Makarova H.S.,

Candidate of Economic Sciences, Associate Professor, Senior Lecturer of Accountance, Economic and Enterprise Staff Administration Department, Pridniprovs'ka State Academy of Civil Engineering and Archtechture

THE FEATURES OF CALCULATION AND PAYMENT OF BENEFITS FOR TEMPORARY DISABILITY

In the article it's defined the legal, financial and organizational bases of general state social insurance, guarantees of working citizens about their social insurance in connection with temporary disability, maternity, accident at work and occupational diseases, protection of life and health of the Law of Ukraine "On the General State Social Insurance" on September 23, 1999 № 1105-XIV.

It's proved the procedure of calculation and payment of benefits due to temporary disability benefits to employees in accordance with the legal framework.

Due to the loss of force on January 1, 2015 the Law of Ukraine "On compulsory state social insurance due to temporary disability benefits and expenses occasioned by the burial" of January 18, 2001 № 2240-III [1], special research noteworthy features of calculation and profit payment in case of temporary disability in accordance with the legal framework. For getting the adequate information about payment of amounts to employees for days of temporary incapacity to organize a proper accounting, which are the basic information base data management benefits which determine the relevance of the chosen research topic. The structure of social insurance funds for production accident and professional illness of Ukraine and Social Insurance Fund by the temporary disability, and based on them created the Social Insurance Fund of Ukraine.

Today, the Law of Ukraine "On Compulsory State Social Insurance" dated September 23, 1999 № 1105-XIV [2] regulates issues are related to the purpose and providing material support and social services for insurance due to temporary disability, and the question of compulsory state social insurance against industrial accidents and occupational diseases that caused disability.