerning remuneration during downtime. Legislative norms set out in the Labour Code of Ukraine, Law of Ukraine No. 108/95-VR, and Resolution of the Cabinet of Ministers of Ukraine No. 221 defined a differentiated approach to payment depending on the reasons for work suspension. New instruments, including the mechanism of employment-contract suspension, substantially expanded regulatory tools under extraordinary conditions. The study of documentation mechanisms for downtime showed increased necessity for recording reasons related to hostilities, occupation of territories, or destruction of production facilities. Emphasis was placed on the need for proper documentation of supporting evidence – such as certificates from the Chamber of Commerce and Industry, inspection reports, and supplier notifications. At the same time, the absence of unified requirements for document forms led to inconsistency in recording approaches, complicating practical implementation of accounting procedures.

The examination of how downtime payments were reflected in accounting revealed deficiencies in applying functional expense classification and the absence of a unified analytical-accounting model for such operations. It was found that systematisation of analytical information required detailing by types of downtime and employee groups to ensure transparency in expense formation and linkage to the sources. Use of analytical subaccounts and internal subdivision-level differentiation was an essential condition for reliable accounting in crisis conditions. It was established that for different downtime types (force majeure, evacuation, power outages, etc.), a specific document package was formed. This required enterprises to

maintain flexibility when preparing internal regulations. It was concluded that classification of labour-cost expenses during downtime depended not only on employees' functional role but also on the downtime cause. This approach aligned with the requirements of Accounting Regulation (Standard) 16 regarding functional breakdown of expenses into production, administrative, selling, and other operating categories. Accounting reflection of expenses under accounts 23, 91, 92, 93, and 94 with analytical subaccount detailing was proposed, enabling expense recording according to the specific source or type of downtime (technical, organisational, force-majeure, wartime, etc.). Such an approach improved accuracy of financial-report formation and managerial decision-making efficiency.

Taxation aspects revealed that payments for downtime were generally subject to personal income tax, military levy, and single social contribution. However, in practice, exceptions existed – particularly for mobilised employees or those in temporarily occupied territories – requiring cautious calculation of tax obligations and documentation of such individuals' legal status. Practical recommendations were developed for enterprises to: create a downtime-type classifier reflecting causes and production

impact; adapt accounting policies to martial-law conditions with internal regulatory approval of changes; implement analytical-accounting mechanisms through subaccounts and ERP systems for real-time cost control; and standardise downtime documentation procedures with coordinated action between HR, accounting, and planning-economic departments.

Promising directions for further research included developing sectoral guidelines for downtime remuneration accounting, adapting European short-time work programme experience, and forming integrated accounting-analytical systems ensuring not only compliance with accounting standards but also the sustainability of labour relations during periods of economic instability.

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None.

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Заробітна плата під час простою: юридичні та бухгалтерські аспекти

Наталія Осташко

Магістр

Дніпровський державний аграрно-економічний університет

49600, вул. Сергія Єфремова, 25, м. Дніпро, Україна

<https://orcid.org/0009-0008-8266-1799>

Анотація. Дослідження присвячено комплексному аналізу нормативно-правового регулювання та бухгалтерського обліку виплати заробітної плати працівникам під час простою в Україні в умовах воєнного стану. У дослідженні використано системний підхід, що поєднує формально-юридичний метод для аналізу нормативного регулювання, метод документального аналізу для вивчення облікових реєстрів підприємств, а також методи узагальнення для виявлення особливостей аналітичного обліку та класифікації виплат під час простою. У результаті проведеного дослідження визначено теоретичні засади диференційованого підходу до оплати праці під час простою залежно від його причин та систематизовано принципи документального оформлення різних видів простою в умовах воєнного стану. Встановлено специфіку бухгалтерського відображення виплат за час простою, включаючи особливості аналітичного обліку за причинами виникнення та категоріями працівників. Обґрунтовано теоретичні підходи до класифікації витрат на оплату праці під час простою відповідно до Положення (стандарту) бухгалтерського обліку 16 та визначено принципи формування облікової політики підприємств щодо відображення компенсаційних виплат. У межах дослідження розроблено пропозиції щодо ведення обліку виплат за час простою з використанням рахунків 23, 91, 92, 93, 94 бухгалтерського обліку, із деталізацією за аналітичними субрахунками відповідно до причин простою. Проаналізовано відмінності у підходах до документального оформлення простою залежно від його типу (форс-мажорні обставини, відключення енергопостачання, евакуаційні заходи тощо), з урахуванням вимог до первинної документації. Сформульовано рекомендації для підприємств щодо класифікації видів простою та адаптації внутрішньої облікової політики відповідно до специфіки діяльності та умов функціонування. Практичне значення дослідження полягає у формуванні концептуальної основи для розробки внутрішніх стандартів обліку оплати праці під час простою та вдосконалення нормативно-правового регулювання трудових відносин в умовах воєнного стану.

Ключові слова: вимушений простій; компенсаційні виплати; трудові відносини; документування; аналітичний облік; воєнний час; форс-мажорні обставини