

In the context of transition to the sustainable development actually justified and economically balanced managerial decisions are worth to be introduced into activity of the business entities. First of all, it is connected with the formation of the social standards by the Ukrainian government. Establishment of the minimum salary for the employees of the national economic complex of the country is one of the main components of these standards. This indicator influences both the increase of the population's social welfare provision level and on the economy of the economic entities, including business representatives. Research was conducted in Ukraine. The main trends of the social welfare provision of the business sector entities, including the experience of Hungary and Russia, were analyzed in this article. The main rules of the effective social welfare provision, accounting the necessities of the business environment, were formed. Economical analysis of the retrospective and predictive information about the payroll payment and payment of social contributions was made. The influence of the increase of the minimum salary on the activity of business entities, taking into account raised minimum salary, was analyzed. The regressive model of the payroll budget dependence, accounting minimum salary and social contributions' level increase, was designed. Obtained calculation results showed high level of tax burden on the business sector entities, so, organization-economic measures of tax burden decrease on the business entities were offered. They took into account minimum salary growth for their employees in the context of the transition to the sustainable development. Recommendations concerning the further scientific researches on the topic of the article were offered.

Keywords: salary, business entities, social contributions, tax burden, pattern.