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1. Law on State Budget for 2025

On 11 November 2024 the Parliament approved [Law on State Budget for 2025](#). The principal numbers and budget lines related to the social protection of the population are considered in the following analysis:

Subsistence minimum per person per month	UAH 2,920
Children under the age of 6	UAH 2,563
Children aged 6 to 18 years	UAH 3,196
Able-bodied persons	UAH 3,028
Persons who have lost their ability to work	UAH 2,361
Minimum salary per month	UAH 8,000
Minimum salary per hour	UAH 48

The minimum wage is the legally established minimum level of remuneration for unskilled labor below which an employer cannot pay for a full month of work. Its amount is determined annually considering inflation level, state incomes, average salary amount etc. The subsistence minimum is a cost estimate of the consumer basket, which includes basic human needs (food, non-food products, services) to ensure a minimum standard of living. Both the minimum wage and the subsistence minimum are set annually by the Government of Ukraine in the State Budget Law. The subsistence minimum and minimum salary in Ukraine in 2025 remain unchanged. Since most social benefits are tied to the subsistence minimum, which did not change in 2025, many of them remained at the same level.

The amount of state social assistance to low-income families is determined based on following percentage of the subsistence minimum for the main social and demographic groups of the population:

Social and demographic groups	Percentage of the subsistence minimum for the purpose of calculation of the assistance to low-income families	Amount in UAH
Children under the age of 6	145%	UAH 3,716
Children aged 6 to 18 years	145%	UAH 4,634
Able-bodied persons	60%	UAH 1,817
Persons who have lost their ability to work	100%	UAH 2,361

The **Percentage of the subsistence minimum for the purpose of calculation of the assistance to low-income families** has been increased for 5% (from 55% to 60% for able-bodied persons and from 140% to 145% for children).

Pension provision: According to the Pension reform by 2028 since 1 January 2025 started another required insurance period increases by 12 months annually until 2028. Thus, in 2025, the following persons will be eligible for an older adults pension:

Age	Required insurance period (working experience)
Age of 60	32 years of insurance experience
Age of 63	22 to 32 years of insurance experience
Age of 65	15 to 22 years of insurance experience

Analysis of some budget lines of key ministries related to the Social Protection:

Budget line	Budget 2024	Budget 2025
Ministry of Social Policy	UAH 462,48 bln	↓ UAH 422.19 bln ↓ -8.71%
<i>Development of the social services system</i>	UAH 1.13 bln	↑ UAH 1.58 bln ↑ +39.82%
<i>Social protection of children and families</i>	UAH 25.32 bln	↑ UAH 27.43 bln ↑ +8.34%
<i>Support for low-income families</i>	UAH 17.87 bln	↑ UAH 19.7 bln ↑ +10.22%
<i>Social protection of people in difficult life circumstances</i>	UAH 88.7 bln	↓ UAH 81.8 bln ↓ -7.78%
<i>Pension Fund</i>	UAH 317.76 bln	↓ UAH 279.24 bln ↓ -12.14%
<i>Pension provision</i>	UAH 271.85 bln	↓ UAH 236.92 bln ↓ -12.85%
<i>Housing and Utilities Subsidies and Privileges</i>	UAH 45.9 bln	↓ UAH 42.32 bln ↓ -7.8%
<i>Social Protection Fund for People with Disabilities</i>	UAH 6.9 bln	↑ UAH 7.22 bln ↑ +4.64%
<i>Social protection of people with disabilities</i>	UAH 6.7 bln	↑ UAH 7.02 bln ↑ +4.78%
Ministry of Reintegration of TOT¹	UAH 1.3 bln	↑ UAH 1.45 bln ↑ +11.54%
<i>Ensuring the protection of the rights and freedoms of Ukrainian citizens residing in the occupied areas</i>	UAH 50.1 mln	↑ UAH 51.8 mln ↑ +3.39%
Ministry of Veteran Affairs	UAH 12.55 bln	↑ UAH 10.7 bln ↑ -14.74%

¹ From 3 December 2024 the Ministry of National Unity, Decree of the Cabinet №1366, Link: <https://zakon.rada.gov.ua/laws/show/1366-2024-%D0%BF>

<i>Measures to support and assist war veterans, their families and members of the families of the deceased</i>	UAH 1.96 bln	↑ UAH 2.19 bln ↑ +11.73%
<i>Subvention to support the activities of specialists in supporting war veterans and demobilised persons</i>	UAH 3.84 bln	↓ UAH 2.92 bln ↓ -23.96%
Ministry of Economy	UAH 34.27 bln	↓ UAH 23.98 bln ↓ -30.02%
<i>Compensation for humanitarian demining of agricultural land</i>	UAH 3 bln	↓ UAH 1 bln ↓ -66.67%

According to the Ministry of Social Policy, priorities for 2024 are aimed to provide support to Ukrainians in difficult life circumstances, to restore their ability to achieve economic independence, and to make social assistance more targeted.

2. The Cabinet Introduced New Approach to Calculate Average Monthly Income

Background information: The majority of social assistance in Ukraine are means-tested. This means that the level of average monthly total income of the household is the main eligibility criteria for receiving social assistance such as assistance provided to low-income families, subsidies for housing and utilities as well as assistance to IDPs.

Recent developments: On 20 December 2024, the Cabinet adopted [Decree №1467](#), amending approach to calculate average monthly total income of the household that is calculated for the purpose of evaluating the eligibility for social assistance.

	Before the amendments	After the amendments were introduced
Amendments	The salary amount remaining after the deduction of <u>personal income tax (18%)</u> is included in the average monthly total income.	The salary amount remaining after of the deduction of <u>personal income tax (18%)</u> and <u>military levy (5%)</u> is included in the average monthly total income.
Explanatory note	The amendment is particularly significant considering Law №4015 of 10 October 2024 , which increases the military levy from 1.5% to 5% starting 1 January 2025 , directly reducing individuals net income. This change is now reflected in the calculations of monthly total income, aligning the amendment with the latest fiscal policy adjustments ² .	
Example of calculation	Salary is UAH 8,000 Average monthly income includes salary in the amount of: UAH 8,000 – 18 % = UAH 6,560	Salary is UAH 8,000 Average monthly income includes salary in the amount of: UAH 8,000 – (18 % + 5 %) = UAH 6,160

Such an amendment facilitates access to the social assistance through the just calculation of the factual income.

² According to the amendments, introduced by the Verkhovna Rada on 4 December 2024, law №4113 “On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine to Stimulate the Development of the Digital Economy in Ukraine”, link: <https://zakon.rada.gov.ua/laws/show/4113-20#Text>

3. Ukrainians on Occupied Territories Can Continue Paying Unified Social Contribution (USC)

Background information: The USC is a consolidated insurance contribution in Ukraine. In general, this contribution is required to enable insured persons to receive pension payments, as well as social assistance in the event of unemployment, illness, and other cases preventing individuals from work. The payment of the USC is one of the conditions for including periods of work in the insurance period for calculating the amount of retirement pension and other social benefits.

Recent developments: On 20 December 2024, the Cabinet introduced [Decree №1496](#), adopting the mechanism for exercising the right to voluntarily pay a USC for persons who live in the occupied territories in order to get required insurance period and participation in the pension insurance system. To proceed with payment of USC the person needs to:

1. Submit an application for voluntary participation in the mandatory state social insurance system to the Ukrainian tax authority, either in paper or electronic form.
2. Conclude an agreement with Pension Fund for voluntary participation in the mandatory state social insurance system. The agreement must be concluded within 30 days following the receipt of the application.
3. Fulfil their commitments, including:
 - accrue, calculate and pay the USC in a timely manner and in full;
 - submit reports proving the calculated and paid amounts of the USC to the tax authority as per terms and procedure established by the Tax Code of Ukraine.

4. “Warm Winter” Benefits

On 26 November 2024, the Cabinet adopted [Decree №1341](#), introducing one-off financial assistance for the following categories of persons:

- Children from low-income families who are recipients of state social assistance to low-income families in November 2024 and who has not reached the age of 18 as of 1 November 2024;
- Children registered as internally displaced people (IDP) who has not reached the age of 18 as of 1 November 2024;
- People with disabilities of group I among IDPs.

One-off financial assistance is provided in the amount of UAH 6,500 per person. The amount of the one-off financial assistance is not included in the calculation of the average monthly total income of a family (household) for the purpose of allocating all types of means-tested state social assistance and housing subsidies.

5. Priority Right of Certain Categories of IDPs to Receive Compensation for Destroyed Housing

Background information: On 4 December 2024 the Parliament adopted [Law №4114-IX](#), amending certain laws regarding the priority right of certain categories of internally displaced persons (IDPs) to receive compensation for destroyed housing. According to the amendments, IDPs may get compensation for damaged/destroyed housing at the expense of budgetary funds of Ministry of Social Policy, in accordance with the criteria, conditions and procedure determined by the Cabinet of Ministers.

Recent developments: On 13 December 2024 the Cabinet adopted [Decree №1432](#), amending the procedure of compensation to IDPs for damaged/destroyed housing.

Eligibility criteria:

- IDP status;
- Difficult life circumstances.

Compensation is granted for destroyed housing in respect of which the authorised body has already approved a decision to grant compensation.

NB: de facto everyone, whose housing is destroyed due to war can be considered as eligible category, because:

1. All people whose housing has been destroyed due to war are eligible to IDP status.
2. Difficult life circumstances are, among others, caused by the damage caused by fire, natural disaster, catastrophe, hostilities, terrorist act, armed conflict or occupation.

Following this logic all the persons whose housing is destroyed can potentially be considered as IDPs who are in difficult life circumstances.

6. Registration of Damage to Non-Property Rights of Individuals

On 20 November 2024, the Parliament adopted [Law №4071-IX](#), establishing the system of recording the information on damage to personal non-property rights³ of individuals as a result of war. The system is aimed at collecting information on damage to personal non-property rights caused since 19 February 2014 to citizens of Ukraine, foreigners and stateless persons legally residing in the territory of Ukraine. The damages include, among other issues, cases of:

Loss of life and family ties	<ul style="list-style-type: none">• Death (including disappearance under special circumstances, missing in action, or persons unaccounted for.);• Children being left without parental care, deprivation of parental rights, inability of parents or other legal representatives of the child to fulfil their obligations to raise and support the child.
Physical and psychological harm	<ul style="list-style-type: none">• Injury or damage to health (including sexual violence related due to war);• Torture, cruel, inhuman or degrading treatment or punishment;• Detention, unlawful imprisonment, captivity, etc.
Forced displacement and exploitation	<ul style="list-style-type: none">• Human trafficking (forced labour);• Forced displacement, deportation, abduction;• Internal displacement, evacuation; forced displacement outside Ukraine.
Access to essential services	<ul style="list-style-type: none">• Loss of access to medical care, healthcare services, social services, educational services, etc.

The information is currently collected in order to:

- Provide affected people with information, which they can use, in particular, to protect their rights and legitimate interests in the manner prescribed by the legislation of Ukraine;
- Determine the necessary types and scope of measures to support affected people;
- Provide information support of state bodies, in particular for taking measures to support affected people;
- Provide information necessary to commemorate the memory of the affected people.

³ Personal non-property rights refer to the equitable civil right that has no economic nature of origin and economic content, and is aimed at satisfying physical (biological), spiritual, moral, cultural, social or other non-property needs (interests).

The accumulation of information on damage to personal non-property rights will ensure that victims can apply to the international compensation mechanism (RD4U⁴) and/or other international judicial bodies.

The Cabinet of Ministers is expected to prepare separate legal act on support for people whose personal non-property rights have been damaged as a result of war.

7. Legal and Social Protection of Survivors of War-Related Sexual Violence

On 20 November 2024 the Verkhovna Rada adopted [Law №4067-IX](#), introducing legal and social protection of survivors of war-related sexual violence, as well as ensuring access to urgent interim reparations.

Eligible persons	<ol style="list-style-type: none"> 1. A survivor of sexual violence due to war 2. A child (children) born as a result of sexual violence due to war.
Decision-maker	The Commission for consideration of issues related to the recognition of a person as a survivor of sexual violence related to the war, established under the Ministry of Social Policy.
How to apply	<p>An application is submitted by the applicant to the Commission in writing.</p> <p>Detailed application procedure is to be elaborated by the Cabinet.</p>
Decision-making process	<p>An interview with the applicant is mandatory component of the procedure for recognising a person as a survivor.</p> <p>The decision to recognise a person as a survivor is taken by the Commission no later than 45 calendar days.</p> <p>The decision can be appealed through court procedure.</p> <p>NB: a person, recognised as a victim in criminal case for violation of the laws and customs of war, may be recognised as a survivor of war-related sexual violence without an interview to exclude re-traumatisation.</p>
Immediate interim reparations	<p>A survivor has the right to:</p> <ol style="list-style-type: none"> 1. Obtain information about rights and possibilities of their realization; 2. Undergo rehabilitation free of charge, in accordance with the needs, including a set of medical, psychosocial and other measures aimed at restoring the physical and psychological condition and social functions of the affected person; 3. The right to receive an immediate cash payment. <p>The procedure and the amount of immediate cash payment should be further determined by the Cabinet.</p>
Entry into force	The law enters into force on 18 June 2025.

⁴ The Register of Damage Caused by the war (Register of Damage for Ukraine - RD4U) serves as a record of claims submitted by individuals, entities, and the State of Ukraine for compensation for the damage, loss, and injury caused by the war. The Register also retains the supporting evidence for these claims. The Register is responsible for receiving and processing claims and related evidence. This includes categorising, classifying, and organising the claims based on certain criteria. Link to the source: <https://rd4u.coe.int/en/home>

8. Comprehensive Electronic Public Service to (Ex)Military Personnel and Their Family Members

On 10 December 2024, the Cabinet adopted [Decree №1401](#), launching pilot project on a comprehensive electronic public service to provide state support to military personnel, persons discharged from military service and their family members through the Diia Portal⁵.

The purpose of the pilot project is to simplify the mechanism for military personnel, persons discharged from military service and their family members to exercise their rights to protection established by law.

Eligible categories	Military personnel, persons discharged from military service	Family members of a deceased military personnel or a person discharged from military service who died within a year after discharge
Prerequisites	<ul style="list-style-type: none"> • Citizenship of Ukraine • Reaching the age of 18 	
Types of services that can be requested as a part of comprehensive e-public service	<ul style="list-style-type: none"> • Disability status as a result of war; • Once-off financial assistance in case of disability as a result of war; • Early retirement pension to people with disability as a result of war; • Provision of auxiliary rehabilitation means, including payment of monetary compensation for the cost of such means purchased independently; • Provision of social services; • Provision of benefits for housing and utilities services with automatic inclusion in the Register of persons entitled to benefits 	<ul style="list-style-type: none"> • Status of a family member of a deceased serviceman; • Once-off financial assistance in case of death of servicemen; • Pensions to family members of servicemen who are entitled to a survivor's pension; • Provision of social services; • Provision of benefits for housing and utilities services with automatic inclusion in the Register of persons entitled to benefits.

The Diia Portal provides possibility to select the electronic public services needed, and to form and submit a single application for the selected services. The provision of a comprehensive service is carried out on the basis of:

- Application generated by means of the Diia Portal;
- Originals of electronic documents, electronic copies of paper documents and/or information necessary for the provision of the relevant services.

⁵ The Unified State Web Portal of Public Services of Ukraine. In Ukrainian: “Єдиний вебпортал державних послуг України”

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