

The background of the slide is a scenic photograph of a Cappadocia landscape. In the foreground, there are dry, yellowish-brown bushes and a dirt path. The middle ground shows a valley with green trees and some small buildings. The background features the iconic Cappadocia rock formations, which are tall, pointed, and eroded. Several hot air balloons are floating in the sky above the landscape. A large yellow diagonal shape is overlaid on the left side of the image, containing the text.

Ukraine

# Compensation and Benefits Survey

Demo version

People Advisory Services

2024



Building a better  
working world



# Demo version content

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# General information about the survey



# How to use the survey

In this section is presented information about the survey conduction process, survey structure and how to use it the most effective.

In this section you may also find information about survey methodology, terms that are used and also some useful tips that may help to find information you are interested in.

We strongly recommend to read this section carefully for those who will use the survey for the first time. However, we believe that this section also will be useful for those who used such surveys earlier.

This section includes information regarding the most popular questions:

- ▶ Methodology of the survey (participants, data collection, timeframe and data presentation)
- ▶ Regional coverage
- ▶ Structure of the compensation package (structure of the monthly fixed pay, variable pay and the proportion between fixed pay and variable pay)
- ▶ Definitions of terms used in the survey
- ▶ Description of the job code formation
- ▶ Correspondence between the organizational structures and job descriptions
- ▶ Description of job categories and job levels

## «Where should I look if I want to know...» - Frequently Asked Questions

...what do deciles, quartiles, median really mean?	How to use the survey
...how is job code decrypted?	How to use the survey
...what job description (functions) has HR manager, information on which is presented in the survey?	Organizational Structures and Job Descriptions Manual
...who participated in the survey?	Survey participants
...what is the remuneration for middle management?	Salary report. Monthly fixed pay and annual total pay – information by job level
...what is the monthly fixed pay and annual total pay for advertising specialist?	Salary report. Monthly fixed pay, annual fixed pay and annual total pay – information by position
...what is the annual bonus for senior accountant?	Salary report. Detailed information on each separate position
...how can I compare the company's data with the market?	Salary report. Table for performing autonomous benchmarking analysis
...what are peculiarities of the variable pay: frequency, target bonus and other?	HR policies and practices report
...what is the per diem level during business trip within Ukraine/abroad?	HR policies and practices report
...what cars are provided for sales director?	HR policies and practices report
...what do deciles, quartiles, median really mean?	How to use the survey

# Data collection within survey

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## Participants

- ▶ Companies that operate in the Ukrainian market (see the section “Survey participants”).
- ▶ Survey covers information on persons employed in Ukraine. Expatriate packages are not covered by the survey.

## Data collection

- ▶ The questionnaire was provided to the participants in the electronic format. Traditionally, it consists of three sections:
  - ▶ General information about the company
  - ▶ HR policies and practices
  - ▶ Information on the remuneration levels and the compensation package structure
- ▶ While completing the questionnaire section “Information on the remuneration levels and the compensation package structure”, participants matched jobs in their companies to the standard jobs defined by EY for reporting purposes. In this process, called job matching, the Job Descriptions Manual and Organizational Structures has been used.
- ▶ The Job Descriptions Manual and Organizational Structures was compiled and developed in the electronic format.
- ▶ We introduced a simple job classification table to help in job matching process; jobs were matched on the basis of responsibilities, and not the job title itself. Clarifications were given by telephone in order to ensure that data was given for appropriate jobs and categories.
- ▶ While the questionnaires were being filled out and data was submitted, participants contacted EY consultants via a "hotline" for consultations and explanations.
- ▶ The information and data received from each participating company was put into the unified, protected database. Each questionnaire was checked for accuracy and consistency. In case of any doubts, consultants contacted participants for explanations and clarifications.
- ▶ The compliance of presented information and job functions was examined. Consultants evaluated the data by position, using a various of indicators such as highest and lowest salary levels, subordination of a job holder and other indicators, significant change in the salary levels and other casting doubt on the representative nature of the information for each job group.
- ▶ The aggregated data was published in a format guaranteeing confidentiality and preventing the possibility to identify data of separate companies.

# Definitions of terms used in the survey

Number of companies-participants - for each position, the number of companies that submitted information by this position is indicated. The higher the number of companies-participants for each specific position, the more reliable the results are.

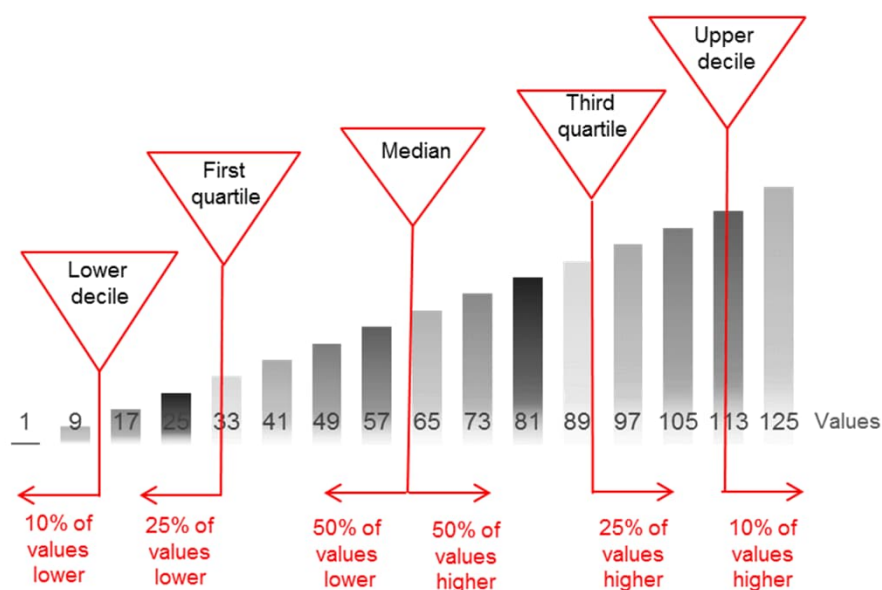
Number of incumbents - for each position, the number of lines with the data that were taken into account for analysis is indicated. To ensure the equal impact of all participants in the calculation of statistical measures for each position, up to three values from each participant in one city were taken into account. If there was more than three values on one position, minimum, median and maximum values were taken into account based on the level of the total annual pay. In some cases, less than three values were taken into account in order to ensure the principle of equal influence of all participants on the sample. The greater the number of active incumbents for each separate position, the more reliable the results are.

Deciles - for the purposes of statistical analysis, all the data is organized in an ascending order. Lower decile is the parameter that describes the first 10% of the sample. For example, if there were 100 employees on a Financial Analyst position and their salaries were organized in the ascending order, the 10th lowest salary would be the figure for the lower decile. Similarly, the upper decile describes the 90% point of the sample (in the example above – the 90th salary). Generally speaking, deciles “cut off” the lower and upper 10% of the sample, due to this they describe the sample much better than the minimum and maximum that can sometimes be misleadingly extreme.

Quartiles - the abovementioned approach is used, the only difference is that quartiles represent respectively 25% (first quartile) and 75% (upper quartile) of the sample, so, 25th salary out of 100 and 75th salary out of 100. Quartiles are considered as a stable and valid measure, because they represent the middle 50% of the sample (so, 50% of the salaries are between first and third quartile).

Median - median represents the salary of the middle employee in the sample (or the average of the two middle employees if the number of data points in the sample is even). It is used for the purposes of compensation analysis due to its stability. Median shows the value that is considered to be “the most representative” for the distribution. For example, the answer to the question “How much is HR Specialist paid?” would be the value of the median, so, 50th salary out of 100 in the abovementioned example.

Average - standard arithmetic average calculated as a sum of all the salaries divided by the number of incumbents. Average itself is not a good measure, because it is highly sensitive to the extreme minimum and maximum values. However, it is commonly used together with the median, because it serves properly as a “control parameter”, and the comparison of both values gives additional information on the distribution of the sample. In the abovementioned example average salary calculated as a sum of 100 employees’ salaries divided by 100.



# Job categories and job levels

For more effective usage of our manual we proposed simple category system. 5 categories and 10 levels of employees are described in the table below. The same classification is used in data collection questionnaire.

Job categories	Definition	Job levels	Examples of job titles
Top Management	Jobs within this category manage company and are responsible for development and implementation of the company strategy	1	CEO/President
		2	First Deputy of CEO/ First Vice-President
Senior Management	Jobs within this category are involved in strategic management of certain areas of responsibility, teams of people and big projects. Their role usually includes financial responsibility and managing people, as well as influencing the general business strategy of the company	3	Vice-President/Director
		4	Department Head
Middle Management	Jobs within this category are involved in day-to-day management of their areas of responsibility, teams of people and big projects. Their role usually includes financial responsibility and managing people	5	Division Head
		6	Unit Head/Manager
Professional/ Clerical	Jobs within this category possess the high-level professional knowledge and skills. They serve as a "center of expertise" in their specialized areas	7	Chief/Leading/Senior Specialist
		8	Specialist
Manual Workers	Jobs within this category cover blue-collar jobs. Jobholders possess more or less advanced technical skills that they use in day-to-day duties	9	Junior Specialist/Senior Worker
		10	Assistant/Worker

# Timeframes of data collection and issue of the reports – 2025

Compensation and Benefits Surveys in Ukraine – 2025	Data collection* (1 month)			Issue of report*		
	Salary report	HR Policies and Practices report	HR metrics report	Salary report	HR Policies and Practices report	HR metrics report
Additional salary survey	March 2025	-		June 2025	-	
Key Market Players	May – June 2025			August - September 2025	-	
General Industry Survey				October – November 2025	November 2025	
Industry Surveys ▶IT development sector ▶Agricultural sector ▶Agrochemical sector ▶Automotive sector ▶Banking sector ▶FMCG sector ▶Non-profit organizations ▶Oil&Gas sector ▶Pharmaceutical sector ▶Production sector ▶Retail sector ▶Telecommunication sector ▶TV sector ▶...and other				September – November 2025		
Express-surveys (quarterly labor market overview) - 2025	Data collection (2 weeks)			Issue of report		
Q1	April 2025			May 2025		
Q2 (the results of the half-year)	July 2025			August 2025		
Q3	October 2025			November 2025		
Q4 (the results of the year)	December 2025			February 2026		
Specialized survey based on survey data from the participating companies (at least 7 companies)	Preparing of the report			Price		
	Depends on the number of companies, positions, and regions From 15 business days after data collection and issue of the reports			Upon request		

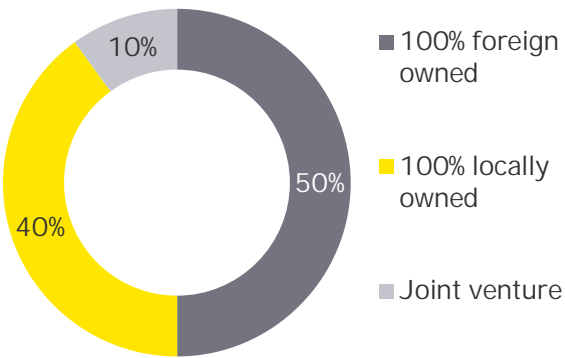
\* Timeframes of data collection and issue of the reports are preliminary and can be changed



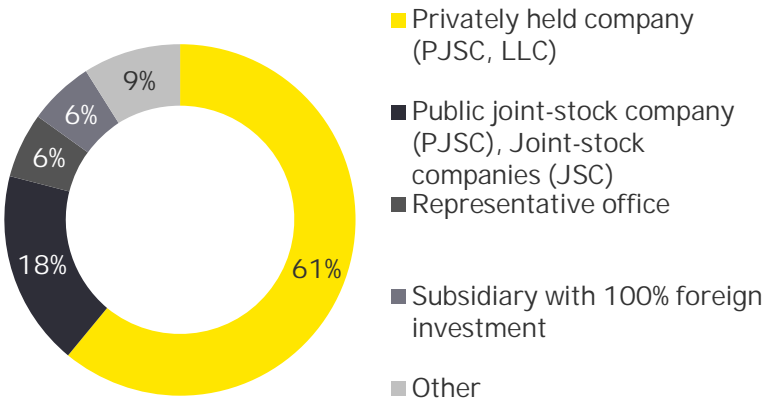
# Characteristics of the participants of General Industry Survey – 2024

164 companies participated in Survey

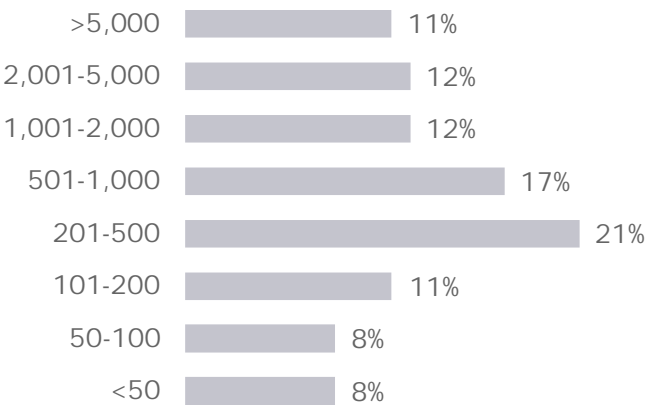
Ownership



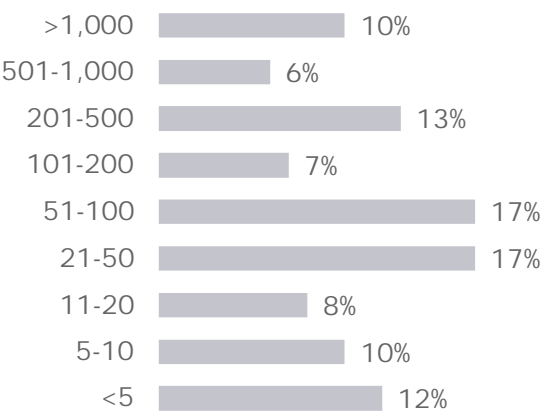
Legal structure



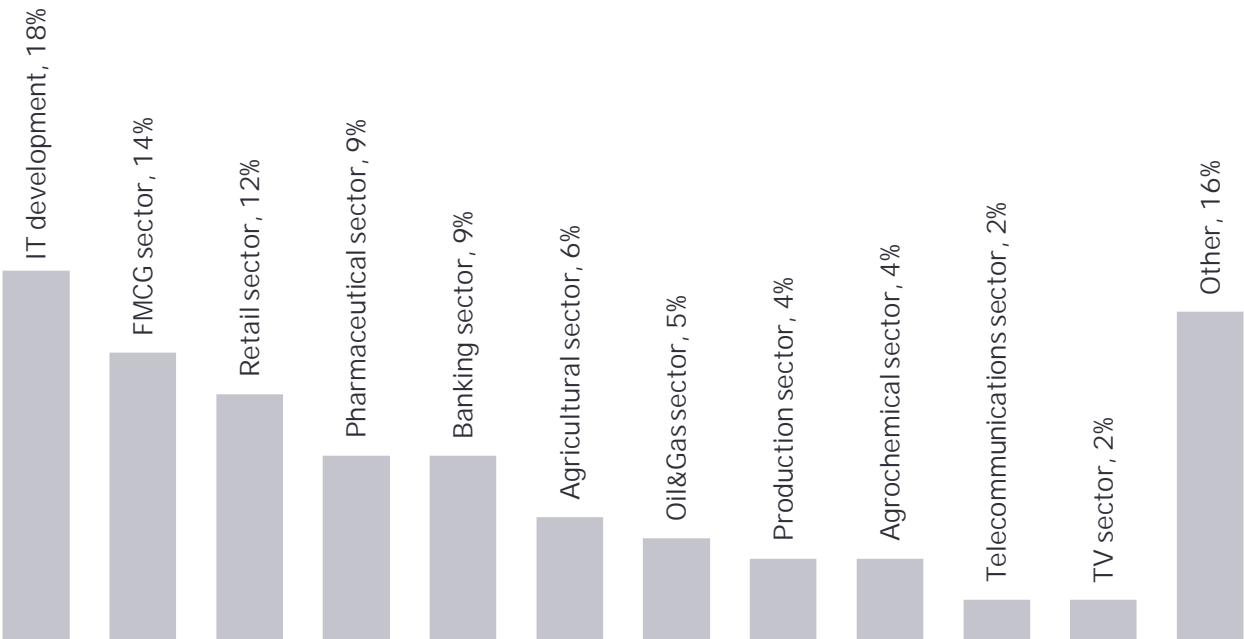
Total number of employees



Sales volume, mln USD



Industry\*



\*Some companies are represented in more than one industry, therefore the overall percentage may be over 100  
EY. Compensation and Benefits Survey (Ukraine). Demo version - 2024

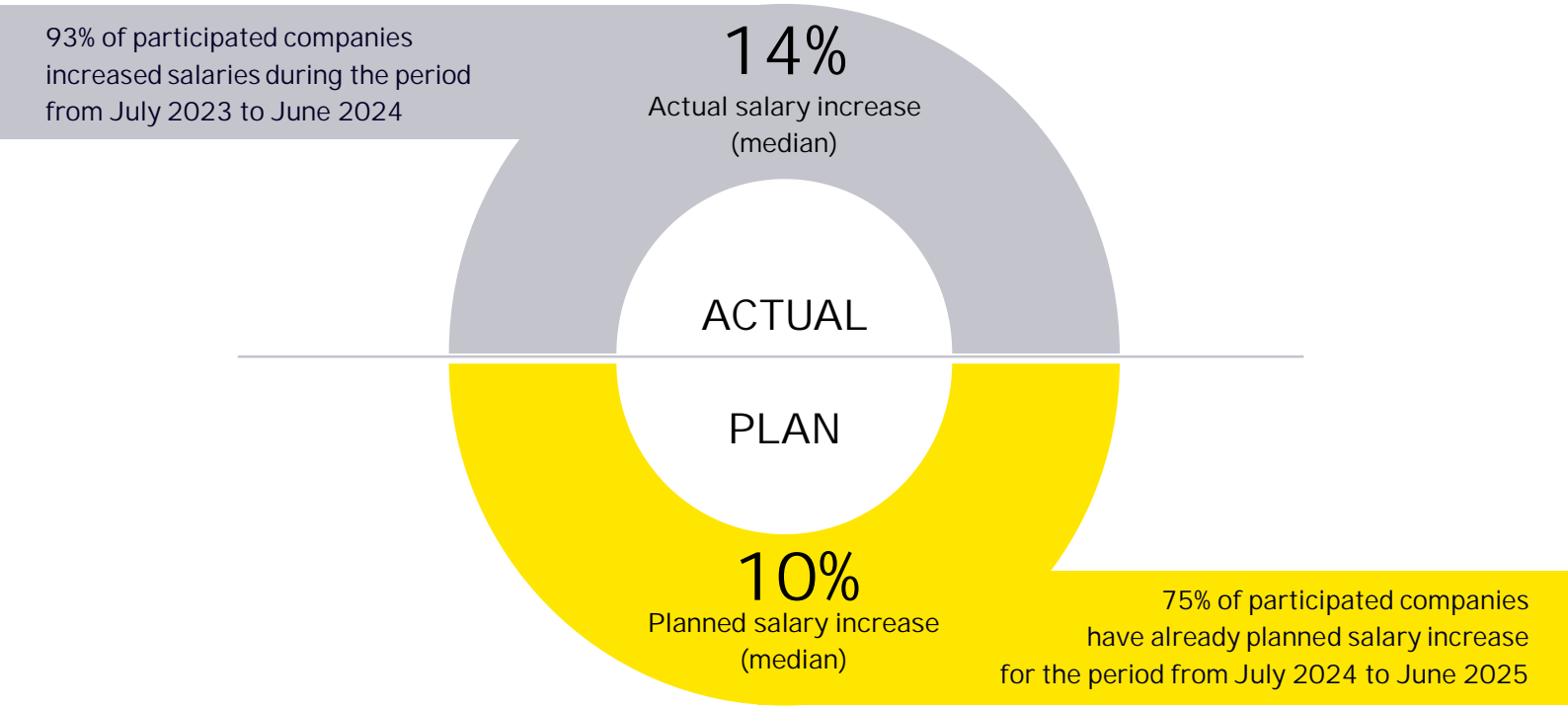
# Salary report



# General information about the report



# General information about the salary report



\*Information on the entire territory of Ukraine under the control of the Ukrainian government as of November 2024



# Methodology of the salary report



# Methodology of the salary report

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## Timeframe

- ▶ Data on monthly fixed pay was gathered as of June 30 of the current year.
- ▶ Data on variable pay received by jobholders was gathered for a 12-month period ending June 30 of the current year.

## Data presentation

- ▶ Information about monthly fixed pay is expressed in UAH before taxation (gross). For companies, which denominate salaries in foreign currency, we used the exchange rate of the National Bank of Ukraine as of 30 June of the current year, if another exchange rate was not specified in the questionnaire.
- ▶ Information on monetary remuneration is presented in sections:
  - ▶ Monthly fixed pay and total annual pay - information by job levels
  - ▶ Monthly fixed pay - information by position
  - ▶ Annual fixed pay and annual total pay - information by position
  - ▶ Detailed information for each separate position
- ▶ Salary data was presented in an aggregated format, with the use of statistical measures:
  - ▶ Deciles
  - ▶ Quartiles
  - ▶ Median
  - ▶ Average
- ▶ To ensure the equal impact of all participants in the calculation of statistical measures for each position, up to three values from each participant in one city were taken into account. If there was more than three values on one position, minimum, median and maximum values were taken into account based on the level of the total annual pay. In some cases, less than three values were taken into account in order to ensure the principle of equal influence of all participants on the sample.
- ▶ In addition to standard jobs, the report also provides information on job groups. Jobs with similar functions and tasks were included in groups (the level and experience of the jobs may differ). For example, the group FID110 «Accountants» includes such positions as: FID110.07.10 «Senior Accountant», FID110.08.10 «Accountant» and FID110.09.10 «Junior Accountant». For convenience information in report is displayed for the whole job group, and then separately for each job (information on jobs in this case is highlighted in italics and has an indent to the right).
- ▶ Please note that statistics on monthly salary and annual total pay are calculated separately. Therefore, the sum of statistical measure on a monthly salary for 12 months and the corresponding statistical measure on variable pay, in general, will not correspond to the annual total pay of the position.

# Regional coverage\*

The salary data was collected by Ukraine as a whole, Kyiv, four large regions (East, North and Center, South, West) and the largest Ukrainian cities. Detailed information by region is presented below:

- ▶ Ukraine as a whole
- ▶ Kyiv
- ▶ West (Lviv, Khmelnytskyi, Rivne, Ternopil, Volyn, Ivano-Frankivsk, Chernivtsi, Zakarpattia regions)



- ▶ Ivano-Frankivsk
- ▶ Lutsk
- ▶ Lviv
- ▶ Rivne
- ▶ Ternopil
- ▶ Uzhgorod
- ▶ Khmelnytskyi
- ▶ Chernivtsi

- ▶ South (Odesa, Zaporizhia, Mykolaiv, Kherson regions)

- ▶ Zaporizhia
- ▶ Mykolaiv
- ▶ Odesa
- ▶ Kherson



- ▶ North and Center (Zhytomyr, Chernihiv, Sumy, Poltava, Kirovohrad, Kyiv, Dnipropetrovsk, Cherkasy, Vinnytsia regions)

- ▶ Kyiv region
- ▶ Vinnytsia
- ▶ Dnipro
- ▶ Zhytomyr
- ▶ Kryvyi Rih
- ▶ Kropyvnytskii
- ▶ Poltava
- ▶ Sumy
- ▶ Cherkasy
- ▶ Chernihiv



- ▶ East (Donetsk, Luhansk, Kharkiv regions)

- ▶ Kharkiv



\*Information on the entire territory of Ukraine under the control of the Ukrainian government as of November 2024

# Structure of the compensation package

The information was gathered for the two main elements of pay:

Monthly fixed pay, including:

Monthly base salary	Basic element of compensation package; paid on a monthly basis or more frequently, usually guaranteed to the employee by the employment agreement.
Company allowances	Paid regularly (usually on a monthly basis), always in the same amount, in addition to the base salary; usually linked to the function or working conditions (e.g. allowance for work experience, performance of especially important work, etc.)
Statutory allowances	Allowances normally provided in the form of a certain amount of money or a percentage of the base salary and provided by law (for example, night work/night shift allowances, allowance for harmful conditions, etc.)

Other forms of fixed pay

+ Variable pay, including:

Annual performance-related bonus	Bonus paid only if company/employee meet certain annual goals. May be determined as a percentage of base salary or based on other approach.
Quarterly and semi-annual bonuses	Bonus paid to the employee on a quarterly/semi-annual basis, if company/employee meets certain goals in the respective period.
13th salary and other guaranteed payments	Guaranteed bonus paid to the employee in the end of the year.
Monthly payments and commission remuneration	Bonus based on the work results for month and/or after carrying out commercial operations/transactions, usually calculated as a percentage of the transaction amount.

Other forms of variable pay

= Annual total pay

Sum of all the elements paid to a certain jobholder in annual terms.

This is the main information for benchmarking, as it describes the full remuneration for the jobholder.

The total annual pay does not include benefits in cash (for example, financial aid for employees, payments for employee's birthday, health insurance, meal cash reimbursement, mobile connection reimbursement, etc.).

In the final report we present information regarding total monthly fixed pay, annual total pay and each element of variable pay for each job. However, the most important information concerns:

- ▶ Monthly fixed pay
- ▶ Annual total pay

Structure of the compensation package (fixed/variable)

The survey also contains the proportion between fixed pay and variable pay for each job. The average structure of the package shows how widespread are cash incentives within the compensation package for each position.

The average percentage of variable pay in the annual total pay is calculated for each job. This figure is calculated by determining the percentage of variable pay for each jobholder. The median value for those employees who received the variable remuneration is determined for each company, and the median value of the market is determined based on the obtained values for each company.

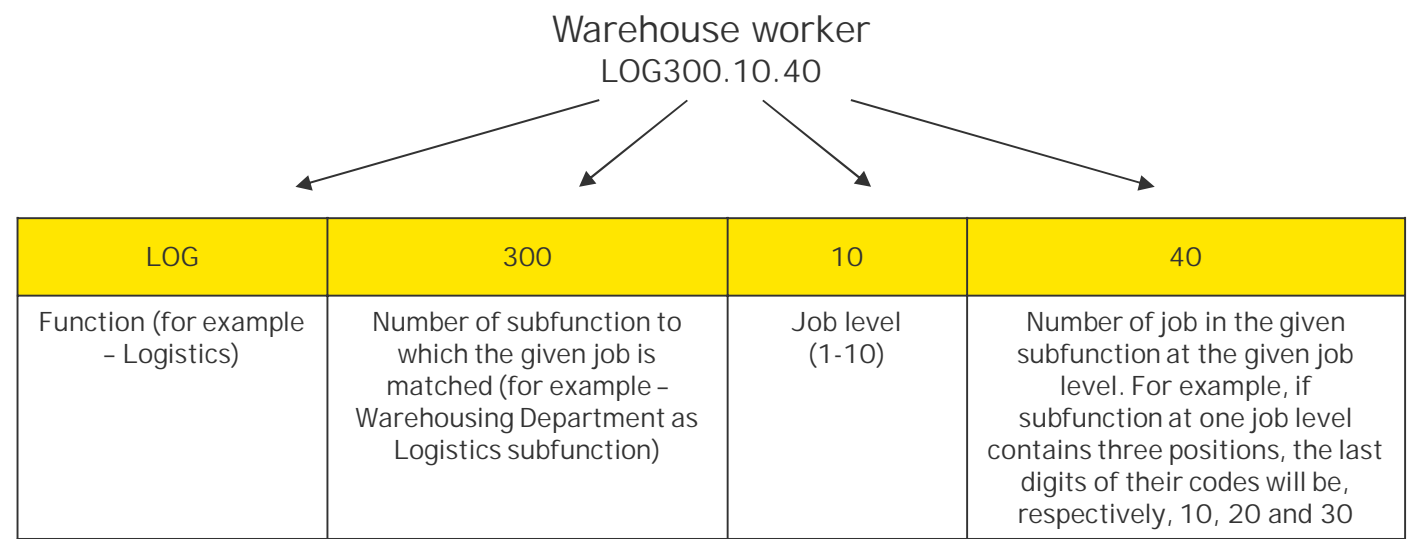
Corporate car policy

The survey also provides information on corporate car policies for each position. The indicator “% of companies-participants that provide corporate car to employees on this position” reflects the percentage of companies that provide a corporate car to at least one employee in this position. When calculating the indicator “% of incumbents within this position that use a corporate car (median)”, first the percentage of employees, who actually use corporate car, is determined for each company, and then the median value of the market is determined based on the obtained values for each company that provide corporate car to employees on this position.



# Description of the job code formation

To simplify the job codes comprehension and their accordance with the organizational structures, the job code formation system was developed. Example of the job code formation description, correspondence between the organizational structure and separate parts of job code is presented below.

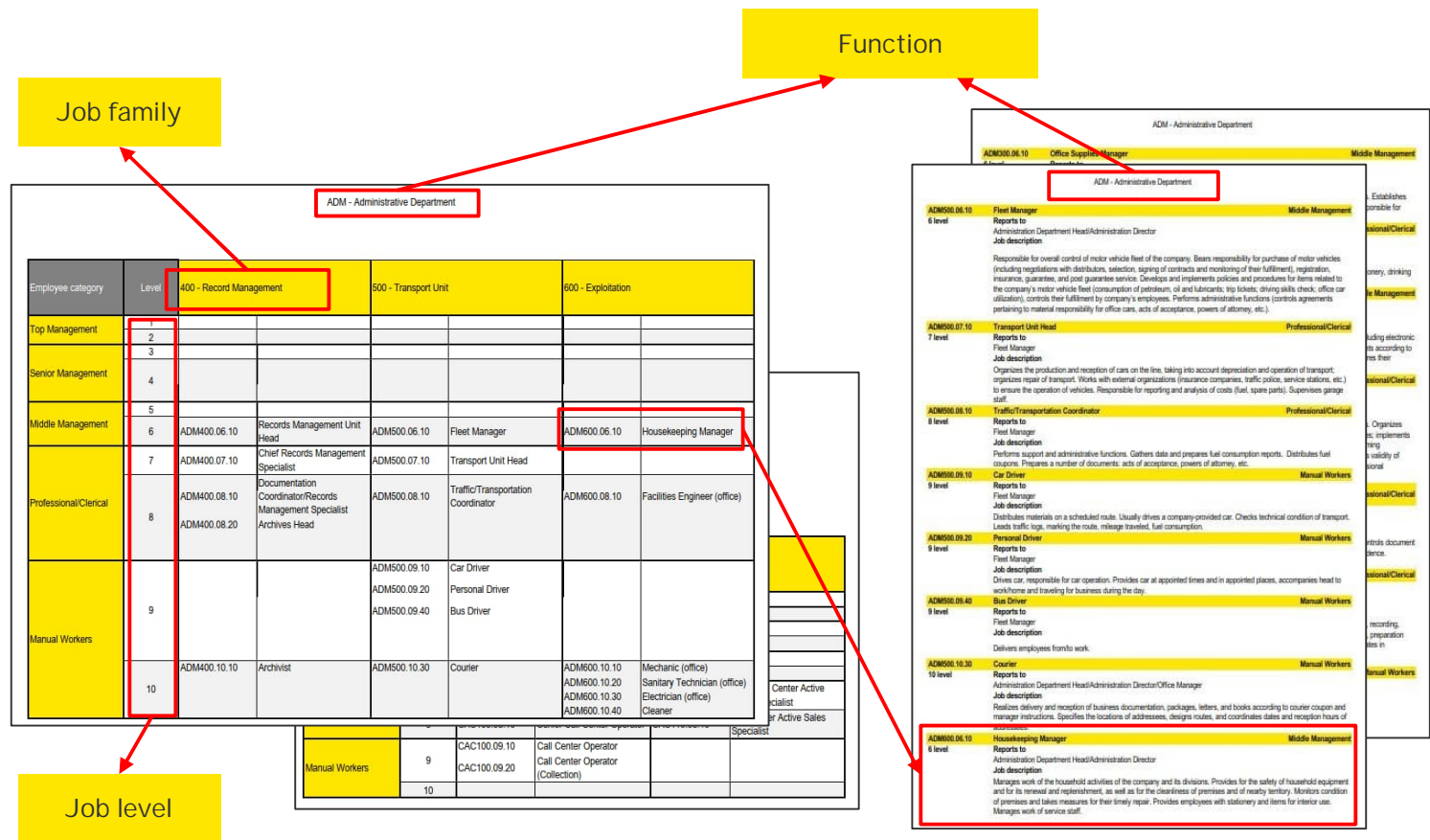


# Correspondence between the organizational structures and job descriptions manual

Manual is developed specially for the Surveys' purposes and matching company's jobs with the standard EY jobs. Traditionally, manual consist of two parts: Organizational Structures and Job Description Manual. This is separate document for each industry. Document is provided in the electronic format. Example of using this document is presented below.

Organizational Structures  
(selected examples)

Job Description Manual  
(selected examples)



# Monthly Fixed Pay and Annual Total Pay – information by job level



# Monthly Fixed Pay and Annual Total Pay - information by job level

## Monthly fixed pay - information by job level

Gross monthly fixed pay expressed in UAH, including allowances and "guaranteed" payments of June 30 of the current year

Ukraine	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
1							49	53
2							34	34
3							230	285
4							1,112	1,502
5							2,163	3,435
6							6,348	12,751
7							9,673	28,155
8							9,561	34,922
9							3,359	20,867
10							3,459	25,809

## Annual total pay - information by job level

Gross annual total pay expressed in UAH for the period from July of the last year to June of the current year

Ukraine	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
1							42	46
2							29	29
3							196	227
4							871	1,095
5							1,424	2,026
6							4,218	7,836
7							5,610	14,856
8							5,012	15,061
9							1,357	6,336
10							850	4,477



# Monthly fixed pay – information by position



## Monthly fixed pay

Ukraine

Gross monthly fixed pay expressed in UAH, including allowances and "guaranteed" payments as of June 30 of the current year

Job Code	Job Title	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
ADM000.04.10	Administration Department Head/Administration Director							60	60
ADM100.06.10	Office Manager							93	108
ADM100	Translators/Interpreters							42	54
ADM100.07.10	Senior Translator/Interpreter							18	26
ADM100.08.10	Translator/Interpreter							24	28
ADM100.08.05	Office Administrator							147	275
ADM100.08.20	Personal Assistant to General Director							62	63
ADM100.09.10	Board Secretary							15	17
ADM100.09	Secretaries							168	346
ADM100.09.15	Executive Assistant/Secretary	12,650	17,559	24,197	34,500	48,498	28,124	74	153
ADM100.09.20	Department Assistant							68	158
ADM100.09.30	Secretary-Referrer							26	35
ADM100.09.40	Secretary of the Director/Board Member							37	70
ADM100.10.10	Receptionist							39	49
ADM200.06.10	Event Manager (external events)							6	6
ADM200.07.10	Chief Event Specialist (external events)							7	9
ADM300.06.10	Office Supplies Manager							27	31
ADM300.08.10	Office Supplies Specialist							61	91
ADM400.06.10	Records Management Unit Head							36	40
ADM400	Documentation Coordinators							336	1,285
ADM400.07.10	Chief Records Management Specialist							128	263
ADM400.08.10	Documentation Coordinator/Records Management Specialist							208	1,022
ADM400.08.20	Archives Head							16	19
ADM400.10.10	Archivist							75	107
ADM500.06.10	Fleet Manager							41	44
ADM500.07.10	Transport Unit Head							84	156
ADM500.08.10	Traffic/Transportation Coordinator							92	332
ADM500	Drivers							321	1,341
ADM500.09.10	Car Driver							245	998
ADM500.09.20	Personal Driver							48	150
ADM500.09.40	Bus Driver							28	193
ADM500.10.30	Courier							24	178
ADM500.10.40	Fleet Specialist							12	39
ADM600.06.10	Housekeeping Manager							204	317
ADM600.08.10	Facilities Engineer (office)							116	316
ADM600.10.10	Mechanic (office)							65	123
ADM600.10.20	Sanitary Technician (office)							46	105
ADM600.10.30	Electrician (office)							39	66
ADM600.10.40	Cleaner							312	1,133
BDD000.03.20	Head of Business and Strategy Development							3	3
BDD000.04.10	Business and Strategy Development Department Head							31	33
BDD000.05.10	Business Development Division Head							36	44
BDD000.06.10	Business Development Manager							55	104
BDD000.06.20	Business Development Risk Manager							8	12
BDD000.06.30	Business Process Transformation Manager							4	7
BDD000	Business Plan Development Specialists							19	31
BDD000.07.10	Chief Business Plan Development Specialist							14	20
BDD000.08.10	Business Plan Development Specialist							5	11
BDD100.06.10	Strategy Development Manager							25	30
BDD100	Specialists in preparation of strategies and tender documentation							14	20
BDD100.08.10	Tender Documentation Specialist							14	20
BDD150.04.10	Regional Business Development Department Head							10	12
BDD150.06.10	Regional Business Development Manager							18	47
BDD150.08.10	Regional Business Development Specialist							6	7
BPA000.05.10	Business Modelling Division Head							14	17
BPA000.06.10	Analytical Unit Head							43	79
BPA000	Business Modelling Specialists							106	256
BPA000.07.10	Chief Business Modelling Specialist							37	96
BPA000.07.20	Leading Business Modelling Specialist							36	75
BPA000.08.10	Business Modelling Specialist							33	85
								60	60

The list of positions presented in the report on salaries by regions / cities is presented in a separate file

# Annual fixed pay and annual total pay – information by position

Gross annual fixed pay in UAH

Gross annual total pay in UAH

Information for the period: from July of the last year to June of the current year

Job Code	Job Title	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
ADM000.04.10	Administration Department Head/Administration Director							60	60
ADM000.04.10	Administration Department Head/Administration Director							60	60
ADM100.06.10	Office Manager							93	108
ADM100.06.10	Office Manager							93	108
ADM100	Translators/Interpreters							42	54
ADM100	Translators/Interpreters							42	54
ADM100.07.10	Senior Translator/Interpreter							18	26
ADM100.07.10	Senior Translator/Interpreter							18	26
ADM100.08.10	Translator/Interpreter							24	28
ADM100.08.10	Translator/Interpreter							24	28
ADM100.08.05	Office Administrator							147	275
ADM100.08.05	Office Administrator							147	275
ADM100.08.20	Personal Assistant to General Director							62	63
ADM100.08.20	Personal Assistant to General Director							62	63
ADM100.09.10	Board Secretary							15	17
ADM100.09.10	Board Secretary							15	17
ADM100.09	Secretaries							168	346
ADM100.09	Secretaries							168	346
ADM100.09.15	Executive Assistant/Secretary	151,800	210,704	290,362	414,000	581,978	337,492	74	153
ADM100.09.15	Executive Assistant/Secretary	163,072	245,876	305,731	472,784	588,600	360,277	74	153
ADM100.09.20	Department Assistant							68	158
ADM100.09.20	Department Assistant							68	158
ADM100.09.30	Secretary-Referrer							26	35
ADM100.09.30	Secretary-Referrer							26	35
ADM100.09.40	Secretary of the Director/Board Member							37	70
ADM100.09.40	Secretary of the Director/Board Member							37	70
ADM100.10.10	Receptionist							39	49
ADM100.10.10	Receptionist							39	49
ADM200.06.10	Event Manager (external events)							6	6
ADM200.06.10	Event Manager (external events)							6	6
ADM200.07.10	Chief Event Specialist (external events)							7	9
ADM200.07.10	Chief Event Specialist (external events)							7	9
ADM300.06.10	Office Supplies Manager							27	31
ADM300.06.10	Office Supplies Manager							27	31
ADM300.08.10	Office Supplies Specialist							61	91
ADM300.08.10	Office Supplies Specialist							61	91
ADM400.06.10	Records Management Unit Head							36	40
ADM400.06.10	Records Management Unit Head							36	40
ADM400	Documentation Coordinators							336	1,285
ADM400	Documentation Coordinators							336	1,285
ADM400.07.10	Chief Records Management Specialist							128	263
ADM400.07.10	Chief Records Management Specialist							128	263
ADM400.08.10	Documentation Coordinator/Records Management Specialist							208	1,022
ADM400.08.10	Documentation Coordinator/Records Management Specialist							208	1,022
ADM400.08.20	Archives Head							16	19
ADM400.08.20	Archives Head							16	19
ADM400.10.10	Archivist							75	107
ADM400.10.10	Archivist							75	107

The list of positions presented in the report on salaries by regions / cities is presented in a separate file



Detailed information  
for each separate  
position



Job title:	Executive Assistant/Secretary				Department:	Administrative Department				
Job code:	ADM100.09.15				Subfunction:	General personnel of the Administrative Department				
Job level:	9				Job category:	Manual Workers				
Job description										
Performs typical clerical work and performs administrative support for a manager. Answers incoming calls and processes mail. Directs customers to appropriate persons. Responsible for correct and prompt document circulation. Plans manager's working day, coordinates and organizes meetings and communication with visitors. Conducts manager's business correspondence. Organizes and provides business trips and meetings (logistics of the optimal routes, books tickets/hotel rooms/transfer, visa support, registration for participation in conferences and seminars, leisure). Performs oral and written translations. In required.										
Characteristics of companies-participants										
Sales volume (mln USD)	<5	5-10	10-20	20-50	50-100	100-200	200-500	500-1,000	>1,000	Number of companies-participants:
% of companies-participants	3.1%	6.3%	3.1%	15.6%	15.6%	6.3%	18.8%	15.6%	15.6%	
Number of employees	<50	50-100	100-200	200-500	500-1,000	1,000-2,000	2,000-5,000	5,000-10,000	>10,000	33
% of companies-participants	3.0%	0.0%	15.2%	15.2%	12.1%	15.2%	27.3%	3.0%	9.1%	
Characteristics of employees										
Level of professional qualification	Foreign language skills are necessary for this position	International experience	Actual scope of responsibilities	Slightly lower than in Job Description Manuals		Exactly like in Job Description Manuals		Slightly higher than in Job Description Manuals		
	6.8%	1.4%		1.4%		94.5%		4.1%		
Monthly fixed pay, Annual fixed pay, Annual total pay (UAH gross)			Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Ukraine										
Monthly fixed pay			12,650	17,559	24,197	34,500	48,498	28,124	74	153
Annual fixed pay			151,800	210,704	290,362	414,000	581,978	337,492	74	153
Annual total pay			163,072	245,876	305,731	472,784	588,600	360,277	74	153
Kyiv										
Monthly fixed pay			...	...	...	...	...	...	43	82
Annual fixed pay			...	...	...	...	...	...	43	82
Annual total pay			...	...	...	...	...	...	43	82
West										
Monthly fixed pay			...	...	...	...	...	...	11	15
Annual fixed pay			...	...	...	...	...	...	11	15
Annual total pay			...	...	...	...	...	...	11	15
South										
Monthly fixed pay			...	...	...	...	...	...	7	11
Annual fixed pay			...	...	...	...	...	...	7	11
Annual total pay			...	...	...	...	...	...	7	11
North & Center										
Monthly fixed pay			...	...	...	...	...	...	12	44
Annual fixed pay			...	...	...	...	...	...	12	44
Annual total pay			...	...	...	...	...	...	12	44
East										
Monthly fixed pay			...	...	...	...	...	...	74	153
Annual fixed pay			...	...	...	...	...	...	74	153
Annual total pay			...	...	...	...	...	...	74	153
Elements of monthly fixed pay (UAH gross per month)			Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Base salary			12,650	17,241	23,500	34,500	48,498	27,667	74	153
Company allowances			2,061	2,538	3,044	4,013	5,000	3,278	7	20
Statutory allowances			-	-	-	-	-	-	-	-
Amount of other monthly fixed payments			-	-	-	-	-	-	-	-
TOTAL FIXED PAY			12,650	17,559	24,197	34,500	48,498	28,124	74	153
Elements of annual variable pay (UAH gross per year)			Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Annual performance-related bonus			7,200	11,942	17,191	24,861	33,924	20,617	21	42
Quarterly and semi-annual bonuses			10,800	16,231	27,362	43,550	58,378	31,551	11	14
13th salary and other guaranteed annual payments			11,500	12,503	18,500	42,104	56,613	27,758	12	30
Monthly payments and commission remuneration			20,197	29,094	40,306	44,579	53,317	36,874	8	18
Amount of other annual variable payments			1,384	3,152	14,170	27,212	33,225	17,371	16	26
TOTAL VARIABLE PAY			14,566	20,290	31,601	60,716	98,878	45,569	37	75
Target variable pay			Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Target percentage of variable pay (from annual fixed pay)			11.0%	17.5%	20.0%	23.5%	29.0%	20.2%	23	54
Target total annual compensation (UAH gross)			253,163	277,655	360,000	474,239	484,187	381,356	23	54
Compensation structure										
% of incumbents by which companies-participants provided information on the actual paid variable remuneration		100.0%	Compensation structure (median) among such companies:			Annual fixed pay		89.1%		
						Annual variable pay		10.9%		
Corporate car										
% of companies-participants that provide corporate car to employees on this position		0.0%	% of incumbents within this position that use a corporate car (median)					N/A		

# Table for benchmarking analysis

## Table for benchmarking analysis

Table for performing autonomous benchmarking analysis (further – the table) is provided in case of participation in Surveys and purchase of a full industry report (salary report, HR policies and practices and HR metrics) and allows comparing the salary levels in the company with corresponding market indicators. Furthermore, the table allows the following:

- ▶ The table save time you spent for analysis
- ▶ The results are presented in simple and illustrative format
- ▶ Convenient filter system

Additional options:

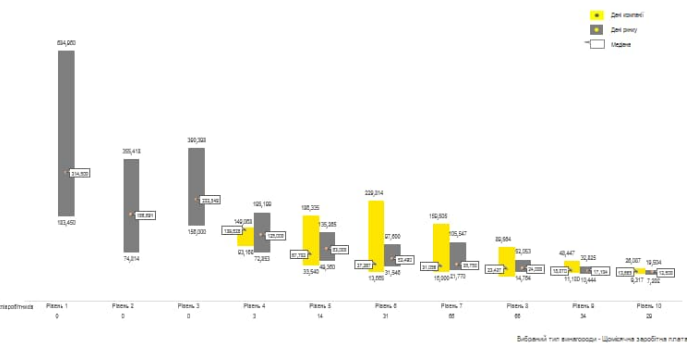
- Converting the benchmarking analysis according to any market benchmark (average, medium, quartiles, deciles)
- Converting the benchmarking analysis according to any types of remuneration (monthly fixed pay, annual total pay)

The participants of the surveys can attend the training "How to use the table" for free

The examples of the table usage are presented below:



## Benchmarking analysis for all employees



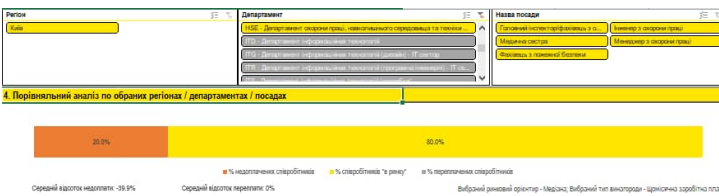
## Benchmarking analysis by position level (grade)



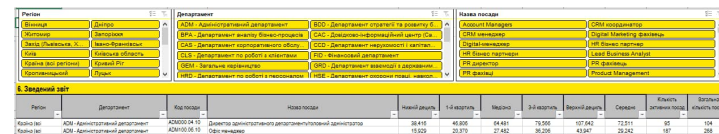
## The most overpaid and underpaid positions



## Benchmarking analysis by department



## Benchmarking analysis for chosen regions/departments /positions



## Summary Report

Код посади	Назва посади у квітні	Назва посади (ЕУ)	Дат. опитування	Дні Опитув. (середня заробітна плата, Рівня заробітна плата, Залишка рівня						0						Регіон опитування	Регіон Опитув. для порівняння
				травня	ліпня	вересня	жовтня	листопада	грудня	травня	ліпня	вересня	жовтня	листопада	грудня		
LEG100.06.10	Юрист	Юрист	23.06.18	18.092	21.800	26.840	33.000	41.668	27.995	1.30	1.08	0.88	0.71	0.96	0.84	Київ	Київ
			267.156	217.105	261.600	322.060	396.000	502.416	335.941	1.32	1.10	0.89	0.73	0.97	0.85		
			287.136	231.680	284.900	343.900	425.181	534.015	344.015	1.24	1.09	0.84	0.68	0.97	0.80		
			65.333	37.736	44.034	54.263	66.750	75.279	56.427	1.73	1.46	1.20	0.95	0.87	1.16		
FID130.06.10	Внутрішній аудитор	Фінансовий контролер	788.075	453.093	526.408	684.518	801.033	903.381	665.128	1.67	1.43	1.16	0.95	0.84	1.14	Київ	Київ
			778.075	499.566	578.070	706.413	866.115	1.011.775	744.775	1.56	1.34	1.10	0.88	0.77	1.04		

## Comparison table

# The most popular makes of cars\*

\* The release of the report depends on the sufficient amount of information provided by the participating companies



Job Code	Job Name	Names of cars
ADM000.04.10	Administration Department Head/Administration Director	Peugeot 3008 Peugeot 308 Skoda Fabia 1.0 Skoda Kamiq Skoda Karoq Skoda Octavia Toyota Corolla Volkswagen Caddy
ADM100.06.10	Office Manager	
ADM100.08.05	Office Administrator	
ADM100.08.20	Personal Assistant to General Director	
ADM100.09.20	Department Assistant	
ADM300.08.10	Office Supplies Specialistv	
ADM500.06.10	Fleet Manager	
ADM500.07.10	Transport Unit Head	
ADM500.08.10	Traffic/Transportation Coordinator	
ADM500.09.10	Car Driver	

# HR Policies and Practices report





# Key points

## Survey participants

149 companies of more than 20 industries

## Key points

___% have already planned salary increase for the current year by ___% (median)	___% of companies denominate salaries in foreign currency for all or some employees
___% of companies use short-term variable pay	___% of companies evaluate the performance of employees
___% of companies use remote work	___% is the general annual turnover (from July of the last year to June of the current year) median
___% of companies provide health insurance	___% of companies provide trainings for employees
___% of companies provide corporate cars to employees	___% of companies evaluate employees' engagement / satisfaction

You can also find more detailed information in the Survey and also:



Recruitment policy



Employment plans



HR Agenda and development plans

# HR Policies and Practices report content (1/3)

---

## Salary arrangements

- ▶ Currency regulations
- ▶ Changes of salary denomination currency
- ▶ Salary accrual
- ▶ Payroll outsourcing
- ▶ Other questions

## Salary regulation

- ▶ Graded pay structure
- ▶ Additional monthly fixed payments (surcharges)
- ▶ Market benchmarking policy
- ▶ Types of salary adjustments
- ▶ Regional coefficients
- ▶ Frequency of salary adjustments
- ▶ Actual salary changes
- ▶ Planned salary changes
- ▶ Other questions

## Short-term incentive programs and long-term incentive programs

### Short-term incentive programs

- ▶ One-time variable pay
- ▶ Project variable pay
- ▶ Regular variable pay
- ▶ Requirements/approaches for participation in a short-term variable pay program
- ▶ The approach for determining a budget for a short-term variable pay
- ▶ Principles of a short-term variable pay determination
- ▶ Indicators that are used for calculation of a short-term variable pay
- ▶ Peculiarities of a short-term incentive programs for employees of Sales division
- ▶ Other questions

## Long-term incentive plans(LTIPs)

- ▶ Types of LTIPs
- ▶ Performance indicators that are used for LTIPs
- ▶ Parameters of LTIPs
- ▶ The target structure of the annual compensation, taking into account the LTIP
- ▶ Other questions

## Performance management

- ▶ Management by objectives/key performance indicators (KPIs)
- ▶ Management by competencies
- ▶ Performance management metrics
- ▶ Other questions

## Sales division employees

- ▶ Non-monetary incentive programs for sales division employees
- ▶ Competitions for sales division employees
- ▶ Career management of sales division employees
- ▶ Sales division employees retention
- ▶ Turnover rates of the sales division
- ▶ Sales division HR metrics
- ▶ Other questions

## Production department employees

- ▶ Training of production personnel
- ▶ Briefing for employees in production
- ▶ Evaluation of the production personnel performance
- ▶ Forms of remuneration for production personnel
- ▶ Variable pay for production personnel
- ▶ Accidents at work (production)
- ▶ HR metrics of the production department
- ▶ Other questions

# HR Policies and Practices report content (2/3)

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## Social benefits and allowances

- ▶ Childbirth allowance
- ▶ Family member death allowance
- ▶ Payments in case of an employee's birthday
- ▶ Long service allowance (anniversary of work in the company)
- ▶ Professional holiday payments
- ▶ Financial assistance for employees
- ▶ Additional maternity/child-care leave days and pay/allowances
- ▶ Additional payments in case of illness/temporary disability
- ▶ Vacation balance
- ▶ Additional vacation days
- ▶ Additional paid leave for personal reasons
- ▶ Other questions

## Benefits and non-cash remuneration

### Training and professional development

- ▶ The scarcest skills
- ▶ Training opportunities
- ▶ International certification
- ▶ MBA programs
- ▶ Tuition fees reimbursement
- ▶ Training budget
- ▶ Training time
- ▶ Training needs tracking
- ▶ Effectiveness of training
- ▶ Completing personal development plan
- ▶ Training absenteeism
- ▶ Types and methods of training
- ▶ Modern approaches for training
- ▶ Other questions

## Health insurance

- ▶ Insurance companies - providers
- ▶ Type of medical care included in health insurance
- ▶ Franchise
- ▶ Available medical facilities classes
- ▶ Cost of insurance
- ▶ Health insurance eligibility for family members
- ▶ Inclusion of spouse in the insurance policy
- ▶ Inclusion of children in the insurance policy
- ▶ Dental care
- ▶ Insurance brokers
- ▶ Loss ratio of health insurance programs
- ▶ Insurance of employees on maternity leave/child-care leave
- ▶ Other questions

## Additional insurance

- ▶ Life insurance
- ▶ Other questions

## Cars

- ▶ Corporate cars
- ▶ Right to purchase a company car for employees
- ▶ Use of a personal car for business purposes
- ▶ Other questions

## Loans

- ▶ Car loans
- ▶ Housing loans
- ▶ Loans for medical treatment
- ▶ Other loans

## Pension plans

# HR Policies and Practices report content (3/3)

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## Other benefits

- ▶ Pension plans
- ▶ Nutrition
- ▶ Mobile phones and mobile connection
- ▶ "Benefits cafeteria"
- ▶ Benefits for top management
- ▶ Health and safety
- ▶ Sport activities
- ▶ Wellness programs
- ▶ Technical work environment
- ▶ Transportation/transport
- ▶ Events
- ▶ Benefits for employees' children
- ▶ Other questions

## Working time arrangements

- ▶ Flexible working hours
- ▶ Overtime work
- ▶ Remote work
- ▶ Shift work
- ▶ Other questions

## Business travel policy

- ▶ The type of used transport
- ▶ Per diem payments for international travel
- ▶ Corporate credit cards
- ▶ Additional services in business trips
- ▶ Per diems for domestic travel
- ▶ Other questions

## Recruitment policy

- ▶ Difficulties in recruiting and retention
- ▶ Outsourcing and outstaffing policy
- ▶ Policies and practices on transfer of employees to work in other regions of Ukraine
- ▶ Policies and practices on transfer of employees to work in other countries

- ▶ Headcount plans
- ▶ Current turnover rate
- ▶ Termination payments
- ▶ Benefits in case of termination of the employment relationship (golden parachute)
- ▶ Characteristics of the employees
- ▶ Succession pool
- ▶ Diversity
- ▶ Internship programs
- ▶ Other questions

## Expatriate employees policy

- ▶ Taxation and immigration policies for expatriate employees
- ▶ Expatriate's salary policies
- ▶ Benefits and allowances for expatriate employees
- ▶ Residence provision for expatriate employees
- ▶ Other questions

## Other features of HR policies

- ▶ Priorities of HR policy
- ▶ Promoting the Employer Brand
- ▶ HR strategy
- ▶ Employees engagement/satisfaction measurement
- ▶ Diagnostics of corporate culture
- ▶ 360 degree assessment
- ▶ Efficiency of HR function
- ▶ Interviewing of employees leaving the company
- ▶ ERP system for personnel management
- ▶ HR functions outsourcing
- ▶ Labor and Employment Law - trade unions
- ▶ Collective bargaining agreement
- ▶ Continuous improvement/innovation systems
- ▶ Other questions

# Salary arrangements

## Key points

### Currency regulations

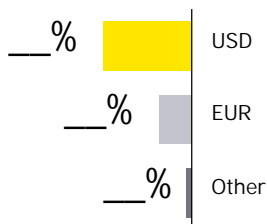
€ \_\_\_\_% of companies denominate salaries in the local currency for all employees

\$ / € \_\_\_\_% of companies denominate salaries in a foreign currency for all or some employees

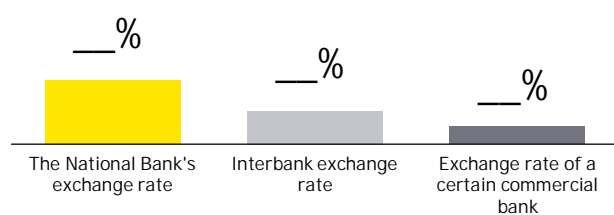
### Exchange rate policy

% of companies

#### Foreign currency



#### Exchange rate policy



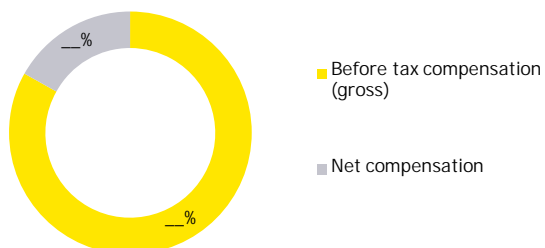
### Changes of salary denomination currency

\$ € / € \_\_\_\_% of companies have changed the currency of the salary denomination for the last 12 months

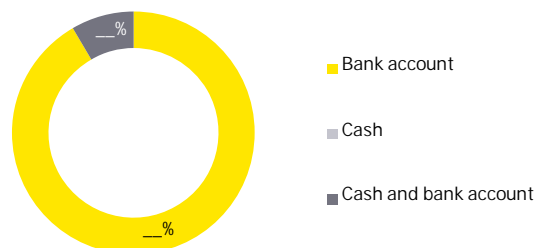
### Salary accrual

% of companies

#### Salary accrual



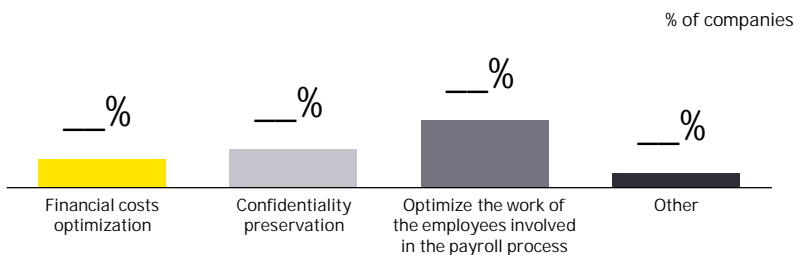
#### Salary payment form



### Payroll outsourcing

\_\_\_\_% of companies outsource payroll calculations to an external provider

#### The reasons for outsourcing of salary calculations (payroll) function to the third parties/organizations



# Salary arrangements

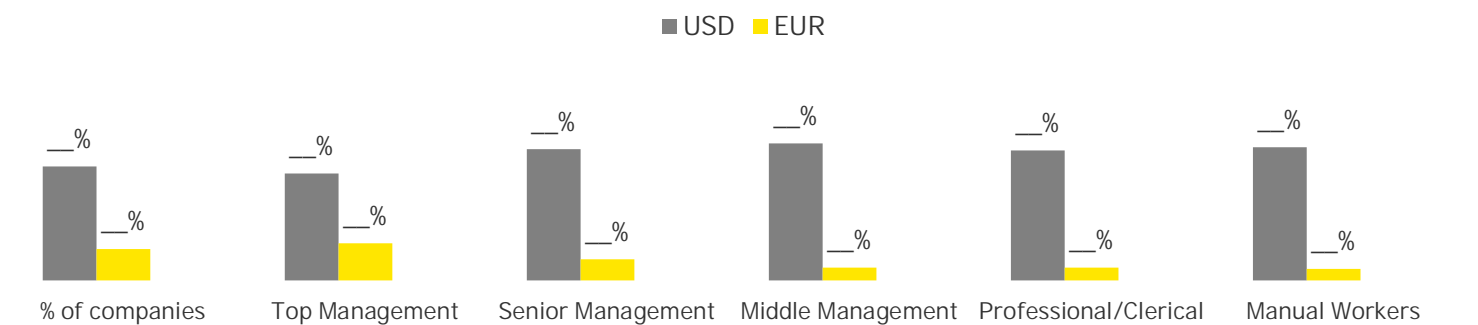
## Currency regulations

Further in this section policies and practices applies only for Ukrainian employees

	% of companies
Salaries are denominated in foreign currency for all employees	__%
Different policies for different categories of employees	__%
Salaries are denominated in foreign currency for all employees	__%

	Top Management	Senior Management	Middle Management	Professional/ Clerical	Manual Workers
Salaries are denominated in local currency	__%	__%	__%	__%	__%
Salaries are denominated in foreign currency	__%	__%	__%	__%	__%

### Foreign currency



Some companies denominate salaries in different currencies for one category of employees, so sum of % may be higher than 100

Exchange rate policy	% of companies	Top Management	Senior Management	Middle Management	Professional/ Clerical	Manual Workers
The National Bank's exchange rate	__%	__%	__%	__%	__%	__%
Interbank exchange rate	__%	__%	__%	__%	__%	__%
Exchange rate of a certain commercial bank	__%	__%	__%	__%	__%	__%
Internal exchange rate determined by the company on a monthly basis	__%	__%	__%	__%	__%	__%
Fixed exchange rate	__%	__%	__%	__%	__%	__%
Other exchange rate	__%	__%	__%	__%	__%	__%

# HR metrics report





# HR metrics report content

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## Organizational effectiveness

- ▶ Annual revenue per FTE
- ▶ Annual average cost per FTE
- ▶ Annual profit/loss per FTE
- ▶ People Investment Ratio
- ▶ Total cash compensation costs/Revenue
- ▶ Total cash compensation costs/Total company costs
- ▶ % of personnel costs in total company costs

## Organizational structure

- ▶ % of managers in total headcount
- ▶ Spans of control
- ▶ Coefficient of Management Stability
- ▶ % of workers in total headcount
- ▶ New hires ratio
- ▶ % of front office personnel in the total headcount
- ▶ Absenteeism coefficient

## Rewards and benefits

- ▶ Annual average remuneration (including benefits costs)
- ▶ Annual average cash compensation
- ▶ Annual average fixed cash compensation
- ▶ % of total cash compensation costs in total personnel costs
- ▶ % of education and development costs in total personnel costs
- ▶ % of benefits costs in total personnel costs
- ▶ % of recruitment costs in total personnel costs
- ▶ % of business trips and representation costs in total personnel costs
- ▶ % of other HR costs in total personnel costs
- ▶ Average management compensation/Average employee compensation
- ▶ The highest compensation/The lowest compensation
- ▶ Top executives compensation /Total cash compensation costs

## Recruiting

- ▶ Share of external and internal employment
- ▶ Cost per hire hired by own means
- ▶ Cost per hire
- ▶ Time-to-fill
- ▶ Average number of vacancies per month
- ▶ Average monthly number of job openings per one recruitment specialist
- ▶ Recruiting budget/Total revenue of company
- ▶ Recruiting budget/HR budget
- ▶ Average number of applicants per position
- ▶ Acceptance rate
- ▶ Success of recruiting

## Employment of young specialists (without experience)

- ▶ % of recruitment of young specialists
- ▶ Costs for the recruitment of one young specialist in the labor market

## % of employees by departments

- ▶ % of employees of HR department
- ▶ % of personnel by department to the total headcount
- ▶ % of employees of production department

## Other HR metrics

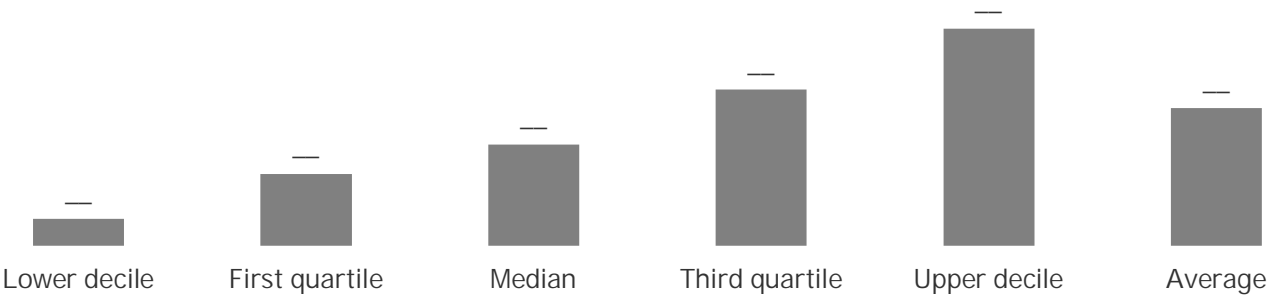
# HR Metrics

The reporting period is the last financial year of the participating companies. Financial data were reported in accordance with IFRS or Ukrainian standards (if the company does not report in IFRS). The information below is provided only for those companies that provided data on HR metrics

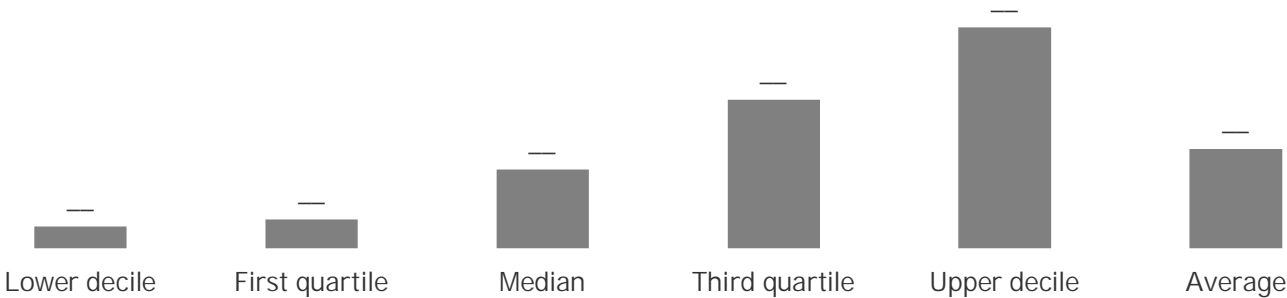
## Organizational effectiveness

FTE - full time employee

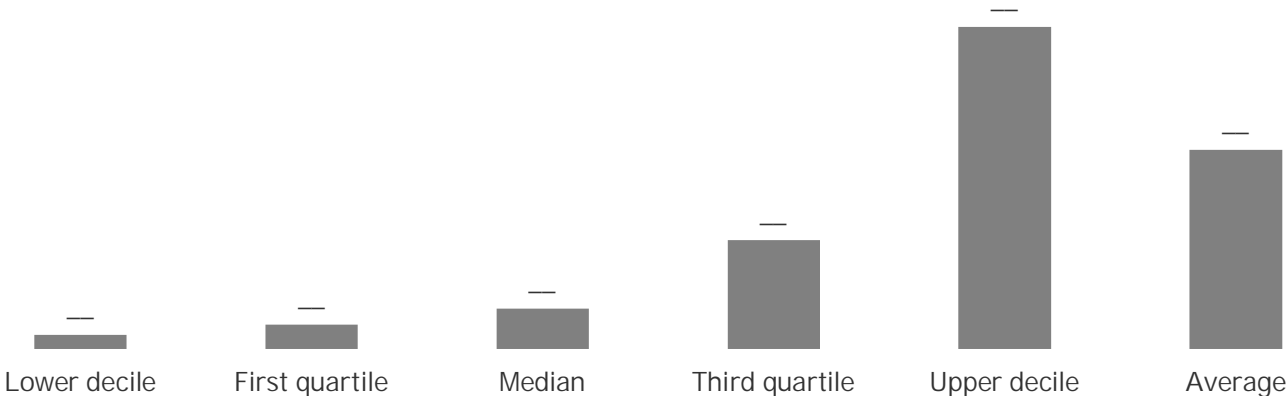
Annual revenue per FTE = Company revenue/Number of FTE, KUSD per 1 FTE



Annual average cost per FTE = Total company costs/Number of FTE, KUSD per 1 FTE



Annual profit/loss per FTE = Company profit/Number of FTE, KUSD per 1 FTE



# HR Metrics

	Lower decile	First quartile	Median	Third quartile	Upper decile	Average
% of employees of HR department						
% of HR personnel to the total headcount	__%	__%	__%	__%	__%	__%
% of compensation and benefits specialists	__%	__%	__%	__%	__%	__%
% of training and development specialists	__%	__%	__%	__%	__%	__%
% of full-time internal trainers	__%	__%	__%	__%	__%	__%
% of part-time internal trainers/second jobbers	__%	__%	__%	__%	__%	__%
% of payroll specialists	__%	__%	__%	__%	__%	__%
% of administration specialists	__%	__%	__%	__%	__%	__%
% of recruitment specialists	__%	__%	__%	__%	__%	__%
% of other HR personnel	__%	__%	__%	__%	__%	__%
% of personnel by department to the total headcount						
Administration department	__%	__%	__%	__%	__%	__%
Corporate affairs department	__%	__%	__%	__%	__%	__%
Customer service department	__%	__%	__%	__%	__%	__%
Finance department	__%	__%	__%	__%	__%	__%
Internal audit department	__%	__%	__%	__%	__%	__%
Accounting department	__%	__%	__%	__%	__%	__%
IT department	__%	__%	__%	__%	__%	__%
Legal department	__%	__%	__%	__%	__%	__%
Logistics department / Warehouse	__%	__%	__%	__%	__%	__%
Marketing department	__%	__%	__%	__%	__%	__%
Research & development department	__%	__%	__%	__%	__%	__%
Sales department	__%	__%	__%	__%	__%	__%
Purchasing department	__%	__%	__%	__%	__%	__%
Security department	__%	__%	__%	__%	__%	__%
Quality assurance department	__%	__%	__%	__%	__%	__%
Health, safety and environmental department	__%	__%	__%	__%	__%	__%
Call-Center	__%	__%	__%	__%	__%	__%

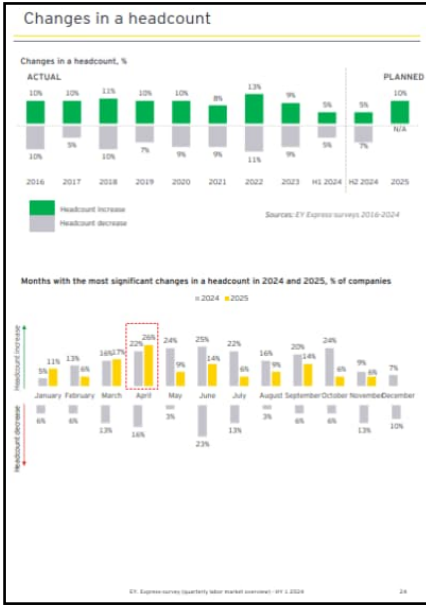
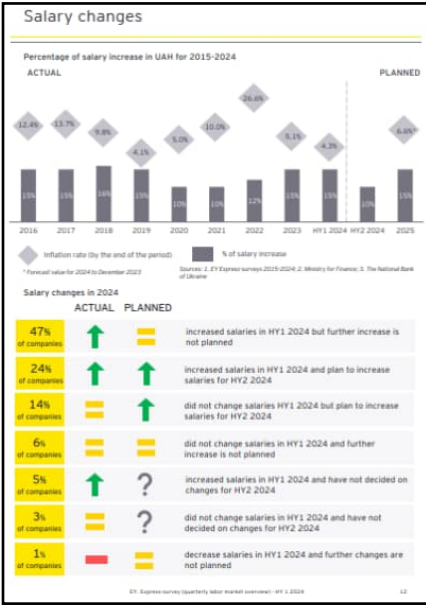
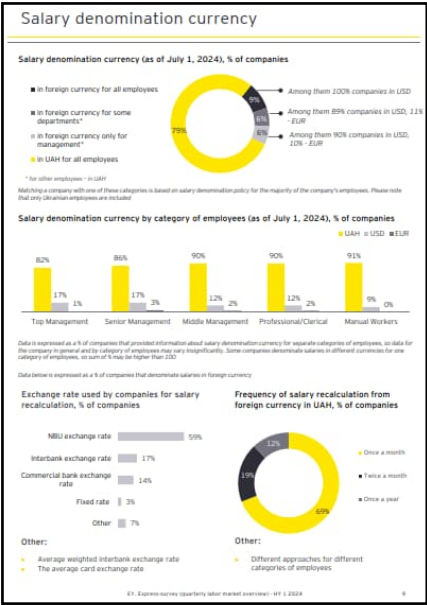
# Express-surveys (quarterly labor market overviews)



# Express-surveys (quarterly labor market overviews)

## Specifics of the Express-surveys:

- 1 Monitoring of relevant information on the labor market on a quarterly basis
- 2 Opportunity to participate on a free basis
- 3 Information on the results of the report is presented in a convenient infographic
- 4 Information on salary changes presented in UAH and foreign currency separately
- 5 Information presented by general market, industry and category of employee
- 6 New and actual questions on a quarterly basis (including, request of the participants)



# Information about People Advisory Services



## Integrated HR Management Solutions

### HR Performance Improvement

- ▶ HR strategy
- ▶ HR and payroll transformation
- ▶ Outsourcing of HR and payroll service delivery
- ▶ HR technology advisory
- ▶ People Advisory Services Academy



Regular Compensation and Benefits Surveys



Analytical research on the cost of living in regions of Ukraine

### Talent and Reward Management

- ▶ Remuneration
- ▶ Pension and benefits
- ▶ Talent management
- ▶ HR transactions
- ▶ HR compliance
- ▶ Global payroll tax services



"Best Employer" Research

### Global Mobility

- ▶ Global mobility tax and advisory
- ▶ Global immigration
- ▶ International business traveler services
- ▶ International social security
- ▶ Mobility programs



HR Certification – unique module training program

We invite you to join the EY People Advisory Services group on Facebook

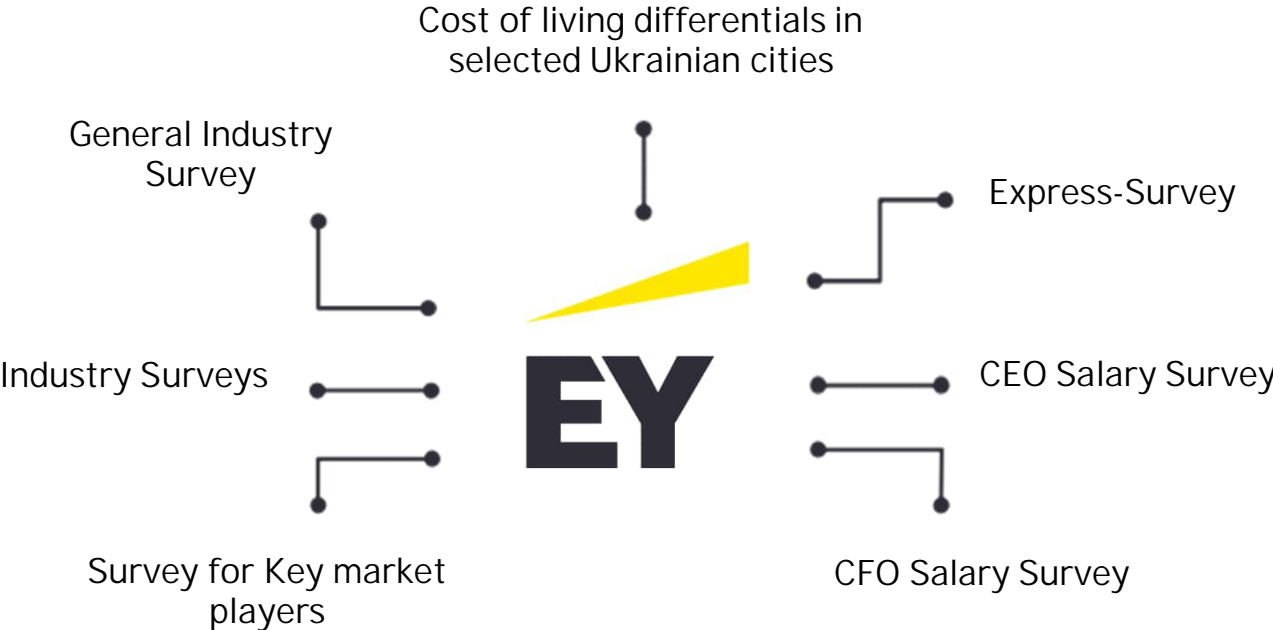
You can find there a lot of useful and relevant information, as well as learn about all the events from the Academy of People Management EY in Ukraine

Use the QR code to get a link to the group





Labor Market Surveys



<p>&gt;60</p> <p>surveys are conducted in Ukraine every year</p>	<p>&gt;15</p> <p>specialized industry surveys</p>	<p>Annual</p> <p>presentations and round tables</p>	<p>&gt;60</p> <p>specialists in our team: Lawyers, Tax Specialists, Analytics, HR Management Specialists, Accountants and IT Specialists</p>
<p>&gt;150</p> <p>participants in quarterly monitoring of the labor market of Ukraine</p>	<p>&gt;300</p> <p>clients - international and Ukrainian of companies from different industries</p>		

# Contact information



# Contact information



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