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## THE LEGAL REGULATION OF A SOCIAL WELFARE OF THE CLERGY

Pension benefits clergy depends on where the person was employed. By clergy, religious organizations shall be assessed on obligatory state pension insurance in the amount of 36.76 % of the sum of the actual costs of their salaries, which include expenses for payment of principal and additional salary and other incentive and compensation payments. It should also be noted that the activities of religious organizations belong to one class of economic activities on the production of professional risk classes.

Another thing, if the priest in religious organizations does not have employee status. However, such a person may participate in the system of private pension provision. This is – part of accumulation pension provision, which is based on the principles of voluntary participation of individuals and legal entities, except as provided by law, in the formation of pension savings in order to obtain private pension participants to provide additional compulsory state pension insurance pension payments. If the priest does not have insurance and labor, reached the age of 63 years old, then, according to the legislation of Ukraine.

Priests are entitled to unemployment insurance, accident or occupational disease, in the case of temporary disability only if religious organizations, their enterprises and institutions, and in the cases provided by law, and employees of these organizations, enterprises, institutions pay insurance premiums Fund of obligatory state social insurance of Ukraine against unemployment, social insurance against industrial accidents and occupational diseases in Ukraine, the Social Security Fund for temporary disability. For example, in Ukraine the clergy pension system is carried out in solidarity. However, there is a problem on pensions clergymen, who is not with religious organizations in labor relations. For such persons, there is a system of private pension provision, the above example is the pension fund « Veil», and shall be subject to state social assistance.

Conclusions. Thus, social security clergy Ukraine compared with foreign clergy is low. No single piece of legislation that would regulate this issue. Therefore, we propose to adopt a separate regulatory – legal act which would be codified and regulated welfare clergy.