Ukraine Compensation and Benefits Survey

Demo version

People Advisory Services

2023



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General information about 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

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.

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.

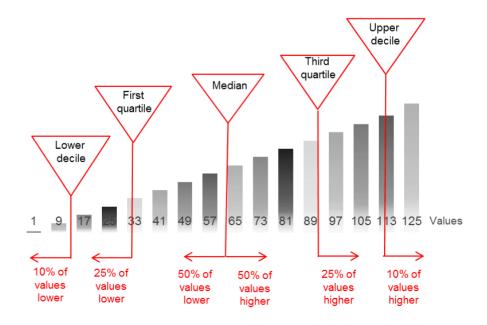
Number of incumbents - for each position, the number of lines with the data that were taken into account for analysis is indicated. To ensure the equal impact of all participants in the calculation of statistical measures for each position, up to three values from each participant in one city were taken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



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.

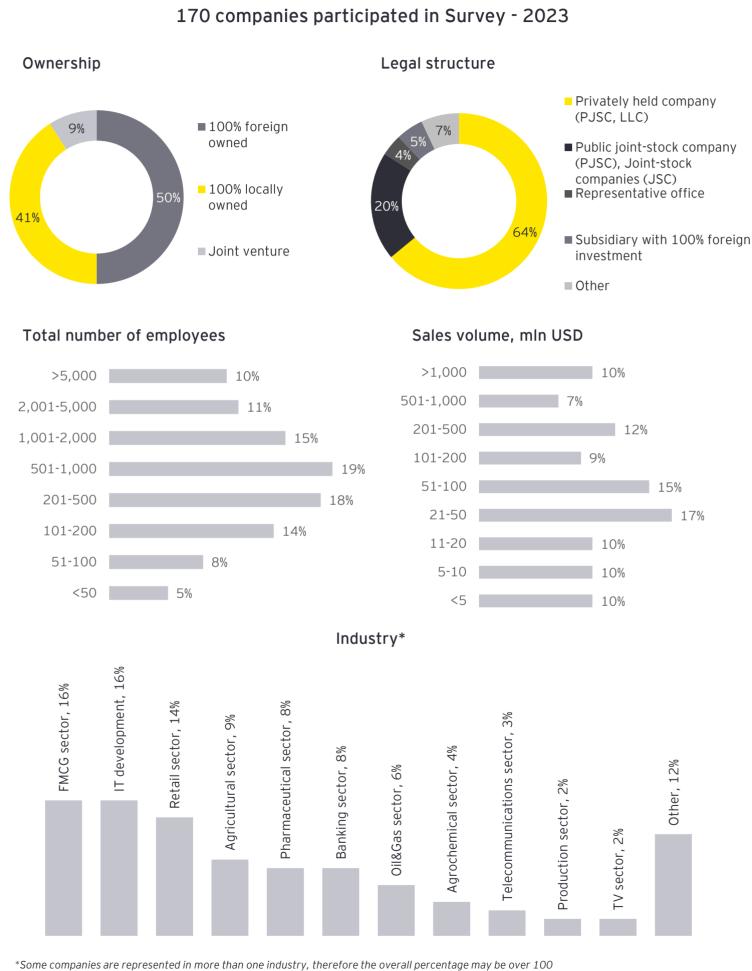
Job categories	Definition	Job levels	Examples of job titles
	Jobs within this category manage company and are	1	CEO/President
Top Management	responsible for development and implementation of the company strategy	2	First Deputy of CEO/ First Vice-President
Senior	Jobs within this category are involved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

Timeframes of data collection and issue of the reports - 2024

		a collection*		Issue of report*			
		(1 month)		13			
Compensation and Benefits Surveys in Ukraine - 2024	Salary report	HR Policies and Practices report	HR metrics report	Salary report	HR Policies and Practices report	HR metrics report	
Additional salary survey	March 2024	_		June 2024	-		
Key Market Players				August - September 2024	-		
General Industry Survey				October - November 2024	November 2024		
Industry Surveys IT development sector Agricultural sector Agrochemical sector Automotive sector Banking sector FMCG sector Non-profit organizations Oil&Gas sector Pharmaceutical sector Production sector Retail sector Telecommunication sector TV sector and other	Мау	v - June 2024		September - November 2024			
Express-surveys (quarterly labor market overview) - 2024		ta collection (2 weeks)		ls	ssue of report		
Q1		April 2024			May 2024		
Q2 (the results of the half-year)		July 2024			August 2024		
Q3	00	ctober 2024		N	ovember 2024		
Q4 (the results of the year)	Dee	cember 2024		F	ebruary 2025		
Specialized survey based on	Preparing of the report				Price		
survey data from the participating companies (at least 7 companies)	Depends on the positions, and re From 15 busines collection and is	egions ss days after da	ita	Upon request			

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

Characteristics of the participants of General Industry Survey – 2023



Salary report

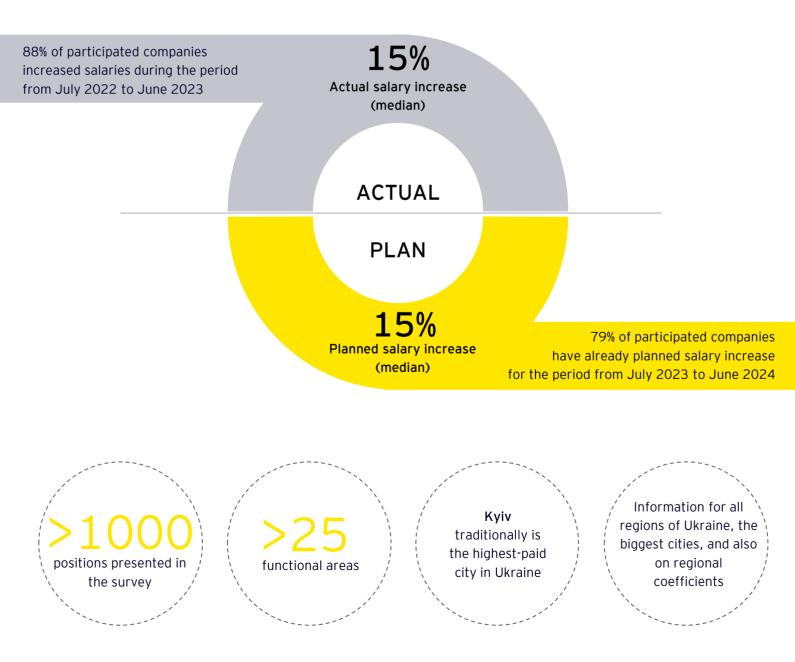


General information about the report



General information about the salary report

170 companies participated
in the surveyInformation on monthly
fixed payData as of
June 30, 2023Information by position and
by job level EYInformation and
by job level EYInformation in cities and
regions of Ukraine*



*Information on the entire territory of Ukraine under the control of the Ukrainian government as of November 15, 2023 EY. Compensation and Benefits Survey (Ukraine). Demo version - 2023

Methodology of the salary report



Timeframe

- > Data on monthly fixed pay was gathered as of June 30, 2023.
- > Data on variable pay received by jobholders was gathered for a 12-month period ending June 30, 2023.

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 2023 (UAH 40.00/EUR, UAH 36.57/USD), 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.

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









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

Other forms of variable pay

= Annual total pay

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

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

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

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

- Monthly fixed pay
- Annual total pay

Structure of the compensation package (fixed/variable)

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

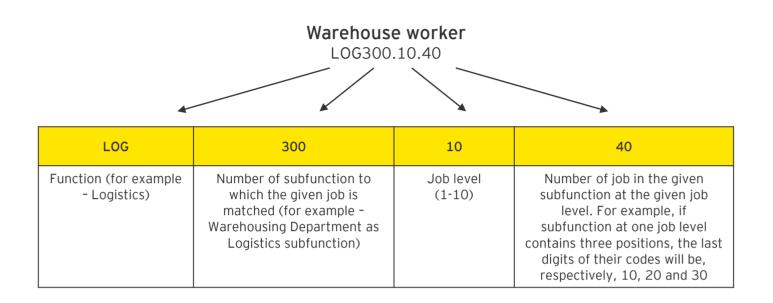
The average percentage of variable pay in the annual total pay is calculated for each job. This figure is calculated by determining the percentage of variable pay for each jobholder. The median value for those employees who received the variable remuneration is determined for each company, and the median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

Corporate car policy

The survey also provides information on corporate car policies for each position. The indicator "% of companiesparticipants 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.

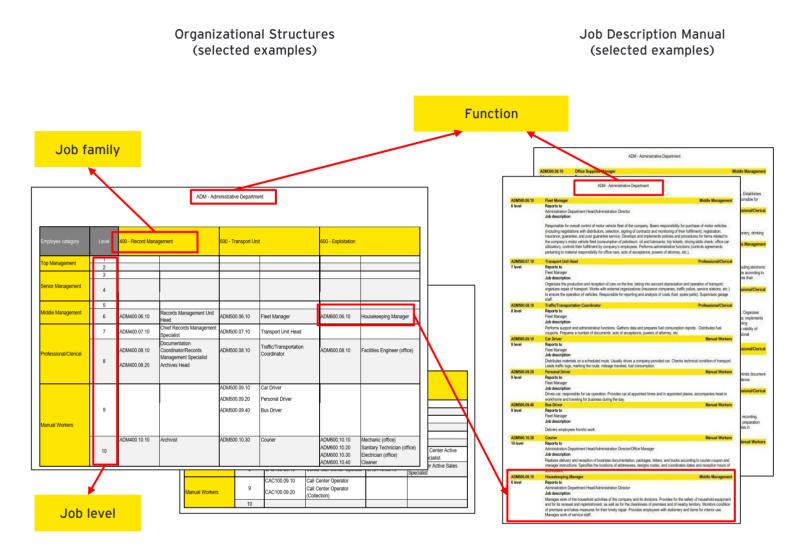
Description of the job code formation

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.



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 30 June 2023

Ukraine	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
1							50	50
2							37	48
3							274	325
4							1,205	1,806
5							2,276	3,954
6							6,594	13,380
7							9,466	26,769
8							9,530	32,886
9							3,573	26,463
10							3,891	26,750

Annual total pay - information by job level

Gross annual total pay expressed in UAH for the period of July 2022 - June 2023

Ukraine	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
1							50	50
2							37	48
3							274	325
4							1,205	1,806
5							2,276	3,954
6							6,594	13,380
7							9,466	26,769
8							9,530	32,886
9							3,573	26,463
10							3,891	26,750

Monthly fixed pay – information by position



Monthly fixed pay

Gross monthly fixed pay expressed in UAH, including allowances and "guaranteed" payments as of 30 June 2023

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							66	73
	Director Office Manager							117	143
ADM100.06.10 ADM100	Translators/Interpreters							63	63
ADM100.07.10	Senior Translator/Interpreter							40	40
ADM100.08.10	Translator/Interpreter							23	23
ADM100.08.05	Office Administrator							164	384
ADM100.08.20	Personal Assistant to General Director							62	67
ADM100.09.10	Board Secretary							14	17
ADM100.09	Secretaries	12.050	1 - 400	10 250	25 000	21 467	22 4 42	204	433
ADM100.09.15 ADM100.09.20	Executive Assistant/Secretary Department Assistant	12,056	15,480	19,250	25,000	31,467	22,443	109 63	201 181
ADM100.09.20	Secretary-Referrer							32	51
ADM100.09.40	Secretary of the Director/Board Member							29	62
ADM100.10.10	Receptionist							33	57
ADM200.06.10	Event Manager (external events)							8	10
	Chief Event Specialist (external events)							17	27
	Office Supplies Manager							13	14
	Office Supplies Specialist							61	99
ADM400.06.10	Records Management Unit Head							56	70
ADM400 ADM400.07.10	Documentation Coordinators Chief Records Management Specialist							292 124	775 305
	Documentation Coordinator/Records Management								
ADM400.08.10	Specialist							168	470
ADM400.08.20	Archives Head Archivist							19 74	22 126
ADM400.10.10 ADM500.06.10								57	70
	Transport Unit Head							51	110
	Traffic/Transportation Coordinator							96	312
ADM500	Drivers							341	1810
ADM500.09.10	Car Driver							244	795
ADM500.09.20	Personal Driver							62	181
ADM500.09.40	Bus Driver							32	831
ADM500.10.30	Courier							36	97
	Fleet Specialist							12 187	34 266
	Housekeeping Manager Facilities Engineer (office)							125	260
	Mechanic (office)							31	93
	Sanitary Technician (office)							37	91
ADM600.10.30	Electrician (office)							32	48
ADM600.10.40	Cleaner							389	1209
BDD000.03.10	Risk Management Department Head							3	3
BDD000.03.20	Head of Business and Strategy Development							5	5
BDD000.04.10	Business and Strategy Development Department Head							18	20
BDD000.05.10 BDD000.06.10	Business Development Division Head Business Development Manager							48 70	65 101
BDD000.06.20	Business Development Risk Manager							4	5
BDD000.06.30	Business Process Transformation Manager							6	6
BDD000	Business Plan Development Specialists							26	32
BDD000.07.10	Chief Business Plan Development Specialist							13	16
BDD000.08.10	Business Plan Development Specialist							13	16
BDD100.06.10	Strategy Development Manager							29	35
BDD100	Specialists in preparation of strategies and tender							9	11
BDD100.08.10	documentation Tender Documentation Specialist							9	11
BDD100.08.10 BDD150.04.10	Regional Business Development Department Head							8	10
BDD150.04.10	Regional Business Development Manager							26	37
BDD150.08.10	Regional Business Development Specialist							9	11
BPA000.05.10	Business Modelling Division Head							7	11
BPA000.06.10	Analytical Unit Head							38	123
BPA000	Business Modelling Specialists							126	355
BPA000.07.10	Chief Business Modelling Specialist							48	141
BPA000.07.20 BPA000.08.10	Leading Business Modelling Specialist Business Modelling Specialist							41 37	133 81
DI AUUU.00.10	Dashress modening Specialist							51	01
		•					•		

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



Annual fixed pay and annual total pay

Gross annual fixed pay in UAH Gross annual total pay in UAH Information for the period: July 2022 - June 2023

Job Code	Job Title	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbent s	Total number of incumbent S
ADM000.04.10	Administration Department Head/Administration Director							66	73
ADM000.04.10	Administration Department Head/Administration Director							66	73
ADM100.06.10	Office Manager							117	143
ADM100.06.10	Office Manager							117	143
ADM100	Translators/Interpreters							63	63
ADM100	Translators/Interpreters							63	63
ADM100.07.10	Senior Translator/Interpreter							40	40
ADM100.07.10	Senior Translator/Interpreter							40	40
ADM100.08.10	Translator/Interpreter							23	23
ADM100.08.10	Translator/Interpreter							23	23
ADM100.08.05	Office Administrator							164	384
ADM100.08.05	Office Administrator							164	384
ADM100.08.20	Personal Assistant to General Director							62	67
ADM100.08.20	Personal Assistant to General Director							62	67
ADM100.09.10	Board Secretary							14	17
ADM100.09.10	Board Secretary							14	17
ADM100.09	Secretaries							204	433
ADM100.09	Secretaries							204	433
ADM100.09.15	Executive Assistant/Secretary	144,672	185,760	231,000	300,000	377,600	269,317	109	201
ADM100.09.15	Executive Assistant/Secretary	151,929	205,182	253,440	316,890	434,113	292,836	109	201
ADM100.09.20	Department Assistant							63	181
ADM100.09.20	Department Assistant							63	181
ADM100.09.30	Secretary-Referrer							32	51
ADM100.09.30	Secretary-Referrer							32	51
ADM100.09.40	Secretary of the Director/Board Member							29	62
ADM100.09.40	Secretary of the Director/Board Member							29	62
ADM100.10.10	Receptionist							33	57
ADM100.10.10	Receptionist							33	57
ADM200.06.10	Event Manager (external events)							8	10
ADM200.06.10	Event Manager (external events)							8	10
ADM200.07.10	Chief Event Specialist (external events)							17	27
ADM200.07.10	Chief Event Specialist (external events)							17	27
ADM300.06.10	Office Supplies Manager							13	14
ADM300.06.10	Office Supplies Manager							13	14
ADM300.08.10 ADM300.08.10	Office Supplies Specialist Office Supplies Specialist							61 61	99 99
ADM300.08.10 ADM400.06.10	Records Management Unit Head							56	99 70
ADM400.06.10	Records Management Unit Head							56	70
ADM400.00.10	Documentation Coordinators							292	775
ADM400	Documentation Coordinators							292	775
ADM400.07.10	Chief Records Management Specialist							124	305
ADM400.07.10	Chief Records Management Specialist							124	305
ADM400.08.10	Documentation Coordinator/Records Management Specialist							168	470
ADM400.08.10	Documentation Coordinator/Records Management Specialist							168	470
ADM400.08.20	Archives Head							19	22
ADM400.08.20	Archives Head							19	22
ADM400.10.10	Archivist							74	126
ADM400.10.10	Archivist							74	126

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

Detailed information for each separate position



Job title:

Assistant/Secretary Job code: ADM100.09.15 9

Executive

Job level:

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

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	
% of companies- participants	9.8%	2.4%	4.9%	17.1%	14.6%	12.2%	17.1%	7.3%	14.6%	Number of companies- participants:	
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	participants.	
% of companies- participants	14.0%	0.0%	7.0%	7.0%	20.9%	16.3%	25.6%	2.3%	7.0%	43	

participants	14.0%	0.0%	7.0%	7.0%	20.9%	16.3%	25.6%	2.3%	7.0%	43
Characteristics of	emplovees									
Level of Foreign language skills professional are necessary for this International qualification position			al experience	Actual scope of responsibilities	Job Descri	ower than in ption Manuals).0%	Exactly Job Descript 96.		Slightly higher than in Job Description Manuals 3.7%	
Monthly fixed pay, gross)	, Annual fixed pay, Annual to	tal pay (UAH	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Ukraine Monthly fixed pa	W.		12.056	15 490	19,250	25,000	31,467	22,443	109	201
Monthly fixed pa Annual fixed pay			12,056 144,672	15,480 185,760	231,000	300,000	31,467 377,600	269,317	109	201
Annual total pay (yiv			151,929	205,182	253,440	316,890	434,113	292,836	109	201
Monthly fixed pa			18,000	20,013	23,010	30,949	42,928	29,509	47	88
Annual fixed pay Annual total			216,000	240,156	276,120	371,385	515,138	354,103	47	88
pay			222,485	253,186	316,800	412,841	583,448	381,951	47	88
West Monthly fixed pa	у		12,343	13,674	17,383	19,250	22,320	17,877	18	29
Annual fixed pay Annual total			148,110	164,084	208,591	230,995	267,840	214,526	18	29
pay South			153,243	172,975	236,190	249,865	323,343	232,936	18	29
Monthly fixed pa Annual fixed pay			10,218 122,616	11,850 142,200	14,448 173,376	18,828 225,936	21,480 257,760	15,583 186,998	15 15	19 19
Annual total			136,890	146,042	216,057	262,877	305,141	208,427	15	19
pay North & Center										
Monthly fixed pa	у		11,897	14,800	17,098	20,671	24,818	18,165	23	55
Annual fixed pay Annual total			142,762	177,595	205,182	248,052	297,815	217,977	23	55
pay			149,982	194,759	242,663	278,883	300,960	239,560	23	55
East Monthly fixed pa	у		-	11,901	12,267	14,716	-	14,345	6	10
Annual fixed pay Annual total			-	142,808	147,209	176,587	-	172,145	6	10
pay			-	151,707	159,753	230,819	-	189,710	6	10
Elements of montl	hly 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			11,344	14,448	18,650	25,000	31,467	22,018	109	201
Company allowa	nces		1,041	1,286	1,641	2,580	3,759	2,058	10	26
Statutory allowa	nces		-	-	430	-	-	568	5	13
	monthly fixed payments		1,000	1,314	2,390	2,991	3,280	2,289	10	25
TOTAL FIXED PA	Υ		12,056	15,480	19,250	25,000	31,467	22,443	109	201
Elements of annua	al variable pay (UAH gross pe	er year)	Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbents
Annual performa related bonus	ance-		7,110	11,200	15,000	21,767	45,547	22,613	44	75
Quarterly and se bonuses	mi-annual other guaranteed annual		11,854	15,490	17,347	25,474	43,300	23,047	13	20
payments	ts and commission		3,216	4,757	11,000	31,538	34,897	17,023	16	42
remuneration			23,775	25,968	32,486	49,596	57,883	37,926	14	34
	annual variable payments		3,100	13,380	16,104	25,701	48,549	21,163	22	44
TOTAL VARIABL	LE PAY		12,566	15,549	26,252	54,744	78,125	38,841	66	125
arget variable pa	у		Lower decile	First quartile	Median	Third quartile	Upper decile	Average	Number of active incumbents	Total number of incumbent:
	ge of variable pay (from		8.0%	10.0%	10.0%	15.0%	20.0%	12.8%	29	45
annual fixed pay Target total anni gross)) ual compensation (UAH		219,975	257,749	298,210	371,425	424,032	335,693	29	45
Compensation structure % of incumbents by which companies- participants provided information on the 100.0% actual paid variable remuneration				Compensatior (median) amo companies:		Annual f Annual va		90.8%		

actual paid variable remuneration companies: Corporate car % of companies-participants that provide 0.0% (median)

corporate car to employees on this position

% of incumbents within this position that use a corporate car

N/A

26

Table for benchmarking analysis



Table for benchmarking analysis

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

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

Additional options:

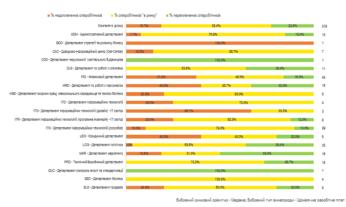
- Converting the benchmarking analysis according to any market benchmark (average, medium, quartiles, deciles)
- Converting the benchmarking analysis according to any types of remuneration (monthly fixed pay, annual total pay)

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

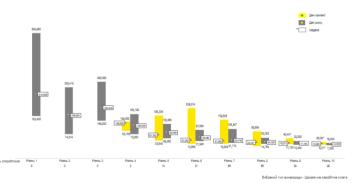
The examples of the table usage are presented below:



Benchmarking analysis for all employees



Benchmarking analysis by department



Benchmarking analysis by position level (grade)



Benchmarking analysis for chosen regions/departments /positions



					Назва посади (ЕҮ)	шій Назва посади (EY)				Дані Огляду	(Щомісячна за	аробітна платі	а, Річна зароб	ітна плата, За	агальна річна	0											
Код посади	Назва посади у вашій компанії						дан опитувальник	Hoosin pequa	1-è saqmun	Megiana	3-ň va oprivna	Bepthild perjura	Cepethes	Hookin perpera	1-Å xaqmens	Megiana	3-й каортиль	Bepthein peutons	Cepethes	Perioн опитувальника	Perioн Огляду для порівняння						
									юрист	Юрист	Юрист	юрист	23,568	18,092	21,800	26,840	33,000	41,868	27,995	1.30	1.08	0.88	0.71	0.56	0.84		
LEG100.08.10	Юрист	Юрист	Юрист	Юрист 3	Орист 28	Орист	юрист	юрист					Юрист	Юрист	Юрист	287,136	217,105	261,600	322,080	396,000	502,416	335,941	1.32	1.10	0.89	0.73	0.57
				287,136	231,680	263,105	342,900	425,181	507,071	354,015	1.24	1.09	0.84	0.68	0.57	0.81											
	Внутрішній аудитор			65,333	37,758	44,034	54,543	66,750	75,279	55,427	1.73	1.48	1.20	0.98	0.87	1.18											
FID130.06.10		Фінансовий контролер	758,075	453,093	528,408	654,518	801,003	903,351	665,128	1.67	1.43	1.16	0.95	0.84	1.14	Київ	Kvia										
			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	1											

Comparison table EY. Compensation and Benefits Survey (Ukraine). Demo version - 2023

The most popular makes of cars*



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

Job Code	Job Name	Names of cars
ADM000.04.10	Administration Department Head/Administration Director	Renault Duster Skoda Fabia 1.2 Skoda Karoq Skoda Octavia 1.4 DSG Skoda Octavia A7 Volkswagen Golf 1.4
ADM100.06.10	Office Manager	
ADM100.08.20	Personal Assistant to General Director	
ADM200.06.10	Event Manager (external events)	
ADM200.07.10	Chief Event Specialist (external events)	
ADM300.08.10	Office Supplies Specialistv	
ADM400.06.10	Records Management Unit Head	
ADM500.06.10	Fleet Manager	
ADM500.07.10	Transport Unit Head	
ADM500.08.10	Traffic/Transportation Coordinator	
ADM500.09.10	Car Driver	

HR Policies and Practices report



Key points

Survey participants

158	companies	of more than	20 ind	lustries
Key point	S			
_%	have already planned salary increase for 2024 by 12% (median)	_%		s denominate salaries in foreign all or some employees
_%	of companies use short-term variable pay	_%	of companie: employees	s evaluate the performance of
_%	of companies use remote work	_%	is the genera June 2023)	al annual turnover (July 2022 -
_%	of companies provide health insurance	_%	of companies employees	s provide trainings for
_%	of companies provide corporate cars to employees	_%		s evaluate employees' / 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 shortterm variable pay
- Principles of a short-term variable pay determination
- Indicators that are used for calculation of a shortterm 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

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/childcare 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

Working time arrangements

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

Business travel policy

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

Recruitment policy

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

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

Expatriate employees policy

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

Other features of HR policies

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

Salary arrangements

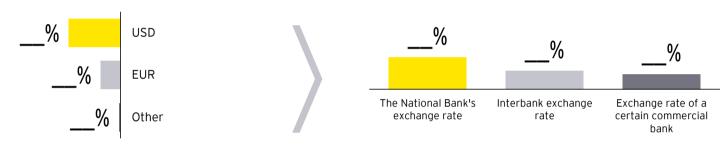
Key points

Currency regulations



% of companies

Foreign currency



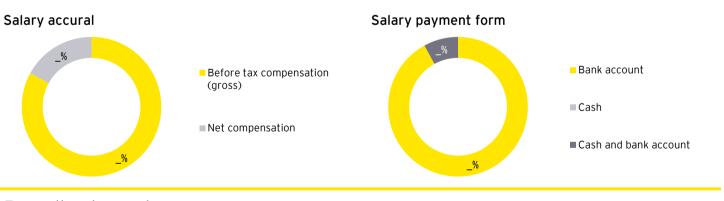
Exchange rate policy

Changes of salary denomination currency



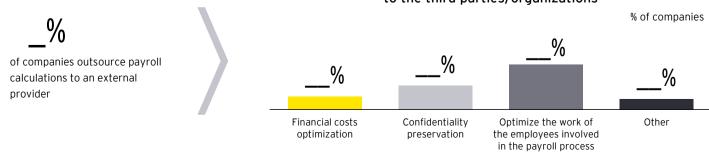
of companies have changed the currency of the salary denomination for the last 12 months

Salary accural % of companies



Payroll outsourcing

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



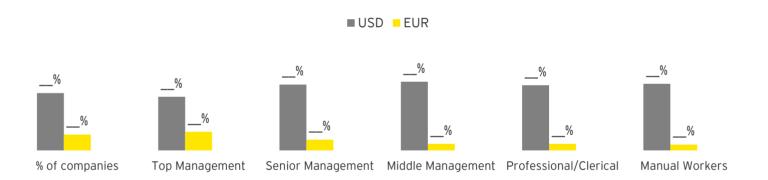
Salary arrangements Currency regulations

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

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

	Top Management M	Senior Ianagement N		Professional/ Clerical	Manual Workers
Salaries are denominated in local currency	%	%	%	%	%
Salaries are denominated in foreign currency	%	%	%	%	%

Foreign currency



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

Exchange rate policy	% of companies Man	Top agement Mar	Senior nagement Mar	Middle nagement	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



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

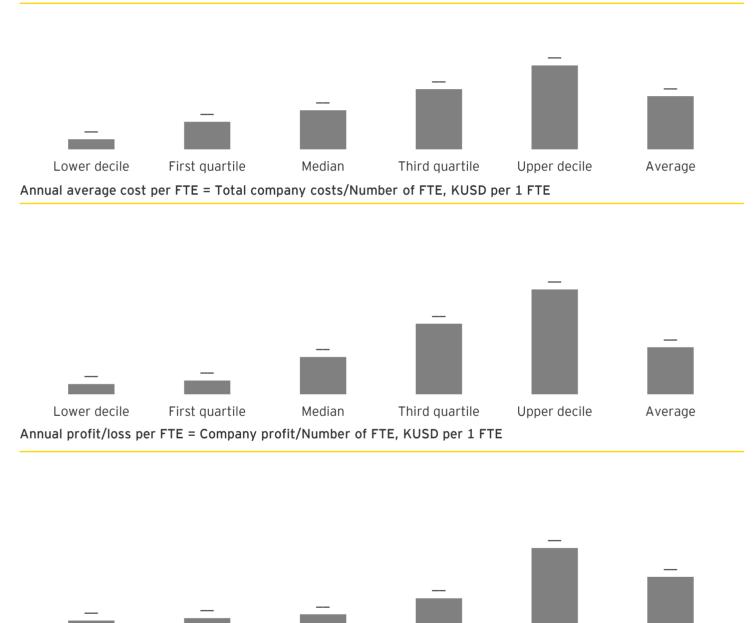
Organizational effectiveness

FTE - full time employee

Lower decile

First quartile

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



Third quartile

Upper decile

Median

Average

HR Metrics

	Lower decile	First quartile	Median	Third quartile	Upper decile	Average
% of employees of HR department						
% of HR personnel to the total headcount	%	%	%	%	%	9
% of compensation and benefits specialists	%	%	%	%	%	%
% of training and development specialists	%	%	%	%	%	9
% of full-time internal trainers	%	%	%	%	%	9
% of part-time internal trainers/second jobbers	%	%	%	%	%	9
% of payroll specialists	%	%	%	%	%	9
% of administration specialists	%	%	%	%	%	9
% of recruitment specialists	%	%	%	%	%	9
% of other HR personnel	%	%	%	%	%	
6 of personnel by department to the total headcount						
Administration department	%	%	%	%	%	9
Corporate affairs department	%	%	%	%	%	9
Customer service department	%	%	%	%	%	9
Finance department	%	%	%	%	%	
Internal audit department	%	%	%	%	%	9
Accounting department	%	%	%	%	%	9
IT department	%	%	%	%	%	9
Legal department	%	%	%	%	%	9
Logistics department / Warehouse	%	%	%	%	%	9
Marketing department	%	%	%	%	%	
Research & development department	%	%	%	%	%	
Sales department	%	%	%	%	%	
Purchasing department	%	%	%	%	%	
Security department	%	%	%	%	%	
Quality assurance department	%	%	%	%	%	
Health, safety and environmental department	%	%	%	%	%	
Call-Center	%	%	%	%	%	9

Express-surveys (quarterly labor market overviews)



Express-surveys (quarterly labor market overviews)

V rest dat sit comparison V rest dat sit comparison <th colspan="5">Specifics of the Express-surveys:</th>	Specifics of the Express-surveys:						
 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) Information on the results of the report is presented in a convenient infographic 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) 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) New and actual questions on a quarterly basis (including, request of the participants) 	1	Monitoring of relevant information on the labor market on a quarterly basis					
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) Information on the results of the report is presented in a convenient infographic 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) 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) New and actual questions on a quarterly basis (including, request of the participants) New and actual questions on a quarterly basis (including, request of the participants)	2	Opportunity to participate on a free basis					
 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) 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) New and actual questions on a quarterly basis (including, request of the participants) 		results of the survey free	of charge (You can find the detailed list	of questions provided in the free			
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) 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) New and actual questions on a quarterly basis (including, request of the participants) Example the information information information information information information information information information and urrent HR policies and Practices report and HR Metrics report)	3	Information on the re	sults of the report is presented in	a convenient infographic			
Detailed information on remuneration of Ukrainian specialists can be found in the general industry and industry surveys (Salary report) 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) New and actual questions on a quarterly basis (including, request of the participants) Bandra genotifyearing apolityme market in the general industry and industry surveys (HR Policies in Ukraine can be found in the general industry industry surveys (HR Policies and Practices report and HR Metrics report)	4	Information on salary	changes presented in UAH and fo	oreign currency separately			
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) Mew and actual questions on a quarterly basis (including, request of the participants) Surveys (HR Policies and Practices report and HR Metrics report) Intervention of the participants Surveys (HR Policies and Practices report and HR Metrics report) Intervention of the participants Intervention of the particip		Detailed information on remuneration of Ukrainian specialists can be found in the general industry					
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).	5	Information presented by general market, industry and category of employee					
<section-header></section-header>		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					
Electron ingeneration and reaction of the condition of th	6	New and actual quest	ions on a quarterly basis (includir	ng, request of the participants)			
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FREE Информація представлена у безкоштовній версії Експрес-огляду

я представлена у безкоштовній версії Експре

FREE Информація представлена у безкоштовній версії Експрес-огляду

Information about People Advisory Services



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

Talent and Reward Management

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

Global Mobility

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

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



Regular Compensation and Benefits Surveys



Analytical research on the cost of living in regions of Ukraine



"Best Employer" Research

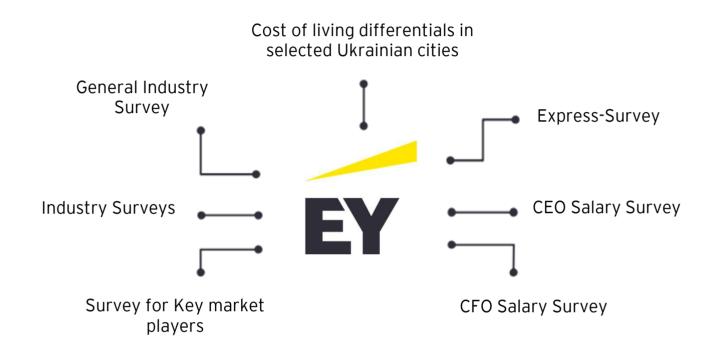


HR Certification - unique module training program



EY People Advisory Services

Labor Market Surveys





EY. Compensation and Benefits Survey (Ukraine). Demo version - 2023

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