

*opinions of a number of authors considering the cash flow as a static value and supporters of the treatment, which determine it for a certain period of time are discussed. A clarification of the notion of money category has been made. The internal and external factors of influence on formation of cash flows are considered. The factors of maximal influence on formation of cash flows are substantiated. The influence of the analysis of cash flows on their management processes is considered. The components of the effective management of cash flows of the enterprise are highlighted. It is proved that the process of management of cash flows of an enterprise is realized through functions: accounting, analysis, planning and control.*

**Keywords:** cash flow, working capital, financial management, management, movement, economic activity, factors.

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### **EXPORTS OF LABOR FORCE FROM UKRAINE: CAUSES AND CONSEQUENCES**

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**Summary.** *The article is devoted to the analysis of the current state of labor market development, its comparison with the labor markets of European countries, taking into account important political and economic factors. The study of the causes and consequences of labor force exports was conducted. The experience of state regulation by the organization of remuneration is generalized on the example of economic models of foreign countries and the establishment of conformity with the prevailing socio-economic conditions of Ukraine. The world experience of state intervention in the regulation of wages is analyzed, but methods, scope, scale of state influence are usually different. It has been established that in an economic system based on market relations, state intervention in wages should have a mainly indirect character and a socially oriented orientation.*

**Keywords:** labor force, migration, wage organization, wages, state mechanisms.

**Introduction.** The present world at the present stage of its development can be well-groundedly characterized as the era of global displacement and population migration, which is a complex phenomenon and a multifaceted process that is of great importance for the development of all countries and should be approached in a concerted, comprehensive and balanced manner, with due consideration social, economic and environmental aspects and in a spirit of respect for human rights.

Migration of the population is a natural and natural process, which allows to balance the economy, social, political and spiritual spheres of society. Due to migration people have the opportunity to find their place in life and show themselves. Migrants who need knowledge travel closer to cultural centers, and those who are

trying to raise material wealth go to countries where labor is valued and it is possible to earn money.

Currently, Ukraine in international markets predominantly acts as a labor force exporter, although there is a tendency to increase the number of foreign citizens working in Ukraine. The statistics show that the number of foreign personal is about 10 times smaller than the number of Ukrainians who work abroad. This only refers to official statistics that does not take into account illegal migrants and refugees.

**Analysis of the latest research.** The study of issues of motivating factors and causes to the emigration processes in Ukraine, trends and their consequences for the country were dedicated the works of such scientists Aheiev O.D. Varenik N., Dmytruk B.P., Dudar V., Lopukh I., Sereda V., I. Chudaeva [1-7] and others. According to the available scientific developments, the contradictory nature of social and labor relations in the country is conditioned by an unequal exchange, when the results of labor are paid at a price lower than their real cost and do not provide the wage laborer with the opportunity to reproduce normal workforce. This is evidence of the inadequate regulatory influence of the state on the organization of remuneration, which results in violating the main reproductive proportions in the economy.

**The purpose of the article** is to determine the current state of the labor market of Ukraine, to compare it with the labor markets of Europe and to study the unemployment rate, dynamics and structure of the population of Ukraine on issues of economic activity and migration processes.

**The main results.** Migration is an important issue facing governments in many countries. It is necessary to find a balance between various issues and interests - economic, social and political.

The main reasons for migration are given in Table 1

**Table 1**

**The main reasons that make the Ukrainians emigrate [4]**

| number | Motives of emigration                      | %  |
|--------|--|----|
| 1      | Interesting and attractive work            | 36 |
| 2      | Armed conflicts in Ukraine                 | 25 |
| 3      | Economic problems                          | 5  |
| 4      | Family circumstances                       | 3  |
| 5      | Absence of conditions for self-realization | 2  |
| 6      | Political instability                      | 1  |

Today, many Ukrainians are ready to change their profession and work physically 14 hours a day. Previously, the problems were mainly in the western and central regions. Now they ride from the east and from the south. Arrange to work, and then call relatives, neighbors, acquaintances. The most favorable countries for legal employment of Ukrainian citizens are Poland and Germany (Table 2). This is confirmed by the results of a sociological survey conducted by the All-Ukrainian Association of Companies.

The rapid growth of the country's economy and the labor migration of Poles to other countries led to an increase in vacancies in factories, factories, construction, agriculture, and other industries. And Poland lacks human resources.

The average salary of Ukrainian citizens in Poland varies between 1220 thousand UAH. It depends on the qualifications of the worker. However, it is profitable to hire workers from Ukraine. If a builder from Ukraine receives \$ 900 a month, then the Polish specialist needs to pay 1300. The seller in the famous Polish supermarket offers from 14 thousand UAH, in Ukraine - from 4 thousand UAH per month, an employee in a warehouse in Poland - 23 thousand UAH, in Ukraine - 7 thousand.

**Table 2**

**Countries to which Ukrainian citizens prefer employment**

| number | 2016 year                            |                     | 2017 year      |                     |
|--------|--------------------------------------|---------------------|----------------|---------------------|
|        | Country                              | Specific gravity, % | Country        | Specific gravity, % |
| 1      | Poland                               | 36                  | Germany        | 23                  |
| 2      | Russia                               | 25                  | Poland         | 22                  |
| 3      | Germany, Czech Republic              | 5                   | Italy          | 10                  |
| 4      | Italy                                | 3                   | USA            | 9                   |
| 5      | Spain, Portugal, Turkey              | 2                   | United Kingdom | 8                   |
| 6      | Egypt, United Arab Emirates, Finland | 1                   | Czech Republic | 7                   |
| 7      | USA                                  | 1                   | Russia         | 6                   |

Low-skilled personnel receive almost minimal salary. In 2017, it was 2000 zlotys (460 euros) and 1,5 thousand (about 336 euros) - after paying all taxes.

In Poland, a law was adopted according to which the minimum wage for a migrant worker and a Pole should be the same.

In the long run, if migrants remain employed, their salaries are increasing. For example, if you work in Poland a year, then you can count on a salary of 700 euros. At the same time, the average salary in Poland as a whole is 4 thousand zloty, that is, slightly less than 1 thousand euros. In Warsaw, it is a bit higher. For example, the manager of the middle level receives in the capital from 4 to 6 thousand zlotys.

Polish politicians confirm that the country needs Ukrainian labor, and they promise to change the legislation so as to encourage Ukrainians not only to work in Poland but also to move around with the whole family. By 2050, Poland will need at least 5 million Ukrainians for permanent residence. The Poles are mostly positive towards Ukrainian workers, but there are cases where employers who invite seasonal jobs do not keep their promises and commitments [3].

At the moment, Ukrainian companies are established for official employment of Ukrainians in Poland, that is, in fact, such outsourcing companies take on all the risks of employment, living, providing necessary things and acting as tax agents of employees, paying all wage taxes, a single social contribution, and more income tax on the provision of their services. Thus, Ukrainian personnel employed in Poland are

able to compete with local staff. which provides guarantees to Ukrainians in the payment of labor and protection of interests.

However, the number of such firms can not yet satisfy demand, so the citizens of Ukraine who go to earn money save almost everywhere. And this despite the fact that often work out changes not in eight, but ten or even twelve hours. Therefore, they are trying to settle in those companies that pay for housing. Other hired rooms or whole houses, in which there are six or more people, sometimes two people are sleeping in one bed: one is practicing his change, the other is resting, and vice versa.

Previously, the problems of emigration concerned mainly western and central regions. Now they ride from the east and from the south. Arrange to work, and then call relatives, neighbors, acquaintances. Scientists predict that, by 2025, a huge shortage of manpower can be created in Ukraine [2]. Today, the most active outflow of labor abroad abroad is observed in Zakarpattya. The highest pace of population decline is not in the west but in the central and northern regions. The population of Chernihivs'ka, Sums'ka, Kirovohrads'ka, Luhans'ka regions is the most losing. If by 2025 Ukraine in general "diminishes" by 5-7%, then in the listed areas - by 18-20%.

If the negative trend of emigration of Ukrainians abroad continues, then in the next few years there will be a huge shortage of manpower in many regions of Ukraine. Therefore, the leadership of the country, many regions need to change the attitude to this extremely important socio-economic problem [6].

In Table 3, we consider the positive and negative factors of the impact of migration processes on Ukraine as an exporter of labor.

**Table 3**

**Factors of the impact of migration on the economy of the exporting country of the workforce**

| Positive factors |  |
|------------------|--|
| 1                | Feels a reduction in the pressure of surplus labor resources that it has, and a decrease in social tension in the country  |
| 2                | Replenishes the income part of the balance of payments by means of money transfers of foreign citizens working for their own citizens  |
| 3                | Receives significant benefits at the expense of the import of emigrants of various kinds of material assets: cash, cars, durable goods, etc.   |
| 4                | Receives a more skilled workforce returning home and uses the accumulated knowledge, experience, monetary and material resources for the development of the country's economy  |
| Negative factors |  |
| 1                | Loses (usually the best) part of their workforce, since most of the country is left with the most skilled workers. Especially afflicted developing countries, because they lose the most necessary for the development of the best cadres, for training which previously had been spent considerable funds |
| 2                | As a result of the constantly growing emigration, the so-called "effect of faith" disappears in the development of the economy of its own country, which ultimately leads to a decrease in the level of investment in the economy of this country  |
| 3                | As a result of brain drain beyond national boundaries, the already strong position of competitors in international trade is aggravated   |
| 4                | Does not receive a certain part of the national income and tax revenues to the budget  |

Migration of labor force for Ukraine at present has mainly negative consequences. As a rule, highly skilled specialists are migrated, but only a small percentage of them have guaranteed work and appropriate social and labor guarantees. Going abroad to find work for young people without a certain level of qualifications, who agree on any job and low salary without any guarantees. It is detrimental to the economy of the country, for the development of its scientific and technical potential is the departure abroad of scientific and technical personnel and young specialists trained at the modern level. This can negatively affect the pace of economic recovery in Ukraine.

International migration is an ambiguous process. It, of course, is not determined by only a number of positive and negative aspects. The fundamental aspect is the qualitative side of the process, which allows each citizen more or less to realize human rights, to live and work freely in the country where he can make a greater contribution to world production and his own well-being.

The main function of state regulation of wages in the countries of the European Union is to ensure a minimum level of income for the population. The state defines what functions rely on enterprises in the area of labor remuneration management. Even in the context of market regulation of wages, she can not entirely refuse state regulation in this area. Especially this during the transition to a market economy should also concern the provision of state guarantees in the field of remuneration, benefits and compensation. As the experience of the EU countries with a well-established market economy shows, the system of minimum state guarantees in the field of remuneration includes: minimum wage and living wage, the order of their change depending on the growth of prices, the procedure for adjusting wages depending on the place of residence (rayon coefficient), harmfulness of labor.

In general, in European practice, there are three approaches to calculating the minimum wage:

1) based on the minimum needs of the employee. Under this approach, the minimum wage is determined on the basis of the subsistence minimum (implemented in Ukraine). However, they believe that it is expedient to use it only in wartime;

2) on the basis of setting the size, which 2-2.5 times exceeds the subsistence minimum. In some countries, these additional costs are taken into account when calculating the consumer basket. For example, in the UK it includes 350 components, including: the cost of a gardener, champagne, beer, acoustic guitar. In France, this set includes hairdresser services, cosmetics, car rental, taxi services;

3) on the basis of comparison of the size of the minimum and average wages. The recommended EU value of this indicator is 60% and the International Labor Organization (ILO) is 50%.

The Institute of Minimum Wages operates in 22 EU countries. At the same time, Austria, Denmark, Italy, Cyprus, Sweden and Finland do not approve the minimum level of minimum wage at the legislative level, but there is a practice of concluding collective agreements between social partners and approving a salary minimum for some professions.

In nine EU countries (Portugal, Slovenia, Spain, Czech Republic, Poland, Greece, Slovakia, Croatia, the Netherlands), the level of minimum wage is unilaterally determined by the government. Nevertheless, in Hovaty, Portugal, Slovenia and Spain, consultations with social partners were initially carried out to determine the minimum wage for 2016, indicating the effectiveness of the principle of social partnership in these countries.

In Bulgaria, Estonia, Latvia, Lithuania, Hungary, Romania, Germany, Ireland, UK, the size of the minimum wage is determined by the government after the optional recommendations of the social partners. Thus, in Hungary, in accordance with the Labor Code, the Cabinet of Ministers establishes the minimum wage, after consulting with the National Economic and Social Council. In Bulgaria and Latvia, the role of an advisory body is played by the national council of three-party cooperation, in Estonia - the Estonian Confederation of Trade Unions and the Confederation of Employers.

Thus, European practice shows that the level of minimum wages is an important indicator not only for the establishment of a decent work system, but also for the socio-economic development of the country. Therefore, the adjustment to its size should take place taking into account changes in prices and total incomes of the population for the purpose of social protection of the least-paid workers and ensuring the stability of the tariff system, reducing the risk of inflationary pressures.

However, in Ukraine, the requirement to take into account economic factors is not always met. Thus, during the calculations of the minimum wage practically do not take into account the current and projected levels of growth of macroeconomic indicators of the Ukrainian economy. In particular, the growth rate of the minimum wage in some years (2002, 2005, 2010) significantly exceeded the rate of GDP growth per capita.

Average salary in the country - 190 euros, and the leader of Switzerland - 4421 euros. Ukraine has become the last in the ranking of wages in European countries, yielding to Moldova and Azerbaijan, - say "Ukrainian realities". On average, in a conversion to the euro, the average salary of a Ukrainian worker is only 190 euros - 6454 UAH. Moldova was the closest to Ukraine - 216 euros, and Azerbaijan - 232 euros.

The largest salaries are received by residents of Switzerland - 4421 euros (150 185 thousand hryvnia). The second was Iceland - 3440 euros, and Norway - 3405 euros [7].

Also, the third place from the end of Ukraine was ranked in the ratio of wages and purchasing power of the population. Our country was able to surpass only Moldova and Armenia.

The practical value of the study of the experience of state regulation by the organization of remuneration of foreign countries lies in the fact that it enables, taking into account the key positive features of foreign wage systems, to improve Ukrainian wage systems. It should be noted that the use of foreign systems in pure form at Ukrainian enterprises is impossible. The state regulation and activity of trade unions is strongly influenced by the organization of wages in these countries. For use

under the real conditions of domestic economy, any of the considered systems should be adapted taking into account external and internal factors that influence the organization of labor remuneration in the enterprise.

**Conclusions and directions of further research.** At present, the labor market in Ukraine is facing an increasingly problematic situation. One of its main trends can be attributed to the increase in the number of labor migration abroad, due to the dissatisfaction of workers with the conditions and wages, lack of prospects for development, as well as the deterioration of the economic situation of the state as a whole.

In 2017, there was an increase in the number of vacancies and the level of wages, but in the current period, the national currency depreciated by more than 3 times, and employers are not able to pay so much. Therefore, at this stage, the Ukrainian population is inclined to fill the shortage of labor abroad. Ukrainian workers agree on foreign vacancies with significantly lower wages than citizens of these countries. But even so, the average salary for such a job is times higher than the average salary in Ukraine.

Since the level of remuneration is an indicator of the welfare of the population, it is necessary to:

- further reform of wages to be made at the expense of increasing labor costs; increase in the wage rate; increasing the share of minimum wages in the average wage, improving the mechanism of state-contractual regulation of wages;
- effective accounting and wage organization should be carried out in conjunction with general socio-economic, tax and pricing policies;
- measures aimed at improving wages, including ensuring the dependence of wages from the personal contribution of employees to the results of work.

Studying foreign experience and adapting it to the conditions of functioning of domestic enterprises will facilitate further research into the implementation of an effective mechanism for the formation of the wage fund, ensuring timely payment of wages and its corresponding level in the conditions of formation of sustainable development in Ukraine.

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#### **АНОТАЦІЯ**

**Кравчук А.О., Гнат'єва Т.М., Шидерова О.О. Експорт робочої сили з України: причини та наслідки.**

Стаття присвячена аналізу сучасного стану розвитку ринку праці, порівняння його з ринками праці країн Європи, з урахуванням важливих політичних та економічних чинників. Проведено дослідження причин та наслідків експорту робочої сили. Узагальнено досвід державного регулювання організацією оплати праці на прикладі економічних моделей зарубіжних країн та встановлення відповідності до сформованих соціально-економічних умов України. Проаналізовано світовий досвід втручання держави у процеси регулювання оплати праці, але методи, сфера, масштаби державного впливу звичайно різні. Встановлено, що в економічній системі, що ґрунтується на ринкових відносинах, втручання держави в заробітну плату повинно мати переважно непрямий характер і соціально орієнтовану спрямованість.

**Ключові слова:** робоча сила, міграція, організація оплати праці, заробітна плата, державні механізми.

#### **АННОТАЦИЯ**

**Кравчук А.А., Гнат'єва Т.М., Шидерова А.А. Экспорт рабочей силы с Украины: причины и последствия.**

Статья посвящена анализу современного состояния развития рынка труда, сравнение его с рынками труда стран Европы, с учетом важных политических и экономических факторов. Проведено исследование причин и последствий экспорта рабочей силы. Обобщен опыт государственного регулирования организацией оплаты труда на примере экономических моделей зарубежных стран и установления соответствия к сложившимся социально-экономическим условиям Украины. Проанализирован мировой опыт вмешательства государства в процессы регулирования оплаты труда, но методы, сфера, масштабы государственного влияния конечно разные. Установлено, что в экономической системе, основанной на рыночных отношениях, вмешательство государства в заработную плату должно иметь преимущественно косвенный характер и социально ориентированную направленность.

**Ключевые слова:** рабочая сила, миграция, организация оплаты труда, заработная плата, государственные механизмы.