The Central Research institute
of the Armed Forces of Ukraine

Military Science. Vol. 3 No. 3 (2025)

Received: *July 17, 2025* | **Revisions Requested:** *August 20, 2025* | **Revision Received:** *October 15, 2025*
Accepted: *October 30, 2025* | **Published Online:** *December 1, 2025*

Licensed (C) by Creative Commons Attribution International License 4.0 (CC BY-NC-SA)

DOI: 10.62524/msj.2025.3.3.10

Recommendations on Reforming Financial Support for Servicemen of the Armed Forces of Ukraine Provided that the russian-Ukrainian War Ends

Iryna Chernyshova
Doctor of Economic Sciences, Senior Researcher
Chief of the Scientific and Research Branch
The Central Research Institute of the Armed Forces of Ukraine
03049, Povitrianykh Syl avenue, 28 B, Kyiv, Ukraine
e-mail: i-tv@ukr.net
ORCID: 0000-0002-5958-7059

Polina Tolok
Candidate of Economic Sciences (PhD)
Head of Defence Management Chair
The National Defence University of Ukraine
03049, Povitrianykh Syl avenue, 28, Kyiv, Ukraine
e-mail: tolok100@meta.ua
ORCID: 0000-0002-2481-8152

Mariia Pustovhar
Research Fellow
The Central Research Institute of the Armed Forces of Ukraine
03049, Povitrianykh Syl avenue, 28 B, Kyiv, Ukraine
e-mail: mariiapustovhar@ukr.net
ORCID: 0009-0004-3106-088X

Vitalii Busel
Head of the Central Defence Resources Department
General Staff of the Armed Forces of Ukraine
03168, Povitrianykh Syl avenue, 6, Kyiv, Ukraine
e-mail: Busel77vitalii@gmail.com
ORCID: 0009-0004-3043-9695

Mykola Tkach
Doctor of Economic Sciences, Associate Professor
Head of the Educational and Scientific Centre for Defence Management
National Defence University of Ukraine
03049, Povitrianykh Syl avenue, 28, Kyiv, Ukraine
e-mail: m.tkach@mil.net
ORCID: 0000-0002-4114-3193

Abstract. The relevance of the article is determined by the need to highlight issues related to the reform of the financial support system for servicemen of Ukraine. During the full-scale invasion of Ukraine by the russian federation, it was precisely the servicemen who were among the first to defend the

territorial integrity, inviolability, and sovereignty of our country. According to Article 17 of the Constitution of Ukraine, this task is assigned precisely to the Armed Forces. At the same time, Article 17 of the Constitution of Ukraine states that "…the state ensures the social security of citizens of Ukraine who are in service in the Armed Forces, as well as of members of their families." Thus, the state must provide servicemen with decent financial support. This is of key importance both during active hostilities and after the end of the russian-Ukrainian war. Therefore, the article examines the main factors that determine the need for reforming financial support for servicemen, analyses problematic mechanisms for stimulating the desire of servicemen of the Armed Forces of Ukraine to build a military career and grow professionally, and also provides recommendations necessary for the successful implementation of the above. The aim of the article is to provide proposals for improving the financial support system for servicemen of the Armed Forces of Ukraine. The following scientific methods were applied in the study: the method of analysis – scientific sources on the relevant topic were reviewed and a comparative analysis was conducted; the systems approach – the available experience of social support under the conditions of the russian-Ukrainian war was summarised, on the basis of which the authors developed their own proposals for improving the financial support of servicemen of the Armed Forces of Ukraine; the method of generalisation – the research made it possible to forecast potential directions for the implementation of the reform. The authors pay particular attention to issues related to the establishment of financial support coefficients and possible options for recalculating the pension provision for servicemen. The proposed approaches are based on the analysis of current legislation, international experience, and may be taken into account during the preparation of regulatory amendments. The materials of the article have practical relevance for specialists responsible for developing regulatory documents on financial and pension support for servicemen of the Armed Forces of Ukraine.

Keywords: financial support, pension provision, social security, recommendations, reform, personnel management, serviceman.

Introduction

The ongoing war in Ukraine, now lasting over 11 years, has exposed systemic vulnerabilities within the national defence structure. This has compelled the Ukrainian government and military leadership to adopt a firm course towards Euro-Atlantic integration as a defining element in ensuring national security and territorial integrity. According to Article 17 of the Constitution of Ukraine, the Armed Forces of Ukraine are entrusted with this responsibility. Simultaneously, Article 17 stipulates that "...the state ensures the social protection of citizens of Ukraine serving in the Armed Forces, as well as members of their families" [1]. The key economic objectives of Ukrainian society remain economic growth and socio-economic stability [2]. Ensuring both the attractiveness of military service and adequate social protection for service personnel constitutes a fundamental prerequisite for effective performance. This is closely linked to individual motivation, which in turn depends significantly on sufficient material and financial provision. Military remuneration is a critical component of the social protection system in Ukraine. Given the unique nature of military service, its associated risks and demanding working conditions, the state is obliged to guarantee fair and adequate financial support during active duty and subsequently through retirement benefits. If Ukraine genuinely intends to join the North Atlantic Alliance, then modernising the military remuneration system in accordance with NATO standards must become a core focus of current military-social policy and addressed as a priority issue [3]. A review of relevant publications and studies concerning remuneration within the Armed Forces [4–6] confirms that Ukraine's system of social protection for military personnel remains inadequate. Remuneration in Ukraine is determined by position, military rank, duration, intensity and conditions of service. Generally, the remuneration structure for personnel in the Armed Forces of Ukraine (AFU) consists of three categories: monthly basic pay, monthly supplementary allowances and one-off bonuses [7]. However, this model has its origins in the Soviet era and no longer meets contemporary requirements. It fails to consider the specific demands of

modern warfare, where risks and workloads vary considerably, and it does not effectively incentivise professional development or motivation. Currently, the remuneration structure stands at a 45/55 ratio between basic and supplementary payments. In comparison, NATO member states typically maintain an 80/20 ratio, which ensures a higher guaranteed portion of income. This discrepancy results in a comparatively lower level of social protection for Ukrainian service personnel. Therefore, new mechanisms must be developed to enable material incentives and ensure adequate financial support for military personnel. Furthermore, the existing legal and regulatory framework [7–12] identifies the implementation of comprehensive, sustainable and irreversible reforms as the foundation for building a prosperous and peaceful Ukraine, to be followed by NATO membership. However, the literature reviewed places insufficient emphasis on establishing proposals for a standardised base rate of military remuneration.

Methodological Framework

To achieve the objective of the study, the research was decomposed and the following scientific methods were applied: analysis – scientific work in this field was examined and a comparative analysis was conducted; systems approach – existing experience in social support during the russian-Ukrainian war was systematised, forming the basis for original proposals on reforming the financial support system for servicemen of the Armed Forces of Ukraine; generalisation – allowed for forecasting potential directions for the further implementation of the reform based on the conducted findings.

Results

In recent years, a number of issues have been observed within the military pay system, which simultaneously act as driving factors highlighting the urgent need for its reform.

Firstly, there is the ongoing reform of the human resource management system based on the principles and standards of NATO member states. This creates a need for a personnel management structure that fosters the development of professional leaders who understand NATO leadership principles and are able to apply them effectively, particularly in operational environments.

Secondly, there is dissatisfaction among servicemen with the current financial provision. This discontent arises not only from the overall level of pay but also from the lack of transparency in the payment system, which is often illogical and difficult to comprehend.

The implemented reforms are expected to increase the motivation of military personnel to pursue long-term service, build successful careers and enhance professional competence.

A thorough analysis of the contributing factors makes it possible to propose certain mechanisms aimed at increasing the willingness of Ukrainian Armed Forces servicemen to pursue a military career and grow professionally. These mechanisms include the following.

Development of incentives for rank progression rather than solely for appointment to higher positions. Under the new personnel management system, servicemen should be motivated to attain higher military ranks rather than simply occupy higher posts. For example, the base pay of a major should exceed that of a captain regardless of position. This would encourage professional development, initiative and a clear aspiration for career advancement.

Introduction of incentives for long-term military service. The amount of financial provision should increase based on length of service in a given rank. Furthermore, pay levels must remain competitive within the labour market. In particular, the monthly salary of a soldier should be at least 30 percent higher than the national average wage in Ukraine.

Creation of conditions for the recruitment and retention of highly qualified personnel and specialists in critical shortage roles. This requires a flexible and effective system of bonuses and allowances to ensure competitive remuneration for designated roles and specialisations. The system should provide for additional payments to service personnel engaged in cyber security, IT, aviation, sniper operations, medical services and other critical domains.

Implementation of seamless rotation between positions with equivalent levels of responsibility.

Officers must be encouraged to develop comprehensively, gaining experience across multiple operational areas to enhance their ability to make effective leadership decisions in the future. Development of a transparent and comprehensible pay calculation system for each service member. Every individual must clearly understand the components determining their income and what actions they can take to increase it. Higher ranks, longer service and greater levels of professional competence and skill should always correlate with increased financial provision. These mechanisms are presented schematically in Figure 1.

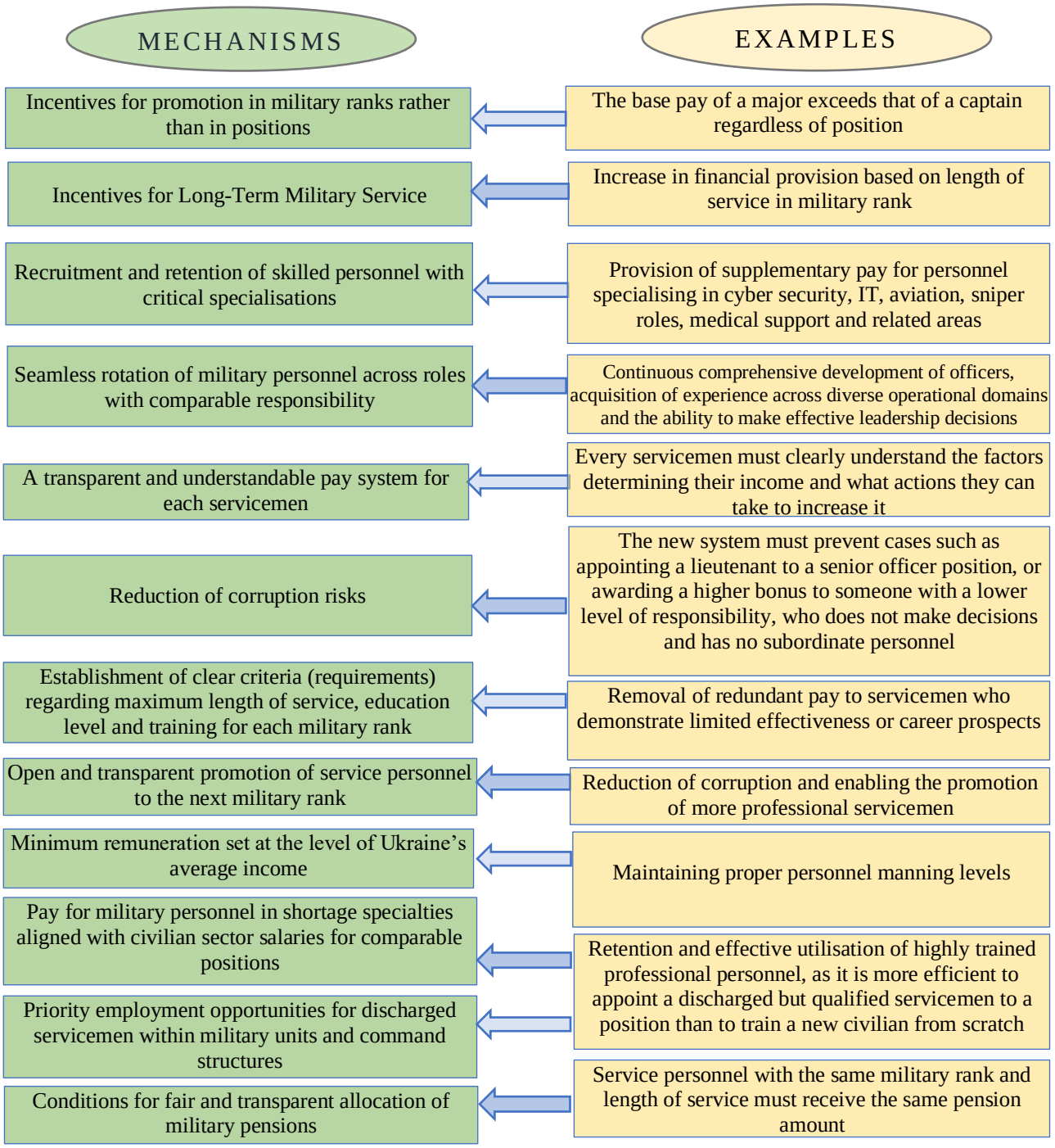


Figure 1. Mechanisms for Motivating Ukrainian Armed Forces Personnel to Pursue a Military Career and Achieve Professional Growth

Minimisation of Corruption Risks. The new system must prevent situations where a position classified under the Table of Organisation and Equipment (TO&E) as "major" has a higher pay than a position classified as "colonel". There must also be no cases of appointing a lieutenant to a senior officer's position, granting larger bonuses to personnel with lower levels of responsibility, no decision-making authority, and no subordinates under their command.

Establishment of Clear Criteria for Promotion and Career Progression. *Specific requirements must be set regarding the maximum allowable years in service, the required level of education, and training for each military rank.* This will help eliminate unnecessary and inefficient payments to unpromising and underperforming servicemen.

Implementation of Transparent and Competitive Promotion Processes. The next military rank should be awarded through an open and transparent selection process, based on the level of training, performance outcomes, and results of annual independent assessments. This approach will reduce corruption, promote more capable and effective personnel based on merit and ranking data, and eliminate appointments based on personal connections such as "I served with him".

Establishment of a Baseline Level of Financial Compensation. Servicemen in general military occupational specialties must receive financial support equal to at least the national average pay in Ukraine. This will help ensure proper staffing levels.

Competitive Pay for Scarce Specialties. *Military personnel in critical shortage specialties must receive financial compensation equivalent to that of similar civilian roles in the national labour market.* This will also support proper force staffing.

Priority Employment for Former Military Personnel. *Discharged servicemen must be given priority employment opportunities within military units and command structures.* This will allow for the retention and effective use of highly trained and experienced personnel, as it is more efficient to rehire a qualified former servicemen than to train a new civilian from scratch.

Fair and Transparent Military Pension System. Conditions must be created to ensure fair and transparent assignment of military pensions. Servicemen holding the same military rank and having the same duration of service in that rank must receive the same pension amount.

An analysis of military remuneration systems in NATO member states has demonstrated that, for the Armed Forces of Ukraine, it is recommended to implement a structure based on the hierarchy of military ranks and the length of service within a given rank. The pay structure should consist of a base rate and additional types of financial support, including allowances, extra payments, rewards and bonuses. The amount of the base rate for military personnel should be determined according to their military rank and the number of years served in that rank. Table 1 presents proposed base rates (in thousands of hryvnias) for servicemen ranging from recruit to general. These figures include a coefficient depending on the length of service in the corresponding rank. This proposed system establishes that military pay shall be determined based on both the service member's rank and their time served within that rank. It should also be noted that the figures are indicative and the actual amounts will be determined following the adoption of relevant legislation, resolutions of the Cabinet of Ministers and orders issued by the Minister of Defence of Ukraine. It is important to highlight that the remuneration for military personnel at the lowest rank cannot be lower than five times the subsistence minimum established by law as of 1 January of the respective year. As of 1 January 2025, the subsistence minimum for able-bodied individuals is set at 3028 UAH. Therefore, five times this amount equals 15140 UAH. Currently, the base monthly pay (excluding allowances) for the rank of recruit is 20130 UAH. The minimum base pay (excluding allowances) for a soldier is set at 20300 UAH. The implementation of the proposed approach will ensure the continuous growth of military personnel remuneration in the Armed Forces of Ukraine, driven by increases in the national subsistence minimum. In addition, it is proposed to account for the minimum and maximum durations

of service within each military rank by increasing the base pay by 700 UAH annually for each year of service in the same rank.

Table 1. Proposed Base Payes for Military Personnel (excluding allowances) as of 1 January 2025

Military Rank / Time in Rank	Base Pay Amount (thousand UAH)									
	1-st year	2-nd year	3-rd year	4-th year	5-th year	6-th year	7-th year	8-th year	9-th year	10-th year and more
Commissioned Officers										
General	**75,0**	**76,0**	**76,9**	**77,8**	**78,7**	**79,6**	**80,5**	**81,4**	**82,3**	**83,2**
	k4,96	*k5,02*	*k5,08*	*k5,14*	*k5,20*	*k5,26*	*k5,32*	*k5,38*	*k5,44*	*k5,50*
Lieutenant General	**66,0**	**66,9**	**67,8**	**68,7**	**69,6**	**70,5**	**71,4**	**72,3**	**73,2**	**74,1**
	k4,36	*k4,42*	*k4,48*	*k4,54*	*k4,60*	*k4,66*	*k4,72*	*k4,78*	*k4,84*	*k4,90*
Major General	**56,9**	**57,8**	**58,7**	**59,6**	**60,5**	**61,4**	**62,3**	**63,2**	**64,1**	**65,1**
	k3,76	*k3,82*	*k3,88*	*k3,94*	*k4,00*	*k4,06*	*k4,12*	*k4,18*	*k4,24*	*k4,30*
Brigadier General	**47,8**	**48,7**	**49,6**	**50,5**	**51,4**	**52,3**	**53,2**	**54,2**	**55,1**	**56,0**
	k3,16	*k3,22*	*k3,28*	*k3,34*	*k3,40*	*k3,46*	*k3,52*	*k3,58*	*k3,64*	*k3,70*
Colonel	**40,5**	**41,4**	**42,3**	**43,3**	**44,2**	**45,1**	**46,0**	**46,9**	**46,9**	**46,9**
	k2,68	*k2,74*	*k2,80*	*k2,86*	*k2,92*	*k2,98*	*k3,04*	*k3,10*	*k3,10*	*k3,10*
Lieutenant Colonel	**36,0**	**36,9**	**37,8**	**38,7**	**39,6**	**39,6**	**39,6**	**39,6**	**39,6**	**39,6**
	k2,38	*k2,44*	*k2,50*	*k2,56*	*k2,62*	*k2,62*	*k2,62*	*k2,62*	*k2,62*	*k2,62*
Major	**31,4**	**32,3**	**33,3**	**34,2**	**35,1**	**35,1**	**35,1**	**35,1**	**35,1**	**35,1**
	k2,08	*k2,14*	*k2,20*	*k2,26*	*k2,32*	*k2,32*	*k2,32*	*k2,32*	*k2,32*	*k2,32*
Captain	**27,8**	**28,7**	**29,6**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**
	k1,84	*k1,90*	*k1,96*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*
First Lieutenant	**24,2**	**25,1**	**26,0**	**26,9**	**26,9**	**26,9**	**26,9**	**26,9**	**26,9**	**26,9**
	k1,60	*k1,66*	*k1,72*	*k1,78*	*k1,78*	*k1,78*	*k1,78*	*k1,78*	*k1,78*	*k1,78*
Lieutenant	**21,4**	**22,4**	**23,3**	**23,3**	**23,3**	**23,3**	**23,3**	**23,3**	**23,3**	**23,3**
	k1,42	*k1,48*	*k1,54*	*k1,54*	*k1,54*	*k1,54*	*k1,54*	*k1,54*	*k1,54*	*k1,54*
Second Lieutenant	**20,5**									
	k1,36									
Non-Commissioned Officers										
Chief Master Sergeant	**37,8**	**38,7**	**39,6**	**40,5**	**41,4**	**42,3**	**43,3**	**44,2**	**44,2**	**44,2**
	k2,50	*k2,56*	*k2,62*	*k2,68*	*k2,74*	*k2,80*	*k2,86*	*k2,92*	*k2,92*	*k2,92*
Senior Master Sergeant	**34,2**	**35,1**	**36,0**	**36,9**	**36,9**	**36,9**	**36,9**	**36,9**	**36,9**	**36,9**
	k2,26	*k2,32*	*k2,38*	*k2,44*	*k2,44*	*k2,44*	*k2,44*	*k2,44*	*k2,44*	*k2,44*
Master Sergeant	**31,4**	**32,3**	**33,3**	**33,3**	**33,3**	**33,3**	**33,3**	**33,3**	**33,3**	**33,3**
	k2,08	*k2,14*	*k2,20*	*k2,20*	*k2,20*	*k2,20*	*k2,20*	*k2,20*	*k2,20*	*k2,20*
Staff Sergeant	**28,7**	**29,6**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**	**30,5**
	k1,90	*k1,96*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*	*k2,02*
Chief Sergeant	**26,0**	**26,9**	**27,8**	**27,8**	**27,8**	**27,8**	**27,8**	**27,8**	**27,8**	**27,8**
	k1,72	*k1,78*	*k1,84*	*k1,84*	*k1,84*	*k1,84*	*k1,84*	*k1,84*	*k1,84*	*k1,84*
Senior Sergeant	**24,5**	**25,1**	**25,1**	**25,1**	**25,1**	**25,1**	**25,1**	**25,1**	**25,1**	**25,1**
	k1,62	k1,66	k1,66	k1,66	k1,66	k1,66	k1,66	k1,66	k1,66	k1,66
Sergeant	**23,4**	**24,2**	**24,2**	**24,2**	**24,2**	**24,2**	**24,2**	**24,2**	**24,2**	**24,2**
	k1,55	*k1,6*	*k1,6*	*k1,6*	*k1,6*	*k1,6*	*k1,6*	*k1,6*	*k1,6*	*k1,6*
Corporal	**22,1**	**22,7**	**22,7**	**22,7**	**22,7**	**22,7**	**22,7**	**22,7**	**22,7**	**22,7**
	k1,46	*k1,5*	*k1,5*	*k1,5*	*k1,5*	*k1,5*	*k1,5*	*k1,5*	*k1,5*	*k1,5*
Lance Corporal	**21,2**	**21,8**	**21,8**	**21,8**	**21,8**	**21,8**	**21,8**	**21,8**	**21,8**	**21,8**
	k1,4	*k1,44*	*k1,44*	*k1,44*	*k1,44*	*k1,44*	*k1,44*	*k1,44*	*k1,44*	*k1,44*
Private	**20,3**	**20,9**	**20,9**	**20,9**	**20,9**	**20,9**	**20,9**	**20,9**	**20,9**	**20,9**
	k1,34	*k1,38*	*k1,38*	*k1,38*	*k1,38*	*k1,38*	*k1,38*	*k1,38*	*k1,38*	*k1,38*
Recruit	**20,1**									
	k1,33									

For servicemen who exceed the maximum permissible time in rank, the annual increment of 700 UAH will no longer apply. For such personnel, further increases in pay will occur only through the adjustment of the base rate in line with the rising subsistence minimum, although at a slower rate. Advantages of the New Military Pay System. The new system of financial remuneration for service personnel offers several key advantages. In particular, it:

is fully aligned with the future-oriented personnel management model of the Armed Forces of Ukraine;

provides effective motivation for service personnel to progress through the ranks and to enhance their professional skills and personal qualities;

allows for seamless rotation of personnel within the same rank, which is not possible under the current pay system;

is simple, transparent and easily understood by all categories of service personnel;

removes a key corruption risk by eliminating the practice of discretionary setting of position-base pay;

is fairer, as higher military ranks are consistently matched with higher base pay levels;

enables straightforward and efficient financial planning;

is more effective and less costly than alternative models, as each rank corresponds to a single rate of pay rather than several, as is currently the case.

However, the introduction of a new military pay system based solely on the hierarchy of ranks, without the simultaneous reform of the personnel management system, may lead to several adverse consequences, including:

a significant increase in the number of service personnel holding positions below their military rank (for example, a sergeant serving in a private's position would receive the same pay as a section commander);

a lack of incentives for career advancement and professional development (for instance, both commanders and subordinates could hold the same rank and receive the same level of pay based on equal time in rank);

a rise in corruption related to rank promotion and appointment to positions (service personnel may seek to obtain a higher rank and then deliberately move into a position with lower workload and responsibility);

uncontrolled and unpredictable growth in overall expenditure on reformed military pay. Depending on the number of personnel serving in posts below their assigned rank, additional costs may range from 1.0 to 20.0 billion UAH per year.

In order to implement the reformed military pay system in Ukraine, it is essential to first reform the personnel management system. The following steps are recommended:

Step 1. Transition to a new model of career management based on military rank. Service personnel should be encouraged to progress through ranks rather than through positions. Career development must prioritise rank advancement.

Step 2. Establish minimum and maximum time-in-rank requirements. For example, the rank of Senior Lieutenant should not be granted earlier than three years after promotion to Lieutenant, and a service member should not remain in that rank for more than six years.

Step 3. Review and restructure the existing position categories and tables of organization. For instance, the number of positions classified as "Colonel" should be reduced. A Colonel should be responsible for leadership and command functions, including decision-making and oversight of personnel, and should not be performing routine tasks such as acting as a courier or typist.

Step 4. Define primary junior officer positions with corresponding rank requirements. For example, positions such as Platoon Commander should be designated for Lieutenants or Second Lieutenants.

Step 5. Appoint service personnel only to positions appropriate to their rank. A Major should not be assigned to a Captain’s position, nor should a Private hold a position designated for a Sergeant.

It is also strongly recommended to establish a transition period of 3 to 5 years to facilitate the gradual shift from the current personnel management system to a NATO-standard human resources management framework. For example, practical issues may arise regarding whether military pay should be based on rank or position, particularly in cases where an officer holding the rank of Colonel is appointed to a position classified for a Lieutenant Colonel.

The transition period will allow such discrepancies to be resolved without compromising the social protection and legal rights of service personnel. Taking into account the advantages and risks of reform, it must be emphasised that the reform of the personnel management system and the military pay system should be conducted simultaneously, as the two systems are closely interlinked and must remain aligned. Furthermore, any reform of military remuneration should consider its long-term impact on pension entitlements for former service personnel. The amount of military pay is a key determinant in calculating pensions. According to current legislation, pensions for former members of the armed forces are calculated based on core components of military remuneration, including the position-based salary, rank-based pay, and monthly supplementary payments. Table 2 provides three examples of how pensions may be recalculated and awarded following changes to the structure of military pay.

Table 2. Examples of Pension Recalculation and Award Following Changes to the Structure of Military Remuneration

Military Rank at Discharge	**Colonel** (4 years in rank)	**Lieutenant Colonel** (4 years in rank)	**Colonel** (4 years in rank)
Position at Discharge	Senior Officer (Position classified for Lieutenant Colonel)	Head of Branch (Position classified for Colonel)	Head of Branch (Position classified for Colonel)
Date of Discharge	Before 1 March 2018	After 1 March 2018	After pay reform implementation
Pension Amount Before Recalculation	**7,215 UAH** 65% of 11,100 UAH (Position Pay + Rank Pay + Years of Service)	**18,330 UAH** 65% of 28,200 UAH (Position Pay + Rank Pay + Years of Service + Additional Payments)	-
Pension Amount After Recalculation	**28,145 UAH** 65% of 43,300 UAH (Base Rate, see Table 1)	**25,155 UAH** 65% of 38,700 UAH (Base Rate, see Table 1)	**28,145 UAH** 65% of 43,300 UAH (Base Rate, see Table 1)

Conclusion and Pension Reform Implications. An increase in military remuneration not only improves the social status of service personnel during active duty but also ensures an adequate level of social protection in the future. Therefore, the reform of the military pay system requires corresponding amendments to the pension assignment procedure for service personnel discharged after the introduction of the new system. Under the proposed new approach, it is recommended that pensions for discharged servicemen be calculated at a rate of 50 to 100 per cent of the base pay rate as of the date of discharge. Additional components of military pay (such as allowances, bonuses, or supplementary payments) would not be included in the pension calculation. This approach would ensure equal pension payments for service personnel with the same military rank and identical time in rank, regardless of their date of discharge.

Discussions

Based on the analysis of existing publications by other researchers concerning military remuneration [4–6], the authors conclude that the current system of social support for service personnel in Ukraine requires significant improvement. The existing procedure for calculating military pay does not adequately reflect the realities and demands of the present day. Therefore, there is a pressing need to develop mechanisms that will provide effective financial incentives and guarantees for service personnel. Furthermore, the current legal and regulatory framework [7–12] clearly highlights the necessity for comprehensive and sustainable reforms. It should be emphasised that the reviewed literature places insufficient focus on concrete proposals regarding the establishment of a base pay rate for service personnel.

Conclusion

Recommended Steps for Implementing the New Military Pay System in Ukraine. To successfully implement the new system of military remuneration in Ukraine, several key steps are recommended. Firstly, it is essential to establish at the legislative level that the remuneration of service personnel of the Armed Forces of Ukraine will consist of two main components: a base pay rate and additional forms of financial support, such as allowances, supplements, rewards, and bonuses. The base pay rate must be determined based on the military rank and length of time served in that rank. Furthermore, it should not be lower than five times the subsistence minimum for able-bodied individuals, as defined by law on 1 January of the relevant calendar year. Secondly, it is advisable to abolish a number of existing allowances and incentive payments and introduce new types of bonuses, allowances, and other supplementary payments. The value of these payments should also be tied to the subsistence minimum for able-bodied citizens, as determined by law on 1 January of each respective year.

Thirdly, the pension assignment procedure for service personnel discharged after the introduction of the new pay system must be amended. Under the revised procedure, pensions should be calculated at a rate of 50 to 100 per cent of the base pay rate applicable on the date of discharge. Additional types of financial support should not be considered in the pension calculation.

Recommendations

The recommendations proposed in this article are deemed appropriate for improving legislation related to the reform of the military pay and pension systems, particularly with regard to restructuring the system of military remuneration. In addition, these recommendations may be of practical value to research institutions and analytical centres engaged in the study and development of policies concerning the financial and pension support of military personnel.

Conflict of Interest

The authors declare that they have no conflict of interest.

References

1. *The Constitution of Ukraine*. https:\\www.president.gov.ua/ua/documents/constitution/konstituciya-ukraini-rozdil-i.
2. The Law of Ukraine *"On the Social and legal Protection of Military Servicemen and their family members"*. https://zakon.rada.gov.ua/laws/show/2011-12#Text.
3. The Law of Ukraine *"On Amendments to the Constitution of Ukraine (regarding the State`s Strategic Course toward Full Membership of Ukraine in the European Union and the North Atlantic Treaty Organization)"*. https://zakon.rada.gov.ua/rada/show/2680-viii#Text.
4. Chimyshenko, S., Tsiukalo, L., & Bachinskyi, Y. (2023). Justification the perspective system of monetary allowance of the military personnel of the armed forces of Ukraine based on the experience of NATO coutries. *Taras Shevchenko National University of Kyiv*, *2* (58)/2024. https://doi.org/10.17721/1728-2217.2024.58.55-61
5. Marco, I., Marco, E., & Chernyshova, I. (2019). Foreign experience of Providing Social Guarantees of the Servicemen. *Center for Military and Strategic Studies of the National Defence University of Ukraine, 2* (66).
6. Shramko, O., Ostapenko, O., Korol, L., & Chmeruk, S. (2024). Disadvantages of the financial support system for servicemen of the armed forces of Ukraine and the prospect of implementing a model of financial support according to the standarts of NATO member coutries. *Efektyvna ekonomika,6.* https://www.nayka.com.ua/index.php/ee/article/view/4046/4081
7. Cabinet of Ministers of Ukraine. (2017, Aug. 30). "*On Financial Support for Military*

Servicemen, Persons of Rank and File and Command Staff, and Certain Other Categories of Persons" (704/2017). https://zakon.rada.gov.ua/laws/show/704-2017-%D0%BF#Text.

8. Cabinet of Ministers of Ukraine. (2020, June 12). *"On Approval of the Programme of Activities of the Cabinet of Ministers of Ukraine" (471/2020).* https://zakon.rada.gov.ua/laws/show/471-2020-%D0%BF#Text.
9. U.S. Military Basic Pay Charts. (2023). http:// www.navycs.com/charts/2023-military-pay-chart.html.
10. Cabinet of Ministers of Ukraine. (2021, March 24). *"On Approval of the Priority Action Plan of the Cabinet of Ministers of Ukraine for 2021" (276-p/2021).* The plan as amended pursuant to the Order of the Cabinet of Ministers of Ukraine № 1152-p dated September 15, 2021. https://zakon.rada.gov.ua/laws/show/276-2021-%D1%80#Text.
11. The Law of Ukraine *"On the State Budget of Ukraine for 2024"*. (2023). *Official Bulletin of the Verkhovna Rada of Ukraine.* Art. 393, 97–100. https://zakon.rada.gov.ua/laws/show/3460-20#Text.
12. Ministry of Economy of Ukraine. (2021, Aug. 20). *Protocol of the Coordination Meeting on the Implementation of NATO Principles and Standards in the System of Financial Support for Military Servicemen and Proposals for Further Development of the Draft Law of Ukraine "On Amendments to Certain Laws of Ukraine Regarding the Reform of Financial support" (№ 4707-01/42235-01/2021).*

Рекомендації щодо реформування грошового забезпечення військовослужбовців Збройних Сил України за умови припинення російсько-української війни

Ірина Чернишова
доктор економічних наук, старший науковий співробітник
начальник науково-дослідного відділу
Центральний науково-дослідний інститут Збройних Сил України
03049, проспект Повітряних Сил України, 28 Б, Київ, Україна
e-mail: i-tv@ukr.net
ORCID: 0000-0002-5958-7059

Поліна Толок
кандидат економічних наук
начальник кафедри оборонного менеджменту
Національний університет оборони України
03049, проспект Повітряних Сил, 28, Київ, Україна
e-mail: tolok100@meta.ua
ORCID: 0000-0002-2481-8152

Марія Пустовгар
науковий співробітник
Центральний науково-дослідний інститут Збройних Сил України
03049, проспект Повітряних Сил, 28 Б, Київ, Україна
e-mail: mariiapustovhar@ukr.net
ORCID: 0009-0004-3106-088X

The Central Research institute
of the Armed Forces of Ukraine

Military Science. Vol. 3 No. 3 (2025)

Віталій Бусель
начальник Центрального управління оборонних ресурсів
Генеральний штаб Збройних Сил України
03049, проспект Повітряних Сил України, 6, Київ, Україна
e-mail: Busel77vitalii@gmail.com
ORCID: 0009-0004-3043-9695

Микола Ткач
доктор економічних наук, доцент
начальник навчально-наукового центру
оборонного менеджменту Національного університету оборони України
03049, проспект Повітряних Сил, 28, Київ, Україна
e-mail: m.tkach@mil.net
ORCID: 0000-0002-4114-3193

Анотація. Актуальність статті обумовлена необхідністю висвітлення питань, пов’язаних із реформуванням системи грошового забезпечення військовослужбовців України. Під час повномасштабного вторгнення російської федерації в Україну саме військовослужбовці були одними із перших хто захищав територіальну цілісність, недоторканність та суверенітет нашої країни. Згідно з статтею 17 Конституції України, саме на Збройні Сили покладається вищезазначене завдання. Разом з цим в статті 17 Конституції України визначено, що «..держава забезпечує соціальний захист громадян України, які перебувають на службі у Збройних Силах, а також членів їхніх сімей..». Отже, держава має забезпечити військовослужбовців гідним грошовим забезпеченням. Це має ключове значення як під час активних бойових дій, так і в період припинення російсько-української війни. Тому в статті висвітлюються основні чинники, які зумовлюють необхідність реформування грошового забезпечення військовослужбовців, проаналізовано проблемні механізми стимулювання бажання військовослужбовців Збройних Сил України будувати військову кар’єру та професійно зростати, а також надано рекомендації, які необхідні для успішного проведення зазначеного. Метою статті є надання пропозицій щодо вдосконалення системи грошового забезпечення військовослужбовців Збройних Сил України. У дослідженні застосовано такі наукові методи: метод аналізу – опрацьовано наукові джерела за відповідною тематикою та здійснено порівняльний аналіз; системний підхід – узагальнено наявний досвід соціального забезпечення в умовах російсько-української війни, на основі чого розроблено власні пропозиції щодо удосконалення грошового забезпечення військовослужбовців ЗС України; метод узагальнення – проведене дослідження дозволило спрогнозувати потенційні напрями реалізації реформи. Особливу увагу автори приділяють питанням, що стосуються встановленням коефіцієнтів по грошовому забезпеченню та можливих варіантах перерахунку пенсійного забезпечення військовослужбовців. Запропоновані підходи базуються на аналізі чинного законодавства, міжнародного досвіду та можуть бути враховані під час підготовки нормативних змін. Матеріали статті становлять практичну значимість для фахівців, які відповідають за розроблення нормативних документів із питань грошового та пенсійного забезпечення військовослужбовців Збройних Сил України.

Ключові слова: грошове забезпечення, пенсійне забезпечення, соціальний захист, рекомендації, реформування, кадровий менеджмент, військовослужбовець.