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THE PROBLEMS OF IDENTIFYING THE SCOPE OF PERSONS TO MANDATORY STATE PENSION INSURANCE

When a person is insured by the mandatory state pension insurance, respectively, a single fee is paid for it (or by it), and upon the occurrence of certain legal facts, the person will have the constitutionally guaranteed right to a pension. In practice, the problem is the issue of a clear definition of persons subjected to compulsory state pension insurance. The article examines the affiliation of persons providing services under contracts of civil law to the category of persons subjected to mandatory state pension insurance.

Law of Ukraine “On Mandatory State Pension Insurance” provides that mandatory state pension insurance to those individuals who perform work at these enterprises, institutions, organizations or for individuals under civil law contracts. Law of Ukraine “On Collection and Registration of the Single Contribution for Mandatory State Social Insurance”

determines a single fee charged for the amount of compensation to individuals for works (services) according to civil contracts. Thus, there is a conflict in the law considering persons providing services under contracts of civil law.

Contracts for provision of services are divided into paid and gratuitous. If a person signed a contract for paid service, provided the service, was rewarded for it, then the right of such persons should be equated to persons performing work under civil contracts. Then such persons will be insured during the period of the service contract and payment determines a single fee. If a person has entered into a contract for services (e.g., contract on disposal of a motor vehicle, agency agreement for sale of the house, etc.), which indicates a gratuitous nature of a service, the person is not insured under this agreement and shall not pay a single fee.