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**Annotation:** the article provides a comprehensive description of the payment of wages and the procedure for the payment of wages commensurate with labor. It also reflects the changed statistical conditions of the minimum wage of the Republic of Uzbekistan over the years.

**Key words:** Wages, dividends, interest, tariff rate, wage payment, income indexation

**Introduction:**

In the conditions of the transition to the market system of economic management, many tasks of the state in the field of payment of wages, social support and protection of employees have been given directly to enterprises. Forms, systems and amount of remuneration for labor, incentives based on labor results are determined by enterprises independently. The concept of "wages" now includes all types of wages calculated in the form of money and in kind, even for the time when they did not work according to the law.

The shift to market relations allowed employees to receive income from other sources, again in the form of dividends and interest on stocks and bonds.

Legal documents on labor, public contracts of enterprises and other specific regulatory documents form the legal basis of labor relations, including payment of wages to employees.

Indexation of incomes and compensation of population losses related to currency devaluation are innovations in social security. Social insurance, pension fund, employment fund and other non-budget funds of the state occupy a special place in social protection and support of the population. Their organization is regulated by relevant legal documents. All non-budgetary funds are established at the expense of special purpose allocations and other sources, operate separately from the state budget and are used to finance important social events and plans. The labor income of each employee, taking into account the final result of the enterprise's activity, is determined by his contribution, regulated by tax, and the maximum amount is not limited. But there is a minimum wage for employees and it is determined by law [1,2,3,4,5,6,7].

Starting from 01.06.2022, the minimum amount of remuneration for labor:

920,000.00 soums

The dynamics of changes in the minimum wage over the last 10 years<sup>1</sup>

#### Timeline of changes in the minimum wage since 1994

Sometimes the minimum work is seen in the top 79590 soums, in 2016, 2019, in 2017, in 2019, in 2019, in 2010, in 2019, in 2010, in 2019, in 2019, in 2010, in 2019, in 2019, in 2019, in 2019, in 2010, in 2019, in 2020, 679330 soums, 747300 in 2021 soums, in 2022 it was 920,000 soums.

The minimum wage growth in 2020-2022 shows that the living standards of the population are increasing.

#### Analysis of literature on the topic

World economic thinking has accumulated a wealth of experience in studying the socio-economic nature of wages. An in-depth analysis of wage relations J. B. Clark, K. Marx, A. Marshall, W. Pareto, D. Ricardo, P. Samuelson, A. Smith, A. Turgot, J. It was carried out in the theoretical work of Hicks. The wage function was studied by M. Volgin, J. Mitzner, K. Sabirianova and others [8,9,10,11,12,13,14].

Features of the labor market in the transition economy Balatsky E., Belokrylova O., Vishnevskaya N., Dyatlov S., Dadashev A., Zaslavsky I., Ketova N., Kotlyar A., Shukhmin A. identified and analyzed by

Many foreign and domestic economists (Shimaliy D., Kapelyushnikov R., Oleinik A., Tambovtsev V., Saks D., Shastitko A. and others) justified the importance of institutional changes in the field of labor relations for the formation of effective labor relations.

The following local scientists made a great contribution to the study of the problems of wages, labor incentives, and organization of wages at the enterprise: I.M. Aliev, K. Abdurakhmanov, K. I. Mominov and other authors.

Formation of internal wage policy, problems of economic justification L.P. Vladimirova, T.N. Dolinina, L.T. Sobirova, C.B. Savina, A.B. It is reflected in the works of Timofeev and other authors.

#### Analysis and results

When paying for labor, it is necessary to take into account the quality of work, the fulfillment of production norms, and to establish a certain procedure for calculating wages. So, the organization

<sup>1</sup> Developed by the author.

of labor payment in the enterprise is determined by three interrelated elements: tariff system, labor standardization and forms of labor payment. In terms of quality, labor is evaluated by the tariff system, the amount of labor spent is taken into account by standardization, and the procedure for calculating wages is determined by the forms of payment for labor.

The tariff set is the basis for the payment of wages to workers. The tariff schedule is created taking into account the qualifications of workers, the form of payment for labor and the importance of this sector in the national economy. The following are included in the tariff system:

- tariff rate determining the amount of wages paid for one hour or one day's work;

- the tariff table showing the relationship between different levels of work and workers (skills) in the payment of wages;

- tariff-qualification certificate. With its help, according to the tariff schedule, the work and the worker's satisfaction are determined.

The amount of wages is determined by mutual agreement between the employer and the employee.

The salary is given for the period of work and the work performed by the employee

Payment of labor cannot be less than the minimum amount of labor payment established by law, and its maximum amount is not limited in any way. Form of payment (in kind and money)

Forms and systems of wages, bonuses, additional payments, bonuses, incentive payments are determined in collective agreements, as well as in other local documents adopted by the employer in agreement with the trade union committee or other representative body of employees. As a rule, wages are paid in cash.

Employees are paid where they work.

Officials are subject to an administrative fine for paying wages in prohibited ways. payment terms

Payment periods for labor cannot be less than once every six months. As a rule, an advance payment is made on the 15th of each month, and the monthly salary is paid by the 5th of the following month.

The conditions of remuneration can be changed with or without the consent of the employee.

It is possible to change the terms of payment of wages to the disadvantage of the employee with his consent.

The terms of remuneration may be changed without the consent of the employee in the following cases:

- if it is impossible to maintain the previous conditions as a result of changes in technology, production and labor organization;

- may be allowed in other cases provided by law.

The employee will be notified of the upcoming change at least 2 months in advance.

Withholding from the employee's salary can be done with his written consent or according to the court's decision.

Without the consent of the employee, wages may be deducted in the following cases.

- to collect specified taxes and other mandatory payments;
- to execute court decisions and other enforcement documents;
- for settlement of pre-given target money and for refund of overpaid amount;
- for calculation of work leave;
- to compensate the damage caused by the employee to the employer;

- to collect a fine imposed as a disciplinary penalty.

In places with unfavorable natural climate and living conditions, regional coefficients and allowances are set for labor wages [15,16,17,18,19,20].

All state, state-joint-stock enterprises and organizations conducting their financial activities on the basis of economic accounting must determine the tariff-qualification classifications of employees based on the single tariff set of wages. Enterprises, organizations and institutions with other forms of ownership are recommended to determine the tariff-qualification scale of employees on the basis of a single tariff scale.

Standardization of labor, as the main component of the organization of labor on a scientific basis, includes the standard of production and the standard of time. The quantity of normalized product unit (pieces, meters, tons) that can be produced in a specified time unit (hour, shift, month) under normal working conditions is determined by the production norm. The time norm refers to the time (min., hours) required to perform work under certain organizational and technical conditions.

Enterprises are given the right to independently determine the forms and systems of labor remuneration. There are two forms of remuneration for work: *ishbay* and *vaktbay*. When the labor is paid in the form of *ishbay*, the wage depends on the quantity of the produced product unit, taking into account the quality, complexity and working conditions of the product. Wages in the form of *Vaktbay* depend on the amount of time spent (actually worked), taking into account the qualifications of employees and working conditions.

When labor is paid in the form of overtime, the time spent by the worker and the tariff rate are taken as the basis for calculating wages.

The *Vaktbay* salary form consists of two systems: the ordinary *Vaktbay* system of remuneration and the *Vaktbay*-reward system. In the normal time-bay system, the salary depends directly on the amount of time worked. In the *Vaktbay*-reward system, in addition to the salary calculated according to the regular *Vaktbay* system, the reward is based on the quality of the work performed, the saving of materials, fuel, the reduction of downtimes, the non-stop operation of machines and units, and other indicators.

Depending on the form of labor organization, wages for work in the form of work and part-time can be individual and general. If there is a need to combine professions in the course of work, and if there is a need for one of the performers to depend on the other, then payment for labor may be common.

The use of one or another form of preliminary documents in enterprises depends on the nature of production, the system of labor organization and payment, as well as the method of product quality control. According to the approved law, the following preliminary documents are used in the industry: work schedule, route sheet, report on the finished product, accounting record of the finished product, certificate of acceptance of completed work, standardized assignment given to time workers, etc. Applying enlarged, complex standards and estimates to significantly reduce the amount of initial documents on the account of processed products and work performed, as well as using documents similar to the performance of work work per week (form T-28) instead of one-day documents that are drawn up in one way. is recommended.

In order to correctly calculate the salary, the following information must be provided in all documents: workplace (workshop, section, department); calculation period (date); surname, first name, patronymic; sign number and employee's rank; the time norm and price set for the work unit, the amount of wages; the amount of standard hours for the work performed [21,22,23,24,25].

These documents, compiled according to the production program of the technological card, workshop, site, showing the current norms and prices, the schedule of work, are handed over to the worker or the crew before the start of work. After the work has been completed, the technical control

department (OTK) shows the amount of valid products and the amount of invalid products actually produced and received.

### Conclusions and suggestions

Based on the above, in our opinion, we would like to draw the attention of experts to the following urgent tasks:

- further improvement of the labor legislation aimed at separate regulation of labor and social relations, taking into account the principles of social partnership;
- expanding fundamental principles and rights in the field of labor to include a 40-hour work week, annual paid leave, maternity protection and protection of basic rights of migrant workers;
- compliance with the principle of equal pay for work of equal value to employees of multinational corporations;
- restoration of scientifically based standardization of work;
- Reconsidering the role of other international institutions in the management of the labor sector, taking into account the recommendations and conventions of the ILO, more effectively using the control mechanism and technical cooperation opportunities within the ILO;
- simplification of access to professional education system for everyone throughout their life (“lifelong education”);
- clearly demarcate the field of action of state bodies, trade unions and tripartite institutions in managing the labor sector and develop this cooperation;
- development of a system of strict control of minimum wage standards, working time and rest time standards

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