



EMPLOYMENT OF PERSONS WITH DISABILITIES

P R A C T I C A L G U I D E F O R E M P L O Y E R S

Employment of Persons with Disabilities

Practical Guide for Employers

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Miroshnychenko, O.; Nazarenko, V.; Stepanenko, O.; Sotska, A.; Zhdan, P.
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Authors:

Oleksii Miroshnychenko

Viktorina Nazarenko

Olena Stepanenko

Alla Sotska

Pavlo Zhdan

Under the editorship of Oleksii Miroshnychenko



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INTRODUCTION

One of the popular misconceptions, widely spread among employers, is that people with disabilities cannot be effective employees, arranging a workplace for them entails significant financial costs, and the laws on labour and taxation that are currently in effect do not get them motivated to employ those persons.

The creation of this Guide was preceded by a long discussion about how to change these stereotypes and demonstrate to businesses that people with disabilities work productively, creatively and appreciate their jobs. Not all of them require special working conditions, and the term «reasonable adjustment of the workplace» does not require significant financial spendings, being rather a search for optimal opportunities for the enterprise to organize the workplace or establish a flexible work mode or shorter working hours for the employees.

Wars in Ukraine, and prior restrictions connected with the COVID-19, changed the labour legislation to a degree. Teleworking and remote work, as well as some other innovations, made labour relations much more flexible and opened up new opportunities for employment of people with disabilities.

In this Guide, we tried to describe, in simple and understandable language, all the stages of employment relations that arise between an employer and a person with a disability during their employment. This is a kind of a step-by-step help for business, which provides answers to a number of questions: where to find such employees, how to conduct an interview with them, how to organize on-the-job training, how to formalise labour relations and how to terminate their employment.

We also tried to show the advantages offered by the national legislation to businesses that employ this category of employees, and, along the way, to tell about the responsibility for violation of those laws.

We live in a world of digital technologies and constant changes. This Guide will also be regularly updated and improved. Therefore, we decided to make it in digital form and place it on the special "RAZOM" ("Together") Platform of the Confederation of Employers of Ukraine. This will make it possible to keep it up to date by making changes and supplements. Also, on that Platform we placed a lot of other materials on employment of people with disabilities, best domestic practices, international experience, analytic materials and additional information that will be useful for employers, for government officials and, of course, for people with disabilities.

One more thing. Wars, earthquakes, accidents on transport and at work – all those reasons may cause anyone to become a person with a disability, at any moment of their life. Knowing that disability can affect all of us, we must create inclusive workplaces and organize the work process in a manner that provides everyone with equal opportunities for full participation. As employers and citizens, we must lead by example in creating inclusive work environments.

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President of the Confederation of Employers of Ukraine

Oleksii Miroshnychenko

Chapter I

GENERAL PROVISIONS

BASIC INFORMATION ON DISABILITY

For more than 32 years of Ukraine's independence, the number of people with disabilities has been rapidly growing every year, against the backdrop of a decrease in the population. This became especially noticeable in early 2014 and continues to this day due to the large-scale invasion by the Russian occupation army, which began on February 24, 2022.

According to the State Statistics Service of Ukraine, as of January 1, 2022, there were 2,725,826 people with disabilities in Ukraine¹ (including 162,214 children with disabilities under the age of 18), or 6.6% of the Ukrainian population. The share of men with disabilities was 53%, and of women - 47%.

As of January 1, 2022, the total number of persons with disabilities of employable age was 2,563,612.

The majority of those people, 87.7% (2,247,190) receive social benefits (pensions) that the state grants under different legislative instruments. 71.7% of those people are in the disability group I, 89.8% - in the group II, and 88.0% - in the group III.

316,422 persons with disabilities (12.34% of all persons with disabilities), including 58,710 in the group I, 90,657 - in the group II and 167,055 in the disability group III, do not receive any benefits from the state.

It is quite understandable that after January 1, 2022, the situation has significantly changed, shifting towards the increase in the number of people with disabilities in all three groups, and of younger ages.

The number of persons with disabilities who are bedridden due to illness and/or those who need constant external care is approximately 10% of the total number of people with disabilities.

¹ Social indicators of the standard of living of the population. Statistical digest. URL: https://www.ukrstat.gov.ua/druk/publicat/kat_u/2022/zb/07/zb_szn_2021.pdf

According to the Pension Fund of Ukraine, as of the last reporting date (July 1, 2023), the number of formally employed persons with disabilities amounted to 428,785.

In war conditions, the number of Ukrainians with disabilities, primarily aged 18 to 60, grows every day.

The right to work is a fundamental and vital right, because employment is essential for a person's economic security and independence, physical and mental health, personal well-being and sense of one's dignity, etc.

The issue of employment of people with disabilities has always been relevant and will stay that way, since the employment of this category of citizens is indisputable evidence of their real integration into the society and, in general, an effective indicator of the formation and implementation of the state policy in this area.

The main obstacles to the inclusion of people with disabilities in the society are the cliched mentality and outdated misconceptions about what those people can and cannot do.

As employers, we need to recognize the fact that people with disabilities, like all other potential employees, have their own aspirations, desires and career goals.

Every person strives to be active and competent, to develop and move forward on their life path, and, definitely, persons with disabilities also have such desires and can realize them, if conditions are created in the environment for their life activities to achieve goals, and if opportunities are open for their own choice both in personal life and in work.

The legislation currently in effect stipulates that persons with disabilities in Ukraine enjoy the full range of social, economic, political, and personal rights and freedoms, as formalised in the Constitution of Ukraine, laws of Ukraine and international treaties.

According to Ukrainian legislation, a person with a disability is a person who has a persistent disorder of the body functions, which, in the course of their interaction with the outward environment, can entail limitation in their life activities, and consequently, the state is obligated to create conditions for them to exercise their rights on an equal basis with other citizens and to ensure their social protection. Discrimination based on disability is prohibited.

The legislation currently in effect singles out three degrees of disability, which depend on the degree of persistent disorder of the body functions and possible limitation of life activities in interaction with the external environment due to loss of health, and are established by the Medical and Social Expert Commission (disability evaluation board)².

2 On rehabilitation of persons with disabilities in Ukraine: Law of Ukraine, dated March 21, 1991, № 875-XII. <https://zakon.rada.gov.ua/laws/show/875-12#Text>; On the approval of the Guidelines for establishing disability degree groups: Order of the Ministry of Health, dated September 5, 2011, № 561. <https://zakon.rada.gov.ua/laws/show/z1295-11#Text>

The Medical and Social Expert Commissions (MSEC) are budget-funded institutions (in the area of health care) that determine the degree of limitation of life activities of persons who apply for the establishment of their disability, the disability status group, the cause and time of its onset, the need for nursing care, the rehabilitation potential, the need for rehabilitation measures, the need for provision of medical products, auxiliary (assistive) devices, **the degree of loss (in percent) of work capacity, and indications for work conditions and types of work.**

An adult recognized as a person with a disability is assigned to a disability degree group:

- first –divided into subgroups A (persons with an exceptionally high degree of health loss) and B (persons with a high degree of health loss);
- second;
- third.

It is important that people with disabilities of any degree have the right to work. There are NO «incapable» disability groups!

Also, the Ukrainian legislation does not envisage any direct bans on work in certain professions or jobs for persons with disabilities. Restrictions regarding the ability to work for a specific person with a disability can be recorded in an addendum to their certificate of inspection by the MSEC and/or IRP.

Apart from disability degrees, no less important for the employer are the types of health impairments that have caused the disability:

1. physical - disorders of the musculoskeletal system (for example, a spinal cord injury, multiple sclerosis, cerebral palsy, limb amputations); disorders of blood circulation, breathing, digestion; disorders that cause deformities, etc.;
2. mental - disorders of the functions of perception, attention, memory, thinking, speech, emotions, will;
3. intellectual - disorders of intellectual development;
4. sensory - impairment of vision, hearing, speech, smell, touch and other types of senses.

It is the listed disorders that determine the specific needs of people with disabilities and place respective obligations on employers, regarding the organisation of the work process and environment.

It is equally important to take into account the time when a person became disabled. Without going into details of an individual's character, the disability has a deeper meaning for people with a disability that occurred recently, because they need to accept their new selves, and learn to live in a new reality.

Common myths about problems related to the employment of persons with disabilities

Unfortunately, the Ukrainian society has certain stereotypes regarding people with disabilities as effective workers.

Below are the most common myths.

Myth: «People with disabilities will never be able to work as effectively as their colleagues without disabilities»

Approximately 70-80% of all people with disabilities are able to work on a par with others (the vast majority of people with disabilities who do not have obvious outward signs of disability have the 3rd and the 2nd degrees of disability).

A person with a disability should not be regarded as a burden for the company; on the contrary, they must be perceived as a purposeful and diligent worker who just needs a little help.

Disability does not necessarily affect the abilities and capabilities of a particular person. For example, it doesn't matter who answers the phone calls in the client support service - a man in a wheelchair or a girl with reduced vision, because they both can perform that type of work equally well.

If your company has more than one vacancies, you can offer a person with a disability the one where the performance of duties is the least dependent on the job seeker's health condition.

In some cases, adapted workplaces can compensate for the limitation so effectively that the performance of a person with a disability will be better than that of their colleagues without disabilities.

Myth: «The company is concerned that a person with a disability will be unable to adapt and learn new skills»

True, organisational issues regarding the employment of people with disabilities may be associated with some difficulties in the selection with account to their capabilities. Such people may need a greater number of breaks, a flexible schedule of work and recreation, etc.

According to various studies, the average duration of adaptation at a new workforce for people without disabilities ranges from several months to a year. For people with disabilities, it may be a little longer. Noticeably, there are gender differences in this context: according to research data, women with disabilities who find their first employment adapt faster than men with disabilities, but the latter more easily overcome the difficult period at the next job change, and require help less frequently.

Myth: «A person with a disability will definitely have problems in relations with colleagues or with the management»

In view of the difficulties faced by people with disabilities every day, such people can be perceived as confrontational and intolerant. However, individual characteristics of people with disabilities may have their own specifics, same as the characteristics of people without disabilities.

Indeed, such persons are often characterized by low stress resistance, and even slight difficulties at work can make them panic. Of course, with proper support from colleagues, such situations will occur less often.

It is also necessary to consider the fact that non-disabled colleagues may experience discomfort, sympathy and pity. All that can force the team to avoid direct contact with the new employee, which, of course, sets the person with a disability off balance and worsens the social and psychological climate in the company.

Over time, such social vacuum typically dissolves. It is possible to prevent its very emergence by gathering the team in advance for a short meeting to tell them that friendly contacts with colleagues are an important part of work adaptation for any new employee, not only someone with a disability. The onboarding will pass much faster and smoother if co-workers themselves actively initiate conversations with the newcomer, both formal and informal.

LEGALLY STIPULATED REQUIREMENTS TO EMPLOYERS REGARDING THEIR OBLIGATION TO EMPLOY PEOPLE WITH DISABILITIES

The UN Convention on the Rights of Persons with Disabilities, ratified by the parliament and being part of the domestic legislation of Ukraine, as well as the remarks of the Committee on the Rights of Persons with Disabilities regarding the need to implement policies, in particular in terms of preventing discrimination, moving away from medical approach to disability in practical terms – which is especially relevant for matters of employment of those people – require support for persons with disabilities in the process of employment and adaptation at the workplace, on-the-job training, creation of an inclusive working environment, in particular – through reasonable accommodation.

The system of social protection of persons with disabilities in terms of the implementation of their rights to work is formalised in the Constitution of Ukraine and regulated by the provisions of the Code of Labour Laws of Ukraine, laws of Ukraine «On the basics of social protection of persons with disabilities in Ukraine», «On rehabilitation of persons with disabilities in Ukraine», « On labour protection» and other statutory instruments.

The basic law that forms the domestic policy on ensuring the employment of persons with disabilities and incorporates most of the international norms and recommendations in this area is the Law of Ukraine «On the Basics of Social Protection of Persons with Disabilities in Ukraine». It stipulates the standard of workplaces reserved for employment of persons with disabilities, which must be observed by enterprises, institutions, organisations, and individuals who use hired labour (4% for employers with more than 25 employees, one workplace for employers with the number of employees of 8 to 25 people).

In case of failure to comply with the said provision, employers (except for institutions and establishments that are fully funded by the state or local budgets) must pay Annual Administrative and Economic Penalties to the Fund for Social Protection of Persons with Disabilities for each workplace reserved for employment of a person with a disability but not occupied by them (hereinafter referred to as “AEP”).

Funds generated by payment of the AEP are channelled to the State Budget of Ukraine (special fund) and are spent on measures connected with the social protection of persons with disabilities, in particular, in terms of their comprehensive rehabilitation, professional training (retraining), employment, job creation through the provision of subsidies, targeted loans, financial assistance, and compensation payments as types of state assistance.

The system described above has been borrowed from the legislation of the European Union member states, in particular, France, Germany, Poland, Austria, Spain, where it is known as the quota-levy system (system of quotas and deductions). That system is consistent with the international obligations in the area of social protection of persons with disabilities that Ukraine has undertaken.

In this context, it is also necessary to take into account the following provisions in the Law of Ukraine «On the Basics of Social Protection of Persons with Disabilities in Ukraine»:

- in order to realize the creative and production abilities of persons with disabilities and with account to individual rehabilitation programs, they are granted the right to work at enterprises, institutions, organisations, as well as to engage in entrepreneurial and other labour activities that are not prohibited by law (Article 17);
- enterprises, institutions and organisations, at the expense of the Fund for the Social Protection of Persons with Disabilities or, upon decision of the local council, at the expense of their own funds, and as may be necessary, create special workplaces for the employment of persons with disabilities, adapting the main and additional equipment, as well as technical arrangements and adjustments for that purpose etc., with account to the limited capabilities of persons with disabilities (Article 17);
- refusal to make an employment contract or to grant promotion, dismissal at the initiative of the administration, transfer of a person with a disability to another job without their consent on the grounds of their disability shall not be permitted, except in cases when, according to the conclusion of a health and social examination, their health prevents them from performance of their professional duties, threatens the health and safety at work of other persons, or their continued work, or a change in its nature and scope, threatens with the deterioration of the health of persons with disabilities (Article 17);
- ensuring the rights of persons with disabilities to employment and paid work, including with the condition of performing work at home, is carried out by their direct appeal to enterprises, institutions, organisations or the state employment service (Article 18);
- workplaces are chosen predominantly at the enterprise where the disability occurred, with account to the preferences of the person with the disability, their professional skills and knowledge, and the recommendations of the health and social examination (Article 18);
- enterprises, institutions, organisations, private individuals that use hired labour are obligated to reserve and create workplaces for the employment of persons with disabilities, including special workplaces; create working conditions for such persons with account to individual rehabilitation programs and provide other social and economic guarantees stipulated by the legislation; provide the state employment service with the information necessary for the organisation of employment of persons with disabilities, following the procedure established by the Cabinet of Ministers of Ukraine (Article 18);
- persons with disabilities who are unable to work at enterprises, institutions, organisations, shall be supported by the state employment service in their employment, with the condition that they perform the work at home (Article 18).

Employers' obligations regarding employment of persons with disabilities:

1. Independently calculate the number of jobs for the employment of persons with disabilities in accordance with the standard established by Part one of Article 19 of the Law of Ukraine «On the Basics of Social Protection of Persons with Disabilities in Ukraine»³.
2. Reserve and create workplaces for the employment of persons with disabilities, including special workplaces; create working conditions for such persons with account to the individual rehabilitation program (IRP); carry out adapting the main and additional equipment, as well as technical arrangements and adjustments for that purpose etc.; create proper working conditions in terms of health and safety, etc⁴.
3. Submit to the State Employment Service the information necessary for the organisation of employment of persons with disabilities (according to reporting form № 3-PN)⁵, and on the demand for labour (vacancies)⁶.
4. Employ persons with disabilities in accordance with the legally established norm in the amount of four percent of the average number of full-time employees of the accounting staff for a year, and if there are 8 to 25 people working - in the amount of one workplace⁷.
5. Follow the recommendations specified in the reference to the act of examination by the medical and social expert commission and in the individual rehabilitation program⁸.
6. To organize training, retraining and employment in accordance with medical recommendations in cases stipulated by law⁹.
7. Ensure compliance with labour rights and guarantees provided for persons with disabilities by legislation¹⁰.
8. To bear responsibility in case of non-compliance with labour rights and guarantees provided for persons with disabilities by legislation¹¹.
9. Independently calculate and pay AEP, the amount of which is determined in the amount of the average annual salary for each workplace, reserved for employment of a person with a disability, within the framework of the standard defined by the legislation, and not occupied by a person with a disability¹².

3 Law of Ukraine "On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine" <https://zakon.rada.gov.ua/laws/show/875-12#Text>

4 Law of Ukraine "On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine" <https://zakon.rada.gov.ua/laws/show/875-12#Text>

5 Resolution of the Cabinet of Ministers of Ukraine "Certain matters of organizing the employment of persons with disabilities" <https://zakon.rada.gov.ua/laws/show/553-2023-n#n11>

6 Sub-clause 4, clause 3 of Article 50 of the Law of Ukraine "On Employment of the Population" <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

7 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

8 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

9 Code of Labour Laws of Ukraine <https://zakon.rada.gov.ua/laws/show/322-08#Text>

10 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

11 Code of Ukraine on Administrative Offenses <https://zakon.rada.gov.ua/laws/show/80731-10#Text>

12 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/>

Rights of employers regarding employment and job placement of persons with disabilities:

1. Independently search for personnel with disabilities^{13 14}.
2. Apply to the State Employment Service for the selection of personnel with disabilities¹⁵.
3. Apply to the State Employment Service for advice on employment of persons with disabilities¹⁶.
4. Apply to state institutions for financial assistance, loans, compensations and subsidies for employment of persons with disabilities^{17 18}.
5. Independently calculate and pay the AEP payable in connection with the failure to observe the quota of workplaces reserved for employment of persons with disabilities for the previous year, calculated in accordance with Article 20 of the Law of Ukraine "On the Basics of Social Security of Persons with Disabilities in Ukraine"¹⁹.
6. Appeal to the Fund for Social Protection of Persons with Disabilities or resort to court proceedings in connection with disputes arising from legal relations under Articles 19 and 20 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine"²⁰.
7. Pay a lower-rate single social contribution²¹.
8. Use tax benefits, if permission has been granted (only for enterprises founded and owned by public associations of persons with disabilities)²².
9. Use preferences in public procurement (only for enterprises of public associations of persons with disabilities)²³.
10. Use alternative options to meet the quotas for workplaces to employ persons with disabilities²⁴.

[laws/show/875-12#Text](#)

13 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text/>

14 Law of Ukraine «On employment of the population» <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

15 Law of Ukraine «On employment of the population» <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

16 Law of Ukraine «On employment of the population» <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

17 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text/>

18 Law of Ukraine «On employment of the population» <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

19 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

20 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

21 Law of Ukraine "On collection and accounting of a single contribution to mandatory state social insurance" <https://zakon.rada.gov.ua/laws/show/2464-17#Text>

22 Tax Code of Ukraine <https://zakon.rada.gov.ua/laws/show/2755-17#Text>

23 Law of Ukraine "On Public Procurement" <https://zakon.rada.gov.ua/laws/show/922-19#Text>

24 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

EMPLOYERS' RESPONSIBILITY FOR FAILURE TO MEET WORKPLACE QUOTAS FOR EMPLOYMENT OF PEOPLE WITH DISABILITIES

By March 10 every year, in an automated mode with the use of data from the State Register of Mandatory State Social Insurance and the Centralized Data Bank for Disability Problems, the Fund for the Social Protection of Persons with Disabilities identifies employers that have not met the workplace quotas during the previous year, and sends them a calculation of the AEP amounts payable in connection with their failure to meet the workplace quota for employment of persons with disabilities in the previous year²⁵. The calculation is sent in the form of an electronic document through the employer's electronic accounts on the web portal of electronic services of the Pension Fund of Ukraine²⁶.

The observance of the 4% workplace quota for the employment of persons with disabilities by enterprises, institutions and organisations, including enterprises, organisations of public associations of persons with disabilities, private individuals who use hired labour, is determined in an automated mode on the basis of data provided by the employer to the State Register of mandatory state social insurance in the Tax calculation of the amounts of income accrued (paid) to taxpayers who are private individuals and the amounts of tax withheld from them, as well as the amounts of the single contribution accrued²⁷.

Provision of inaccurate and/or wrong data in the Tax calculation affects the calculation of the observance of the quota for employment of persons with disabilities and the calculation of AEP, which the employer receives from the Fund for Social Protection of Persons with Disabilities.

In the course of calculation of the average and the actual number of registered employees, it is necessary to carefully check compliance with the requirements of the Guidelines for the statistical data on the number of employees, approved by the order of the State Statistics Committee, dated September 28, 2005, № 286²⁸, which defines the finite list of persons who do not have to be taken into account for these indicators and correct those manually, because after the report has been submitted, it will be impossible to do so, since lines 101 to 110 are not to be filled in the Tax calculation (both in the new reporting and in the clarification reports).

25 Article 19 of the Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

26 Resolution of the Board of the Pension Fund of Ukraine, dated March 10, 2023, № 14-1 "On approval of the Procedure for sending the calculation of the amounts of administrative and economic penalties payable in connection with failure to meet the workplace quota for the employment of persons with disabilities for the previous year" <https://zakon.rada.gov.ua/laws/show/z0456-23#Text>

27 Order of the Ministry of Finance of Ukraine, dated January 13, 2015, № 4 "On approval of the form of the Tax calculation of the amounts of income accrued (paid) in favour of private individual taxpayers, and the amounts of tax levied from them, as well as the amounts of the accrued single contribution and the Procedure for filling and submission by tax agents of the Tax calculation of the amounts of income accrued (paid) for the benefit of private individual taxpayers, and the amounts of tax levies from them, as well as the amounts of the accrued single contribution." <https://zakon.rada.gov.ua/laws/show/z0111-15#Text>

28 Order of the State Statistics Committee, dated September 28, 2005, № 286, "On Approval of the Guidelines on the Statistic Accounting of the Number of Employees." <https://zakon.rada.gov.ua/laws/show/z1442-05#Text>

The employers with the average registered number of employees with disabilities that is lower than the standard stipulated by Article 19 of the Law of Ukraine “On the Basics of Social Security of Persons with Disabilities”, shall pay the AEP in the amount of:

- half of the average annual salary of a full-time employee (for employers with 8 to 25 employees)²⁹;
- the average annual salary of a full-time employee for each workplace reserved for employment of a person with a disability and not occupied by a person with a disability (for employers with 16 to 25 employees)³⁰;
- the average annual salary of a full-time employee for each workplace reserved for employment of a person with a disability and not occupied by a person with a disability (for employers with 26 employees or more).

Failure to observe the time frames for payment of the amount of administrative and economic penalties entails the charging of a fine in the amount of 120% of the annual accounting rate of the National Bank for each calendar day of the delay. Administrative and economic penalties and fines are to be paid by enterprises, institutions, organisations, including enterprises, organisations of public associations of persons with disabilities, and private individuals who use hired labour, in accordance with the law at the expense of the profit that remains at their disposal after all taxes and fees (mandatory payments) have been paid).

At the same time, the time frames specified in Article 250 of the Economic Code of Ukraine³¹, are not applicable to the legal relationship connected with the AEP collection, stipulated by law.

In case of failure to pay administrative and economic penalties or fines, or impossibility of their payment, by a court decision those may be collected in a compulsory manner by foreclosure of the property of the enterprise, institution, organisation, including an enterprise, organisation of public associations of persons with disabilities, or a private individual who uses hired labour in accordance with the law³².

29 Article 20 of the Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

30 Article 20 of the Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

31 Economic Code of Ukraine. <https://zakon.rada.gov.ua/laws/show/436-15#Text>

32 Article 20 of the Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine» <https://zakon.rada.gov.ua/laws/show/875-12#Text>

In accordance with the Procedure for charging fines and their payment, as approved by the Order of the Ministry of Labour and Social Policy of Ukraine, dated May 15, 2007, № 223, fines are charged by either the employer or the supervisory authority starting on the day following the deadline for the payment of administrative and economic penalties to the day of the actual payment, inclusive (that is, April 16 following the year in which the provision was violated). In case the payment deadline falls on a weekend (vacation), the payment deadline is the first working day after the weekend (vacation), and interest is calculated starting on the second working day after the weekend (vacation). Penalties are charged on the date of actual repayment of the outstanding amount (or part thereof) for each calendar day of the delay in the payment.

The AEP payments are made to branches of the Social Protection Fund for Persons with Disabilities at the location of the state registration of employers as legal entities or individual entrepreneurs, to accounts opened with the State Treasury by April 15 of the year following the year in which the non-observance of the quota for employment of persons with disability took place³³.

Failure by an official who exercises the right to hire and dismiss employees, or by an individual who uses hired labour, to comply with the workplace quota for the employment of persons with disabilities entails the imposition of a fine in the amount of ten to twenty tax-free minimum incomes of citizens (UAH 170 to 340)³⁴.

A report on an administrative offence under Article 188-1 of the Code of Administrative Offenses is made in the course of the inspection by officials of the State Labour Inspectorate (in accordance with Article 255 of this Code), while the decision to impose an administrative fine is passes in court (Article 221 of the Administrative Code of Administrative Offenses).



33 The Procedure for payment by enterprises, institutions, organisations and individuals using hired labour of the amounts of administrative and economic penalties and fines for failure to observe the workplace quotas for the employment of persons with disabilities, approved by the Resolution of the Cabinet of Ministers of Ukraine dated January 31, 2007, № 70 <https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n70>

34 Article 188-1 of the Code of Ukraine on Administrative Offenses <https://zakon.rada.gov.ua/laws/show/80731-10#Text>

Calculation of the observance of the quota for employment of persons with disabilities and administrative and economic penalties based on the data of the State Register of the Mandatory State Social Insurance and the Centralized Data Bank on Disability Problems

Основні дані		Звітні дані						
Звітний рік	Код терит. КОДАТУМ	Робоча зміна	Фонд оплати пр.	Обсяг випуску	Середньомісячна к-ть	Кількість осіб з інвалідністю	Помнож. на к-ть	Сума боргу
2022	UA120	ТАК	762243,57	11	11	0	ТАК	34647,44
01.2022	UA125	ТАК	96426,85	11	11	0	0	0
02.2022	UA125	ТАК	10119,6	11	11	0	0	0
03.2022	UA125	ТАК	3748,29	11	11	0	0	0
04.2022	UA126	ІАК	3725	11	11	0	0	0
05.2022	UA125	ТАК	3825	11	11	0	0	0
06.2022	UA125	ТАК	3825	11	11	0	0	0
07.2022	UA125	ТАК	3825	11	11	0	0	0
08.2022	UA125	ТАК	112310	11	11	0	0	0
09.2022	UA125	ТАК	111049,74	11	11	0	0	0
10.2022	UA125	ТАК	109764,85	11	11	0	0	0
11.2022	UA125	ТАК	102924,8	11	11	0	0	0
12.2022	UA125	ТАК	106956,84	11	11	0	0	0

Figure 1. Demonstration of data for the calculation of administrative and economic penalties

Figure 1 shows the information that was specified by an employer in the Tax calculation for the reporting year.

Based on these data, the Fund automatically (without interfering with the employer's indicators) calculates the amounts of administrative and economic penalties.

Calculation of the amounts of administrative and economic penalties for the previous year.

The average number of full-time registered employees per year, persons	01	11
The average number of full-time registered employees who have been diagnosed with a disability in accordance with current legislation	02	0
The quotas of workplaces for the employment of persons with disabilities (4 percent of the average number of full-time registered employees per year, and in case of 8 to 25 employees - in the amount of one workplace, rounded to the nearest whole value), units	03	1
Full-time workers' compensation fund, UAH thousand	04	762243,57
Average annual salary of a full-time employee (04/01), UAH	05	69294,87
Number of workplaces reserved for employment of persons with disabilities and not occupied by persons with disabilities for employers, (03-02), units	06	1
Amount of administrative and economic penalties for failure to observe the workplace quota for the employment of persons with disabilities (for employers employing 26 persons or more, the amount of administrative and economic penalties (05x06); 16 to 25 employees, amount of administrative and economic penalties (05); 8 to 15 employees, amount of administrative and economic penalties (05/2), UAH	07	34647,44

An example showing how to calculate the observance of the quota for employment of persons with disabilities and administrative and economic penalties (in case of 8 to 25 employees)

1) Calculate the average registered number of full-time employees at the enterprise for the year (calculated as the sum of the average registered number of full-time employees for each month, divided by the number of months).

The average number of full-time employees at the enterprise in the previous year was:

in January - 11 persons, in February - 11 persons, in March - 11 persons,
in April - 11 persons, in May - 11 persons, in June - 11 persons,
in July - 11 persons, in August - 11 persons, in September - 11 persons,
in October - 11 persons, in November - 11 persons, in December - 11 persons

$$(11+11+11+11+11+11+11+11+11+11+11+11)/12 = 11$$

Therefore, the average annual number of full-time employees at the enterprise in the reporting year was 11 persons.

2) The average registered number of full-time employees diagnosed with a disability in accordance with the current legislation (calculated as the sum of the average registered number of full-time employees diagnosed with a disability in accordance with the current legislation per each month, divided by the number of months)

In our example, the enterprise did not employ any persons with disabilities. Therefore, the indicator will be equal to 0 (zero).

3) Calculate the number of workplaces for the employment of persons with disabilities in accordance with the quota established by part one of Article 19 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine".

The quota is 4% of the average number of full-time registered employees per year, and in case of 8 to 25 employees, in the amount of one workplace, rounded to a whole value, units.

The quota for the enterprise is 1 (one) workplace.

4) Failure to observe the quota (calculated as the difference between the quota requirement and the average number of full-time employees diagnosed with a disability in accordance with the current legislation who were actually employed by the enterprise):

$$1 - 0 = 1$$

Therefore, the employer must pay administrative and economic penalties for its failure to employ 1 (one) person with a disability.

5) **Salary fund for the full-time employees for the year – UAH 762,243.57**

6) **Average annual salary of a full-time employee** (calculated as the salary fund for the full-time employees for the year divided by the average number of full-time employees at the enterprise for the year):

$$762\,243,57 / 11 = 69\,294,87 \text{ (UAH)}$$

7) **The amount of administrative and economic penalties for failure to observe the quota for the employment of persons with disabilities** (calculated as the average annual salary of a full-time employee multiplied by the number of jobs that the employer had to create under the established quota. For employers that employ 8 to 25 people, the amount of administrative and economic penalties for a workplace reserved for the employment of a person with a disability and not occupied by a person with a disability is determined in the amount of half of the average annual salary at the respective enterprise).

$$69\,294,87 / 2 = 34\,647,44 \text{ (UAH)}$$

Therefore, the AEP amount that the employer must pay by April 15 of the year following the year in which the quota was violated, will be UAH 34,647.44

Penalties for late payment of the AEP amounts

(calculated as 120% of the annual discount rate of the National Bank of Ukraine effective at the time of payment, charged to the full amount of the arrears for its entire duration)

Consider an example:

The employer paid the full AEP amount on April 20:

1) The number of days of late payment is (April 16 to April 20) = 5 days.

2) The NBU discount rate as of April 20, 2023, was 25%.

3) Calculate the amount of the penalty for one day of late payment:

$$120\% * 25\% / 365 \text{ days} / 100 = 0.08\%$$

$$34\,647.44 * 0.08\% = 27.72 \text{ (UAH)} - \text{penalty for one day of the delay}$$

$$27.72 * 5 = 138.6 \text{ (UAH)}$$

Therefore, for 5 days of late payment, the employer must pay an additional penalty of UAH 138.6.

An example showing how to calculate the number of workplaces for the employment of persons with disabilities in accordance with the quota, and how to calculate administrative and economic penalties for failure to observe it, as well as fines for late payment (in case of 26 employees or more)

As of January 1, 2023, the enterprise employed 77 persons, of which 2 persons had disabilities.

First, determine the average registered number of full-time employees for the year by adding up the average registered number of full-time employees for each month and dividing it by 12.

January	69	of those with disabilities - 1
February	70	of those with disabilities - 1
March	70	of those with disabilities - 1
April	65	of those with disabilities - 1
May	62	of those with disabilities - 0
June	70	of those with disabilities - 2
July	72	of those with disabilities - 2
August	73	of those with disabilities - 2
September	76	of those with disabilities - 2
October	78	of those with disabilities - 2
November	78	of those with disabilities - 2
December	77	of those with disabilities - 2

$$69 + 70 + 70 + 65 + 62 + 70 + 72 + 73 + 76 + 78 + 78 + 77 = 860 / 12 = 71.66 = 72.$$

Therefore, the average registered number of full-time employees for 2022 was 72 persons.

The average registered number of persons with disabilities is calculated in the same way:

$$1 + 1 + 1 + 1 + 0 + 2 + 2 + 2 + 2 + 2 + 2 + 2 = 1,5 = 2$$

Now, determine the quota: $72 * 4\% = 2.88 = 3$ persons with disabilities.

It shows a deviation from the quota by one person.

The quota is 3 persons with disabilities.

Actually employed were 2 persons with disabilities.

Failure to observe the quota: $3 - 2 = 1$ person with a disability, for whose non-employment, an administrative and economic penalty must be paid.

To determine the ARP amount, it is necessary to divide the salary fund of all full-time employees for 2022 by the average registered number of full-time employees. We find the **average annual salary** of one employee:

Labour compensation fund: UAH 7,796,844.16

The average registered number of full-time employees: 72 persons

$$\text{UAH } 7,796,844.16 / 72 = \text{UAH } 108,289.50.$$

So, for failure to employ one person with a disability, UAH 108,289.50 must be paid to the territorial branch of the Fund for Social Protection of Persons with Disabilities by April 15.

To calculate the penalty in case the employer violated the payment deadline and actually paid the administrative and economic penalty on April 28, it is necessary to perform certain actions:

First, determine the penalty amount for one day:

The NBU accounting rate as of April 28, 2023 was 25%.

$$120\% * 25\% / 365 \text{ days} / 100 = 0.08\%$$

$$108,289.50 * 0.08\% = \text{UAH } 86.63 - \text{penalty for one day}$$

April 16 to April 28 = 13 days of delay.

$$86.63 * 13 = \text{UAH } 1,126.19$$

Therefore, in addition to the administrative and economic penalty itself, it will be necessary to pay a penalty in the amount of UAH 1,126.19 to the account of the territorial branch of the Fund for Social Protection of Persons with Disabilities.

Registration and reporting

The Law of Ukraine, dated October 18, 2022, № 2682-IX “On Amendments to certain laws of Ukraine regarding the protection of social, labour and other rights of individuals, including for the duration of the martial law, and simplifying the accounting of workplaces for persons with disabilities” repealed the obligation to:

- register employers with territorial offices of the Fund for Social Protection of Persons with Disabilities;
- submit employers’ reports to territorial branches of the Social Protection Fund for Persons with Disabilities regarding the employment and job placement of persons with disabilities (Form № 10-POI).

This Law also amended the Law of Ukraine “On collection and accounting of a single contribution to the mandatory state social insurance”, which authorised the Social Protection Fund for Persons with Disabilities to receive from the Pension Fund the information from the State Register of Mandatory State Social Insurance about employers and employees with disabilities in order to ensure supervision over, and detect manifestations of non-compliance with the legislation on the employment of persons with disabilities.

Therefore, the said Law fundamentally changed the mechanism of control over the observance of the quota for employment of persons with disabilities, as defined by the part one of Article 19 of the Law of Ukraine “On the Basics of Social Protection of Persons with Disabilities in Ukraine.”

At the same time, Article 19 of the Law of Ukraine “On the Basics of Social Protection of Persons with Disabilities in Ukraine” contains new provisions, namely: the Pension Fund of Ukraine, upon agreement with the Ministry of Social Policy of Ukraine, provides the following information to the Fund for Social Protection of Persons with Disabilities³⁵:

- on the employed persons with disabilities;
- on the creation of workplaces for persons with disabilities by enterprises, institutions, organisations, and individuals who use hired labour, on employment and job placement of persons with disabilities;
- that is necessary for calculation of the number of workplaces for the employment of persons with disabilities by enterprises, institutions, organisations, individuals who use hired labour, in accordance with the quotas established by part one of this article.

35 Resolution of the Pension Fund of Ukraine, dated March 10, 2023, № 14-2 “On approval of the Procedure and Blank Form for the provision, by the Pension Fund of Ukraine to the Fund of Social Protection of Persons with Disabilities, of information from the register of insured persons of the State Register of Mandatory State Social Insurance.” <https://zakon.rada.gov.ua/laws/show/z0457-23#Text>

The State Labour Service of Ukraine (hereinafter referred to as “the SLS”) checks employers’ compliance with the regulations regarding the employment of persons with disabilities in accordance with the Procedure for control over the observance of the quota of workplaces, and inspects enterprises, institutions, organisations, including enterprises, organisations of public associations of persons with disabilities, and individuals who use hired labour, for the observance of the quota of workplaces reserved for employment of persons with disabilities, in particular through its consideration, as approved by the Resolution of the Cabinet of Ministers of Ukraine “Certain matters of implementation of the provisions in the Laws of Ukraine “On the foundations of social protection of persons with disabilities in Ukraine” and “On employment of the population”, dated January 31, 2007, as amended by the Resolution of the Cabinet of Ministers of Ukraine, dated June 3, 2023, № 553³⁶.

In accordance with this Procedure, the SLS may carry out unscheduled inspections of employers’ observance of the quota of workplaces reserved for employment of persons with disabilities, either based on the information provided by the territorial branch of the Fund for Social Protection of Persons with Disabilities that it received from the Pension Fund of Ukraine, or upon assignment of the Prime Minister of Ukraine regarding the inspection of a business entity in connection with the detected persistent violations of the legislation on the creation of workplaces for persons with disabilities, on employment and job placement of persons with disabilities.

Governed by Article 50 of the Law of Ukraine “On Employment of the Population”, the Ministry of Economy of Ukraine issued its Order, dated April 12, 2022, № 827-22 “On approval of the reporting form № 3-PN “Information on the demand for labour (vacancies) and on the Procedure for its submission”, registered with the Ministry of Justice of Ukraine on May 25, 2022, under № 565/37901.

This document defines the mechanism that employers can use to provide the employment centre with information necessary for the organisation of employment, including for persons with disabilities. In particular, employers are obligated to inform the employment centre at their location and starting on the day they have the needs to recruit employees with disabilities and/or on the date when vacancies opened that can be filled by persons with disabilities.

The information necessary for the organisation of employment of persons with disabilities can be provided by the employer to the employment centre either electronically (with or without the imposition of an electronic signature or seal based on qualified public key certificates) or on hardcopy (certified by the signature of the senior officer / individual entrepreneur or a person authorized by them). Primary information is provided by the employer for the purpose of informing about the need for employment of persons with disabilities.

³⁶ Resolution of the Cabinet of Ministers of Ukraine “Certain matters of implementation of the provisions in the Laws of Ukraine “On the fundamental principles of social protection of persons with disabilities in Ukraine” and “On employment of the population”, dated January 31, 2007

Reasonable accommodation and universal design

In order to ensure human and civil rights and freedoms of persons with disabilities, the needs of persons with disabilities shall be taken into account and/ or **the principles of reasonable accommodation and universal design shall be applied** in the course of the development of the state social standards and state social guarantees, national standards, codes of established practice, technical standards, and research and development activities.

Enterprises, institutions and organisations, private individuals who use hired labour, must create safe and healthy working conditions, take measures to prevent disability and restore the working capacity of persons with disabilities. In case of employment, persons with disabilities are provided with reasonable workplace adjustments.

The legislation currently in effect defines that the terms “reasonable accommodation” and “universal design” are to be used in the meaning provided in the Law of Ukraine “On the ratification of the convention on the rights of persons with disabilities and the optional protocol thereto”, namely:

- reasonable accommodation is the introduction, when doing so is required in a specific case, of necessary and suitable modifications and adjustments that do not constitute a disproportionate or unjustified burden, for the purposes of ensuring the realisation or exercise of all human rights and fundamental freedoms by persons with disabilities equally with other persons;
- universal design is the design of objects, environments, programmes and services designed to make them as usable as possible for all people without the need for adaptation or special design. Universal design does not exclude assistive devices for specific groups of persons with disabilities where necessary.

Reasonable accommodation of the workplace differs from the obligation to ensure physical accessibility of the workplace. Reasonable accommodation of the work environment envisages the provision of individual modifications, adaptations and aids in the workplace that allow persons with disabilities to meet the requirements on an equal basis with others.

A part of the obligation to ensure reasonable accommodation of the workplace is ensuring the accessibility workplaces, therefore, public and private sector employers need to create the necessary conditions in order to have a clear, accessible and timely procedure to meet with the needs of reasonable accommodation of workplaces. Where an individual or an employer has identified obstacles that prevent the full inclusion of a person with a disability, the following steps must be taken:

- the respective employer cooperates with the specific individual to identify obstacles and agree on potential solutions to eliminate or avoid those (reasonable accommodation of the workplace), with account to the MSEC recommendations indicated in the IRP and the solution preferred by that specific person with a disability;
- the employer implements the solution preferred by the person with a disability (in particular, the measures indicated in their IRP). At the same time, the employer is obligated to take the specified measures, if they do not impose a disproportionate or unjustified burden on it. If the measures for reasonable accommodation of the workplace of a person with a disability constitute a disproportionate or unjustified burden for the employer, then it can implement them in full, or agree with the person with a disability on another solution that will not create the said burden for it.

An employer's failure or reluctance to implement the measures specified above will be regarded as a failure to provide reasonable workplace accommodation.

At the same time, it is necessary to note that, according to the UN Convention on the Rights of Persons with Disabilities, refusal of reasonable accommodation is a form of discrimination.

In order to meet the concept of reasonable accommodation, the planned changes must be discussed with the person with a disability. The duty to provide a reasonable workplace accommodation starts to be applicable on the moment a request for such accommodation is received or on the moment when such need becomes apparent.

Ensuring accessibility through universal design means that workplaces are accessible to people with disabilities. This includes physical accessibility to buildings as well as access to technologies that enable people with disabilities to access the workplace. A reasonable accommodation is an individual adaptation that may be required for people with disabilities to use their skills and talents to their full potential.



State assistance to business entities

To ensure the employment of persons with disabilities, a number of mechanisms have been defined at the legislative level to provide economic entities³⁷, with the state support in the form of various financial assistance, benefits, subsidies, compensations, and loans, both to those who have already employed persons of the specified category and to those who intend to do so.

Key documents in this context are:

- Law of Ukraine “On the Basics of Social Protection of Persons with Disabilities in Ukraine”, [Article 20](#)³⁸;
- Law of Ukraine “On collection and accounting of a single contribution for mandatory state social insurance”, [Article 8](#)³⁹;
- [Law](#) of Ukraine “On employment of the population”⁴⁰;
- [Law](#) of Ukraine “On Rehabilitation of Persons with Disabilities in Ukraine”⁴¹;
- [The Procedure](#) for providing subsidies to employers from the funds of the Social Protection Fund for Persons with Disabilities for the purpose of creation of special workplaces for persons with disabilities registered with the state employment service⁴² (hereinafter referred to as “Procedure № 1836”);
- [The Procedure](#) for the use of the amounts of administrative and economic penalties and fines for failure to observe the workplace quotas for employment of persons with disabilities, transferred to the state budget⁴³;
- [The Procedure](#) for the provision of employers with compensation for employment of registered unemployed persons⁴⁴;

37 Review of issues of social integration of people with disabilities in the agricultural sector of Ukraine. 2022. <https://naiu.org.ua/wp-content/uploads/2022/07/Oglyad.pdf>.

38 Law of Ukraine «On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine». <https://zakon.rada.gov.ua/laws/show/875-12#Text>

39 Law of Ukraine “On collection and accounting of a single contribution to mandatory state social insurance” <https://zakon.rada.gov.ua/laws/show/2464-17#Text>

40 Law of Ukraine «On employment of the population». <https://zakon.rada.gov.ua/laws/show/5067-17#Text>

41 Law of Ukraine “On Rehabilitation of Persons with Disabilities in Ukraine”. <https://zakon.rada.gov.ua/laws/show/2961-15#Text>

42 Resolution of the Cabinet of Ministers of Ukraine, dated December 27, 2006, № 1836 “On the implementation of Article 18-1 of the Law of Ukraine “On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine” <https://zakon.rada.gov.ua/laws/show/1836-2006-%D0%BF#Text>

43 Resolution of the Cabinet of Ministers of Ukraine, dated December 27, 2006, № 1836 “On the implementation of Article 18-1 of the Law of Ukraine “On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine”. <https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n100>

44 Resolution of the Cabinet of Ministers of Ukraine dated February 10, 2023 № 124 “On approval of the Procedure for providing employers with compensation for employment of registered unemployed persons”. <https://zakon.rada.gov.ua/laws/show/124-2023-%D0%BF#n11>

- **The Procedure** for the provision of small business entities with compensation for actual costs in the amount of a single contribution to mandatory state social insurance for placement of registered unemployed persons at new jobs⁴⁵;
- **The Procedure** for the implementation of measures to promote employment, the return of funds aimed at financing such measures, in case of violation of employment guarantees for internally displaced persons⁴⁶;
- **The Procedure** for the use of the funds provided in the state budget for social protection of persons with disabilities⁴⁷;
- **The Procedure** for compensating employers for part of the actual costs associated with the payment of a single contribution to mandatory state social insurance for placement at new jobs (to become effective starting on January 1, 2024)⁴⁸.

Each type of support is described in more detail below.

Employers that observed of the quota of workplaces for employment of persons with disabilities and are willing to create additional workplaces for this category of persons can apply for various types of support:

Subsidy for the creation of special workplaces for the employment of persons with disabilities, registered with the state employment service as unemployed.

The condition for granting this subsidy is non-termination of the employment contract at the employer's initiative within two years from the date of employment of a person with a disability in connection with changes in the facility management and organisation of work, in particular, through the reorganisation or repurposing of an enterprise, institution or organisation, personnel reduction, or by agreement between the parties. Besides, the legislature established additional requirements for employers, defined in **Clause 4** of the Procedures № 1836.

45 Resolution of the Cabinet of Ministers of Ukraine dated April 18, 2023 № 338 "Certain matters of providing employers with compensation for a single contribution to mandatory state social insurance for employment in new jobs. <https://zakon.rada.gov.ua/laws/show/338-2023-%D0%BF#n89>

46 Resolution of the Cabinet of Ministers of Ukraine dated September 8, 2015 № 696 "On approval of the Procedure for implementation of measures to promote employment, return of funds aimed at financing such measures, in case of violation of employment guarantees for internally displaced persons". <https://zakon.rada.gov.ua/laws/show/696-2015-%D0%BF#n8>

47 Resolution of the Cabinet of Ministers of Ukraine, dated February 4, 2023 № 120, "Certain matters of social protection of persons with disabilities". <https://zakon.rada.gov.ua/laws/show/120-2023-%D0%BF#Text>

48 Resolution of the Cabinet of Ministers of Ukraine, dated April 18, 2023, № 338 "Certain matters of providing employers with compensation for a single contribution to the mandatory state social insurance for employment in new jobs". <https://zakon.rada.gov.ua/laws/show/338-2023-%D0%BF#n156>

The provision of the subsidy is based on an agreement between the employer, the territorial branch of the Fund for Social Protection of Persons with Disabilities and the basic employment centre or a branch of the regional employment centre.

Its maximum size is set as:

- a) 40 minimum wages, if the workplace is created by way of adaptation of the main and additional plant and machinery and technical equipment at the current workplace or at the existing part of the production venue. Since the minimum wage in 2023 is set at UAH 6,700 per month⁴⁹, the subsidy may not exceed UAH 268,000;
- b) 100 times the minimum wage size, or a maximum of UAH 670,000, if the workplace is created by installing the main and additional plant and machinery and technical equipment due to the impossibility of adapting the current workplace or the existing production venue, or the absence of places and areas.

Targeted loan for the creation of jobs reserved for employment of persons with disabilities⁵⁰.

A targeted loan is interest-free and is provided on the basis of an agreement between the Social Protection Fund for Persons with Disabilities and the employer with a repayment term of up to three years from the date of receipt of funds to the employer's account opened with the State Treasury Service.

A workplace for a person with a disability is regarded as created if a person with a disability is employed there, with an employment contract made with that person, in accordance with the procedure stipulated by law.

Financial assistance for the creation of special workplaces for employment of persons with disabilities⁵¹.

The need to create a special workplace or part of the production area for a person with a disability and the requirements for them are established by an individual rehabilitation program.

49 Law of Ukraine "On the State Budget of Ukraine for 2023", Article 8. <https://zakon.rada.gov.ua/laws/show/2710-20#Text>

50 Order of the Ministry of Labour and Social Policy of Ukraine, dated September 6, 2010, № 270 "On approval of the Guidelines for providing financial assistance on a repayable and non-repayable basis and a targeted loan at the expense of the amounts of administrative and economic penalties and fines credited the state budget for failure to observe the quota of jobs for persons with disabilities". <https://zakon.rada.gov.ua/laws/show/z0954-10#Text>

51 Order of the Ministry of Labour and Social Policy of Ukraine, dated September 6, 2010, № 270 "On approval of the Guidelines for providing financial assistance on a repayable and non-repayable basis and a targeted loan at the expense of the amounts of administrative and economic penalties and fines credited the state budget for failure to observe the quota of jobs for persons with disabilities". <https://zakon.rada.gov.ua/laws/show/z0954-10#Text>

The amounts of returnable and non-returnable financial aid and targeted loans is determined by the branch of the Social Protection Fund for Persons with Disabilities on the basis of technical and economic assessments and estimates, provided by the employer⁵².

The respective workplaces for the employment of persons with disabilities cannot be reduced within three years from the date when the terms and conditions of the agreement on the provision of financial assistance or a targeted loan have been met⁵³.

Besides, enterprises, institutions and organisations, individual entrepreneurs, including those who have selected a simplified taxation system, in case they employ persons with disabilities, have the right to apply a [single contribution to the mandatory state social insurance](#) in the amount of 8.41% the defined basis for calculation of the single contribution for working persons with disabilities. At the same time, the generally applicable size of the single contribution is 22% of the determined basis for calculation of the single contribution. That is, while an employer, for example, pays a single contribution of UAH 3,000 for an employee without a disability, for an employee with a disability, under other conditions being equal, it must pay UAH 1,146.82.

Also, for employers that are willing to offer employment at the new workplace, for a period of at least two years, to registered unemployed persons referred by an employment centre, in particular to persons with disabilities who have not reached the retirement age, support is provided, as stipulated at the legislative level, in the form of [reimbursement of actual expenses](#) in the amount of a single contribution to mandatory state social insurance for the respective person for the month for which it was paid, not to exceed two times the minimum insurance contribution⁵⁴.

Any employer that, upon referral of the employment centre, offers at least one-year employment to persons with disabilities possessing the status of a registered unemployed person for more than one month, shall be compensated for 50% of the actual costs of labour compensation, not to exceed the amount of the minimum wage established by the legislation at the time of payment.

Compensations shall be paid out of the funds provided for in the budget of the Fund for Social Protection of Persons with Disabilities, in every odd month of work starting from the day of employment of a registered unemployed person with a disability. The total duration of the compensation period is six months.

52 Resolution of the Cabinet of Ministers of Ukraine, dated January 31, 2007, № 70 "Certain matters of implementing the provisions in the Laws of Ukraine "On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine" and "On Employment of the Population". <https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n100>

53 Resolution of the Cabinet of Ministers of Ukraine, dated January 31, 2007, № 70 "Certain matters of implementing the provisions in the Laws of Ukraine "On the Fundamental Principles of Social Protection of Persons with Disabilities in Ukraine" and "On Employment of the Population". <https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n100>

54 Law of Ukraine «On employment of the population». <https://zakon.rada.gov.ua/laws/show/5067-17#n239>

Also, a possibility is envisaged for small business entities, that who employ registered unemployed persons with disabilities at newly created workplaces by an employment contract for a period of at least two years, to obtain **compensation for actual costs in the amount of a single contribution to the mandatory state social insurance** for the respective person, for the month for which it was paid⁵⁵.

Compensation is paid for every odd month of work starting from the day of employment of a registered unemployed person with a disability. The total duration of compensation payments is 12 months over the next two years. For example, in 2021, the above-mentioned compensations helped employ 180 people with disabilities⁵⁶.

Finally, employers willing to employ internally displaced persons (hereinafter referred to as "IDPs"), including those with disabilities, recognized as unemployed in accordance with the established procedure, can rely on the following **compensations**:

- the employer's **labour compensation costs** (but not to exceed two times the size of the minimum wage established by law, or the corresponding amount calculated based on it if the person worked on the part-time basis) for employment by fixed-term employment contracts of registered unemployed IDPs by fixed-term employment contracts effective for no more than six calendar months, on condition that the employment guarantees of such a person are maintained for a period that exceeds two times the duration of the payment.

This type of compensation for employment of registered unemployed IDPs with disabilities is provided for every odd month of work within two years, but not to exceed 12 calendar months. The specified costs include the wage base and extra wages and the amount of the single contribution to the mandatory state social insurance accrued on such payments.

Employer's labour costs shall be reimbursed on the basis of an agreement between the employment centre, the employer and the territorial branch of the Social Protection Fund for Persons with Disabilities (in case of employment of a person with a disability).

Measures to promote the employment of IDPs with disabilities shall be financed within the amounts of the Fund for Social Protection of Persons with Disabilities after the registered unemployed IDPs have been employed upon referral of the employment centre.

Summarizing, it is possible to state that employers who aim their efforts at employing persons with disabilities, on condition of observance of the respective legislative requirements, can count on various types of financial support both at the stage preceding the employment of persons of the specified category, and within the framework of the work of employees with disabilities.

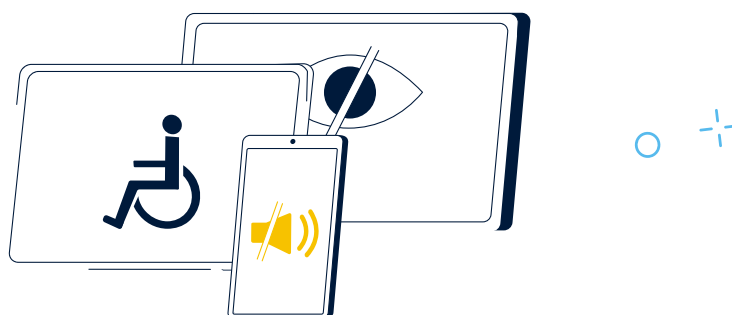
55 Law of Ukraine «On employment of the population». Part here in Article 27. <https://zakon.rada.gov.ua/laws/show/5067-17#n239>

56 Operational data of the State Employment Centre

AUTHORIZED BODIES OF STATE POWER AND INSTITUTIONS (ORGANISATIONS) FOR THE FORMATION AND IMPLEMENTATION OF THE STATE POLICY IN THE AREA OF EMPLOYMENT OF PERSONS WITH DISABILITIES

The [Ministry of Social Policy of Ukraine](#) is the central body of the executive power that ensures the formation and implementation of state policy in the area of social policy, including in relation to employment and job placement of persons with disabilities, in particular, by way of:

- preparation of legislative initiatives, including development of draft laws, deeds of the President of Ukraine, the Cabinet of Ministers of Ukraine, its own statutory instruments;
- directing, controlling and coordinating the activities of the [Fund for Social Protection of Persons with Disabilities and its territorial branches](#), which plays a key role in ensuring the implementation of the workplace quota system for the employment of persons with disabilities. The Fund for Social Protection of Persons with Disabilities is a non-profit budget institution. One of the main tasks of the Fund is to ensure, within the scope of its powers, the implementation of measures regarding the employment and job placement of persons with disabilities and, in particular, promoting the creation of jobs;
- the implementation by the [Pension Fund of Ukraine](#), which is the central body of the executive power, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Social Policy, of certain tasks that pertain to ensuring the exchange of information (through the State Register of Mandatory State Social Insurance) with the Fund for Social Protection of Persons with Disability regarding employers' creation of workplaces for persons with disabilities, employment and job placement of persons with disabilities, as well as information necessary to calculate the number of workplaces for employment of such persons;
- directing, controlling and coordinating the activities of the state rehabilitation institutions that provide comprehensive rehabilitation services, in particular professional, labour, social, psychological rehabilitation, which are important components to increase the employment levels.



The [Ministry of Economy of Ukraine](#) is the central body of the executive power that ensures the formation and implementation of the state policy in the area of labour, population employment, labour migration, labour relations, implementation of the state supervision and control over compliance with the requirements of legislation on labour and population employment, in particular, by way of:

- preparation of legislative initiatives, including development of draft laws, deeds of the President of Ukraine, the Cabinet of Ministers of Ukraine, its own statutory instruments;
- directing and coordinating the activities of the [State Employment Service](#), which implements the state policy in the area of employment, career guidance of the population and labour migration, social protection against unemployment; assistance to citizens in selecting a suitable job; providing employers with employee selection services; additional assistance in the employment of certain categories of citizens who are uncompetitive on the labour market, in particular, persons with disabilities;
- implementation by the [State Labour Service of Ukraine](#), which is the central body of the executive power, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Economy, of certain tasks that pertain to ensuring supervision and control over compliance with the legislation on labour and employment of the population, in particular, compliance by employers with the established workplace quotas for the employment of persons with disabilities.

The [Antimonopoly Committee of Ukraine](#), which, according to the Law of Ukraine "On state assistance to business entities", is an authorized body whose powers encompass:

- receiving and considering notifications about new state assistance from providers of such assistance;
- determining whether measures to support economic entities at the expense of the state or local resources qualify as state assistance; assessing admissibility of state assistance for competition, decision-making;
- collecting and analysing information on measures to support business entities at the expense of the state or local resources; requesting information, including that with restricted access, necessary for decision-making, from providers and recipients of state assistance and their officials.

Social partners – are public organisations active in the area of the protection of the rights of persons with disabilities, in particular at work; organisations that represent the interests of employers and trade unions, in particular those pertaining to social dialogue, development of legislative initiatives by bodies of power, preparing proposals for legislation, etc.

BENEFITS AND INCENTIVES FOR EMPLOYERS WHO EMPLOY PEOPLE WITH DISABILITIES

People with disabilities are equal members of society and are entitled to all human rights and fundamental freedoms⁵⁷, including the right to work.

Today, they are more engaged in the life of the society, but continue to face many obstacles on the way to self-realisation through various activities, such as education, employment, sports, etc.

Engaging people with disabilities in work has the same advantages (and in some cases even more) for the employer, as engaging employees without disabilities. The relevant advantages are of commercial and mental (psychological) nature.

Hiring and employment of people with disabilities may contribute to the creation of a more diverse and inclusive work environment, which may ultimately result in the solution of a greater number of issues and to more innovation at workplaces.

It is necessary to note that the problem of labour shortage has recently grown more topical, to become one of the most burning economic challenges for the next several decades⁵⁸.

In July 2022, American companies posted 11.2 million job vacancies, while only 6 million people were unemployed.

Engaging people with disabilities in the area of employment is a win-win step for employers.

Besides, employment of people with disabilities has many advantages, for example:

- the work of people with disabilities in a team increases corporate morale⁵⁹ and labour productivity, and reduces staff turnover⁶⁰;
- employment of persons with disabilities contributes to improving the employer's reputation among employees, customers and the society in general;

57 UN Convention on the Rights of Persons with Disabilities, Article 1. URL: https://zakon.rada.gov.ua/laws/show/995_g71#Text

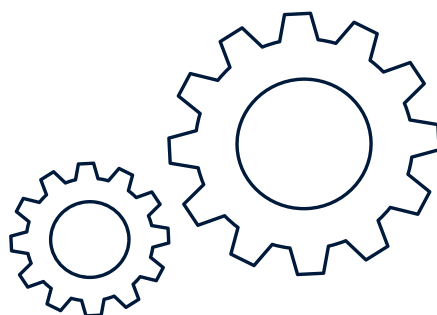
58 Labour force to be in short supply for decades: who will capitalise on it <https://minfin.com.ua/ua/invest/articles/kakie-kompanii-vyigrayut-ot-nehvatki-rabochey-sily-investoram-na-zametku/>

59 Semygina T.V., Ivanova O.L. (2010) Employment and Job Placement of People with Disabilities: A Guide for Employers. URL: <https://www.dcz.gov.ua/sites/default/files/imce/oon.pdf>

60 JAN. (2020). Workplace accommodations: Low cost, high impact, Job Accommodation Network Accommodation and Compliance Series. <https://askjan.org/media/lowcosthighimpact.html>

Starting in the 1970s, the US chemical corporation Dupont conducted a 30-year assessment of the performance of its employees with disabilities. As a result, the relevant indicators of such workers were either the same or better than those of non-disabled workers in terms of safety at work, performance of professional duties, work attendance and staff stability/ turnover. Employers surveyed in Australia, the Netherlands and the UK reported similar trends.

- disability and the needs caused by it promote the use of innovative in approaches to work and the product of its performance (for example, accessible product design). New technologies and devices are being created and improved all the time, enabling people with disabilities to work without barriers;
- the single contribution for enterprises, institutions and organisations, individual entrepreneurs, including those who have chosen a simplified taxation system, which employ persons with disabilities, has been **set as 8.41%** of the calculation base of the single contribution for working persons with disabilities (Part 13 of Article 8 of the [Law "On Collection and Accounting of a Single Contribution to Mandatory State Social Insurance", № 2464](#)). The SSC calculation base is the sum of accrued wages by types of payments, which include base wage and extra wages, other incentive and compensatory payments, including those made in kind;
- employment of a person with a disability makes employers exempt from the obligation to pay administrative and economic penalties for failure to observe the workplace quotas for the employment of such persons⁶¹, from the need to spend money on hiring and training new personnel⁶², and also ensures that such employers receive commercial and other benefits from the direct performance of duties by employees with disabilities.



61 Articles 19 and 20 of the Law of Ukraine "On the Fundamental Principles Social Protection of Persons with Disabilities in Ukraine". URL: <https://zakon.rada.gov.ua/laws/show/875-12#Text>; The Procedure for payment by enterprises, institutions, organizations and private individuals using hired labour of the amounts of administrative and economic penalties and fines for failure to meet the quota of workplaces for the employment of persons with disabilities, approved by the Resolution of the Cabinet of Ministers of Ukraine of January 31, 2007, № 70. URL: <https://zakon.rada.gov.ua/rada/show/70-2007-%D0%BF#Text>

62 Zhdan, P.; Ivanova, O.; Lebid, M.; Nazarenko, V.; Sotska, A.; Frolova, S. Social integration of people with disabilities in the agricultural sector: Guide. Under the editorship of O. Ivanov. Kyiv, 2022. P. 5. URL: https://issuu.com/ukraineards/docs/_f46c07adf9c257

Chapter II

SELECTION OF EMPLOYEES WITH DISABILITIES

FINDING APPLICANTS

In practice, there are two ways to find applicants with disabilities for a vacancy: when a person themselves applies for employment assistance and when that a person must be found.

While the former method does not require any effort on part of the employer, the latter one requires that certain actions are taken, each of which must take into account the aspect of disability, namely:

1. Job description.

In addition to disclosing the content of the proposed position, work duties and conditions, etc., it must contain information about the potential opportunities and advantages of this job for a person with a disability.

An example of a job description structure

1. Advertising of the company and its values, its openness to employment of people with disabilities.
2. Name of the vacant position.
3. Conditions of work (online, offline, mixed), recreation and development that are offered.
4. Existing conditions of accessibility and openness to providing reasonable accommodation, any advantages that work with the company has for a person with a disability.
5. Description of duties.

6. Salary and other incentives and social guarantees.
7. Description of the team and their openness to work with a colleague who has a disability.
8. Methods of feedback (live communication, phone call, e-mail, filling out an online form, etc.).

2. Communication of information about vacancies.

In addition to the usual resources that carry information about vacancies, such as: staff, the company website, information resources for job search: [Work.ua](https://www.work.ua/) (<https://www.work.ua/>), [GRC.UA](https://grc.ua/) (<https://grc.ua/>), [Robota.ua](https://rabota.ua/ua) (<https://rabota.ua/ua>), social networks, partners, etc., it makes sense to use the potential of the following entities that interact with people with disabilities and handle their issues:

- employment centres (<https://www.dcz.gov.ua/>) – in addition to keeping a register of the unemployed, including those with disabilities, they also provide advisory services on employment issues;
- educational institutions – they provide education and can provide names of their graduates with disabilities as potential employees. For example, the “World of Professions” Platform (<http://svitprof.org.ua/>), where it is possible to find information on nearest educational institutions and professions related to blue-collar professions;
- centres for rehabilitation and provision of social services – those provide respective services to people with disabilities and can communicate information about employment opportunities in a company to their clients;
- public associations of people with disabilities, whose members include persons of this category, or associations of such persons - they have the largest pool of information about people with disabilities, and can also advise on the specifics of employment, possible working conditions, arranging workplaces for employees with disabilities caused by specific disorders⁶³. Information about public associations of people with disabilities can be obtained either from online resources or from local authorities (local state administrations, social protection administrations, structural units of the Fund for Social Protection of Persons with Disabilities, which interact with such institutions in the exercise of their powers, etc.), as well as from other sources.

⁶³ Zhdan, P.; Ivanova, O.; Lebid, M.; Nazarenko, V.; Sotska, A.; Frolova, S. Social integration of people with disabilities in the agricultural sector: Guide. Under the editorship of O. Ivanov. Kyiv, 2022. P. 5. URL: https://issuu.com/ukraineards/docs/_f46c07adf9c257

3. Feedback

It is necessary to make sure that people with disabilities who apply for vacancies have access to various methods of feedback, with account to their needs, caused by any specific disorder.

It is not enough to limit communication by just a telephone call, for example, when it is about the needs of people with hearing impairments.

Web resources must make it possible to read information on electronic devices; letters must be printed in a font of at least 14 pts, etc., to meet the needs of people with visual impairments.

The venues where documents are submitted or where visitors are received must be architecturally accessible, and in the absence of an elevator or a lift, it must be located on the first floor, etc., to meet the needs of people with musculoskeletal disorders.

The employer's interfaces and other electronic services must be adapted for persons with disabilities (with hearing and visual impairments, musculoskeletal disorders, disorders of speech and intellectual development, or various combinations of impairments) in accordance with DSTU EN 301549 "Information technologies. Requirements for the accessibility of ICT products and services".

RECRUITMENT INTERVIEWS AND TESTING

In order to make the complete picture of applicants, in particular those who have a disability, and to determine how suitable they are for the vacancy, measures such as an interview or testing may be applied.

To ensure that all candidates with disabilities are included in the employment application process, interviews and tests must be accessible, and reasonable adjustments must be offered where necessary.

Based on their results, it is possible to find information on both the person's professional capabilities, and also on their specific needs caused by their disability, for further organisation of the work process and environment.

In order to find out the respective needs, the **questions of the Washington Group** may be suitable, with their adaptation based on the purpose of the interview/ testing.

Do you have difficulty seeing, even if wearing glasses?

Do you have difficulty hearing, even if using a hearing aid?

Do you have difficulty walking or climbing steps?

Do you have difficulty remembering or concentrating?

Using your usual (customary) language, do you have difficulty communicating, for example understanding or being understood?

If you have any difficulties, what conditions must be provided for your comfort and proper performance of your duties at work?

In case of an interview/ testing with a person with a disability, accessibility conditions must be ensured, if the applicant needs them, to provide, among other things, the following:

- the possibility to conduct relevant events offline or online (by telephone or by written communication via e-mail or messengers, etc.);
- if testing is done with the use of a web resource, it is necessary to ensure that it complies with the requirements of the DSTU EN 301549 "Information technologies. Requirements for the accessibility of ICT products and services", or an alternative method must be used;
- the presence of physical accessibility conditions in the interview/testing premises (here, it is necessary to refer to DBN B.2.2-40:2018 "Inclusiveness of buildings and structures");
- information accessibility:
 - production of brochures, leaflets, tests, etc. (if they are used) in a large font, consistent with the requirements for the contrast of the background and the text, or in Braille to ensure their accessibility for people with visual impairments;

- ensuring the availability of information provided in electronic formats, in particular, its suitability to be read on screens⁶⁴ DSTU EN 301549 “Information technologies. Requirements for the accessibility of ICT products and services”);
- ensuring the use of sign language, if communication is carried out with a person with hearing impairment who knows it;
- if an interview/testing is conducted with a person with certain grave mental or intellectual disorders, questions should be formulated as simply and clearly as possible.

For example:

“Where do we put the desk and the chair?”, instead of “How to arrange a desk with a chair?”.

“What do you want to do: carry vessels or serve customers at the cash register?”, instead of “What kind of work do you give preference to?”.

“This is your desk and chair. Here you will work/ collect /sort... If you feel uncomfortable, tell about it to... (who exactly)”.

“You can carry the vessels. If it’s difficult for you, tell about it... (to whom exactly).”

- awareness of persons engaged in interviewing/testing in connection with the specifics of communication with, and treatment of people with disabilities.

An approximate list of advice on communication and meeting accessibility conditions at work for people with disabilities caused by the most common types of disorders, depending on their specific characteristics:

1. For persons with musculoskeletal disorders:

- communication at eye level (if possible);
- organisation of the workplace to ensure the most comfortable positions to avoid the feeling of discomfort in the body or restriction of free movement;
- ensuring availability of objects and information (location at a convenient height, in a convenient place, etc.) that the employee with a disability may need to perform their work duties;
- minimizing the need to move around the room, especially if it is architecturally inaccessible or partially accessible.

⁶⁴ Zhdan, P.; Ivanova, O.; Lebid, M.; Nazarenko, V.; Sotska, A.; Frolova, S. Social integration of people with disabilities in the agricultural sector: Guide. Under the editorship of O. Ivanov. Kyiv, 2022. P. 11. URL: https://issuu.com/ukraineards/docs/_f46c07adf9c257

2. For persons with intellectual and certain grave mental disorders:

- communication in simple language, in short sentences and with the use of words that are as clear as possible; repeating or summarizing what was said, allowing more time to think;
- if possible - providing information in various formats (audio, visual, etc.);
- trying to formulate questions starting with "who", "what" and "where" instead of "when", "why" and "how";
- provision of training in performance of labour duties;
- ensuring comfortable working conditions (covering of the work room walls in calm colours⁶⁵, arrangement of furniture, etc.); minimisation of visual and sound signals in the room.

Adherence to these recommendations will mitigate the difficulties in understanding, reduced analytical abilities, sensitivity to stress, difficulties in communication and understanding, and in concentration and memorisation of information, that are characteristic of some persons with intellectual and mental disorders.

3. For persons with visual impairments:

- clear, concise and understandable delivery of the necessary information;
- commenting on actions and the situation around;
- limitation of physical contact by what is only necessary for work;
- minimizing the need to move around the room, especially if it is architecturally inaccessible or partially accessible. If a particular route is used frequently, it is necessary to ensure that it is safe and convenient.

4. For persons with hearing impairment:

- communicating with a person in a clear, understandable language, without haste and in a manner that is the most convenient for them (sign language, communication in writing (using paper or an electronic device, etc.);
- mandatory writing of information that contains numbers, special terminology, addresses, etc., so that it is clearly understandable;
- engaging a mentor with perfect command of sign language in the course of mentoring/ training/ supervisory support.

It makes sense to ask the applicant with a disability about whether or not they need any accessibility conditions, that is, before organizing the relevant events.

⁶⁵ Example of standards for wall colour finish: Appendix 5 to the Resolution of the Cabinet of Ministers of Ukraine, dated August 1, 2013, No. 588 "On Approval of the Model Regulations of the Centres for the Provision of Administrative Services" <https://zakon.rada.gov.ua/laws/show/588-2013-%D0%BF#n501>

PRACTICES FOR HIRING EMPLOYEES WITH DISABILITIES

People with disabilities, according to the legal definition and in practice, are full and equal participants in labour relations. They work in all industries.

There are many examples of successful employment of people in this category by Ukrainian employers. Some jobs are specifically created to employ people with disabilities; others are open to persons with disabilities for employment, while others may not be.

However, it is an undeniable fact that the inclusion of people with disabilities in the workforce makes employers more efficient and more competitive. In particular, according to a study conducted in the USA in 2017, almost 90% of respondents buy goods and services from companies that are actively engaged in resolving socially significant problems; more than 75% of the responding consumers (USA) refuse goods or services from firms that have a philosophy contradicting their beliefs⁶⁶.

Experience proves the existence of many practices for the selection of employees with disabilities, which, when implemented, produce a positive effect on the employment of people with disabilities, as well as on the efficiency and effectiveness of the respective employer's operations. At the same time, such practices must be publicised more frequently, for example, in the mass media or online, since today they are shared extremely rarely.



66 Employment of people with disabilities: best practices: methodology guide / Bazylenko, A.; Talanchuk, I.; Davydenko, G. et al.; under the general editorship of A. Basylenko. K.: "Ukraine" University, 2022. 198 pgs., pp. 63–64

Chapter III

ORGANISATION OF WORK OF PEOPLE WITH DISABILITIES

The right to work is recognized as one of the fundamental human rights and formalised in such international documents as the Universal Declaration of Human Rights (Article 23), the [International Covenant on Economic, Social and Cultural Rights](#) (Articles 6,7), and in the national legislation – [uj](#) (Article 43).

Notably, this right is guaranteed without any limitations; all citizens of Ukraine have equal rights and are equal before the law.

According to the [Convention on the Rights of Persons with Disabilities](#) and the Law of Ukraine «[On the Basics of Social Protection of Persons with Disabilities in Ukraine](#)» (hereinafter referred to as the “Law № 875”), people with disabilities in Ukraine enjoy the full scope of social and economic, political, personal rights and freedoms, formalised in the Constitution of Ukraine, the laws of Ukraine and international treaties, ratified by the Verkhovna Rada of Ukraine.

In view of the fact that in Ukraine, the quota of workplaces for employment of persons with disabilities has been stipulated for enterprises, institutions, organisations, individuals that use hired labour, in the event of an increase in staff, it is necessary to remember that employers having eight or more employees have an obligation to reserve or create workplaces for the employment of persons with disabilities, including special workplaces within the quota, and create working conditions for workers with a disability, with account to their individual rehabilitation programs.

Please note: the quota requirements being met means the employment of persons with disabilities for whom that place of work is the main one, regardless of whether the person with disabilities is employed full-time or part-time (Part 5 of Article 19 of the Law “On the Basics of Social Protection of Persons with Disabilities in Ukraine”).

People with disabilities are granted the right to work at enterprises, institutions, organisations, and be hired by individuals that use hired labour, as well as to engage in entrepreneurial and other labour activities that are not prohibited by law.

At the same time, the regulation of labour relations with employees with disabilities has certain specifics, therefore as early as at the stage of concluding an employment contract, it is necessary to pay attention to the provisions that regulate the specific features of concluding employment contracts with persons with disabilities.

CONCLUSION OF EMPLOYMENT CONTRACTS

In what cases it is prohibited to make an employment contract

It is prohibited to enter into an employment contract with a citizen who, according to a medical opinion, is contraindicated for work due to their health condition (Part 6 of Article 24 of the Labour Code).

Therefore, when hiring a person with a disability, the latter must submit, in addition to general documents, the following:

- a reference note to the MSEC examination report, which confirms the disability and contains a conclusion on the conditions and nature of work, in the form approved by the MoH order of July 30, 2012, № 577 (as amended).
- IRP, in the form and according to guidelines for filling it as approved by MoH Oder of October 8, 2007 № 623.



When it is possible to deny employment to a person with a disability

According to Part 3 in Article 17 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine", an employment contract may not be denied for the reasons of disability.

An employee with a disability may be denied employment in the following cases: if their professional qualities do not meet the position requirements; when, according to the MSEC conclusion, specified in the reference note to the examination report of the MSEC and/or IRP, the employee's health condition prevents the performance of their professional duties, threatens other persons' health and safety at work, or the continuation of work or a change in its nature and scope threatens to worsen the health of that person with a disability.

The employer has the right to deny employment to an employee with a disability if they are found to be unsuitable for the position held or the work performed for reasons of their health condition, if, in the course of the hiring process, it is established that during the interview that person concealed the fact that the MSEC conclusion, specified in the reference note to the report of the examination by the MSEC and/or the IRP, stated that the person is incapable of work or has limitations as to their ability to do certain types of work.

Individual rehabilitation program for a person with a disability

An individual rehabilitation program for a person with a disability (IRP) is a set of rehabilitation measures of optimal types, forms, scopes and time frames, along with a definition of the manner and place of their implementation, aimed at restoring and compensating for impaired or lost body functions and abilities of a person with a disability and a child with a disability.

The IRP is developed in accordance with the State Standard Program for the Rehabilitation of Persons with Disabilities by the Medical and Social Expert Commission (MSEC), with the mandatory participation of a person with a disability, and must be approved by the person with a disability.

The IRP is prepared based on the information from the MSEC examination report, by the template approved by the MoH Order of October 8, 2007, № 623⁶⁷. The Provisions on the IRP was approved by the CMU Resolution dated May 23, 2007, № 757⁶⁸.

67 On the approval of the forms for the individual rehabilitation programme of a disabled person or a disabled child and the procedure for their preparation: MoH Order, dated October 8, 2007, № 623. <https://zakon.rada.gov.ua/laws/show/z1197-07#Text>

68 On the approval of the Provisions on the individual rehabilitation programme of a person with a disability: Resolution of the Cabinet of Ministers of Ukraine, dated May 23, 2007, № 757. <https://zakon.rada.gov.ua/laws/show/757-2007-%D0%BF#Text>.

The IRP contains the clause “Rehabilitation measures and their implementation”, which specifies the types and forms of rehabilitation measures. Paragraph 5 in that clause concerns labour rehabilitation. It contains a detailed description of all factors and elements of the future employment of a person with a disability.

In this section, the following features of employment must be indicated:

- contraindications for the professional activity of a person with a disability due to their health condition; working conditions indicated for the person with a disability (difficulty, intensity, work and rest mode, form of work organisation, health and safety factors);
- in the case of a possible continuation of work by a person with a disability in their profession with a decreased work load - restrictions are necessary for the performance of individual job and functional duties, and planned tasks;
- if necessary, special requirements are specified regarding health and safety at work (work at heights), in proximity to moving mechanisms, use of power tools, etc; special devices necessary for the performance of work in this particular line of duties (blind aids, deaf aids and other devices), and special requirements for organisational, technical and ergonomic adaptation of the workplace in relation to the specific features of the disabled person’s disorder;
- rational employment - a list of recommended professions and types of work is indicated.

A person with a disability has the right to refuse any type, form and scope of rehabilitation measures envisaged in their IRP, or the entire program as a whole.

The legislation does not obligate employers to demand an IRP from a person with a disability. At the same time, according to the Laws of Ukraine “On the Basics of Social Protection of Persons with Disabilities in Ukraine” and “On the Rehabilitation of Persons with Disabilities in Ukraine”, an IRP is mandatory for employers to implement, if a person with a disability presented it in the hiring process or later, in the course of their work.

If the employer is in doubt as to whether a person can work at a certain workplace, and there are no relevant recommendations in the IRP, it can address the MSEC requesting relevant information.

Please note that when an employment contract is being concluded (except for the employment contract regarding telework or home-based), it is necessary to inform the employee with a disability, against their signature, about the working conditions and the presence at the workplace of dangerous and harmful industrial factors that are still present, the possible consequences of their health impact, and the employee’s rights to benefits and compensation for work in such conditions in accordance with the legislation and the collective agreement.

The list of documents required to make an employment contract:

- a job application;
- passport or other identity document;
- employment record book (only persons who find their first employment may be hired without an employment book);
- a document on education (specialisation, qualification);
- a copy of the identification number assignment certificate;
- a copy of the pension certificate;
- a copy of the reference note to the MSEC examination report in form № 157-1/o (those documents indicate the cause of disability, the disability degree group, the duration of the disability and the conclusions of the commission on the conditions and nature of the work by the person with a disability);
- individual rehabilitation program for the person with a disability, issued by the MSEC.

According to Article 24 of the Labour Code of Ukraine, an employee may not be allowed to work without an employment contract based upon an order or order of the owner or of a body authorized by it, and without notifying the central body of executive power for matters of ensuring the formation and implementation of the state policy on the administration of a single contribution to the mandatory state pension social insurance on hiring an employee in following the procedure stipulated by the Cabinet of Ministers of Ukraine.

Therefore, upon hiring, an employment contract is made in writing, or an employment order is issued; the employee is presented with it to read and understand, and a notification is submitted to the territorial body of the State Tax Service of Ukraine.

In addition, in accordance with Article 29 of the Labour Code, an employee with a disability must read and understand the internal documents of the enterprise, and respective briefings must be conducted with them. The employment order is the grounds to make a respective entry in the employee's employment record book.

PROBATION PERIOD

Upon hiring, a probation period may be set for employees with disabilities, with the exception of persons with disabilities who were referred to a job by the medical and social examination commission (MSEC) (Part 3, Article 26 of the Labour Code of Ukraine).

However, it is necessary to remember that if an employment contract is made during the effect of the martial law, the probation condition for employees at the time of hiring can be established for any category of employees (clause 2 of Article 2 of the Law of Ukraine dated March 15, 2022 № 2136-IX "On the organisation of labour relations under martial law").

The probation period for the employee is set at the time of hiring, but it may not be a condition for concluding an employment contract.

The condition regarding the establishment of a probation period upon employment must be recorded in the employee's application, in the employment contract, and also in the employment order. The absence of a respective condition in the specified documents serves as a reason to believe that the employee was hired without a probation.

The total probation period upon hiring may not exceed three months; upon consent of the trade union, the probation period can be extended to six months, but for workers, for no more than one month. In addition, it is necessary to note that days when the employee did not actually work, regardless of the reason, are not included in the probation period (Article 27 of the Labour Code of Ukraine).

If the employee continues to work after the probation period has expired, they are considered to have passed the probation, and any subsequent termination of the employment contract is only permitted for generally applicable reasons (Article 28 of the Labour Code of Ukraine).

INTERNSHIP

Internship is a type of advanced training aimed at development of practical skills and abilities to perform professional duties in a profession or position, to which a graduate of an educational institution or a registered unemployed person can apply.

The legislation on internships also applies to persons with disabilities, with account to the specifics of the workplace and the MSEC recommendations.

Internship can be established for employees with disabilities who have gained professional education and need practical work experience (expansion of competence) in their profession (specialisation), or for those who have not worked for a long time and wish to restore or improve their knowledge, skills and abilities in practical activities, or for those who have not yet completed their education process.

At enterprises of any form of ownership, there are only **2 types of internships**:

- **internship for people in education** (in accordance with the Law of Ukraine dated September 5, 2017 № 2145-VIII "On Education");
- **internship for registered unemployed persons** (in accordance with Order № 318/655 dated May 31, 2013, "On approval of the procedure for professional training, retraining and advanced training of registered unemployed persons", registered with the Ministry of Justice of Ukraine, dated June 19, 2013, № 1029/23561).

Internship for people in education.

In accordance with the provisions of Article 29 of the Law of Ukraine, dated July 5, 2012, № 5067-VI "On Employment of the Population", internships are provided for young people. Also, the CMU Resolution, dated January 16, 2013, № 20 approved the procedure to make an internship agreement with students in professional (vocational technical), professional pre-higher, and higher education at the employer's facilities, and the Standard form of an internship agreement for applicants of p students in professional (vocational technical), professional pre-higher, and higher education at the employer's facilities⁶⁹.

Internship of students at the employer's facilities takes place during time free from studies.

The internship contract is made and entered into by the employer and the intern (if they have reached the age of majority) or their parents or other legal representatives.

Concurrently with the conclusion of the internship contract, the employer approves the individual internship program and issues an internship order.

The following information is noted in the internship order:

- its dates and place (structural subdivision);
- the intern's profession (qualification) or specialisation (education degree);

⁶⁹ On the approval of the Procedure for the conclusion of the contract on the internship of students in vocational (professional-technical), specialist pre-higher, higher education with the employer and the Standard form of the contract on the internship of students in vocational (professional-technical), vocational pre-higher, higher education with the employer: Resolution of the Cabinet of Ministers of Ukraine, dated January 16, 2013, № 20 <https://zakon.rada.gov.ua/laws/show/20-2013-%D0%BF>

- mode of internship (i.e. distribution of internship time, duration of internship and rest),
- internship supervisor – an employee of a legal entity or a sole proprietorship responsible for the internship that uses the labour of individuals within the framework of labour relations.

No more than two interns may be assigned to an internship supervisor.

The intern must take training in safety at work.

The internship period may not exceed six months, and the duration of work throughout the internship period may not exceed the working hours stipulated by the legislation for the respective category of employees. Information about the internship is entered in the register of insured persons of the State register of mandatory state social insurance.

The employer pays wages to the intern, and ensures proper working conditions, and compliance with the rules and standards of health and safety at work.

At the end of the internship, the intern is issued a report on their results, which specifies the work performed, an assessment of its quality, and a description of the intern's professional competence and personal and business properties.

The employer enters a record of the internship in the employment record book (if available), which, in case of absence at the request of the employee, is issued in accordance with the law.

Internship of persons registered as unemployed with an employment centre.

Internship of persons with disabilities who are registered unemployed may be carried out as follows:

- directly at the facilities of the employer as the customer for human resources;
- in targeted courses.

The duration of internship for unemployed persons in targeted courses depends on the purpose and complexity of the training, and ranges 20 to 500 hours.

Internships sponsored by employers are carried out according to an individual program approved by the employer and agreed to by the employment centre.

When the employer provides professional training to an unemployed person by way of internship, followed by their subsequent employment, the employment centre concludes an agreement with the employer and with the unemployed person.

An essential condition in the agreement is the unemployed person's obligation to be employed within 30 calendar days after they have completed their professional training, sponsored by the employer, and the employer is obligated to hire the unemployed person.

Vocational training of the unemployed and related costs are financed from the Social Insurance Fund in case of unemployment.

In addition to the internship contract, the following documents must be issued at the company:

- the order of the senior executive at the enterprise on enrolment a person in internship (specifying the training duration and the training supervisor from the enterprise);
- an individual internship program approved by the employer and agreed to by the employment centre (where the internship period is specified to be no longer than three months, with account to the 40-hour weekly workload, the content of tasks, and the amount of time allocated for their completion);
- internship report, prepared by the unemployed person and submitted to the internship supervisor no later than on the day preceding the last day of the internship. It must contain information on completion of all sections of the program, in particular, the section on safety at work and the unemployed person's concise proposals regarding the experience they have gained.

Upon completion of their internship or professional training at the sponsoring employer's facilities, the unemployed person is issued a certificate.

A record of the internship is entered in the intern's employment record book.

WORKING CONDITIONS

The working conditions of a person with a disability must be defined with account to the individual capabilities and needs of such an employee.

The type of work that a person with a disability is suitable for can be determined by the type of impairment they have: mental, physical, sensory, psychiatric, or a combination of those. However, when it comes to performance of their duties at work, those are less important than the knowledge, skills and general abilities of such a person.

Employment of a person with a disability takes into account the following criteria:

- individual abilities of a person;
- recommendations of the medical and social expert commission (MSEC);
- recommendations of employment service specialists;
- the employer's ability to adapt, if necessary, the workplace to be suitable for an employee with a disability.

At hiring to a specific position, it is advisable to take into account the person's specific limitations.

For example, the fact that a person cannot hear does not in itself mean anything. This is only a specific limitation of the person related to their disability. At the same time, people who for certain reasons find it difficult to communicate should not be offered work related to constant communication.

In some cases, people who have suffered health deterioration leading to disability, have to change their way of life and profession completely, and gain new education.

General features that must be taken into account when employing a person with a disability:

1. Individual regimen of drug therapy.
2. Individual diet.
3. The need for an individual pace of work.
4. Motion limitations.
5. The possibility to use special aids and devices that partially compensate for functional limitations or improve working conditions (air conditioner, orthopaedic chair, brighter lighting, magnifying glass, anti-noise earplugs, headphones, helmets, Braille keyboard, sign language translation, etc.).

The majority of people with disabilities are able to perform work at the same level as workers without disability. They will be a great asset to their employers if they perform work functions that match their skills, abilities, interests and capabilities.

WORKPLACE ACCOMODATION (ORGANISATION). ACCESSIBLE WORKPLACE

Creating or adapting workplaces for people with disabilities is not at all a burden for employers, on the contrary, in the vast majority of cases, it is a benefit.

For example, in 2014 and 2020 several studies were conducted among American companies, in order to identify any changes that took place in those companies after the adaptation of workplaces there. Their findings showed that creating an accessible work environment only benefited the companies. Those benefits included better employee morale, lower stress levels at work, lower training costs for new employees due to the retention of experienced employees; higher productivity, higher employee attendance, and fewer accidents at work.

Discussions about workplaces for people with disabilities in the narrow sense of their accessibility directly and exclusively imply a place or a production area where a person permanently or temporarily stays in the process of their work at an enterprise, institution or organisation, or at the premises of individuals who use hired labour⁷⁰.

In the broad sense, it also implies the accessibility of the workplace:

1. Of the building and premises and equipment in it (sanitary and amenity facilities, special premises, recreation rooms, locker rooms, elevators, stairs, safety areas, etc.);
2. The surrounding area, transport and transport infrastructure on the route that an employee with a disability takes to get to work, etc.

Overall, workplaces for persons with disabilities are divided into two types:

- **Ordinary** (if necessary, with the use of certain measures not related to their equipment and arrangement), if, according to working conditions and with account to the capabilities of persons with disabilities, they can be used for their employment⁷¹ ;
- **Special** - separate workplaces or sections of the production area, which require additional measures to organize the work of persons with account to their individual functional capabilities in connection with their disability, by way of adapting the main and extra equipment, technical means, etc.⁷².

70 On rehabilitation of persons with disabilities in Ukraine: Law of Ukraine, dated October 6, 2005, № 2961-IV. <https://zakon.rada.gov.ua/laws/show/2961-15#Text>

71 Employment and job placement of people with disabilities: Handbook for employers/ Compiled by Semygina, T.V.; Ivanova, O.L., 2010. 140 pgs

72 On the rehabilitation of persons with disabilities in Ukraine: Law of Ukraine, dated October 6, 2005, № 2961-IV. <https://zakon.rada.gov.ua/laws/show/2961-15#Text>.

A special workplace may be a newly created (i.e. organized) one, or working conditions at an existing workplace may be adapted to permit employment of a person with a disability. The need to create special conditions may arise in various circumstances: for example, when new employees are hired or when employees who worked there earlier return to work after they suffered an industrial injury, causing disability⁷³.

The requirements regarding the accessibility of workplaces, with account to the needs of people with disabilities and depending on the types of disorders, are listed in subsection 7.3 "Workplaces" of Chapter 7 "Special requirements for the living environment of low-mobility population groups" DBN V.2.2-40:2018 "Inclusivity of buildings and structures. Basic provisions"⁷⁴.

The mechanism to ensure workplace accessibility for an employee with a disability includes the following measures:

- procedural (change of work schedules, provision of additional breaks, for example, to take medications; remote work possibilities, etc.);
- functional (redistribution of non-core functions between employees);
- technical (rearrangement of the physical environment, provision of additional assistive devices to an employee with a disability, etc.);
- organisational (assignment to a separate employee who, if necessary, accompanies and helps a person with a disability in the performance of work duties (as a mentor, assistant, etc.); taking measures to overcome existing stereotypes about the capabilities of persons with disabilities in the work team)⁷⁵.



73 Employment and job placement of people with disabilities: Handbook for employers/ Compiled by Semygina, T.V.; Ivanova, O.L., 2010. 140 pgs

74 DBN V.2.2-40:2018 "Inclusivity of buildings and structures. Basic provisions".

75 Zhdan, P.; Ivanova, O.; Lebid, M.; Nazarenko, V.; Sotska, A.; Frolova, S. Social integration of people with disabilities in the agricultural sector: Guide. Under the editorship of O. Ivanov. Kyiv, 2022, 44 pgs

It is rather difficult to ensure the accessibility of a workplace in the process of its organisation, unless the employer knows the exact needs of a potential employee with a disability or a person who already works for it and for whom accessibility conditions are created. Therefore, in order to take into account and ensure the needs of an employee with a disability in the conditions of an accessible workplace, as well as to minimize the efforts and costs of the employer in that connection, it is advisable to follow the following algorithm of actions:

1. Analyse work duties of an employee with a disability (for example, the work requires sitting at a computer for a long time or frequent moving), and compare those with the current conditions at the workplace.
2. Determine measures aimed at ensuring the conditions of workplace accessibility for a person with a disability, with account to their needs, caused a specific disorder, and labour duties.
3. Assess how "smart" or expedient the necessary accommodation is, with account to the cost of the relevant measures, their benefits for a specific employee and the team, possibilities to use the state financial support for respective purposes, the expected duration of employment of a person with a disability in the respective position, as well as the absence of any negative consequences for other employees.
4. Implement measures to create conditions for workplace accessibility and evaluate their effectiveness.
5. Adjust the results of the specified measures in case they have been found to have any shortcomings, in view of the level of provision for the needs of an employee with a disability in the context of their performance of work duties.

In any event, workplaces must be organised and adapted in accordance with the principle of an individual approach to an employee with a disability (potential or already employed) in order to eliminate any obstacles in access to the workplace, in the performance of their work duties and in the feeling of their importance for the company and colleagues.

Finally, the majority of workers with disabilities, under the condition of rational selection of work and definition of work functions, do not need significant adaptations of the workplace⁷⁶, or any adaptation at all.

⁷⁶ Employment and job placement of people with disabilities: Handbook for employers/ Compiled by Semygina, T.V.; Ivanova, O.L., 2010. 140 pgs.

MENTORING/ONBOARDING OF THE EMPLOYEE, SUPPORT IN THE TEAM

A large number of people with disabilities face a range of problems at the workplace. For example, people with musculoskeletal disorders can often run into architectural barriers when moving, or when they exert physical efforts as part of their job. People with hearing and/or speech impairments have difficulties communicating in the workplace with co-workers, employers and customers. People with visual impairments have a limited ability to navigate in space, as well as limitations in performing certain types of work. People with intellectual disabilities need help at the workplace in mastering work tasks, planning time, following rules and regulations, establishing communication and relationships with employees, improving self-care skills, etc.⁷⁷.

Significant measures to ensure, first, psychological support for an employee with a disability immediately after their employment, ensuring their sense of confidence in themselves and their abilities; second, the successful onboarding of that a person and their adaptation with the team; third, full development of labour potential, support in the proper performance of labour duties and long-term employment of a person with a disability; fourth, the formation and development of professional knowledge, abilities and skills, and sharing professional experience with them, are as follows:

- mentoring/ training of an employee with a disability at work (hereinafter referred to as "mentoring");
- supervisory support for an employee with a disability in the team (hereinafter referred to as "supervisory support").

The subjects of the process of mentoring and supervisory support are the employee with a disability (the support recipient); the employer (the organizer of the support process); the person who carries out support measures, and the team.

Mentoring and support must be carried out in accordance with the following **principles**:

- individual approach with account to the needs of a specific employee with a disability;
- willingness, on the part of the employee with a disability, to receive the respective support, and on the part of the person who will provide that, to be engaged in the respective process and to assume the respective responsibilities;
- comprehensive and regular nature of measures taken within the specified types of support;
- inseparability of relevant measures from the work process.

Mentoring envisages training directly at the workplace by way of sharing the experience

⁷⁷ Volgina, O.M. Social support of people with disabilities at the workplace: Guide/ O.M. Volgina, O.L. Ivanova; UNDP Ukraine, Joint Program «Promotion of Integration Policy and Services for People with Disabilities in Ukraine». K.: Waite, 2018. 36 pgs.

and knowledge that more experienced workers have, to a person who needs professional training and the formation of the necessary skills⁷⁸.

It is a possible element, although not a mandatory one, of organizing the work of a person with a disability.

Mentoring can take the following forms: individual (one employee is assigned to the mentor); group (mentor manages a group of employees); group-individual (the work team provides mentoring for one employee); collective-group mentoring (the work team provides mentoring for a group of employees)⁷⁹. At the same time, it is important to note that there are no legal restrictions on the mentor based on their position, education or other characteristics. What matters is their experience and professionalism.

Guidelines for the organisation of mentoring are defined in the Order of the Ministry of Social Policy of Ukraine, dated October 11, 2017, № 161⁸⁰. Based on the results of their analysis, the **following algorithm for the organisation and provision of mentoring can be outlined:**

1. Study the successful experience of mentoring organisation, primarily by employers in the respective industry.

2. Develop the Provisions on the organisation of mentoring at the employer's facility, with a mandatory definition, among other things, of the following points:
a) the mentor's scope of authority, their rights and responsibilities, types of incentives based on the results of successful mentoring; b) specification of the legal status of an employee with a disability (rights, duties, responsibilities) within the framework of mentoring.

3. Appoint a mentor for a specific employee with a disability and approve their candidacy by the decision of the employer's senior executive officer.

78 Methodology recommendations for the introduction of mentoring, approved by the Order of the Ministry of Social Policy of Ukraine, dated October 11, 2017, № 1611. <https://zakon.rada.gov.ua/rada/show/v1611739-17#Text>.

79 Methodology recommendations for the introduction of mentoring, approved by the Order of the Ministry of Social Policy of Ukraine, dated October 11, 2017, № 1611. <https://zakon.rada.gov.ua/rada/show/v1611739-17#Text>.

80 Methodology recommendations for the introduction of mentoring, approved by the Order of the Ministry of Social Policy of Ukraine, dated October 11, 2017, № 1611. <https://zakon.rada.gov.ua/rada/show/v1611739-17#Text>.

4. Have the employee with a disability and his mentor read, understand and sign the mentoring procedure.

5. Develop an individual mentoring plan based on an assessment of the level of professional competence of the employee with a disability (or testing as an alternative assessment method).

6. Carry out the mentoring activities.

7. Based on the results of the mentoring process, determine the ability of an employee with a disability to perform their work duties independently. The result may also be a decision to extend mentoring for a certain period, if its results have not been fully achieved.

Regarding **support** as a way to ensure effective employment, successful onboarding and adaptation of an employee with a disability in a new workplace, it can be provided by:

- the employer;
- a specialized career counsellor (employee of the employment centre) through individual support after employment of a person with a disability who had the unemployed status⁸¹;
- within the framework of receiving by the employee as a person with a disability of the social support services in the course of their hiring and at the workplace⁸².

Basic provisions on support mechanisms through employment centres and within the social service of social support in the course of hiring and at the workplace are defined by the legislation^{83 84}.

81 The procedure for providing social services to subjects of the labour market by career counsellors, specialized career counsellors, and consultants for work with employers, approved by Resolution № 237 of the Cabinet of Ministers of Ukraine, dated March 17, 2023 <https://zakon.rada.gov.ua/laws/show/237-2023-%D0%BF#n11>

82 State standard for social support services in the course of employment and at the workplace, approved by the Order of the Ministry of Social Policy of Ukraine, dated September 21, 2016, № 1044. <https://zakon.rada.gov.ua/laws/show/z1359-16#Text>.

83 The procedure for providing social services to subjects of the labour market by career counsellors, specialized career counsellors, and consultants for work with employers, approved by Resolution № 237 of the Cabinet of Ministers of Ukraine, dated March 17, 2023 <https://zakon.rada.gov.ua/laws/show/237-2023-%D0%BF#n11>

84 State standard for social support services in the course of employment and at the workplace, approved by the Order of the Ministry of Social Policy of Ukraine, dated September 21, 2016 p. № 1044. <https://zakon.rada.gov.ua/laws/show/z1359-16#Text>.

At the same time, in the case of an employer providing support to an employee with a disability, the following measures are recommended:

1. Make a decision on taking measures to support an employee with a disability, appointing a specific person who will directly provide such support;
2. Ensure onboarding of the employee with a disability, introducing the team and the work process to them; assess their need for support, as well as individual needs that must be taken into account in the course of the support process planning (knowledge, skills and labour skills that need to be developed or improved).

As part of these actions, it is advisable to prepare an individual support plan to define the time frames, responsible persons, specific measures, etc. Please note that the duration of the support is individual and depends on the needs of a specific employee with a disability, at whose support it is aimed;

3. Intensive support, which should ensure the following processes:
 - a) adaptation of an employee with a disability in the team and their work functions. It is quite likely that the monitoring results may reveal a need to adapt work duties, to change essential working conditions, etc.;
 - b) preparing the team to work with a colleague with a disability. In fact, this measure goes beyond the scope of support, however, unless it is implemented, proper adaptation of a person with a disability to work and to the team is impossible. At the same time, two important aspects should be kept in mind in this context:

1. Information about disability is confidential and may only be shared with the employee's consent.

2. If the disability does or may affect the work of colleagues, for example, if a person has occasional epileptic seizures or takes regular injections, takes prescribed medication and therefore needs longer or breaks or takes them more frequently, it is important that other employees are informed about these aspects.

- c) development of labour and social skills of an employee with a disability;
- d) psychological support, counselling (maintaining a positive mood and motivation for work, learning to respond to advice or remarks) and providing assistance in communication (in introductions, when establishing working relationships, in mastering professional terminology, in mastering the rules of communication, etc.⁸⁵);

85 Volgina, O.M. Social support of people with disabilities at the workplace: Guide/ O.M. Volgina, O.L. Ivanova; UNDP Ukraine, Joint Program «Promotion of Integration Policy and Services for People with Disabilities in Ukraine». K.: Waite, 2018. 36 pgs

- e) clarification of the need to ensure the conditions of accessibility of the working environment in general and the workplace in particular;
4. Gradual reduction of the intensity of support to its complete discontinuation. This final stage envisages the analysis of the results of the support, in particular, the employee's achievements, the effectiveness of the measures implemented, and summarizing the results.

It is recommended to document the listed measures within the framework of support as in the case of mentoring.

Besides, if necessary, it is advisable to provide the employee with a disability with access to the person provided their support, at least for some time after that support ended⁸⁶.

Therefore, experience shows that employees with disabilities have different needs for support in the workplace. Some may need support for many months, while others need support only to start their work⁸⁷.

Safety at work for employees with disabilities

According to Article 5 of the Law of Ukraine "On Labour Protection", at the time when an employment contract is being concluded (except for remote work and home-based work contracts), employees with a disability must be informed, against a signed acknowledgement, about the presence of any remaining hazardous and harmful production factors at their workplace, any possible consequences of their impact on health, and the employee's rights to benefits and compensations for work in such conditions, as stipulated in the legislation and in the collective agreement.

It is important to remember that work conditions can directly or indirectly affect the employee's health; those may include temperature, air humidity, vibration, noise, physical exertion, presence of any harmful substances or other hazards, gas pollution, radiation, etc.

The legislation does not prohibit employees with disabilities from working in jobs with difficult and harmful working conditions, unless such work is contraindicated for them according to the MSEC conclusion.

Attestation of workplaces of employees with disabilities for working conditions is carried out on a generally applicable basis.

86 Volgina, O.M. Social support of people with disabilities at the workplace: Guide/ O.M. Volgina, O.L. Ivanova; UNDP Ukraine, Joint Program «Promotion of Integration Policy and Services for People with Disabilities in Ukraine». K.: Waite, 2018. 36 pgs.

87 Volgina, O.M. Social support of people with disabilities at the workplace: Guide/ O.M. Volgina, O.L. Ivanova; UNDP Ukraine, Joint Program «Promotion of Integration Policy and Services for People with Disabilities in Ukraine». K.: Waite, 2018. 36 pgs.

The results of workplace attestation confirm the employees' right to:

- old age pension on preferential terms and conditions, according to Lists № 1 and № 2;
- additional annual vacations for work in harmful and difficult conditions;
- decreased work week for work in harmful working conditions;
- higher wages for work in harmful working conditions;
- other benefits and compensations as envisaged by law.

According to Article 12 of the Law of Ukraine "On Safety at Work", employers shall be obligated to create working conditions for employees with disabilities, with account to the recommendations of the medical and social expert commission and their individual rehabilitation program (if the employee with a disability has provided it to the employer). The employer must offer the employee a position or job that, according to the conditions and nature of the work, is consistent with the MSEC conclusion, as well as the employee's profession and qualifications.

The employer has the right to address the MSEC that passed a decision to assign a disability degree group to the employee, requesting to provide an opinion on whether or not the actual working conditions of that employee are suitable for their health condition. Such a request is extremely important in a situation where the working conditions are not specified in the reference note to the certificate of examination of the MSEC and/or IRP.

An employee who lost working capacity due to an accident at work or an occupational disease retains their place of work and the average salary for the entire period until their working capacity has been fully restored, or until the permanent loss of their professional capacity is established.

If the reference note to the certificate of examination of MSEC and/or IRP indicates certain restrictions regarding the conditions and nature of work, the employer shall be obligated to offer the employee a different vacant position or an easier job.

If the employee is unable to perform their previous work, the employer shall be obligated to organize training or retraining of a person with a disability, and their placement in a different job, in accordance with the MSEC recommendations.

Please note that it is possible to engage employees with disabilities in overtime and night-time work, but it is necessary to secure their consent, preferably in writing, in order to avoid later issues with the SLS, and such work may not contradict the MSEC recommendations.

Employees with disabilities are entitled to all the benefits and compensations stipulated by the legislation on safety at work.

LABOUR COMPENSATION

The Law of Ukraine “On Labour Compensation”, dated March 24, 1995, № 108/95-VR does not stipulate any specifics regarding the remunerations for persons with disabilities (Letter of the Ministry of Economy dated January 25, 2023 № 4707-05/3291-09).

Tax benefits

Employees with disabilities are entitled to a social benefit in taxation, provided as the total monthly taxable income with the deduction of the amount of the tax social benefit. The tax social benefit is applied to the income accrued in favour of the taxpayer over the reporting taxation month as a salary paid exclusively at one place of its accrual (payment).

The tax social benefit is granted on the basis of the employee’s application and the relevant documents submitted to confirm grounds for it to be applied.

Salary calculations for employees with disabilities have some specific features

Provisions of the Tax Code of Ukraine (TC) do not envisage any separate income tax benefits for persons with disabilities. Therefore, personal income tax at the rate of 18% and the military levy of 1.5% are withheld from the salary of an employee who is a person with a disability on generally applicable grounds (clause 167.1, clause 16-1 in subchapter 10, Chapter XX of the TC).

At the same time, those employees are entitled to a general tax social benefit (TSB). In accordance with sub-clause 169.1.3 of the TC, payers of personal income tax who are persons in the I or II disability groups, including from childhood, can use the TSB in the amount of 150%.

TSB in the amount of 200% is granted to taxpayers who are persons in the I or II disability groups and ex-combatants, subject to the Law of Ukraine “On the Status of War Veterans and Guarantees of Their Social Protection”, dated October 22, 1993, № 3551-XII.

Persons in the III disability groups since childhood were not listed as a separate privileged category entitled to tax social benefits (TSB) (Article 169 of the Code of Civil Procedure). But if they meet the established salary level, they have the right to TSB, by which the amount of the total monthly taxable income is reduced.

In 2023, the TSB is UAH 1,342.50 with the threshold income of UAH 3,760. In order to use that reduction, the employee must submit an application to the employer to receive a tax social benefit in accordance with subclause 169.1.1 of the TC.

But the SIC on the salary of an employee with a disability is calculated by a lower rate - 8.41% (Part 13, Article 8 of the Law of Ukraine "On the Collection and Accounting of a Single Contribution to Mandatory State Social Insurance", dated July 8, 2010, № 2464-VI).

The basis for the application of that SIC rate is a certified copy of the certificate from the report on examination at the medical and social expert commission on establishing the disability group (item 5, part 2 of section III of the Guidelines on the procedure to calculate and pay a single contribution to the mandatory state social insurance, approved by MoF Order, dated April, 20, 2015 № 449).

Such salary taxation rules apply to persons with disabilities of any disability group.

The reduced SIC rate is also extended to individual entrepreneurs (FOPs) that use the labour of employees with disabilities. That is, FOPs accrue the 8.41% SIC on the wages of employees with disabilities.

EDUCATION AND CAREER GROWTH

Employers shall be obligated to organize training and retraining for persons with disabilities in accordance with medical recommendations in cases stipulated by law (Article 172 of the Labour Code of Ukraine).

The need for retraining (qualification upgrading) may arise, for example, when transferring to another, easier job.

In the cases stipulated by the law, the employer is obligated to organize training, retraining and job placement of persons with disabilities in accordance with medical recommendations, to establish, at their request, shorter working hours during a day or a week, and to create preferential working conditions (Article 172 of the Labour Code of Ukraine).

Also, in accordance with Part 3 of Art. 17 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine" it is not allowed to deny conclusion of an employment contract or promotion, to dismiss at the initiative of the administration, to transfer a person with a disability to another job without their consent on grounds of disability, with the exception of cases, when, according to the MSEC conclusion, the health condition of such an employee prevents the performance of professional duties, threatens the health and safety of work of other persons, or the continued work or a change in its nature and scope may entail the deterioration of the health of a person with a disability.

The employer is obligated to organize training, retraining and job placement of persons with disabilities in accordance with medical recommendations in cases stipulated by law (Article 172 of the Labour Code of Ukraine).

The need for retraining (qualification upgrading) may arise, for example, in connection with the transfer to another, easier job.

GUARANTEES FOR EMPLOYEES WITH DISABILITIES

Employees who lost their work capability due to an accident at work or an occupational disease shall retain their place of work (position) and the average salary for the entire period until their ability to work have been fully restored.

If an employee is unable to perform their previous work functions, their employer shall be obligated to organize training, retraining and job placement of that person with a disability, in accordance with the MSEC recommendations.

At the request of an employee with a disability or according to the requirements of their individual rehabilitation program, they may be granted a working day (working week) with shorter hours, and preferential working conditions (Article 172 of the Labour Code of Ukraine).

Benefits (or preferences) for employees with disabilities

The legislation of Ukraine envisages a system of benefits for working persons with disabilities.

In particular, they have the following rights:

1. Shorter hours for a work day or week;
2. Preferential working conditions;
3. Longer duration of the main and additional vacations;
4. Tax benefits, etc.

Also, the legislation stipulates a restriction on engaging employees with disabilities in work at night time and in overtime work without their consent, and if it contradicts the MSEC recommendations.

Expanding on the first of those rights, it is necessary to note that, at the request of an employee with a disability, the employer is obligated to set the work day or week with shorter hours. In those cases, wages are paid in proportion to the actual time worked, or depending on the output.

Working hours may be reduced by reducing the duration of work hours per day or the number of working days during the week, or by simultaneous reduction of both the number of days and of daily work hours.

Everything depends on the agreement between the employer and the employee.

However, it is important to take into account the fact that the change in working conditions thus outlined requires mandatory compliance with minimum state guarantees regarding labour compensation.

If shorter working hours are envisaged in the individual rehabilitation program of an employee with a disability, then it is the employer's obligation to create such conditions.

At the request of an employee with a disability or according to the requirements of their individual rehabilitation program, they may be granted a working day (working week) with shorter hours, and preferential working conditions (Article 172 of the Labour Code of Ukraine).

In those cases, labour compensation is paid in proportion to the actual time worked, or depending on the output.

Vacations

Employees with disabilities, who have worked for less than 6 months after being hired, may use their right to take a full-time annual paid vacation even before the expiry of the six-month period of continuous employment with the respective employer (clause 2, part seven of Article 10 of the Law "On Vacations").

In the second and the following years of being employed at the enterprise, employees with disabilities have the right to take annual leave at their own discretion and at a time that is convenient for them (Part 13 of Article 10 of the Law of Ukraine "On Vacations").

This right is exercised by employees with disabilities in the development of the vacation schedule for the respective year. In the absence of an approved vacation schedule, vacations are granted based on the application of an employee with a disability.

The duration of annual basic leave for employees with disabilities is as follows:

for persons with disabilities in groups I and II - 30 calendar days;

for persons with disabilities in group III - 26 calendar days (part seven of Article 6 of the Law of Ukraine "On Vacations").

Unpaid leave of up to 30 calendar days per year is granted to employees with disabilities in group III, and up to 60 calendar days per year to employees with disabilities in groups I and II (clauses 6, 7 in part one of Article 25 of the Law of Ukraine "On Vacations").

If the collective agreement establishes additional vacations, or an employee with a disability has the right to additional vacations on other grounds, then the number of days of the additional vacation is added to the basic annual vacation.

Since the duration of the vacation is set on the yearly basis, the employee with a disability can divide it and use in parts during the year.

Persons with disabilities caused by the war, whose status is defined by the Law of Ukraine "On the Status of War Veterans and Guarantees of Their Social Protection", are granted an additional paid leave for up to 14 calendar days per year (Article 16-2 of the Law of Ukraine "On Vacations").

In addition, similarly to all other employees, employees with disabilities may claim unpaid leave by agreement of the parties for a maximum of 15 days per year.

Transfer

Employees who, due to their health condition, are entitled to being engaged in lighter work, upon their consent, must be transferred by the owner or the body authorized by it, to a respective job, in accordance with a medical opinion, temporarily or indefinitely.

Upon transfer due to the health conditions to a lighter, lower-paid job, the previous average earnings are preserved for the employee for two weeks, starting on the day of the transfer, and in cases envisaged in the legislation of Ukraine, the previous average earnings are preserved for the entire duration of performing the lower-paid work, or material support is provided under the generally applicable social insurance (Article 170 of the Labour Code of Ukraine).

TERMINATION OF EMPLOYMENT RELATIONS

Employees whose disability was caused by an injury at work or an occupational disease at an enterprise (Article 42 of the Labour Code of Ukraine) have a priority right to stay employed at that enterprise, if the enterprise undergoes personnel reductions due to changes in organisation of production and labour.

The employer may terminate the employment contract on its own initiative on the grounds of disability only if, according to the MSEC conclusion, the health condition of an employee with a disability prevents them from the performance of professional duties, threatens the health and work safety of other persons, or the continuation of work or a change in its nature and scope threatens to worsen the health of the person with a disability (Article 17 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine").

The employer has the right to dismiss an employee with a disability in accordance with Article 7 and part six of Article 24 of the Labour Code of Ukraine, if, after an employment contract has been made, contraindications to the work performed are found (for example, the employee concealed that fact when applying for a job).

If, according to the MSEC conclusion, the work that the employee performed before their disability, is contraindicated for them for health reasons, then the employee with a disability must be offered a transfer to a different position, which their health condition permits. If the employee declines the transfer or if it is impossible to find another workplace (due to contraindications to work), the employment contract must be terminated on the basis of Clause 2 of Article 40 of the Labour Code of Ukraine.

Also, the owner or the body authorized by it may terminate the employment contract in the event that the employee is found to be unfit for the position occupied, or the work they perform, due to their insufficient qualifications or health condition that prevents the continuation of that work, as well as in the case of refusal to grant access to state secrets or withdrawal of access to state secrets, if the performance of the duties assigned to them requires access to state secrets.

In accordance with Article 44 of the Labour Code of Ukraine, upon termination of the employment contract on the grounds specified in Clause 2 of Article 40 of the Labour Code of Ukraine, the employee is paid a severance pay in the amount of at least the average monthly salary.

The employer has the right to dismiss an employee with a disability during the probation period in the event that the employee is found to be unfit for the position they were hired to, or for the work they perform, by a three days' written notice (Article 28 of the Labour Code of Ukraine).

An employee with a disability may terminate a fixed-term employment contract on their own initiative if their health condition prevents them from performing their work duties (Articles 38-39 of the Labour Code of Ukraine).

LIST OF LEGISLATIVE INSTRUMENTS OF UKRAINE IN THE AREA OF WORK AND EMPLOYMENT OF PEOPLE WITH DISABILITIES

CONSTITUTION OF UKRAINE

Constitution of Ukraine

<https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text%2018>

CODES OF UKRAINE

The Labor Code of Ukraine

<https://zakon.rada.gov.ua/laws/show/322-08#Text>

Code of Ukraine on Administrative Offences

<https://zakon.rada.gov.ua/laws/show/80731-10#Text>

Tax Code of Ukraine

<https://zakon.rada.gov.ua/laws/show/2755-17#Text>

LAWS OF UKRAINE

Law of Ukraine "On Population Employment" № 5067-VI (2012)

<https://zakon.rada.gov.ua/laws/show/5067-17#Text>

Laws of Ukraine "On the basics of social protection of persons with disabilities in Ukraine"

<https://zakon.rada.gov.ua/laws/show/875-12#Text/>

Law of Ukraine "On Labour Protection" № 2694-XII (1992)

<https://zakon.rada.gov.ua/laws/show/2694-12#Text>

Law of Ukraine "On Vacations"

<https://zakon.rada.gov.ua/laws/show/504/96-%D0%B2%D1%80#Text>

Law of Ukraine "On mandatory state social insurance"

<https://zakon.rada.gov.ua/laws/show/1105-14#Text>

Law of Ukraine "On collection and accounting of a single contribution to mandatory state social insurance"

<https://zakon.rada.gov.ua/laws/show/2464-17#Text>

Law of Ukraine "On Labour Compensations"

<https://zakon.rada.gov.ua/laws/show/108/95-%D0%B2%D1%80#Text>

Law of Ukraine "On Public Procurement"

<https://zakon.rada.gov.ua/laws/show/922-19#Text>

Law of Ukraine "On Trade Unions, Their Rights and Guarantees of Activity"

<https://zakon.rada.gov.ua/laws/show/922-19#Text>

Law of Ukraine "On employers' organizations, their associations, rights and guarantees of their activities"

<https://zakon.rada.gov.ua/laws/show/5026-17#Text>

REGULATIONS OF THE CABINET OF MINISTERS OF UKRAINE

The list of professions, industries and organizations whose employees are subject to mandatory preventive medical examinations, the procedures for conducting those examinations and issuance of personal health record cards, approved by the Resolution of the Cabinet of Ministers of Ukraine, dated May 23, 2001, № 559

<https://zakon.rada.gov.ua/laws/show/559-2001-%D0%BF#Text>

The procedures for provision of subsidies to employers from the Social Protection Fund for Persons with Disabilities for the creation of special workplaces for persons with disabilities registered with the state employment service, as approved by the Resolution of the Cabinet of Ministers of Ukraine, dated December 27, 2006 № 1836

<https://zakon.rada.gov.ua/laws/show/1836-2006-%D0%BF#Text>

The procedures to account the number of workplaces for the employment of persons with disabilities towards meeting the quota of such workplaces, as defined by Article 19 of the Law of Ukraine "On the Basics of Social Protection of Persons with Disabilities in Ukraine", approved by the Resolution of the Cabinet of Ministers of Ukraine, dated January 31, 2007, № 70

<https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n70>

The procedures for payment by enterprises, institutions, organizations and private individuals using hired labour, of the amounts of administrative and economic penalties and fines for failure to comply with the quota of workplaces for the employment of persons with disabilities, approved by the Resolution of the Cabinet of Ministers of Ukraine, dated January 31, 2007, № 70

<https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n70>

The procedures for use of the amounts of administrative and economic penalties and fines for failure to comply with the quota of workplaces for the employment of persons with disabilities, accounted as the state budget revenues, approved by the Resolution of the Cabinet of Ministers of Ukraine, dated January 31, 2007, № 70

<https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n70>

The procedures for the inspection of enterprises, institutions, organizations and private individuals using hired labour, approved by Resolution № 70 of the Cabinet of Ministers of Ukraine, dated January 31, 2007

<https://zakon.rada.gov.ua/laws/show/70-2007-%D0%BF#n70>

The procedures for the organization of public and other works of a temporary nature, approved by the Resolution of the Cabinet of Ministers of Ukraine dated March 20, 2013 № 175

<https://zakon.rada.gov.ua/laws/show/175-2013-%D0%BF#Text>

The procedures for issuance of vouchers to support the competitiveness of individuals on the labour market, approved by the Resolution of the Cabinet of Ministers of Ukraine dated March 20, 2013 № 207

<https://zakon.rada.gov.ua/laws/show/207-2013-%D0%BF#Text>

The procedures to attest to the results of informal professional training of persons in blue-collar professions, approved by the Resolution of the Cabinet of Ministers of Ukraine dated May 15, 2013 № 340

<https://zakon.rada.gov.ua/laws/show/340-2013-%D0%BF#n9>

The procedures for reimbursement of employers' expenses in the amount of a single contribution to mandatory state social insurance, approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 15, 2013 № 347

<https://zakon.rada.gov.ua/laws/show/347-2013-%D0%BF#Text>

The procedures for the implementation of measures to promote employment, the return of funds aimed at financing such measures, in case of violation of employment guarantees for internally displaced persons, approved by the Resolution of the Cabinet of Ministers of Ukraine dated September 8, 2015 № 696

<https://zakon.rada.gov.ua/laws/show/696-2015-%D0%BF#n8>

The procedures for the registration and re-registration of the unemployed persons and keeping records of job seekers, approved by the Resolution of the Cabinet of Ministers of Ukraine dated September 19, 2018 № 792

<https://zakon.rada.gov.ua/laws/show/792-2018-%D0%BF#n25>

Resolution of the Cabinet of Ministers of Ukraine dated March 19, 2022 № 334 "Certain matters of registration and re-registration of the unemployed persons and keeping records of job seekers, and accrual and payment of unemployment benefits for the duration of the martial law"

<https://zakon.rada.gov.ua/laws/show/334-2022-%D0%BF#Text>

Resolution of the Cabinet of Ministers of Ukraine dated December 29, 2010 № 1227 "On approval of the Procedure to submit documents for the application of tax social benefit"

<https://zakon.rada.gov.ua/laws/show/1227-2010-%D0%BF#Text>

Resolution of the Cabinet of Ministers of Ukraine, dated June 2, 2023, № 553 “Certain matters of organizing employment for persons with disabilities”

<https://zakon.rada.gov.ua/laws/show/553-2023-%D0%BF#Text>

Resolution of the Cabinet of Ministers of Ukraine, dated June 2, 2023, № 553 “Certain matters of organizing employment for persons with disabilities”

<https://zakon.rada.gov.ua/laws/show/553-2023-%D0%BF#Text>

REGULATIONS OF THE STATE AUTHORITIES

Guidelines for the statistics on the number of employees, approved by the Order of the State Statistics Committee of Ukraine, dated September 28, 2005 № 286

<https://zakon.rada.gov.ua/laws/show/z1442-05#Text>

Blank formats for an individual rehabilitation program and the Procedure for their preparation, approved by the Order of the Ministry of Health of Ukraine, dated October 8, 2007 № 623

<https://zakon.rada.gov.ua/laws/show/z1197-07#Text>.

Guidelines for the provision of financial assistance, on a repayable and non-repayable basis, and of targeted loans from the amounts of administrative and economic penalties and fines credited as the state budget revenues, for failure to meet the quota of workplaces for the employment of disabled people, approved by the order of the Ministry of Labour and Social Policy of Ukraine, dated September 6, 2010, № 270

<https://zakon.rada.gov.ua/laws/show/z0954-10#Text>

Guidelines for the assignment of disability degree groups, approved by order of the Ministry of Health of Ukraine, dated September 5, 2011 № 561

<https://zakon.rada.gov.ua/laws/show/z1295-11#Text>

Blank form № 157/1-o “Excerpt from the report of examination by a medical and social expert commission”, approved by order of the Ministry of Health of Ukraine, dated July 30, 2012 № 577

<https://zakon.rada.gov.ua/laws/show/z1504-12#n14>

Procedures for professional training, retraining and qualification upgrading of the registered unemployed persons, approved by the Order of the Ministry of Social Policy of Ukraine, and the Ministry of Education and Science of Ukraine, dated May 31, 2013, № 318/655

<https://zakon.rada.gov.ua/laws/show/z1029-13#Text>

Provisions on the organization of professional rehabilitation (professional training), retraining of people with disability caused by an accident at work or an occupational disease, approved by the Resolution of the Board of the Fund of Social Insurance against accidents at work and occupational diseases of Ukraine, dated June 12, 2014, № 3

<https://zakon.rada.gov.ua/laws/show/z0780-14#Text>

Guidelines for the procedure to calculate and pay a single contribution to mandatory state social insurance, approved by Order of the Ministry of Finance of Ukraine, dated April 20, 2015 № 449

<https://zakon.rada.gov.ua/laws/show/z0508-15#Text>

Ministry of Social Policy of Ukraine, Letter № 451/021/106-16 (2016) <https://ips.ligazakon.net/document/FN025889>

The procedure for the provision of career guidance services, approved by the Order of the Ministry of Economic Development, Trade and Agriculture of Ukraine, dated October 30, 2020 № 2203

<https://zakon.rada.gov.ua/laws/show/z1129-20#Text>

Reporting form № 3-PN "Information on the demand for labour (vacancies)" and the Procedure for its submission, approved by the Order of the Ministry of Economy of Ukraine, dated April 12, 2022 № 827-22

<https://zakon.rada.gov.ua/laws/show/z0565-22#n9>

