



# Human Capital News

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## Contents

➤ Changes to the procedure of completing and submission of the insurers' reports on the amounts of the mandatory pension security contributions to the State Pension Fund of Ukraine

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### **Changes to the procedure of completing and submission of the insurers' reports on the amounts of the mandatory pension security contributions to the State Pension Fund of Ukraine**

The State Pension Fund of Ukraine issued the Resolution # 26-1 "On the procedure of completing and submission of the insurers' reports on the amounts of the pension security contributions to the State Pension Fund of Ukraine" (hereinafter - the Resolution) on 05 November 2009.

This Resolution establishes the new order of completing and submission of the insurers' reports on the amounts of the pension security contributions to the State Pension Fund of Ukraine (hereinafter - the Order), effective 01 January 2010. The new Resolution cancels the previous Resolution of the State Pension Fund of Ukraine of 10 June 2004 # 7-6 "On the procedure of completing and submission of the information about insured individuals, which is used in the system of the mandatory state pension insurance with the State Pension Fund of Ukraine", and also introduces changes to the Instruction on calculation and payment of the insurance premiums on the mandatory state pension insurance to the State Pension Fund of Ukraine by the insured individuals and insurers, which was approved by the Resolution of the State Pension Fund of Ukraine on 19 December 2003 # 21-1.

The new Resolution envisages the procedure of submission of the information about insured individuals by means of monthly reports effective 01 January 2010 contrary to one annual report envisaged by the old procedure. Moreover, the Resolution obliges all the

insurers who have more than ten insured individuals to use electronic filing.

According to the new Resolution, insurers, except for individuals - private entrepreneurs, should form and file the reports with the State Pension Fund of Ukraine within 20 days after the end of the reporting period. The basic reporting period for them is a month.

Individuals - private entrepreneurs and individuals who work independently should form and file the reports for themselves and members of their families, which are involved in the entrepreneurial activity, with the State Pension Fund of Ukraine once per year before 1 April of the year following the reporting one. The basic reporting period for them is a calendar year.

Given the above, effective 01 January 2010 pension reports should be submitted in accordance with the new Order. Furthermore, the Resolution # 26-1 introduces the new reporting forms, which consist of separate tables (including information about different categories of the insurers and insured individuals), instead of those used by the insurers before 2010.

It is also worth mentioning, that the Resolution provides the possibility to prolong the deadline for filing reports for January, February and March 2010 with the State Pension Fund of Ukraine by the insurers for at least 7 days, provided that the special claim is filed with the State Pension Fund of Ukraine by the insurer.