

Ukraine

# Compensation and Benefits Survey

Demo version

People Advisory Services

2025



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The better the answer.  
The better the world works.



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# Demo version content

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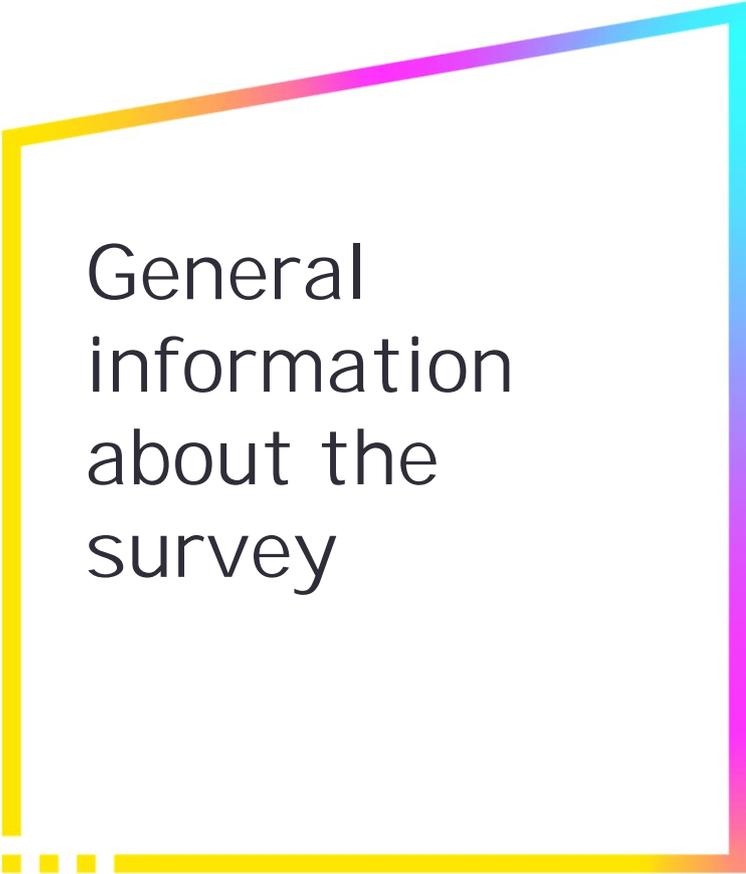
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General  
information  
about the  
survey



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# 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.

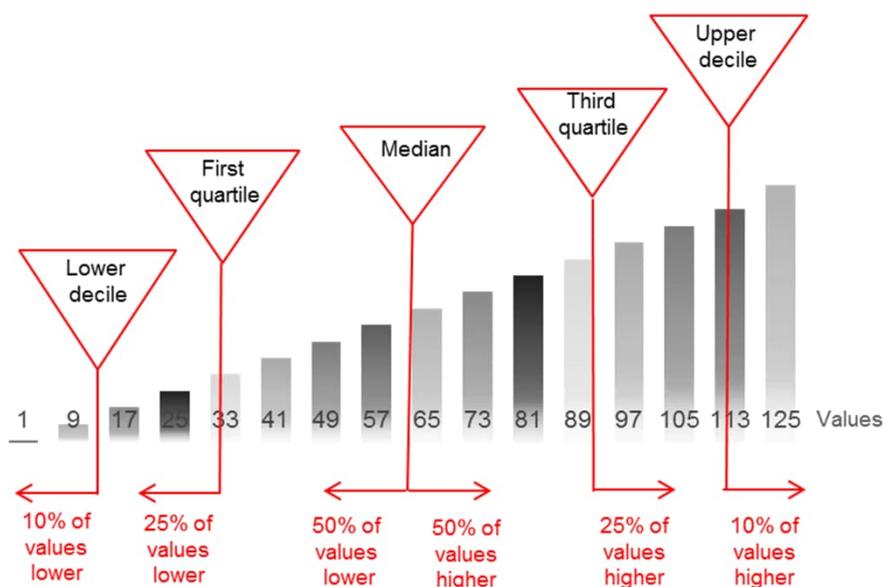
Number of incumbents - for each position, the number of lines with the data that were taken into account for analysis is indicated. To ensure the equal impact of all participants in the calculation of statistical measures for each position, up to three values from each participant in one city were taken 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

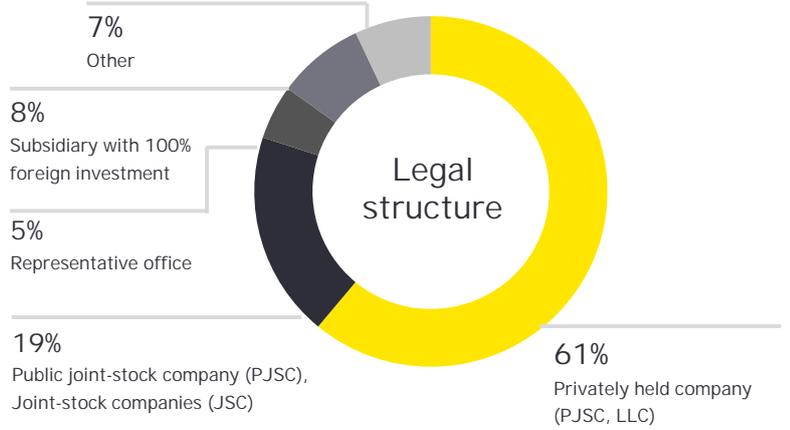
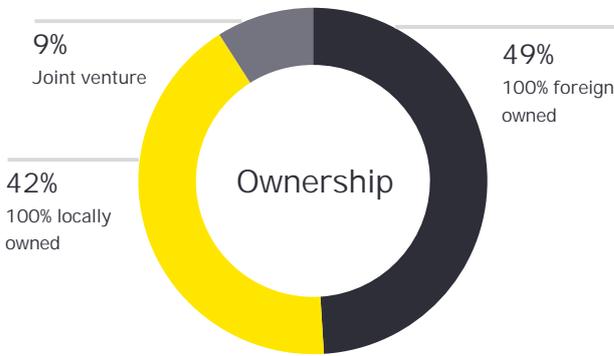
# Timeframes of data collection and issue of the reports – 2026

Compensation and Benefits Surveys in Ukraine – 2026	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	April 2026	-		June 2026	-	
Key Market Players	May – June 2026			August - September 2026	-	
General Industry Survey				October - November 2026		
Industry Surveys <ul style="list-style-type: none"> <li>▪ IT development sector</li> <li>▪ Agricultural / agrochemical sector</li> <li>▪ Banking sector</li> <li>▪ Non-profit organizations</li> <li>▪ Retail sector</li> <li>▪ FMCG sector</li> <li>▪ Pharmaceutical sector</li> <li>▪ ...and other</li> </ul>				September - November 2026		
Express-surveys (quarterly labor market overview) - 2026	Data collection (2 weeks)					
Q1	April 2026			May 2026		
Q2 (the results of the half-year)	July 2026			August 2026		
Q3	October 2026			November 2026		
Q4 (the results of the year)	December 2026			February 2027		
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		

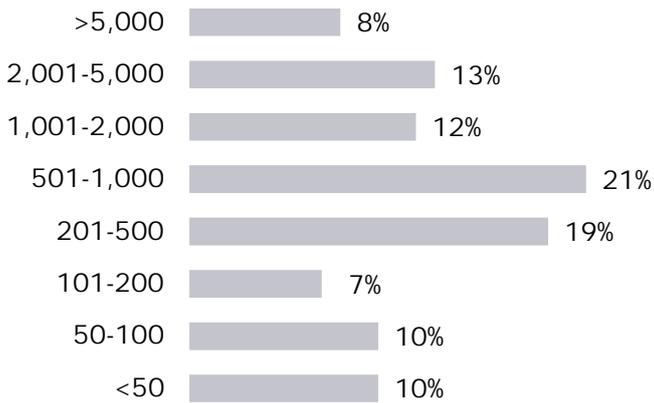
\* Timeframes of data collection and issue of the reports are preliminary and can be changed

# Characteristics of the participants of General Industry Survey – 2025

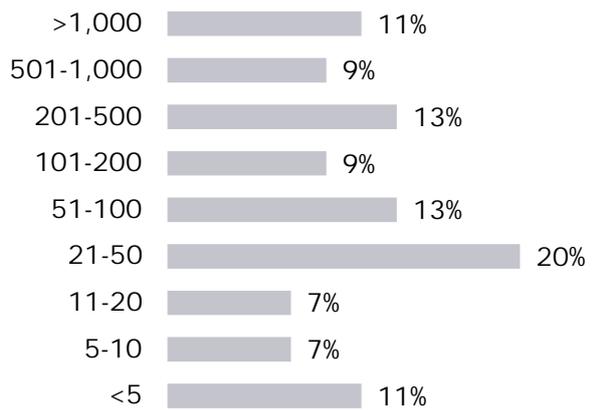
158 companies participated in Survey



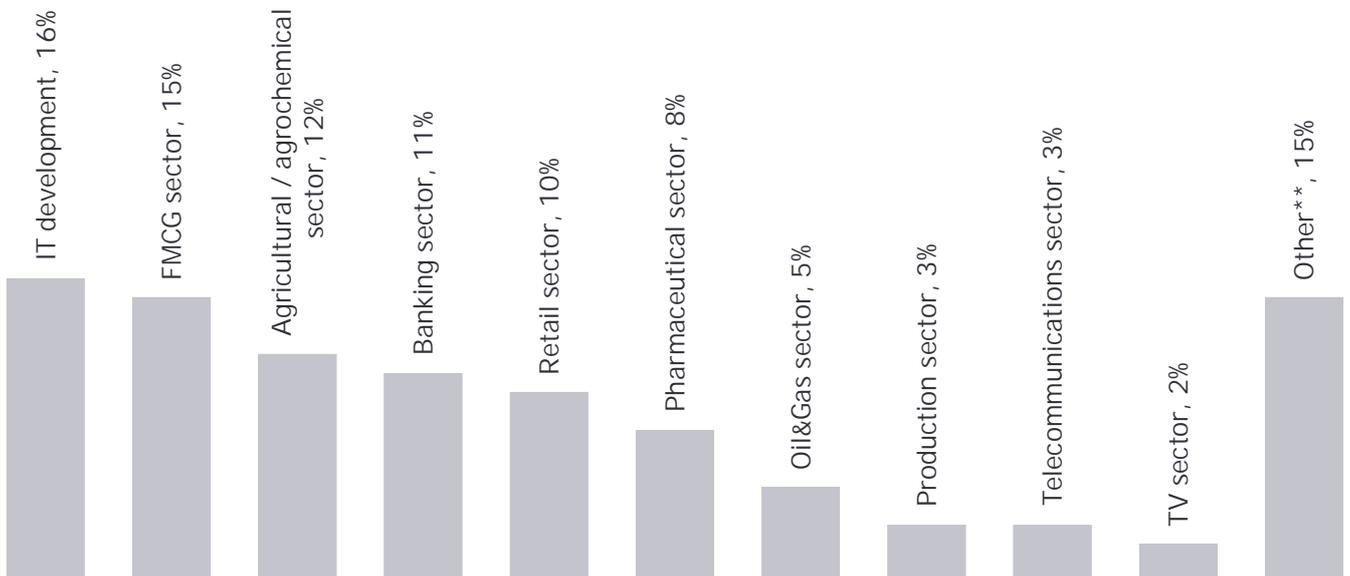
Total number of employees



Sales volume, mln USD



Industry\*



\*Some companies are represented in more than one industry, therefore the overall percentage may be over 100

\*\*Heavy industry sector, HoReCa, IT distribution, medical institutions, professional services, etc.

# Salary report



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General information  
about the report

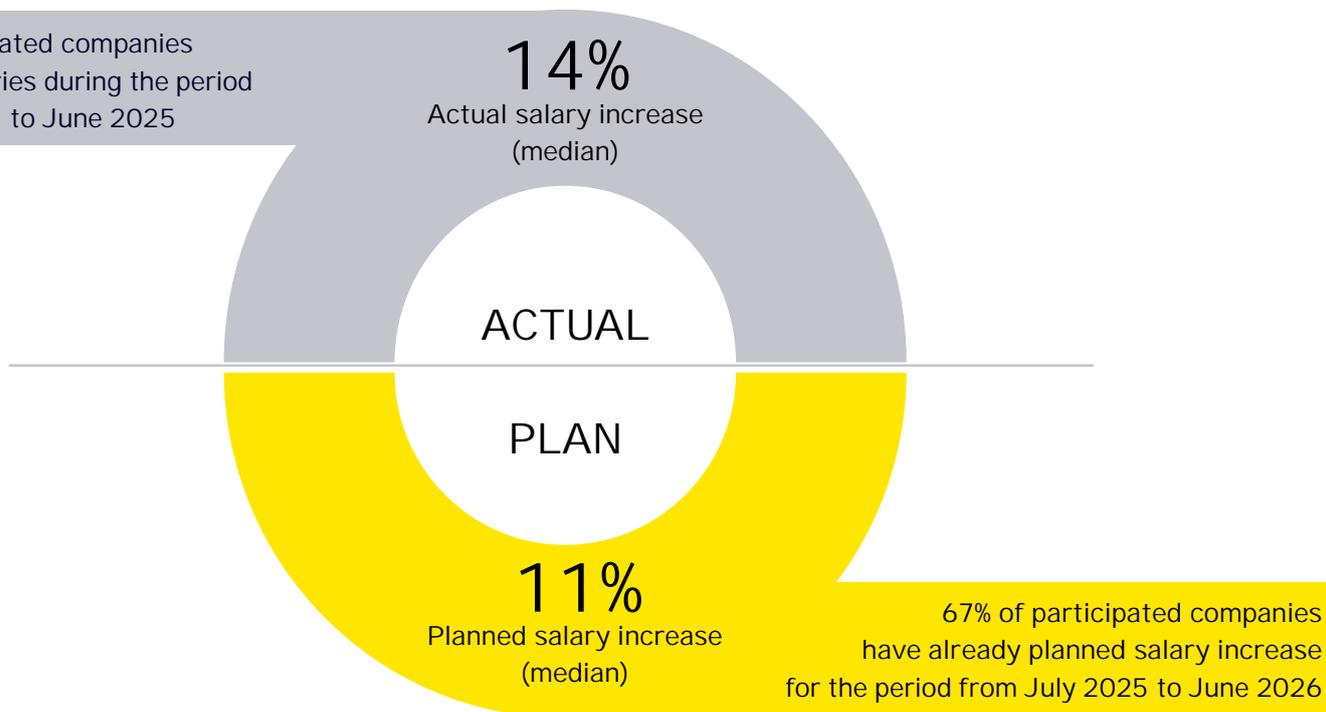


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# General information about the salary report



88% of participated companies increased salaries during the period from July 2024 to June 2025



**> 1000**  
positions presented in the survey

**> 30**  
functional areas

Kyiv traditionally is the highest-paid city in Ukraine

Information for all regions of Ukraine, the biggest cities, and also on regional coefficients

\*Information on the entire territory of Ukraine under the control of the Ukrainian government as of 30 June 2025



A yellow trapezoidal frame with a thick border. The top edge is slightly slanted upwards from left to right. The bottom-left corner features a decorative element consisting of three small yellow squares followed by a solid yellow horizontal line.

## Methodology of the salary report



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# Methodology of the salary report

## 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 30 June 2025

# 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.

= 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.

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.

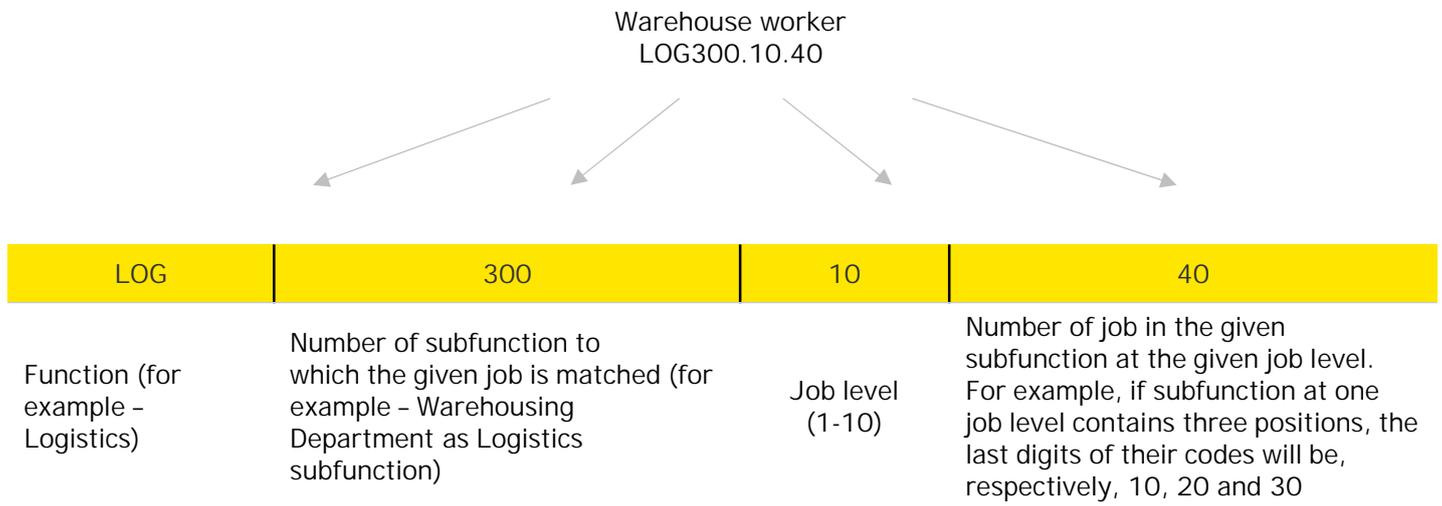
The average percentage of variable pay in the annual total pay is calculated for each job. This figure is calculated by determining the percentage of variable pay for each jobholder. The median value for those employees who received the variable remuneration is determined for each company, and the median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

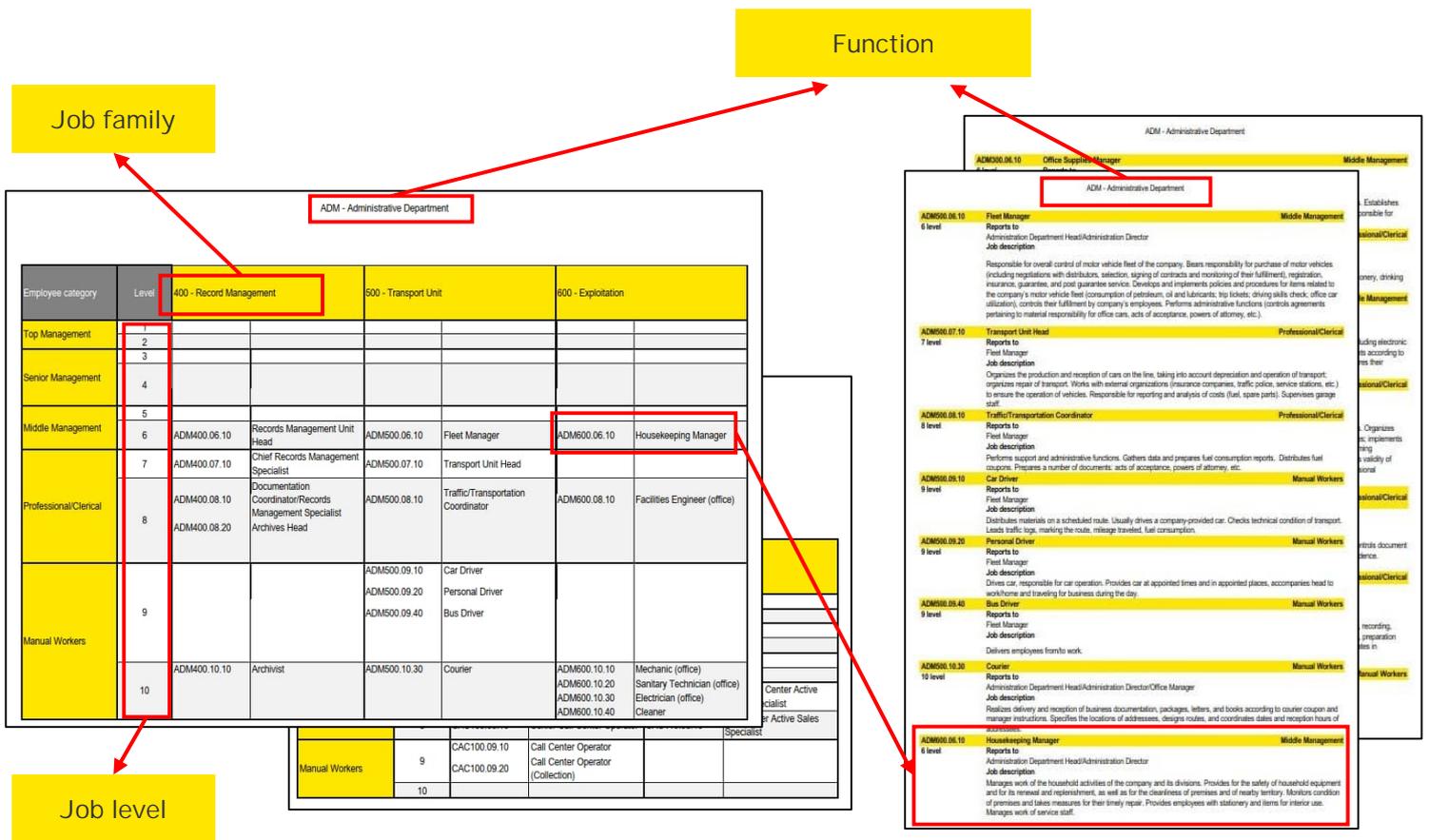


# Correspondence between the organizational structures and job descriptions manual

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



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# 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							47	52
2							36	38
3							203	239
4							1,070	1,345
5							1,958	3,152
6							6,236	12,078
7							9,533	25,352
8							9,188	29,169
9							3,453	25,358
10							3,062	29,951

## 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							47	52
2							36	38
3							203	239
4							1,070	1,345
5							1,958	3,152
6							6,236	12,078
7							9,533	25,352
8							9,188	29,169
9							3,453	25,358
10							3,062	29,951

Monthly fixed pay –  
information by  
position



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## 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							53	53
ADM100.06.10	Office Manager							84	89
ADM100	Translators/Interpreters							26	35
ADM100.07.10	Senior Translator/Interpreter							13	22
ADM100.08.10	Translator/Interpreter							13	13
ADM100.08.05	Office Administrator							144	262
ADM100.08.20	Personal Assistant to General Director							64	71
ADM100.09.10	Board Secretary							17	18
ADM100.09	Secretaries							182	338
ADM100.09.15	Executive Assistant/Secretary	14,857	22,042	28,711	45,451	50,100	33,498	67	159
ADM100.09.20	Department Assistant							84	142
ADM100.09.30	Secretary-Referrer							31	37
ADM100.09.40	Secretary of the Director/Board Member							32	64
ADM100.10.10	Receptionist							30	41
ADM200.07.10	Chief Event Specialist (external events)							6	7
ADM300.06.10	Office Supplies Manager							22	24
ADM300.08.10	Office Supplies Specialist							55	79
ADM400.06.10	Records Management Unit Head							42	54
ADM400	Documentation Coordinators							307	795
ADM400.07.10	Chief Records Management Specialist							134	329
ADM400.08.10	Documentation Coordinator/Records Management Specialist							173	466
ADM400.08.20	Archives Head							11	14
ADM400.10.10	Archivist							80	168
ADM500.06.10	Fleet Manager							45	66
ADM500.07.10	Transport Unit Head							71	131
ADM500.08.10	Traffic/Transportation Coordinator							81	263
ADM500	Drivers							358	2,242
ADM500.09.10	Car Driver							293	820
ADM500.09.20	Personal Driver							37	127
ADM500.09.40	Bus Driver							28	1,295
ADM500.10.30	Courier							21	30
ADM500.10.40	Fleet Specialist							7	14
ADM600.06.10	Housekeeping Manager							206	584
ADM600.08.10	Facilities Engineer (office)							110	365
ADM600.10.10	Mechanic (office)							66	156
ADM600.10.20	Sanitary Technician (office)							38	87
ADM600.10.30	Electrician (office)							32	58
ADM600.10.40	Cleaner							277	1,154
BDD000.04.10	Business and Strategy Development Department Head							27	27
BDD000.05.10	Business Development Division Head							32	49
BDD000.06.10	Business Development Manager							78	127
BDD000.06.20	Business Development Risk Manager							6	12
BDD000.06.30	Business Process Transformation Manager							9	20
BDD000	Business Plan Development Specialists							30	32
BDD000.07.10	Chief Business Plan Development Specialist							24	26
BDD000.08.10	Business Plan Development Specialist							6	6
BDD100.06.10	Strategy Development Manager							24	51
BDD100	Specialists in preparation of strategies and tender documentation							12	13
BDD100.08.10	Tender Documentation Specialist							12	13
BDD150.04.10	Regional Business Development Department Head							8	8
BDD150.06.10	Regional Business Development Manager							37	49
BDD150.08.10	Regional Business Development Specialist							7	9
BPA000.05.10	Business Modelling Division Head							27	35
BPA000.06.10	Analytical Unit Head							57	110
BPA000	Business Modelling Specialists							146	337
BPA000.07.10	Chief Business Modelling Specialist							61	142
BPA000.07.20	Leading Business Modelling Specialist							45	99
BPA000.08.10	Business Modelling Specialist							40	96
CAC100.05.10	Call Center Division Head							19	20
CAC100.06.10	Call Center Head							49	89

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



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Annual fixed pay and annual total pay

Ukraine

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							53	53
ADM000.04.10	Administration Department Head/Administration Director							53	53
ADM100.06.10	Office Manager							84	89
ADM100.06.10	Office Manager							84	89
ADM100	Translators/Interpreters							26	35
ADM100	Translators/Interpreters							26	35
ADM100.07.10	Senior Translator/Interpreter							13	22
ADM100.07.10	Senior Translator/Interpreter							13	22
ADM100.08.10	Translator/Interpreter							13	13
ADM100.08.10	Translator/Interpreter							13	13
ADM100.08.05	Office Administrator							144	262
ADM100.08.05	Office Administrator							144	262
ADM100.08.20	Personal Assistant to General Director							64	71
ADM100.08.20	Personal Assistant to General Director							64	71
ADM100.09.10	Board Secretary							17	18
ADM100.09.10	Board Secretary							17	18
ADM100.09	Secretaries							182	338
ADM100.09	Secretaries							182	338
ADM100.09.15	Executive Assistant/Secretary	178,289	264,499	344,534	545,415	601,200	401,980	67	159
ADM100.09.15	Executive Assistant/Secretary	202,262	287,276	373,836	558,285	640,980	423,852	67	159
ADM100.09.20	Department Assistant							84	142
ADM100.09.20	Department Assistant							84	142
ADM100.09.30	Secretary-Referrer							31	37
ADM100.09.30	Secretary-Referrer							31	37
ADM100.09.40	Secretary of the Director/Board Member							32	64
ADM100.09.40	Secretary of the Director/Board Member							32	64
ADM100.10.10	Receptionist							30	41
ADM100.10.10	Receptionist							30	41
ADM200.07.10	Chief Event Specialist (external events)							6	7
ADM200.07.10	Chief Event Specialist (external events)							6	7
ADM300.06.10	Office Supplies Manager							22	24
ADM300.06.10	Office Supplies Manager							22	24
ADM300.08.10	Office Supplies Specialist							55	79
ADM300.08.10	Office Supplies Specialist							55	79
ADM400.06.10	Records Management Unit Head							42	54
ADM400.06.10	Records Management Unit Head							42	54
ADM400	Documentation Coordinators							307	795
ADM400	Documentation Coordinators							307	795
ADM400.07.10	Chief Records Management Specialist							134	329
ADM400.07.10	Chief Records Management Specialist							134	329
ADM400.08.10	Documentation Coordinator/Records Management Specialist							173	466
ADM400.08.10	Documentation Coordinator/Records Management Specialist							173	466
ADM400.08.20	Archives Head							11	14
ADM400.08.20	Archives Head							11	14
ADM400.10.10	Archivist							80	168
ADM400.10.10	Archivist							80	168
ADM500.06.10	Fleet Manager							45	66
ADM500.06.10	Fleet Manager							45	66

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



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Job title: Executive Assistant/Secretary  
 Job code: ADM100.09.15  
 Job level: 9

Department: Administrative Department  
 Subfunction: General personnel of the Administrative Department  
 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	3.0%	0.0%	0.0%	15.2%	18.2%	6.1%	18.2%	21.2%	18.2%	
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	
% of companies-participants	9.1%	3.0%	9.1%	9.1%	9.1%	21.2%	27.3%	6.1%	6.1%	33

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
	7.5%	1.5%		0.0%	92.5%	7.5%

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
<b>Ukraine</b>								
Monthly fixed pay	14,857	22,042	28,711	45,451	50,100	33,498	67	159
Annual fixed pay	178,289	264,499	344,534	545,415	601,200	401,980	67	159
Annual total pay	202,262	287,276	373,836	558,285	640,980	423,852	67	159
<b>Kyiv</b>								
Monthly fixed pay	...	...	...	...	...	...	37	69
Annual fixed pay	...	...	...	...	...	...	37	69
Annual total pay	...	...	...	...	...	...	37	69
<b>West</b>								
Monthly fixed pay	...	...	...	...	...	...	8	14
Annual fixed pay	...	...	...	...	...	...	8	14
Annual total pay	...	...	...	...	...	...	8	14
<b>South</b>								
Monthly fixed pay	...	...	...	...	...	...	7	8
Annual fixed pay	...	...	...	...	...	...	7	8
Annual total pay	...	...	...	...	...	...	7	8
<b>North &amp; Center</b>								
Monthly fixed pay	...	...	...	...	...	...	13	66
Annual fixed pay	...	...	...	...	...	...	13	66
Annual total pay	...	...	...	...	...	...	13	66

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	14,857	22,042	28,711	45,451	50,100	33,427	67	159
Company allowances	-	-	-	-	-	-	-	-
Statutory allowances	-	-	-	-	-	-	-	-
Amount of other monthly fixed payments	-	-	1,000	-	-	901	5	15
<b>TOTAL FIXED PAY</b>	<b>14,857</b>	<b>22,042</b>	<b>28,711</b>	<b>45,451</b>	<b>50,100</b>	<b>33,498</b>	<b>67</b>	<b>159</b>

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	9,348	21,050	24,528	39,389	49,329	30,721	23	44
Quarterly and semi-annual bonuses	14,196	22,000	26,000	29,728	39,460	29,953	13	18
13th salary and other guaranteed annual payments	-	33,870	53,810	71,502	-	54,706	6	19
Monthly payments and commission remuneration	-	-	-	-	-	-	-	-
Amount of other annual variable payments	2,232	2,945	3,720	9,289	10,233	5,890	7	21
<b>TOTAL VARIABLE PAY</b>	<b>14,222</b>	<b>25,073</b>	<b>27,799</b>	<b>41,748</b>	<b>75,954</b>	<b>37,575</b>	<b>39</b>	<b>82</b>

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)	10.0%	11.0%	15.0%	20.0%	20.0%	15.7%	15	37
Target total annual compensation (UAH gross)	377,520	457,891	560,669	627,431	627,514	527,384	15	37

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: 90.9% Annual variable pay: 9.1%

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



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# 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:

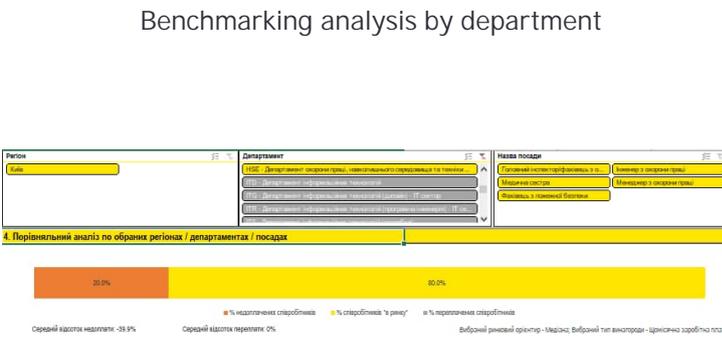
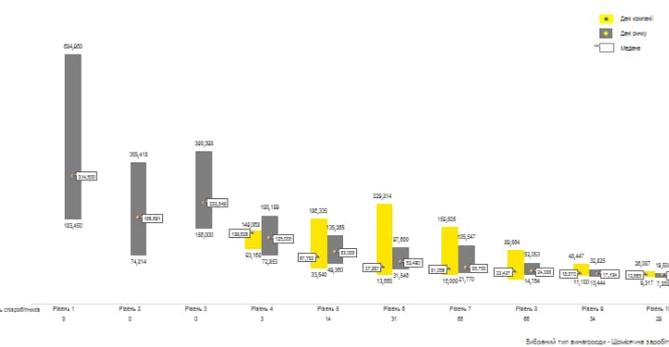
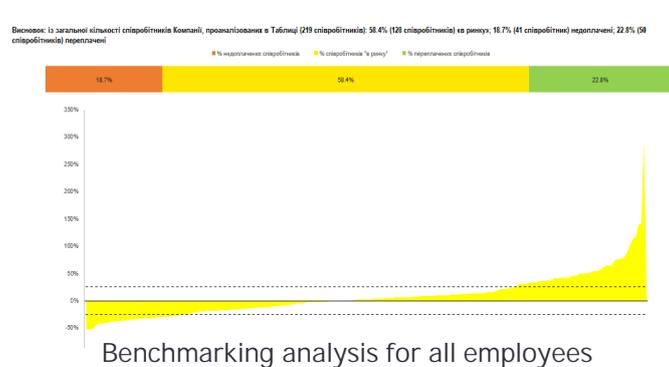
- The table save time you spent for analysis
- The results are presented in simple and illustrative format
- Convenient filter system

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 by position level (grade)

Benchmarking analysis for chosen regions/departments /positions

Принцип представлення посади, вищого за якою знаходиться значно вище (нижче) відповідного ринкового показника (порівняно з іншими посадами). Для визначення відсотка переоплати / недооплати аналізувалися дані Компанії по своїй посаді відповідного департаменту в кожному конкретному регіоні (задач на було обрано одиницю "МД" для вибору конкретних департаментів використовувати фільтри зверху ліста). Вертально укажі, що виводиться тільки TOP-5 посад.

Назва посади	Відсоток переоплати	Кількість переоплачених	Відсоток недооплати	Кількість недооплачених
Менеджер з маркетингу (праваді)	43%	1		
Менеджер регіонального розвитку Банку	42%	1		
Менеджер з продажів (праваді)	41%	1		
Розробник IT (вебсайт, інтра, мобі)	41%	1		
Бенчмаркер	44%	1		
Керівник управління персоналом/HR-сервіс	29%	1		
Легальний фахівець з бухгалтерії	14%	1		
Архітектор	14%	1		
Менеджер з управління проектами	11%	1		
Керівник управління персоналом/HR-сервіс	9%	2		

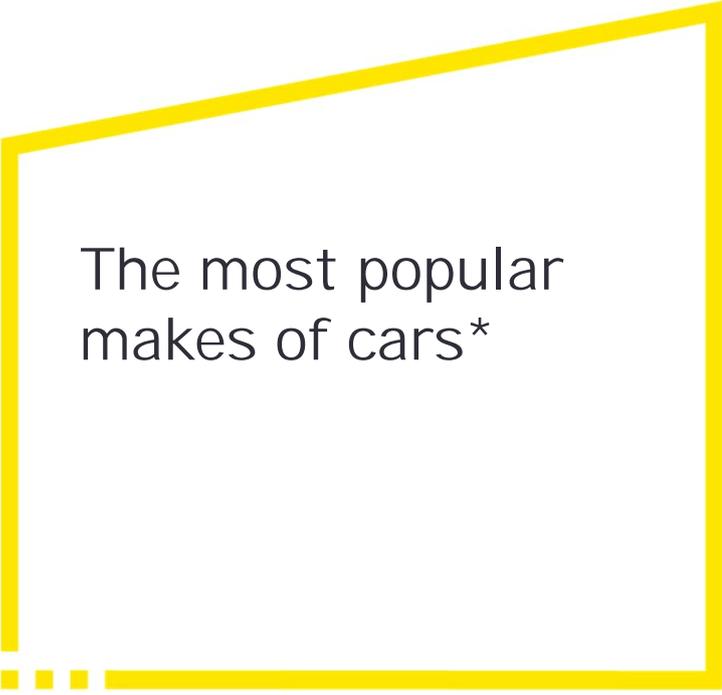
Регіон	Департамент	Назва посади	Кількість співробітників	Відсоток переоплати	Відсоток недооплати
Київ	АДМ - Адміністративний департамент	Менеджер з управління проектами	38,416	48,00%	14,41%
Київ	АДМ - Адміністративний департамент	Менеджер з управління проектами	19,000	20,00%	10,00%

The most overpaid and underpaid positions

Summary Report

Код посади	Назва посади у вашій компанії	Назва посади (ЕУ)	Кількість співробітників	Дані Отладу щомісячної заробітної плати					Ринка заробітної плати					Регіон отладування	Регіон Отладу для порівняння		
				середнє значення	мінімум	максимум	середнє значення	мінімум	максимум	середнє значення	мінімум	максимум	середнє значення			мінімум	максимум
LEF100.06.10	Юрист	Юрист	23,568	18,002	21,800	26,840	33,000	41,868	27,996	1.50	1.08	0.88	0.71	0.56	0.54	Київ	Київ
			287,136	217,106	261,600	322,000	396,000	502,416	335,941	1.32	1.10	0.89	0.73	0.57	0.55		
			287,136	231,680	263,106	342,900	425,181	507,071	354,015	1.24	1.09	0.84	0.66	0.57	0.51		
FID130.06.10	Внутрішній аудитор	Фінансовий контролер	65,333	37,784	44,034	54,543	66,750	75,279	55,427	1.73	1.48	1.20	0.98	0.87	1.18	Київ	Київ
			758,075	453,093	528,408	654,518	801,003	903,351	665,128	1.67	1.43	1.16	0.98	0.84	1.14		
			778,075	499,566	578,870	706,413	888,115	1,011,775	744,779	1.56	1.34	1.10	0.88	0.77	1.04		





The most popular  
makes of cars\*

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



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# HR Policies and Practices report



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# Key points

Survey participants

147 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 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

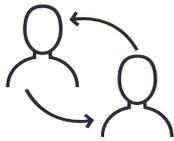
\_\_\_% of companies provide health insurance

\_\_\_% 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)

## 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)

## 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
- 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

## 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

## 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

## Currency regulations

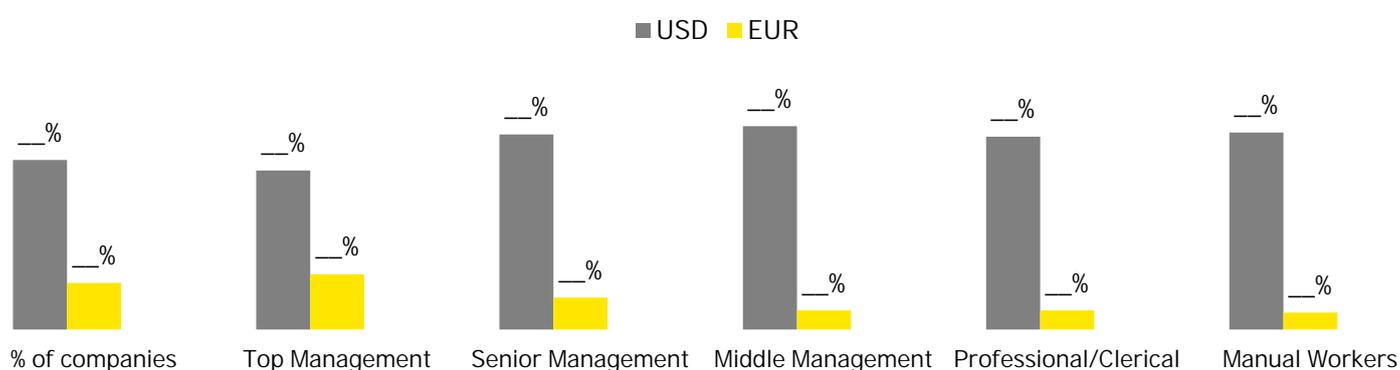
Further in this section policies and practices applies only for Ukrainian employees

	% of companies
Salaries are denominated in local currency	__%
Salaries are denominated in foreign currency for some employees	__%

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

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

### 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



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# HR metrics report content

## 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

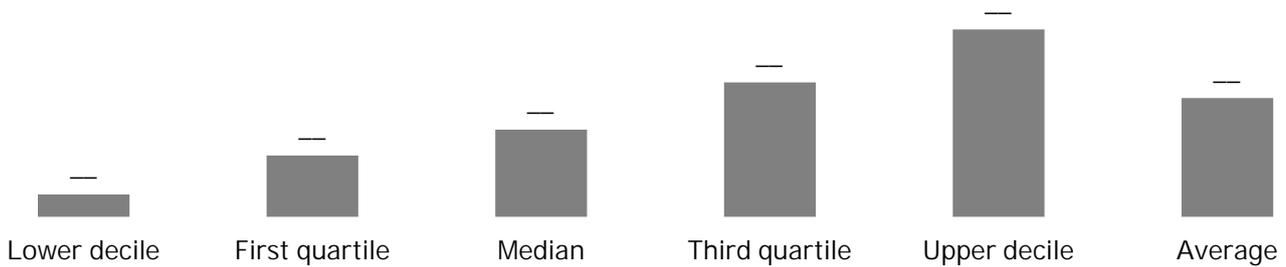
# HR Metrics

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

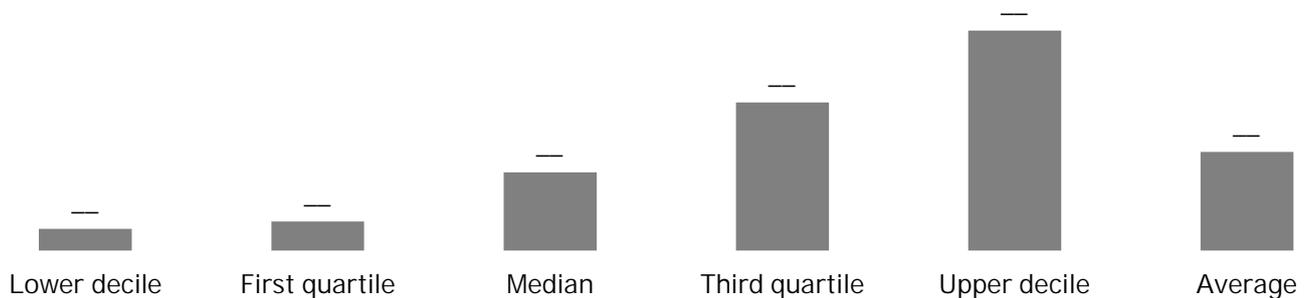
## Organizational effectiveness

FTE - full time employee

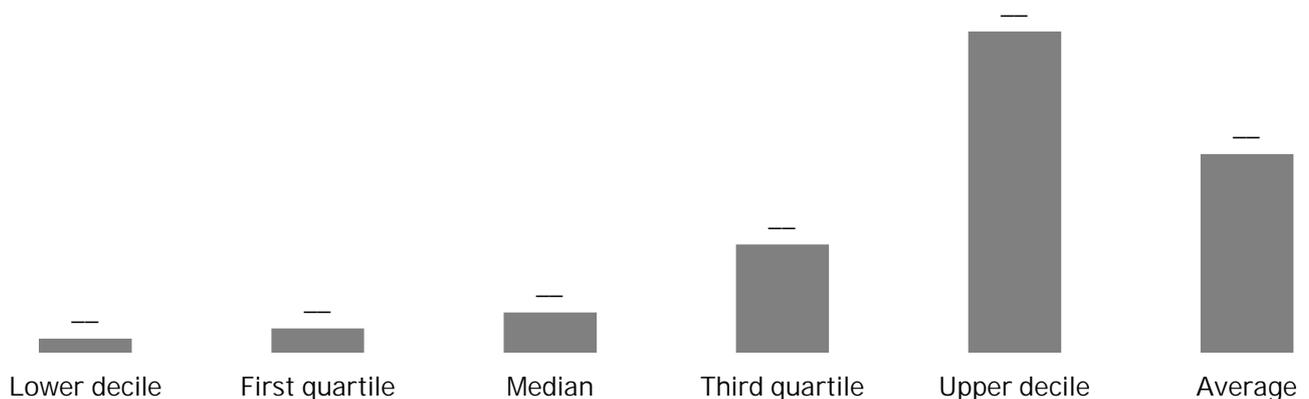
Annual revenue per FTE = Company revenue/Number of FTE, KUSD per 1 FTE



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



# % of employees by departments

	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)



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# 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

If you complete the questionnaire within the Express-survey, you can get general information on the results of the survey free of charge (You can find the detailed list of questions provided in the free version of the Express-survey on a regular basis in the demo version of the Express-survey)

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

Information on salary changes presented in generalized percentages of actual and planned changes. Detailed information on remuneration of Ukrainian specialists can be found in the general industry and industry surveys (Salary report)

5 Information presented by general market, industry and category of employee

Information in standard sections (salary denomination currency, salary changes, headcount changes and turnover rate) presented by general market, industry and category of employee. More detailed information on current HR policies and practices in Ukraine can be found in the general industry and industry surveys (HR Policies and Practices report and HR Metrics report)

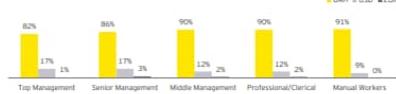
6 New and actual questions on a quarterly basis (including, request of the participants)

### Salary denomination currency

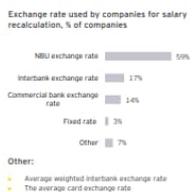
Salary denomination currency (as of July 1, 2024), % of companies



Salary denomination currency by category of employees (as of July 1, 2024), % of companies



Exchange rate used by companies for salary recalculation, % of companies



### Salary changes

Percentage of salary increase in UAH for 2015-2024



Salary changes in 2024



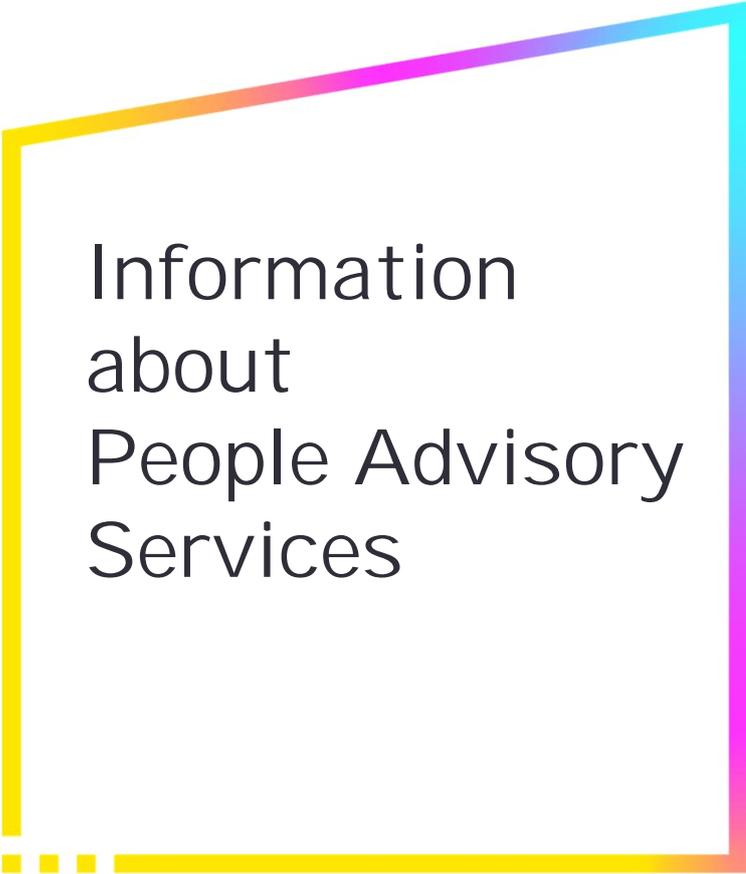
### Changes in a headcount

Changes in a headcount, %



Months with the most significant changes in a headcount in 2024 and 2025, % of companies





Information  
about  
People Advisory  
Services



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# EY 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

### Talent and Reward Management

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



Analytical research on the cost of living in regions of Ukraine

### Global Mobility

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



"Best Employer" Research



HR Certification – unique module training program

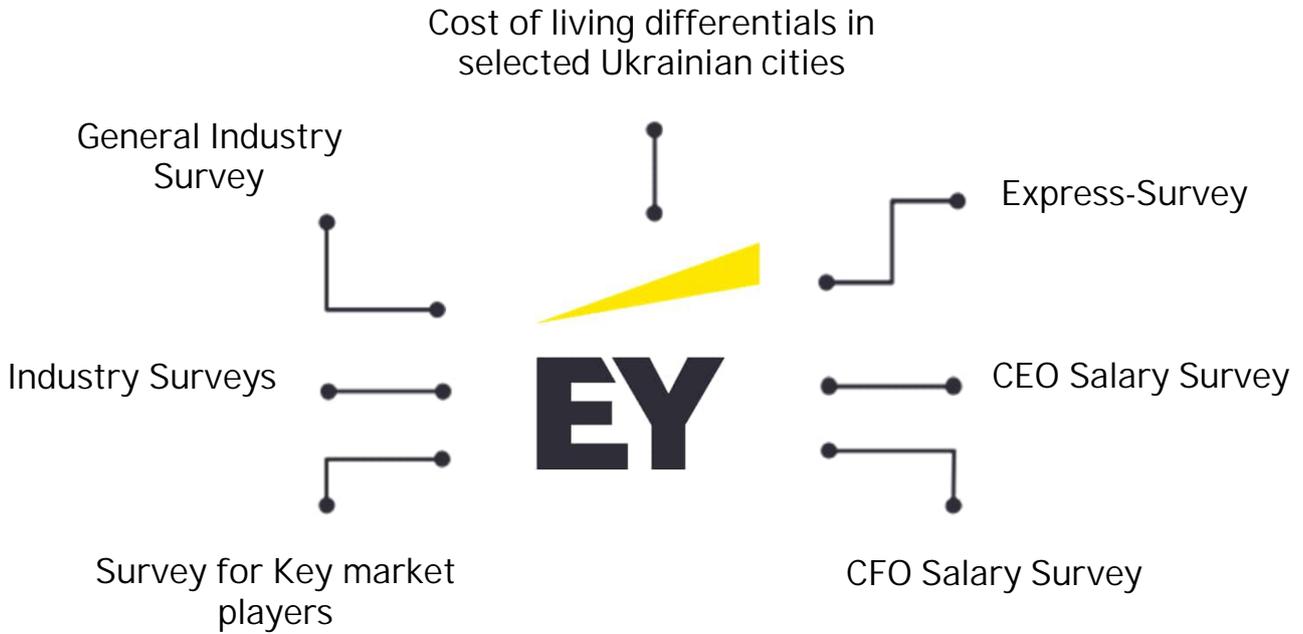
We invite you to join the EY People Advisory Services group on Facebook

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



**>60**  
surveys are  
conducted  
in Ukraine every year

**>15**  
specialized industry  
surveys

**Annual**  
presentations  
and round tables

**>60**  
specialists in our  
team: Lawyers,  
Tax Specialists,  
Analytics,  
HR Management  
Specialists,  
Accountants  
and IT Specialists

**>150**  
participants  
in quarterly monitoring  
of the labor market of Ukraine

**>300**  
clients - international  
and Ukrainian of companies  
from different industries

Contact  
information



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# Contact information



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