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**THE SYSTEM OF PAYMENT AND STIMULATION OF LABOR
AT REAL SECTOR ENTERPRISES OF KAZAKHSTAN**

Annotation. *The goal of work* is analysis of existing mechanisms of payment for labor at real sector enterprises of Kazakhstan and study of its legislative background and restrictions.

For the research, different *methods* combined by a systematic approach to the investigation of payment and stimulation of labor were used.

Results: Contemporary payment systems and financial incentives of labor were studied, the existing systems of payment and stimulation of labor at real sector enterprises of Kazakhstan economics were compared, its main advantages and shortages were revealed. The approaches to construction of the labor payment system in real sector of economics were identified, the advantages of differentiated approach to the system of payment and stimulation of labor were determined.

Application field of the research results. The main conclusions and practical recommendations can be used as a methodical base for further in-depth researches on the issue.

Key words: salary, labor payment system, labor norming, scale of fees, allowance.

Undeniable factor stimulating the increase in labor productivity in all branches of the national economy is salary. In the developed markets it reflects the price of labor power corresponding to the cost of commodities and services providing the reproduction of labor power. For real sector enterprises of economy, the proper choice of the labor payment system is of particular significance as payment for labor is a constituent part of the finite cost of manufactured goods or service and contributes to its final cost. However, on the other hand, solving the issue of economic interest of employees in improving of finite results of economic activity of an enterprise forces the enterprise to increase the incentive part of employees' salary.

At the present time, in the Republic of Kazakhstan, the labor payment system is regulated by the Labor Code of RK, by the Laws "On Social Partnership in the Republic of Kazakhstan", "On Joint Stock Companies", "On Limited and Additional Liability Partnership", "On Collective Agreements", a decree by the President of the Republic of Kazakhstan effective as law "On Governmental Enterprise", individual decrees of the Government and instructive materials of the Ministry of Public Health and Social Development of the Republic of Kazakhstan and other authorities.

The national policy conducted in the field of labor payment resulted in creating of the legislative base allowing the organizations, basing on its organizational-legislative form within a market economy, to solve the labor payment issues in the course of social dialogue by adopting of collective contracts and industry agreements.

As known, in the countries with developed market economies, almost all issues on the labor payment system (setting the labor payment rate, indexation and schedule of its payment, incentives and bonuses) are usually regulated by contractual processes on the level of organization, industry, and region.

In Kazakhstan, the process on assigning of definite assurances on salary payment to employees is mostly regulated by the State. In particular, the State specifies minimal rates of salaries and wages, overtime and night differential, work at weekends and holidays, rates of minimum salary supplements for hazard work, order and time of salary payment. Intervention of the State into determination of minimum assurances for employees is stipulated by insufficient development of market mechanisms for labor

payment regulation in the country caused by imperfect institute of trade-unions, formal character of social partnership system etc.

The most important part of the labor payment regulation by the government is assigning of the minimum salary rate assured by the government according to the Article 28 of the RK Constitution [1].

The Labor Code of RK identifies the forms and systems of labor payment assigned by organizations themselves and stipulated by the terms and conditions of labor, collective agreements and employer Acts.

The labor payment system represents the methods on establishing the relation between the factors characterizing the labor rate and the rate of its payment within and over work-time standard assuring the salary of an employee according to the actual job performance and agreed price of labor force between an employee and an employer [2].

The progressive development of technical potential and evolution of market behavior resulted in appearance of several payment systems for labor: tariff, non-tariff, commission, floating salary. Regardless the type of labor payment system, any of them should be developed basing on three main elements: rate scale, labor norming, and payment forms for labor (Table 1).

Table 1 – Basic elements of labor payment system in organizations

| Basic elements | Framework for calculation | Output data |
|-------------------------|---------------------------|---|
| Rate scale | Work type | Wage rate books; Rate scales; Tariff rates; |
| | Work quality | |
| Labor norming | Labor payment rate | Time output; Production output; Service output |
| | Number of employees | |
| Payment forms for labor | Time payment | Time wage; Time-rate-plus-bonus payment system |
| | Piece payment | Clean piece rate; Piece-plus-bonus ; Progressive piece rate; Indirect; Lump sum payment |
| Note: by reference [3] | | |

Tariff system represents the combination of standards regulating the salary of different staff categories. The constituent elements of tariff system are tariff rates, qualification ranks, position salary, qualification categories. Tariff rate is employee salary expressed in monetary units for the labor time. Qualification rank is a value reflecting the level of professional skills of an employee.

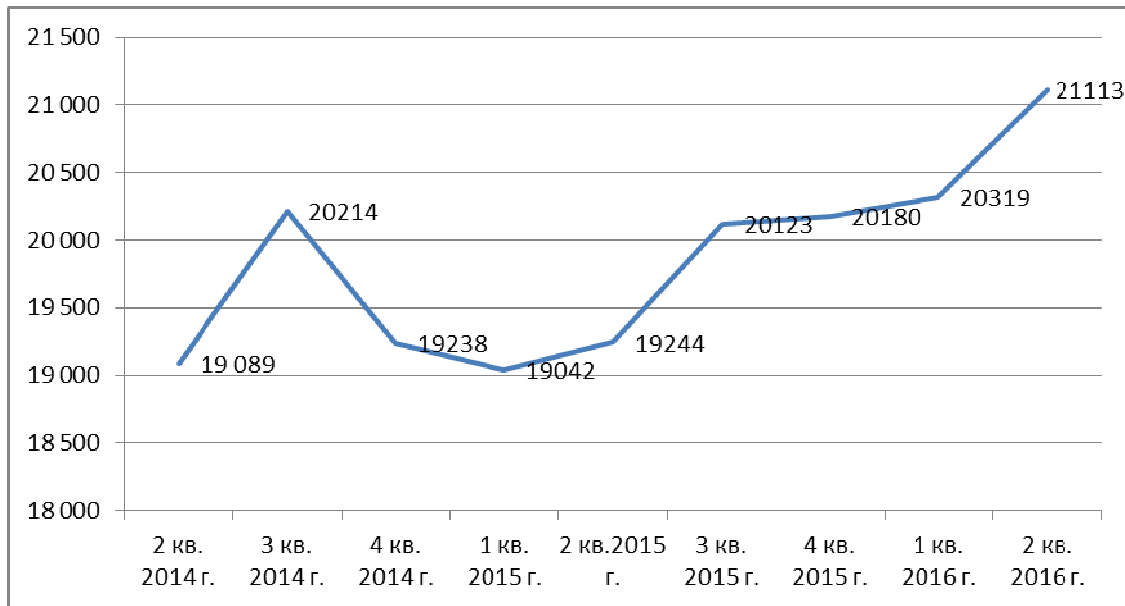
In Kazakhstan, the minimum rate of monthly salary serves as a base for forming of tariff labor payment system. According to the Labor Code of the Republic of Kazakhstan, the minimum rate of monthly salary is assured minimum of payment to employee for unqualified labor under normal conditions and normal work time per month determined by the Labor Code of RK [4].

The minimum rate of monthly salary in the country is determined on annual basis by the Law of RK “On the Republic Budget” for the corresponding year. The laws and regulations also explain that the rate of minimum salary does not include compensatory revenue and additional incentives, bonuses and other types of allowances and payments. However, the minimum rate of salary should not be lower than living minimum wage for the corresponding year. According to this point, in the country, the rate of minimum living wage, to calculate basic social payments, is established proportionally to minimum salary rate (Table 2).

Table 2 – Rates of minimum living wage and minimum salary in RK in 2014 – 2016

| Figures | 2014 | 2015 | 2016 | Ground: |
|--|--------|-------|-------|---------|
| Minimum living wage for calculation of basic social payments | 19 966 | 21364 | 22859 | |
| Minimum rate of monthly salary | 19 966 | 21364 | 22859 | |
| Note – By data from the Committee on Statistics MNE RK [5] | | | | |

However, the actual rate of minimum living wage changes during a year, but its average value, usually, does not exceed the rate of minimum wage assigned for calculation of basic social payments (Figure 1).



Note – Constructed by data from the Committee on Statistics of MNE RK

Figure 1 – The dynamics of minimum living wage change in Kazakhstan per capita

Basing on minimum rate of salary and average duration of working time the minimum hour tariff rates for each rank are determined. And, following the Labor Code of RK it cannot be lower a month salary divided by monthly average number of working hours on the balance of working time for the corresponding calendar year. The balance of working time is developed annually and published in public sources by the Ministry for Public Health and Social development of RK.

The next basic element of the labor payment system is labor norming (standards). Work-time standards include norms, time, and volume of productivity determined by the administration of an enterprise for its employees.

The last element of the labor payment system is the form of payment for labor that represents a class of labor payment system combined by the sign of the key figure of labor profitability analysis under the assessment of work performed by an employee with a purpose of its compensation. The main forms of the salary are time wage and piece rate. The time wage implies that employee salary is calculated by the fixed rate depending in its qualification and (or) payment for actual hours worked. There are several systems of time wage: simple time wage, time-rate-plus-bonus, time-rate-plus bonus with fixed task etc.

Monthly salary is paid for the labor of sellers, stockman, cashiers, inspectors, engineers, technical specialists and others. Their salary is differentiated depending on an employee qualification, location of an enterprise and other conditions of labor. In addition, the salary of managing and engineering and technical specialists depends on production volume or products sale. For the time-workers the system uses monthly tariff rates calculated basing on hours, or salaries.

This payment form is used in the cases when, due to some reasons, the assigning of quantitative index of labor is impossible or is not reasonable. However, application of the time wage system requires the implementation of the following obligatory conditions:

- Time-board accounting of actual time worked;
- Rating of workers, specialists, managers and office workers according to regulatory documents;
- Establishing of labor standards and norms.

Thus, the simple time wage system is not able to provide the direct connection between the finite results of employee labor and his salary. That is why the real sector enterprises of Kazakhstan economy widely use the time-rate-plus-bonus payment system that considers the quality and quantity of labor. Positive effects of this labor payment system appear in strengthening of responsibility and personal financial interest of employees in their labor efficiency. The bonuses can be paid for elimination of machine idle time and workers downtime, time saving, trouble-free performance of machines, equipment,

economy of materials etc. Bonus payment rates and maximum bonus are assigned by corresponding internal document of an enterprise.

Under the time wage system the payment for overtime work is increased according to the terms and conditions of the labor or collective agreements, or the employer Act, but not less than time-and-a half rate of daily (hourly) rate of an employee. Under the piece-work system the overtime premium is not less than 50% of the assigned daily (hourly) rate of an employee. The payment for such work should be increased independently on the extent to which an employer has implemented the terms of employee attraction for overtime work. Under the piece-work system the overtime work is compensated by additional payment not less than 50% of daily (hourly) rate of an employee. Under the time wage system, such work is paid not less than time-and-a half rate. The rates of increased payment assigned by the Labor Code should be considered as minimum allowed implying that the collective or labor agreements or the employer Act can assign higher overtime payments.

The piece-work system implies the salary payment to an employee for actually implemented volume of work basing on the rate value for the work unit. The grounding for the rates assigning are the determined work categories, tariff rates (salaries) and output rates (time rate) [6]. The piece-work payment can be individual or collective depending on the salary calculation by individual or group factors. The individual form of payment implies salary accounting for the volume of work performed by an employee by assigned rates for the unit of performed works. Individual form of payment is usually used to pay for the labor of small retail networks workers, glassware accepting offices from the population [7]. And the signs of collective payment for labor, for instance, in the trade field, are total sale volume, revenue percent, level of the plan implementation on goods turnover.

In general framework the piece-work payment has the following forms:

1. Clean piece rate – the salary of workers depends on the amount of performed work units by firm piece-work rates assigned considering necessary qualification;

2. Piece-plus-bonus – stipulates bonus payment for over-fulfillment of output rates and definite signs of its production activity (absence of defects, complaints etc.);

3. Progressive piece rate – stipulates the payment for produced output within the determined standards by direct (unchangeable) values, and the items above quota are paid by increased values according to the fixed scale, but not higher the double piece-rate;

4. Indirect piece-work payment - is applied to increase the worker productivity servicing equipment and work places. Their labor is paid by indirect piece-work rates basing on the amount of goods manufactured by the main workers they service;

5. Lump sum – is the salary form that assesses the complex of different works indicating the deadline of its performance. Total earnings on the lump sum is estimated on the base of calculation that includes the list of works (operations) to be performed, its volume and cost for each type of works (operations), total cost of all works performance (operations) of lump-sum task, total payment for performance of the whole task. The lump-sum payment system can stipulate the bonus payment for completing lump-sum work ahead of time. The lump-sum labor payment system is applied for the works on troubleshooting, repair of machines and equipment, implementation of urgent highly important tasks [8].

In Kazakhstan, the employee salary consists of the main and variable parts. The main part of the salary is its constant constituent and does not depend on labor index. The main part of the salary is calculated for actual worked time or actual performed work by tariff rates, position salaries, and, in essence, is a definite social guarantee. The main part of employee salary includes:

1) payment for labor by salaries, by tariff rates, by piece-work rates;

2) payments related to conditions of labor payment and work terms: (additional payments for work at night time, holidays, weekends, for harmful and hard work environment, for standard time of moving in a mine assigned by collective agreements and employer Acts, for rotation work system, additional payment for labor stipulated by the laws of the Republic of Kazakhstan “On social protection of people injured in consequences of nuclear explosions conducted at the Semipalatinsk Test Site” and “On social protection of people injured in consequence of ecological disaster at Aral”);

3) incentive payments (bonus for professional skills, for work experience and other).

For employees motivation for labor, the Labor Code of RK allows using the labor payment systems

stipulating bonus and other payments and allowances. In Kazakhstan, as in other countries, constant and variable parts of the salary are regulated at the national level. According to item 4, article 104 of the Labor Code of RK the share of the main salary should be not less than 75 percent of the employee salary without one-time incentive payments. At the same time, the allowances not related to salary are permitted.

The rate of variable part of the salary is limited by the legislation – it should not exceed 25% of the monthly average salary of employee. The variable part of the salary consists of bonuses and cash incentives by the work output for a definite period assigned by collective or labor agreements and internal documents of an enterprise (cash incentives by work output for a month, quarter paid depending on achievement of indexes assigned by the terms and conditions of collective, labor agreements and (or) employer Acts. Such payments could be in the form of:

- One-time (single) bonuses independently on the payment source;
- Cash incentive on the work output for a quarter, half year, year (bonuses);
- One-time cash incentives (to anniversary, public holiday dates and other);
- Bonuses on the results of work performance on one-time basis.

The labor agreement or employer Act sometimes assign hourly payment for labor for actually performed work unit under part-time working day or its part load, and for payment of temporary or one-time works.

The salary of employees working at hard works, under harmful environment is increased in comparison to salary of employees working under normal labor conditions. The increased position salaries or rates of additional payments are assigned by collective agreement or employer Act considering industry ratios classifying the labor conditions on the level of danger and harmfulness determined by the industrial agreement.

The payment for work at weekends and public holidays is not less than of increased rate according to the terms and conditions of the labor or collective agreements and (or) employer Act, but not lower than time-and-a-half rate of daily (hourly) rate of an employee.

The assigned increased payment for the work at weekends and public holidays is applied for all categories of organization personnel independently on the employees belonging to a professional-qualification group. The payment in the fixed amount is paid to all employees for hours actually worked at the weekends or public holiday.

Every hour of night time work is subjected to increased payment according to the terms and conditions of the labor or collective agreements and (or) the employer Act, but not lower than time-and-a-half rate of the daily (hourly) rate of an employee. Article 110 of the Labor Code of RK determines the minimum allowable level of increased labor payment for the work at night time. During the collective negotiations and conclusion of the collective and labor agreements the assigning of higher rates for the work at night time is admissible.

The labor legislation of Kazakhstan ensures equal payment for equal labor, i.e. for the labor of the same duration, intensity and complexity, and does not allow any labor payment discrimination on sex, age, race, nationality, language, property and official position, place of living, religious affiliation, convictions, citizenship, public associations membership and other circumstances not related to professional capacity of an employee and the results of its labor.

The salary is assigned and paid in monetary form of national currency at least once per month not later than first decade of the next month. The date of the salary payment is stipulated by the labor agreement. If the day of salary payment coincides with weekends or public holidays the salary is given the day before.

If the salary is not paid by an employer to its full extent and in due time stated in the labor agreement, the employer pays to an employee arrears and fine for the period of delay payment. The fine is calculated basing on the official rate of refunding of the National Bank of the Republic of Kazakhstan on the day of fulfillment of obligations on the salary payment and is charged for every overdue calendar day starting from the next day of salary payment and until the day of its fulfillment. When the labor agreement is terminated, the employer should pay to the employee the amount due not later than three days after its termination.

The average salary is calculated for actual worked time basing on average daily (hourly) wage for a definite period considering the assigned allowances, bonuses and other incentive payments of permanent

nature stipulated by the labor payment system. The accounting period is 12 calendar months preceding the payment date. If an employee has not worked off this period the average payment is calculated for actual worked time.

The collective agreement can state other periods for salary payment, but those should not aggravate the employees state.

The employee payroll deductions can be withheld in 2 cases:

- By decision of the court;
- Basing on the employer Act with written notice to an employee in the case of employee debt to the organization.

In the cases when the funds should be withheld by several enforcement orders, his monthly salary should not exceed 50% of the salary amount due to an employee.

Summarizing the described above, it is possible to conclude that in the field of labor payment the employers at the enterprises of the national economy real sector are converting from standard forms of labor payment to contemporary one. Many employers partially abandon the time-based system of payment for labor and replace it with the payment system consisting of the base rate and significant amount of incentive payments that depend on individual contribution of each employee into the organization activity result.

Despite the lightening of the labor payment traditional systems topicality, due to specific features of industries unable to measure the quantitative index of labor, the time-based labor payment is applied. The time-rate-plus-bonus payment system where the bonus part is assigned by internal Acts of an enterprise and is paid for a definite period is widely distributed. One-time payment rates are not limited.

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ҚАЗАҚСТАННЫҢ НАҚТЫ СЕКТОРЫНДАҒЫ ЕҢБЕКТІ ЫНТАЛАНДЫРУ МЕН ОНЫ ТӨЛЕУДІҢ ҚОЛДАНЫСТАҒЫ ЖҮЙЕЛЕРІ МЕН ТЕТІКТЕРІН ЗЕРТТЕУ

Аннотация. Жұмыстың мақсаты – Қазақстанның нақты секторындағы кәсіпорындардағы еңбек ақы төлеудің қолданыстағы тетіктерін талдау және олардың зағнамалық негіздері мен шектеулерін саралау болып табылады.

Зерттеу барысында еңбекақы төлеу және еңбекті ынталандыруды зерттеуге түрлі әдістерді біріктірген жүйелі әдіс пайдаланылған.

Нәтижелері: Еңбекті ынталандыру және оны төлеудің заманауи жүйелері зерттелген, еңбекті ұйымдастырудың және оны төлеу үлгілерінің салыстырмалы талдауы жүргізілген, олардың негізгі артықшылықтары мен кемшіліктері қарастырылған. Экономиканың нақты секторында еңбекақы жүйесін

құру әдістері ашылған, оның ішінде әртараптанған әдістің артықшылықтары көрсетілген. Одан басқа, Алматы қаласының нақты секторындағы жұмысшыларының арасында сұрау жүргізілген. Оның нәтижелері кәсіпорындардағы еңбекақы төлеу және оны ынталандыру жүйесіндегі негізгі олқылықтарын анықтауға мүмкіндік берді.

Зерттеу нәтижелерінің аясы. Негізгі қорытындылар мен тәжірибелік ұсыныстарды осы мәселе бойынша зерттеулерді одан әрі тереңдету үшін әдістемелік негіз ретінде пайдалануға болады.

Тірек сөздер: еңбек ақы, еңбек ақы төлеу жүйесі, еңбекті нормалау, тарифтік тор, оклад, сыйақы.

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СИСТЕМА ОПЛАТЫ И СТИМУЛИРОВАНИЯ ТРУДА НА ПРЕДПРИЯТИЯХ РЕАЛЬНОГО СЕКТОРА КАЗАХСТАНА

Аннотация. *Цель работы* – анализ существующих механизмов оплаты труда на предприятиях реального сектора Казахстана и изучение их законодательных оснований и ограничений.

В ходе исследования использованы различные *методы*, объединенные системным подходом к изучению оплаты и стимулирования труда.

Результаты: Изучены современные системы оплаты и материального стимулирования труда, проведен сравнительный анализ существующих систем оплаты и стимулирования труда на предприятиях реального сектора экономики РК, выявлены их основные преимущества и недостатки. Раскрыты подходы к построению системы оплаты труда в реальном секторе экономики, определены преимущества дифференцированного подхода к системе оплаты и стимулирования труда. Кроме того, проведен опрос среди работников реального сектора г. Алматы, который позволил выявить некоторые аспекты оплаты и стимулирования труда работников на предприятиях.

Область применения результатов исследования. Основные выводы и практические рекомендации могут быть использованы в качестве методической основы для дальнейшего углубления исследований по данной проблеме.

Ключевые слова: заработная плата, система оплата труда, нормирование труда, тарифная сетка, оклад, вознаграждение.

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