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FINANCIAL COMPENSATIONS OF THE MILITARY PERSONS AFTER SERVICE LIKE STABILIZATION FACTOR OF PERSONAL MANAGEMENT IN THE CZECH ARMED FORCES

ФИНАНСОВЫЕ КОМПЕНСАЦИИ ВОЕННОСЛУЖАЩИМ ПОСЛЕ УВОЛЬНЕНИЯ В ЗАПАС КАК СТАБИЛИЗИРУЮЩИЙ ФАКТОР УПРАВЛЕНИЯ ПЕРСОНАЛОМ В ВООРУЖЕННЫХ СИЛАХ ЧЕХИИ

The security situation in the world and particularly in Europe, unresolved immigration crisis raises the need for a higher number of members of the security and the armed forces in the countries. There is only a limited number of young people who can and want to serve their country. In decision-making of the young people plays an important role the social security level of professional soldiers after active service. The author deals with the question whether the current system corresponds to the possibilities of the state and the image of the professional soldiers. Authors proposes some proposals measures for improving of current situation.

Keywords: *military personal; retirement payments; budget; social security; public finances.*

Ситуация в области безопасности в мире, и особенно в Европе, неурегулированный иммиграционный кризис требуют увеличения контингента сил безопасности и вооруженных сил. Как показывают исследования, существует ограниченное число молодых людей готовых служить своей стране.

В принятии решений молодежи важную роль играет уровень социальной защищенности профессиональных военнослужащих после окончания активной службы. Авторами рассмотрены вопросы соответствия существующей системы возможностям государства и имиджу профессиональных военных, предложены меры по улучшению сложившейся ситуации.

Ключевые слова: *военнослужащие; пенсионные выплаты; бюджет; социальное обеспечение; государственные финансы.*

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Military service is also associated with a number of limitations (personal freedoms, political activities, health and life threats, etc.), which differ from other professions in the civilian sector. Therefore, a system of financial compensations related to the termination of the service of military persons was implemented by Act on professional military personnel of 1999. Financial claims after service consists of following payments:

- Service allowances for long time contracts until the retirement pension:

At least 15 years of age, up to 30 years up to the retirement age, up to a maximum of 60 % of the average gross monthly earnings in special cases. In the case of a lower retirement pension, the difference between the retirement benefit.

- Payments for ending of service according to time contract realised when the service relationship expired, loss of medical fitness on the basis of a decision of the review committee and the soldier was released from service. In this case, the retirement benefit can not be paid. The duration of the employment relationship is decisive for the right to be paid over 2 years. The basic amount of the divorce is 2 average monthly gross salaries. For the third time and each subsequent year of termination of the service, the surrender increases by average monthly gross salary, up to a maximum of 18 times the salary.

- Payment for leaving the service is a one-time payment. A soldier entitled to a retirement benefit shall be entitled to an allowance of four times the average monthly gross salary for the period of at least 15 years. For the sixteenth and each subsequent year of service, the severance allowance shall be increased by 40 % of the average monthly gross salary. The maximum severance pay is six times the average monthly gross salary.

- In the case of death of soldiers or the death or declaration of a soldier for the dead has a surviving spouse and every surviving child who is entitled to an orphan's pension after the deceased is entitled to a death toll of one half of the lien. The entitlement to the death to the surviving child will also arise later if the child fulfills the conditions for entitlement to an orphan's pension after a deceased soldier, but not until the age of twenty-six of the child's age.

Expenditure on retirement benefits by the Ministry of Defense in 2016 amounted to 9,2 % and the retirement payments accounted for 5,35 % of total MOD budget. Together, they accounted for 14,55 % of total budget of the MOD.

Compared with the V4 countries in Slovakia and Hungary, the Czech social security of military persons is at a higher level. The research of the satisfaction of soldiers from the ACR's profession by means of a questionnaire survey showed that, for example, 86,3 % of the statistical sample of 230 respondents was social security significant motivation for entering the military service.

The methodology for calculating benefits has been developed to reduce or increase benefits in line with the state's strategic interests and financial possibilities. There is currently no need to make major changes to the system. It is possible and financially feasible to adjust the dose in case of a soldier's death. Both in terms of material and procedural. I propose: a) to simplify the process of granting a benefit in the event of the death of a soldier, b) to improve the decisions making process of the budget planning according to strategical interest of state in the case of the deteriorating security environment.

In view of the current political, economic and social situation, should lead to an increase of motivation and stabilization potential of the social security system of the soldiers of the Armed Forces of the Czech Republic. This system could be used in the future to improve the quality of military staff. It guarantees an effective and an efficient budget spending.

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NEW MECHANISMS OF THE VAT LAW

НОВЫЕ МЕХАНИЗМЫ ЗАКОНОДАТЕЛЬСТВА О НАЛОГЕ НА ДОБАВЛЕННУЮ СТОИМОСТЬ

The paper focuses on the problematic aspects of the new mechanisms of the value-added tax (VAT) Law, in particular the mechanism of the transfer of tax liability.