

## ECONOMIC METHODS OF PUBLIC ADMINISTRATION OF SOCIAL PROTECTION OF PERSONS WITH PERSISTENT HEALTH DISORDERS

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**Abstract.** *The purpose* of the article is to study the nature of various economic methods of public administration of social protection of persons with persistent health disorders. For this purpose, by means of the dialectical method, methods of analysis, documentary analysis, systematisation, explanation, comparison, induction and specification, legislative and theoretical-practical aspects of the relevant economic methods of public administration of the researched area were studied. As a result, the conceptual apparatus of the problem declared in the article was analysed, namely the existing definitions of the categories "disabled person", "social protection of persons with persistent health disorders", "public administration method" and "economic management methods". The authors' understanding of the concepts of "public administration of social protection of persons with persistent health disorders" and "economic methods of public administration of social protection of persons with persistent health disorders" is presented. Categories of persons who, in accordance with the legislation of Ukraine, are equated in social protection matters with persons with persistent health disorders, in particular: disabled persons; combatants; victims; the elderly; children with musculoskeletal disorders. Types of economic methods identified in the scientific literature (long-, medium- and short-term planning, licensing, quotas, commercial calculation, taxation, credit, budget system, economic regulators, incentives, setting minimum levels of social standards and benefits, pricing, responsibility). Given the specifics of the listed economic methods, it is proposed to classify them into five types according to the purpose of application. The study identified various economic methods of public administration in the researched area. *These methods* involve planning expenditures in state and local budgets focused on social protection for disabled individuals and financing for the same. The development, approval and implementation of social protection programs for disabled individuals and the elderly also fall under the purview of these methods. Additionally, financial aid is provided to support public movements in the field of social and legal protection for disabled individuals. Establishing minimum social standards, setting maximum prices for goods, works, and services, determining employment standards for disabled individuals, implementing measures to promote their employment, enforcing responsibility for non-compliance with legislation related to social protection of disabled persons, licensing specific types of economic activity, and implementing taxation regulations. Each of the economic methods is analysed in a distinct section of the article, with reference to the legislative norms that regulate their implementation, coupled with empirical evidence. The article's value lies in its intricate portrayal of the authors' perspective on the economic techniques employed, public administration methods for ensuring social protection of individuals with chronic health disorders, and their efficacy in safeguarding the rights of the socially vulnerable population.

**Key words:** economic method, public administration, persistent health disorder, disabled person, planning, taxation, control, quotas, responsibility.

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## Introduction

On 24 February 2022, Russia's illegal and unjustified military aggression against Ukraine began. As a result, the state is forced to allocate most of its available financial resources to security and defence measures and is thus unable to improve funding for pensions, other benefits and social programmes for people with disabilities. Funding for some programmes has been reduced.

Due to inflation and the devaluation of the hryvnia, the pension for people with disabilities has been reduced from 75 to 50 USD since the beginning of last year. Prices for all goods and services have increased by at least 50-100%. Access to vital goods and services, including water, food, medicine, etc., is significantly hampered and in some locations impossible for people with disabilities. Unfortunately, people are forced to choose between food and treatment. In general, according to the World Bank, the level of poverty in Ukraine increased tenfold during the war. The situation with the level and quality of life of Ukrainians, especially those with health problems, depends significantly on the quality of public administration in the relevant sphere. In turn, the efficiency and effectiveness of the public administration of social protection of persons with persistent health disorders depends on its methods of implementation. Taking into account their number, it is possible to speak about the systematic nature of such methods. At the same time, economic methods occupy a special place in the system of public administration of the studied area.

According to the scientific literature, economic methods of management contribute to the performance of such functions as planning. They are also related to the functions of motivation and control (Synopsis of lectures on "Administrative Management", 2020).

Taking into account the importance of public administration economic methods, their scientific study is relevant and necessary, in particular, for the development of proposals and recommendations on the improvement of their legislative regulation and practical implementation. Therefore, the nature of public administration economic methods of social protection of the most socially unprotected group of the population – persons with persistent health problems – was chosen as the subject of the present research of the said article.

## 1. Research Methodology

### 1.1. Scientific, Theoretical and Legislative Provision of the Issue of Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders

Many scholars, including V. B. Averyanov, M. V. Afanasyev, V. D. Bakumenko, Yu. P. Bytiak, S. S. Bilyaev,

N. L. Gavkalova, T. A. Horodnia, Yu. Yu. Gurbyk, N. G. Didenko, O. V. Kuzmenko, V. V. Kovalenko, A. A. Mazaraki, R. V. Mironiuk, M. M. Petrenko, M. V. Salnikova, S. G. Stetsenko, S. I. Chernov and others, studied the essence of methods of ensuring the management of socio-economic relations (in particular, economic methods), the content of public administration and a range of related topics. However, when studying the topic of the article, it turned out that the available scientific research is not enough to reveal the topic declared in the article. In this regard, the study of the issue of public administration of social protection of persons with persistent health disorders and the analysis of the essence of economic methods of its implementation are considered relevant and timely, especially given the negative consequences of the war in Ukraine in the context of public health.

At the same time, it is worth noting a fairly high level of legislative regulation of the issue under study. Ukrainian legislation defines certain economic methods of public administration of social protection of persons with persistent health disorders and the mechanisms of their implementation in a rather broad and detailed manner. The range of relevant legal acts includes laws of Ukraine, governmental decisions, departmental orders and decisions of local authorities. Their norms and provisions will be detailed below, as the content of specific economic methods in the field of research is revealed.

### 1.2. Methodological Features of the Study of Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders

Various theoretical and empirical methods were used in preparing the article with the aim of a comprehensive study of the stated topic and formulation of reasonable conclusions. Such methods include the following: *dialectical method* (used in the study of theoretical and legal provisions on public administration of social protection of persons with persistent health disorders), *analysis method* (played a significant role in the study of various types of economic methods previously grouped by certain characteristics), *method of documentary analysis* (used to confirm the allegations of violation or infringement of specific socio-economic rights of persons with disabilities), *method of systematization* (applied in the study of the types and classification of economic methods of public administration in general and relevant methods in the field of social protection of persons with persistent health disorders in particular), *method of explanation* (intended to reveal the content of specific economic methods under study, as well as to prove the correctness of the conclusions drawn on

the research topic), *method of comparison* (used when providing quantitative indicators for the methods under study), *method of induction* (applied in the formulation of the author's definition of the concept of economic methods of public administration of social protection of persons with persistent health disorders), *method of concretization* (used in the presentation of empirical material in the context of disclosing the content of each of the economic methods under study to reflect their effectiveness and feasibility of application in practice). At the same time, the range of methods used in the study is much wider and is not limited to the above methods.

## **2. The Essence and Features of Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders**

### **2.1. Conceptual Apparatus in the Issue of Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders**

First of all, this applies to the category of people who are in the perspective of this study.

Thus, according to the definition of the Convention on the Rights of Persons with Disabilities, persons with persistent health disorders are persons with disabilities (Convention on the Rights of Persons with Disabilities, 2009). In turn, this international document defines persons with disabilities as persons with persistent physical, mental, intellectual or sensory impairments which, in interaction with various barriers, may prevent their full and effective participation in society on an equal basis with others (Convention on the Rights of Persons with Disabilities, 2009). At the same time, according to Ukrainian legislation, a person with a persistent disorder of body functions, which, when interacting with the external environment, leads to a limitation of his or her vital activity, as a result of which the state is obliged to create conditions for the exercise of his or her rights on an equal basis with other citizens and to ensure his or her social protection, is a person with a disability (Provision of auxiliary means of rehabilitation (technical and other means of rehabilitation), 2022).

That is, the key factor for determining a person's disability is the presence of persistent health disorders.

The war that began in Ukraine in 2014 and continues to this day has led to the following people being equated with people with disabilities:

1) participants in hostilities (certain categories of citizens who were injured, bruised, maimed or sick as a result of the military aggression of the Russian Federation against Ukraine, participation in an anti-

terrorist operation or in the implementation of measures to ensure national security and defence, to repel and deter armed aggression of the Russian Federation in the Donetsk and Luhansk oblasts, being directly in the areas and during the period of military (combat) operations, and who lost the functional capacity of a limb(s));

2) victims (civilians who, during the period of martial law in Ukraine or in certain areas of Ukraine, directly resided in the areas of military (combat) operations and during the period of military (combat) operations or in areas subjected to bombing, air strikes and other armed attacks and sustained injury, contusion, mutilation or illness as a result of the armed aggression of the Russian Federation against Ukraine, resided in the areas of the anti-terrorist operation, areas of measures to ensure national security and defence, repulse and deter the armed aggression of the Russian Federation in Donetsk and Luhansk regions, provided that such persons have not committed criminal offences);

3) elderly people;

4) children with musculoskeletal disorders (Provision of auxiliary means of rehabilitation (technical and other means of rehabilitation), 2022).

This conclusion follows from the analysis of Ukrainian legislation in the field of social and legal protection of persons with disabilities, because a number of guarantees established for persons with the legal status of persons with disabilities are also extended to the above-mentioned categories of the population. For example, in the cases established by law, regardless of the establishment of disability, they are provided with rehabilitation aids, medical products, rehabilitation services, sanatorium-resort rehabilitation (The Law of Ukraine "On Rehabilitation of Persons with Disabilities in Ukraine", 2005).

According to the authors, social protection of people with persistent health disorders is a system of organisational, legal, economic, financial and social measures implemented by the state aimed at meeting the needs of this category of people in restoring and maintaining health, material security, self-realisation, unimpeded access to social infrastructure, and so forth (Kutsa, 2013).

At the same time, public administration of social protection of persons with persistent health disorders is the activity of subjects of public administration aimed at administrative and legal regulation of social relations in the field of social protection of such persons with the purpose of satisfying their needs for restoration and maintenance of health, material security, self-realisation, availability of the environment, goods, works and services, etc.

As for the definition of the concept of economic methods of public administration of social protection of persons with persistent health disorders, before

formulating its definition it is necessary to determine the content of public administration methods in general and economic methods of public administration in particular.

Thus, the legal sources propose to understand the method of public administration as a way of practical implementation of management functions through the dialogic-organisational and organisational-administrative influence of the management entity on the behaviour and social activities of the managed object with a view to realising their mutually agreed interests (Chernov, Voronkova, 2016). There is also a definition of appropriate methods as ways of influencing public bodies on social and state development processes, as well as on the activities of authorities and certain officials, business entities and citizens (Yastremska, Mazhnyk, 2015). According to the authors, both definitions reveal the meaning of the concept they denote.

In terms of content, management methods are identified with the main functions of management: planning, organising, motivating, controlling and regulating. Accordingly, there are the following main groups of management methods: economic, organisational-management (administrative), social-psychological, legal, ideological and technological. There is a close relationship and interdependence between them. Each method has elements of encouragement and punishment (Provision of auxiliary means of rehabilitation (technical and other means of rehabilitation), 2022). It is important to emphasise the elements of reward and punishment in each type of method, in particular, in economic methods.

In the encyclopaedic literature, economic management methods are defined as ways of influencing the economic interests of collectives and their individual members. With the skilful use of economic management methods, the need for administrative control is reduced to a minimum (Dziuba, Zhukovskyi, 2009).

In summary, economic methods of public administration of social protection of persons with permanent health disorders are a set of means and methods used by authorised subjects of public administration for the purpose of creating favourable economic conditions for administrative and legal regulation of social relations in the field of social protection of such persons with the aim of satisfying their needs for restoration and maintenance of health, material support, self-realisation, availability of environment, goods, works and services, etc.

Interpreting somewhat O. M. Kostenko's conclusion regarding economic methods of occupational health and safety management, the authors of this paper support O. M. Kostenko's position that, unlike legal and administrative methods of management which

regulate the fulfilment of certain requirements and therefore require strict control over their implementation, economic methods are more liberal, since they are based not on the fear of punishment, but on the economic benefit of the person to whom they are applied (Kostenko, 2016).

It is also important to note, as N. V. Gritsenko and D. S. Kozodoi have rightly pointed out, that sometimes purely administrative measures have an economic incentive at their core. Therefore, the administrative-legal method of management at the end of the chain of cause-effect relationships becomes inherently economic (Gritsenko, Kozodoi, 2020). For example, the implementation of the 4% employment standard for people with disabilities entitles such employers to a number of subsidies and compensations, and prevents them from having to pay administrative and economic sanctions and fines. More information on this below.

## **2.2. Classification of Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders**

In general, among economic methods in scientific sources (Dziuba, Zhukovskyi, 2009; Improvement of Economic Methods of Occupational Health, 2020) include the following: 1) long-, medium- and short-term planning (the main method and function of managing economic processes through which the main development goals are ensured and specified in the form of certain indicators; strategic planning is the main basis for the implementation of all management functions (Synopsis of lectures on "Administrative Management", 2020); 2) licensing (a means of state regulation of economic activities aimed at ensuring safety and protection of economic and social interests of the state, society, rights and legal interests, human life and health, environmental safety and protection (Law of Ukraine "On Licensing of Economic Activities", 2015); 3) quotas; 4) commercial settlement; 5) taxation (aims to encourage or discourage the development of certain industries, sectors, territories and enterprises through the mechanism of setting differentiated tax rates (Enterprise management: concept, tasks and principles. Functions, tools and features of modern management. Methods of management. Directions for improving enterprise management, 2022); 6) lending (involves creating conditions conducive to the rational use of borrowed and own working capital, increasing profitability, and so on) (Synopsis of lectures on "Administrative Management", 2020); 7) budget system; 8) economic regulators; 9) incentives (options for the practical implementation of this method include the provision of benefits, subsidies and other types of support);

10) establishment of minimum levels of social standards and benefits; 11) pricing; 12) responsibility.

Taking into account the above-mentioned economic methods, it is considered expedient to divide them into methods of organisation, incentives, encouragement, control and responsibility.

The specificity of legal relations in the field of social protection of persons with persistent health disorders gives grounds for singling out, with due regard for Ukrainian legislation, the economic methods of public administration in this area among the economic methods of public administration studied, but not exclusively: 1) planning in the state and local budgets of expenditures for social protection of persons with disabilities and their financing; 2) development, approval and implementation of programmes for social protection of persons with disabilities and the elderly; 3) financial support for the public movement in the field of social and legal protection of persons with disabilities; 4) establishment of minimum levels of social standards; 5) determination of maximum prices for goods, works and services; 6) setting standards for the employment of persons with disabilities; 7) measures to promote the employment of persons with disabilities; 8) liability for non-compliance with the requirements of the legislation in the field of social protection of persons with disabilities; 9) licensing of certain types of economic activity; 10) taxation.

### **2.3. Characteristics of Specific Economic Methods of Public Administration of Social Protection of Persons with Persistent Health Disorders**

The Law of Ukraine "On the State Budget of Ukraine for 2023" provides for state budget *expenditures for social protection of persons with disabilities* in the amount of 3,441,816.0 UAH (The Law of Ukraine "On the State Budget of Ukraine for 2023", 2022). The funds are distributed among 15 areas, as follows: 1) provision of auxiliary means of rehabilitation (technical and other means of rehabilitation) to persons with disabilities, children with disabilities and other specific categories of the population, payment of monetary compensation for the cost of such means purchased independently; 2) for prosthetics and orthotics with products of increased functionality using the latest technologies and manufacturing technologies that are not available in Ukraine, and/or special products for sports for certain categories of citizens who have lost the functionality of a limb or limbs, including payment for banking services; 3) to pay one-time compensation and provide annual rehabilitation assistance to persons with disabilities and children with disabilities affected by explosive

ordnance; 4) to provide financial support to NGOs providing social services to persons with disabilities; 5) to reimburse the cost of rehabilitation services for children with disabilities; 6) for the operation of rehabilitation institutions (centres for comprehensive rehabilitation) for persons with disabilities and children with disabilities, which are under the management of the Ministry of Social Policy; 7) for training persons with disabilities to drive a car; 8) transportation of vehicles to places of storage of confiscated vehicles or to enterprises engaged in collection and processing of scrap metal, technical inspection of vehicles, deregistration of vehicles in the territorial bodies providing services of the Ministry of Internal Affairs, determination of the suitability of vehicles for further operation and the degree of their wear and tear, conversion of vehicles for persons with disabilities into another modification, court and other expenses related to the return, seizure, storage and sale of vehicles; 9) for training and retraining of people with disabilities in educational institutions, centres for complex rehabilitation of people with disabilities in order to acquire a profession; 10) for organisational and technical support of the activities of the Fund and its territorial branches to control the receipt of administrative and economic sanctions and fines in connection with non-compliance with the standard of workplaces for the employment of people with disabilities, expenses for court fees; 11) provision of resort vouchers for persons with disabilities, of vouchers without treatment for citizens accompanying persons with disabilities of the 1st group (with the exception of persons with disabilities resulting from injuries and diseases of the spine and spinal cord), payment of monetary compensation instead of a resort voucher to certain categories of citizens, payment of monetary compensation instead of a resort voucher and the costs of independent resort treatment to certain categories of persons with disabilities, and payment of travel expenses for citizens accompanying persons with disabilities resulting from injuries and diseases of the spine and spinal cord; 12) to finance measures to promote the employment of persons with disabilities as defined in Articles 24-1 and 26, part two of Article 27 of the Law of Ukraine "On Employment of the Population" (employment of persons with disabilities from among internally displaced persons); 13) provision of preferential health resort treatment and payment of compensation for the cost of independent health resort treatment of persons in respect of whom the deprivation of liberty as a result of armed aggression against Ukraine has been established, as defined in Article 4 of the Law of Ukraine "On Social and Legal Protection of Persons in Respect of Whom the Deprivation of Liberty as a Result of Armed Aggression against Ukraine and

Members of Their Families has been Established"; 14) financial support to ensure the functioning of state non-profit enterprises under the management of the Ministry of Social Policy of Ukraine (The Resolution of the Cabinet of Ministers of Ukraine "On Certain Issues of Social Protection of Persons with Disabilities", 2023).

Despite the fact that the number of directions related to the issue of disability, which are financed from the state budget, is quite large, during the war financial support was provided to public organisations of persons with disabilities, which have the potential to perform an extremely wide range of functions for providing and protecting the rights of persons with disabilities. Nevertheless, today they are still self-financed and are forced to seek funds for the implementation of various activities from international and national donors.

Article 7 of the Law of Ukraine "On the State Budget of Ukraine for 2023" establishes the subsistence minimum per person per month for persons who have lost their ability to work in the amount of 2,093.00 UAH starting from 1 January 2023 (The Law of Ukraine "On the State Budget of Ukraine for 2023", 2022).

A fairly common economic method in this area is to set price caps. For example, the Order of the Ministry of Social Policy of Ukraine "On Establishing the Maximum Cost of a Voucher (Bed-Day) in 2022" sets the maximum cost of a voucher (bed-day) for the provision of health resort treatment services to certain privileged categories of citizens, in particular, persons with disabilities from a general illness and persons with disabilities since childhood, persons with disabilities with consequences of injuries and diseases of the spine and spinal cord from among persons with disabilities from a general illness and persons with disabilities since childhood (Provision of auxiliary means of rehabilitation (technical and other means of rehabilitation), 2022). At the same time, the order of the Ministry defines the conditions for establishing marginal rates of return on auxiliary rehabilitation equipment (technical and other rehabilitation equipment) (The Tax Code of Ukraine, 2011).

Article 19 of the Law of Ukraine "On the Fundamentals of Social Protection of Persons with Disabilities in Ukraine" establishes the standard of workplaces for employment for enterprises, institutions, organisations, including enterprises, organisations of public associations of persons with disabilities, natural persons who use hired labour persons with disabilities in the amount of 4% of the average number of full-time employees of the accounting staff for one year, and if there are 8 to 25 people working, in the amount of one workplace (The Law of Ukraine "On the Fundamentals of

Social Protection of Persons with Disabilities in Ukraine", 1991).

Notably, as of 1 January 2022, there were 2,725,800 people with disabilities in Ukraine (Social indicators of living standards, 2022) (6.6% of the country's population). More than 839,000 people with disabilities are employed, of whom 575,000 are of working age.

Employers who fail to comply with the above standard pay administrative and economic sanctions to the relevant department of the Social Protection Fund for Persons with Disabilities. The amounts of administrative and economic sanctions and fines received by the state budget are used by the Fund for the rehabilitation and employment of persons with disabilities. Violation of the terms of payment of the amount of administrative and economic sanctions entails the accrual of a penalty of 120 % per annum of the NBU discount rate for each overdue calendar day. Failure of an official who exercises the right to hire and dismiss, or an individual who uses hired labour, to comply with the standard of workplaces for the employment of persons with disabilities entails a fine of ten to twenty tax-free minimum incomes (170-340 UAH) (The Code of Ukraine on Administrative Offences, 1984).

At the same time, the legislation provides for a *number of incentives and additional guarantees for employers*.

Thus, employers who have met the standard for jobs for people with disabilities and want to create additional jobs for this category of people can apply: a subsidy for the creation of special workplaces for the employment of persons with disabilities registered with the State Employment Service as unemployed in the amount of 40 minimum wages or 268,000.00 UAH (in 2023), if such a place is created by adapting the main and additional equipment, technical equipment at an existing workplace or on a free area of the production area, as well as in the amount of 100 minimum wages or 670,000.00 UAH (in 2023) if a job is created by means of installation of basic and additional equipment, technical equipment due to the impossibility of adapting an existing workplace or an existing section of the production area or the lack of places and sections; a targeted loan for the creation of jobs intended for the employment of persons with disabilities; financial assistance for the creation of special jobs for the employment of persons with disabilities (The Order of the Ministry of Labour and Social Policy of Ukraine "On Approval of the Instruction on Provision of Financial Assistance on a Repayable and Non-Repayable Basis and Targeted Loan at the Expense of Administrative and Economic Sanctions and Penalties Received by the State Budget for Failure to Comply with the Standard of Jobs for Employment of Disabled Persons", 2010).

In turn, enterprises, institutions and organisations, individual entrepreneurs, including those who have chosen the simplified taxation system, in case of employment of persons with disabilities, have the right to set a single contribution to the obligatory state social insurance in the amount of 8.41% of the determined base of the single contribution for employed persons with disabilities, as opposed to the standard amount of 22%.

For employers willing to hire registered unemployed persons, including persons with disabilities, who have not reached retirement age, for a new job for at least two years at the referral of the employment centre, the law provides for support in the form of compensation for actual expenses in the amount of a single contribution to the obligatory state social insurance for the person concerned for the month for which it is paid, but not more than double the minimum insurance contribution (The Law of Ukraine "On Employment of the Population", 2012).

Small businesses that hire registered unemployed persons with disabilities for newly created jobs for at least two years by entering into an employment contract may receive compensation for actual expenses in the amount of a single contribution to the obligatory state social insurance per month for the respective person for whom it is paid (The Law of Ukraine "On Employment of the Population", 2012).

In addition, employers willing to hire internally displaced persons, including persons with disabilities, who have been duly recognised as unemployed, may claim compensation for: 1) employer's labour costs; 2) employer's costs for retraining and professional development of registered unemployed internally displaced persons for a period of at least twelve calendar months (The Law of Ukraine "On Employment of the Population", 2012).

For enterprises and non-governmental organisations of persons with disabilities, where the number of persons with disabilities is at least 50% of the total number of employees, and provided that the payroll of such persons with disabilities is at least 25% of the amount of labour costs, the *single social tax* is set at 5.5% of the defined base for the single social tax for employed persons with disabilities. At the same time, enterprises and organisations of all-Ukrainian public organisations of persons with disabilities, in particular, the societies of the Ukrainian Society of the Deaf and the Ukrainian Association of the Blind, where the number of persons with disabilities is at least 50% of the total number of employees, and provided that the payroll of such persons with disabilities is at least 25% of the amount of labour costs, the single contribution is set at 5.3% of the defined base for the single social contribution (The Law of Ukraine "On Collection and Accounting of the Single Contribution for Obligatory State Social Insurance", 2010).

The tax legislation of Ukraine provides for the following *tax benefits* for enterprises and organisations established by public associations of persons with disabilities: 1) exemption from taxation of profits received from the sale (supply) of goods, performance of works, provision of services, except for excisable goods, services for the supply of excisable goods received under commission (consignment), surety, assignment, trust management, and other civil law contracts that authorise such a taxpayer to supply goods on behalf of and at the expense of another person without transferring ownership of such goods; 2) exemption from taxation of transactions for the supply of goods (except for excisable goods) and services (except for services provided during lotteries and entertainment games, and services for the supply of goods received under commission (consignment), surety, assignment, trust management, and other civil law contracts authorising such a taxpayer to supply goods on behalf of another person without transferring ownership of such goods); 3) exemption from land payment; 4) zero-rate VAT on the supply of goods (except for excisable goods) and services (except for services provided during lotteries and entertainment games, as well as services for the supply of goods received under commission (consignment), surety, assignment, trust management, and other civil law contracts authorising such a taxpayer to supply goods on behalf of another person without transferring ownership of such goods) (The Tax Code of Ukraine, 2011).

Subsequent supply transactions are also *exempt from tax*: 1) technical and other means of rehabilitation (except for cars), services for their repair and delivery; special purpose products, including medical devices for individual use, for persons with disabilities and other privileged categories of the population defined by the legislation of Ukraine, according to the list approved by the Cabinet of Ministers of Ukraine; 2) component parts and semi-finished products for the production of technical and other rehabilitation equipment (except for cars), special purpose goods, including medical devices for individual use, for persons with disabilities and other privileged categories of the population according to the list approved by the Cabinet of Ministers of Ukraine; 3) cars for persons with disabilities to the authorised executive body with their payment at the expense of the state or local budgets and funds of compulsory state insurance, as well as transactions on their free transfer to persons with disabilities; 4) services for the delivery of pensions, insurance payments and financial assistance to the population (regardless of the method of delivery) at all stages of delivery to the end consumer; 5) healthcare services in healthcare institutions licensed to provide such services, as well as services provided by rehabilitation institutions for persons with disabilities and children with

disabilities licensed to provide such services in accordance with the law (The Tax Code of Ukraine, 2011).

The Law of Ukraine "On Public Procurement" provides for the procurement of goods, works and services by a customer whose value is equal to or exceeds 50,000 UAH and is less than 200,000 UAH without applying a simplified procurement procedure, if the procurement of goods, works and services is carried out from an enterprise or organisation established by a public organisation of persons with disabilities and has received permission to use tax exemptions in accordance with the law (The Law of Ukraine "On Public Procurement", 2015).

As for licensing, according to O.H. Varhuliak, clear requirements for accessibility conditions are currently defined in three *licence conditions*, namely: in the Regulation on licensing and registration of the National Financial Services Commission and the conditions for their financial services activities (The Resolution of the Board of the National Bank of Ukraine "On Approval of the Regulation on Licensing and Registration of Financial Service Providers and Conditions for Conducting Financial Services Activities", 2021), in the Licence Terms and Conditions for conducting educational activities (The Resolution of the Cabinet of Ministers of Ukraine "On Approval of the Licensing Conditions for the Conduct of Educational Activities", 2015), and the Regulation on Bank Licensing (The Resolution of the Board of the National Bank of Ukraine "On Approval of the Regulation on Licensing of Banks", 2018). A number of other licensing conditions (Licensing Conditions for Conducting Business Activities in Medical Practice; Licensing Conditions for Conducting Business Activities in the Production of Medicines, Wholesale and Retail Trade in Medicines, Import of Medicines (Except Active Pharmaceutical Ingredients), etc.), although they contain relevant provisions, are purely declarative (Varhuliak, 2023). Non-compliance with these requirements is a ground for refusal to issue a licence.

In connection with the question of the economic method related to the responsibility, it is worth mentioning that according to the Code of Ukraine on administrative offences, the offender must pay from 1,020 to 1,700 UAH of fines for stopping or parking vehicles in the places marked by appropriate road signs or road markings, where it is allowed to stop or park only vehicles driven by drivers with disabilities or drivers transporting people with disabilities (except in cases of forced parking), as well as creating obstacles for drivers with disabilities or drivers transporting people with disabilities when stopping or parking vehicles driven by them, illegal use of the identification sign "Driver with a disability" on the vehicle (Code of Ukraine on Administrative Offences).

For example, in the first 8 months of 2022, parking violators in Ivano-Frankivsk paid 3.5 million UAH to the city budget (In Ivano-Frankivsk, parking violators paid 3.5 million UAH to the city budget, 2022).

The given list of economic methods of public administration of social protection for persons with persistent health disorders is incomplete, it can be continued for a long time, however, due to the limited scope of the article it is extremely difficult to fully disclose the researched issue, and legal relations in the analysed area are developing rapidly, very often changes in legislation are made, especially in times of war.

Thus, the above gives grounds to conclude that there is a fairly wide range of methods of public administration of social protection of persons with persistent health disorders. They are related to planning, taxation, licensing and other ways of influencing legal relations in the area under study. They are related to planning, taxation, licensing, liability and many other ways of influencing legal relations in the field of research.

However, the analysis of the level and quality of life of persons with disabilities in Ukraine shows that the effectiveness of public administration methods in the field of their social and legal protection, including economic protection, is extremely insufficient. It can be assumed that the primary reason for this is the focus in the development, legislative consolidation and implementation of relevant methods not so much on the rights, legitimate interests and needs of people with persistent health problems, but on the interests of the state. In other words, human-centredness in the relevant state policy is insufficient.

At the same time, the rate of disability in Ukrainian society today is very rapid. While in the pre-war period an average of 13,000 Ukrainians were diagnosed with a disability annually, in the first 10 months of the war in Ukraine, 45,000 people received the relevant legal status. And these are the people who managed to go through all the procedures required by law to obtain a disability. In reality, there are many more people with health problems. It is worth looking at the number of defenders who are injured, contused, ill, as well as the number of civilians who suffer from daily shelling, mine explosions, etc.

Therefore, the emphasis in public policy, and, accordingly, in the methods of public administration of social protection for people with persistent health disorders, should be on the needs and rights of such people. The implementation of these methods should maximise the access of persons of this category to public and civilian facilities, amenities, transport infrastructure, road services, transport, information and communication, as well as, taking into account individual capabilities, abilities and interests, to education, work, culture, physical culture and sports

(The Law of Ukraine "On the Fundamentals of Social Protection of Persons with Disabilities in Ukraine", 1991). Among other things, unimpeded and effective access to healthcare, social protection, rehabilitation, adapted housing, social activities,

etc. must be ensured. That is, to all areas of life. It is under these conditions that people with persistent health problems will be able to live fully in society and have the necessary access to social protection.

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