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## 87. Tariff Remuneration System and Methods of Improvement

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**Introduction:** One of the most important obligations of the employer towards its employees is their payment. Fulfilling the duties assumed, means for most employers one of the biggest expenses related to their activity. Salaries and their related costs (contributions to health, unemployment, pensions, etc.) usually add up to approximately 60% of total operating costs of a large-scale enterprise.

To regulate the organization of wages at the industry level between industry leaders and union workers in the industry are the tariff agreements. They should reflect such issues as a system of tariff rates and the salary system of benefits and social security, measures to ensure the necessary productivity growth. For industrial workers, the system makes use of basic wage rates, wage rate scales, and wage rates and skills manuals. For management and engineering and technical personnel, the wage rate system is based on fixed salaries for given positions and on a position classification manual. The wage rate system also includes various wage coefficients and wage increments. The tariff system is a set of regulations, by which the differentiation and regulation of wages of different groups and categories of workers, depending on the skill level, conditions, severity, intensity, and the responsibility of works. The component elements of the tariff system is a single wage-rate work and trades workers (ETCS), Qualification schedule of employees, the tariff rate for the first discharge rate scales that determine wage rates and salaries. Regulation of wages in the enterprise is a collective agreement, which includes provisions on wages. It reflects the forms and pay system, wage rates and salaries, bonuses and allowances to them, wage

indexation, specifies the conditions for incentive, remuneration, dividends. In accordance with the collective agreement provides guarantees of wage reductions for workers, fringe benefits and compensation for women workers, working adolescents.

**Resources and methods:** A considerable contribution to research of the tariff system of payment of labour was brought in by Ukrainian scientists Bilukha M.T., Butinets F.F., Gorelkin V.G., Kuz'minskiy A.M., Sopko V.V., Golov S.F., Zavgorodniy V.P., Zubilevich S.Ya. and other.

But in every enterprise, there are disadvantages of tariff system, so use different methods improvement.

**Results:** One of the advanced forms of wages are flexible wage system. It should be noted that these systems can be both tariff and non-tariff. The essence of so-called flexible tariff is that within each qualification category of workers or office employees set a range of wage rates and salaries. This improves the efficiency of incentives for workers within the same category or position without transferring to another category or a different position of the highest qualification. Flexible tariff system should be established on the basis of existing traditional tariff and bonus systems, bonuses targeted at specific companies. In the application of flexible wage premiums, bonuses and allowances individualized, that depend on each individual employee.

Another component of the tariff system improvement is the introduction of uniform tariff grids (ETS) for all categories of employees based features work in various departments. This course fully justified, because it allows optimizing qualification and positioning differentiation of wage rates and salaries and thus boosting growth stimulation qualifying employees. ETS are scale tariff remuneration of all employees, from the lowest skill level of workers who perform simple work, the first leaders of the company. Part of differentiation payment may be 17- bit ETS whereby regulated tariff wage conditions of all personnel. In 17- bit ETS laid level with the first class rates of 11, 14 and 17 percent build-up rates of discharge to discharge. Improvement of internal tariff wage conditions, by improving the construction of industrial tariff grids is an important factor in increasing the role of motivating and stimulating tariff systems in the enterprise.

**Conclusions:** The use of these approaches will allow more efficient use of means of labor going to finance premiums (after today stimulation of personnel is carried out mostly ineffective) increase business performance, more efficient use of material resources, reduce rejects and unproductive waste, improve product quality.

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