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Improving the System of Social Guarantees for Employees of the Penal System of the Russian Federation

NADEZHDA V. ANISKINA

Vologda Institute of Law and Economics of the Federal Penitentiary Service, Vologda, Russia, AniskinaN555@yandex.ru, <https://orcid.org/0000-0002-7185-5730>

Abstract

Introduction: the article studies problems of legal regulation and practice of providing social guarantees to employees of the penal system of the Russian Federation. *Purpose:* theoretical and legal understanding of the system of social guarantees provided to penal system employees, taking into account the specifics of the sphere of legal realization. *Methods:* general scientific methods of scientific cognition (analysis, synthesis, comparison, induction and deduction), special methods (formal legal, comparative legal, historical). *Results:* the current system of social guarantees provided to penal system employees is studied and their role as a key element in the formation of the legal status of employees and the prestige of service in institutions and bodies of the penal system is substantiated. The problems of legal regulation and practice of realizing social guarantees by penal system employees are identified and the main reasons for their occurrence are established. *Conclusion:* the author proposes to amend current legislation in terms of ensuring the quality and accessibility of social guarantees to penal system employees and develops legal mechanisms for realizing certain types of social guarantees for employees in current conditions.

Key words: social guarantees; social protection; penal system; Federal Penitentiary Service; mechanism of social protection.

5.1.2. Public law (state law) sciences.

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Introduction

Over the past decades, the Russian Federation has been reforming activities of public authorities, including improvement of the quality of the current system of social protection of civil servants, including employees of the penal system of the Russian Federation. The state program “Justice” (approved by the Decree of the Government of the Russian Federation

No. 312 of April 15, 2014) stipulates the formation of highly motivated and professional human resources in one of the priority areas for improving the penal system performance. The achievement of this strategic goal is not possible without increasing the social status of prison staff and the prestige of service in institutions and bodies of the Federal Penitentiary Service. In the Concept for the Development of

the Penal System of the Russian Federation up to 2030, an increase in the level of social protection of employees is also indicated in the list of directions for the development of the sphere of public relations under consideration.

Service in the penal system involves risks to the life and health of employees and great emotional and physical overloads. In addition, service is associated with the presence of a large number of restrictions and prohibitions imposed on employees. These circumstances significantly reduce the attractiveness and prestige of service in institutions and bodies of the penal system. So, social and legal protection is an integral element of the legal status of employees, a factor contributing to increasing the prestige of public service and attracting personnel to serve in the penal system.

According to O. Zabolonkova, the volume and complexity of the tasks performed by penal system employees led to the formation of a whole range of various benefits, compensations and guarantees of a social and material orientation in the structure of their legal status [1, p. 55]. We believe that these terms need to be distinguished.

In the context of consideration of this issue, benefits should be understood as one of the types of social protection for public servants, granting them additional rights in connection with service in institutions and bodies of the penal system, as well as their complete or partial exemption from certain duties.

Compensations are certain monetary payments aimed at full or partial reimbursement for certain legally stipulated categories of expenses incurred by employees of the penal system (for example, renting of residential premises), as well as covering personal or property damage caused to an employee.

Guarantees are legal means and methods that provide a factual opportunity for civil servants to exercise their rights, freedoms and duties. According to M.I. Tarasova, guarantees have a so-called "stimulating, compensatory load", which provides for the formation of a mechanism for obtaining a fairly wide range of additional rights and guarantees during service and performance of official duties [2, p. 9]. As we can see, in relation to the sphere of the execution of criminal penalties, guarantees are a necessary condition for the exercise of rights by an employee of the penal system and the fulfill-

ment of his/her duties, which generally ensures proper functioning of institutions and bodies of the penal system of the Russian Federation. Guarantees form the legal, organizational and financial basis for ensuring the fulfillment of obligations assumed.

Formation of the legal and social state in the Russian Federation involves not only the normative consolidation of a set of social guarantees, but also the creation of conditions for their provision. However, in practice, penal system employees have to face problems of both legal and organizational nature in terms of obtaining social guarantees provided to them, which indicates the lack of an effective mechanism for their implementation.

Research

Basic guarantees of social protection (social guarantees) of service in the penal system are established by Article 33.1 of the Law of the Russian Federation No. 5473-1 of July 21, 1993 "On Institutions and Bodies of the Penal System of the Russian Federation". At the same time, they are revealed in detail in Chapter 9 of the Federal Law No. 197-FZ of July 19, 2018 "On Service in the Penal System of the Russian Federation and on Amendments to the Law of the Russian Federation "On Institutions and Bodies Executing Criminal Penalties in the Form of Deprivation of Liberty" (hereinafter – the Federal Law on Service in the Penal System) and in the Federal Law of December 30, 2012 No. 283-FZ "On Social Guarantees to Employees of Certain Federal Executive Authorities and Amendments to Certain Legislative Acts of the Russian Federation" (hereinafter – the Federal Law on Social Guarantees), which are complex in nature and within an institutional approach can be considered as the legal basis for ensuring social protection of employees of the penal system.

Based on the content of these normative legal acts, it seems possible to identify the following social guarantees of employees of the penal system: monetary allowances; housing provision for an employee and his/her family members; medical and sanatorium provision for an employee and his/her family members; insurance guarantees to an employee and compensation for damage caused in connection with the performance of official duties; guarantees in connection with dismissal from service in the penal system; clothing and food provision for

an employee; pension provision for an employee and his/her family members.

Social guarantees of penal system employees are an integral element of their socio-legal status and protection, they act as one of the main ways to increase the prestige of service in institutions and bodies of the penal system, to stimulate their professional official activity by forming a sense of demand and security in employees. We cannot but agree with the opinion of A.E. Zinchenko that “the minimum practical result of providing social guarantees to penal system employees should be associated with the creation of a positive image and attractiveness of the service” [3, p. 114].

Thus, social and legal protection of employees of the penal system consists in the provision by the state of a whole range of social guarantees and should be aimed at improving the quality and prestige of service in institutions and bodies of the penal system. However, as practice shows, the implementation of these rights (guarantees) is often difficult or impossible due to various legal and organizational reasons. As a rule, we are talking about a lack of an effective mechanism for legal realization, largely related to insufficient financing, presence of gaps in existing legislation and insufficient regulation of some issues of providing social guarantees to employees.

We will focus on some problematic aspects of the implementation of social guarantees.

1. Providing penal system employees with monetary allowances.

Recently, the issue of the discrepancy between the amount of monetary compensation for penal system employees and the volume, complexity and nature of work has been increasingly raised, which leads to mass dismissals from the system of the execution of criminal penalties. Thus, in March 2024, the Director of the Federal Penitentiary Service A. Gostev stated the 20% shortage of employees as of the end of 2023, which is a critical mark for the effective operation of the entire system. “Given the amount of monetary allowances for employees of the penal system, which is inferior to other law enforcement agencies, urgent measures at the government level are required, despite the difficult economic situation in the country”, A. Gostev noted [4].

In the Russian Federation, the average salary of prison staff is 35–50 thousand rubles, while

in Western Europe and America, service in penitentiary institutions is highly paid and prestigious. A high level of wages of employees of the penitentiary department is also maintained at the international legal level. Paragraph 46.3 of the Standard Minimum Rules for the Treatment of Convicts stipulates that “salaries shall be adequate to attract and retain suitable men and women; employment benefits and conditions of service shall be favorable in view of the exacting nature of the work”.

In the UK, according to the information posted on the government’s official website, an experienced prison officer can expect a salary of 38,165 pounds per year [5], which is approximately 4,389,356.65 rubles, while in the USA – 43–65 thousand dollars per year [6], that is 3,977,930–6,013,150 rubles.

It should be emphasized that in the late 1990s and early 2000s, employees of the penal system could take advantage of free travel on public transport upon presentation of an official ID, had the right to priority installation of home landlines and a discount on payment for housing and communal services in the amount of 50%) [7, p. 67]. Moreover, until 2002, employees’ salaries were not taxed on personal income. Subsequently, the provision of these benefits was replaced by cash payments, that is, the state implemented their monetization, which undoubtedly led to a certain increase in monetary allowances. However, continuous inflationary processes and the global economic crisis of 2008–2013 have once again exacerbated the problem associated with the amount of monetary allowances for employees of the penal system

In 2013, official salaries and salaries for the special rank of employees of the penal service were significantly indexed, types and amounts of allowances, additional payments related to service in the penal system were revised, which led to a significant increase in remuneration of employees. Nevertheless, after more than 10 years, the amount of monetary allowances ceased to correspond to modern realities and urgent needs of penal system employees, which, as rightly noted by A. Mel’nikov, a member of the Presidential Council for the Development of Civil Society and Human Rights, led to staff turnover and understaffing of up to 30–40% of individual institutions of the Federal Penitentiary Service [8].

We believe that one of the criteria for reducing effectiveness of providing employees with a

social guarantee in the form of decent remuneration for their work was the adoption of federal laws, including norms on suspending the operation of Part 5 of Article 2 of the Federal Law on Social Guarantees in terms of increasing (indexing) of monetary allowances of employees (for example, federal laws No. 350-FZ of February 12, 2013, No. 68-FZ of April 6, 2015).

From the above, it can be concluded that at present there is an objective need to revise the amount of monetary allowance of employees towards a significant increase (according to experts, by at least 30–50%), which not only contributes to increasing the prestige of service in the penal system, the formation of a sense of security, but will also act as an important factor of forming anti-corruption policy of the state.

At the moment, the relevant committee of the State Duma of the Russian Federation has made a positive decision on the introduction of draft Federal Law No. 600538-8 “On Amendments to Article 2 of the Federal Law “On Social Guarantees to Employees of Certain Federal Executive Authorities and Amendments to Certain Legislative Acts of the Russian Federation”” to the Council of the State Duma with the subsequent transfer to the State Duma for consideration [9]. It is proposed to set salaries for standard positions and salaries for special ranks of employees of institutions and bodies of the penal system not lower than those of the corresponding categories of employees of the internal affairs bodies of the Russian Federation. Naturally, in case of adoption of these amendments, the amount of monetary allowances for employees of the penitentiary system will increase.

2. Housing provision for employees and their family members.

Housing provision for penal system employees provides for the possibility of exercising the right to receive monetary compensation for renting (subletting) residential premises; provision of residential premises of a specialized housing stock, including from the housing stock of the Russian Federation under a social rental agreement; provision of a one-time social payment for the purchase or construction of residential premises.

In 2023, 581 employees and pensioners of the penal system (last year’s figure – 848) could improve housing conditions, including by getting a one-time social payment for the purchase

and construction of residential premises – 304 families (last year’s figure - 384); state housing certificates – 219 families (last year’s figure – 321); residential premises under social rental agreements – 58 families (last year’s figure – 143). Compensation for renting of residential premises was paid to 4,859 employees (last year’s figure – 5,129) [10, p. 35].

As practice shows, the employee’s right to a one-time social payment for the purchase or construction of residential premises is one of the most difficult to implement. The normative basis for the implementation of this right is the Federal Law on Social Guarantees, the Decree of the Government of the Russian Federation No. 369 of April 24, 2013, as well as the Order No. 550 of the Federal Penitentiary Service of October 16, 2014 (hereinafter referred to as Order No. 550).

It should be noted that, on the one hand, the registration procedure in order to receive a one-time social payment is sufficiently transparent, since only a number of formal requirements listed in Article 4 of the Federal Law on Social Guarantees are imposed on the employee. On the other hand, the decision on granting this type of payment is made collectively by the commission, which is formed from among the employees of the relevant institution or organization of the penal system. The current legislation does not provide for any form of control over the work of this commission, which implies a breadth of discretionary powers. We believe that this circumstance appears as a significant corruption-causing factor that can undermine confidence in the existing system of social guarantees.

In addition, we believe that the analyzed method of social support for employees does not provide support measures for those employees who have solved their housing problems on their own, as well as their family members or retired employees. Having shouldered a serious financial burden, this category of employees has also lost the actual opportunity and the right to register for the provision of the considered type of social payment.

It should be noted that with formal compliance with the requirements for queuing for a one-time social payment for the purchase or construction of residential premises, employees face the need to incur additional financial costs associated with the realization of their right to receive the type of social guarantee in

question: to provide documents and various certificates that are issued exclusively on a fee basis (for example, a certificate of absence of real estate in the property – an extract from the Unified State Register of Legal Entities on the rights of an individual to real estate property). We believe that this information should be provided within the framework of interdepartmental interaction and not impose additional financial burden on employees. It is unacceptable to worsen the financial situation of an employee in connection with the exercise of his/her right.

At the same time, we consider it necessary to supplement the list of social guarantees for penal system employees with the possibility of obtaining a service mortgage, which will be provided in the same way and according to the same principles as the so-called military mortgage. Thus, in accordance with the Federal Law No. 117-FZ of August 20, 2004 “On the accumulative mortgage system of housing for military personnel”, absolutely all military personnel can use a military mortgage, it does not depend on the presence of other real estate, marital status or children, but at the same time it imposes requirements for the duration of service in the military armed forces (from 10 to 20 years, depending on individual conditions of service and grounds for termination of the contract). We believe that this will help retain the most experienced and qualified personnel in the penal system of the Russian Federation.

3. Medical and sanatorium support for the employee and his/her family members.

As noted earlier, the passage of public service in institutions and bodies of the penal system is associated with significant risks to the life and health of employees, which is why medical care is included in the system of their social guarantees. Severe conditions of service can provoke the occurrence of nervous and emotional overstrain and health problems. The risk of developing various diseases among penal system increases the likelihood of premature dismissal of experienced employees, including due to illness.

The legislator could not help but pay attention to the need to resolve issues related to the medical provision of employees. In this regard, the Concept for the Development of the Penal System up to 2030 fixes “improving the medical provision of employees of the penal system, providing for the possibility of obtaining medi-

cal care in medical organizations of the state and municipal health systems and ensuring its accessibility”.

The legal basis of social guarantees for medical care of employees of the penal system is based on Articles 11 of the Federal Law on Service in the Penal System; articles 3 and 10 of the Federal Law on Social Guarantees; Part 1 of Article 18 and Part 1 of Article 19 of the Federal Law No. 323-FZ of November 21, 2011 “On the Fundamentals of Public Health Protection in the Russian Federation”; the Decree of the Government of the Russian Federation No. 491 of April 24, 2019, which establishes the Rules for medical support for employees with special ranks and serving in institutions and bodies of the penal system, as well as members of their families.

Free medical care for employees of the penitentiary institution is provided in specialized departmental medical organizations, which include medical and preventive institutions of the Federal Penitentiary Service (hereinafter referred to as the medical institution) and the Ministry of Internal Affairs of Russia. In accordance with the Decree of the Government of the Russian Federation No. 1,254 of October 30, 1998 “Issues of the penal system”, medical institutions of the Ministry of Internal Affairs of Russia provide medical care to employees of the penitentiary system in the absence of their own healthcare facilities. The Federal Penitentiary also has 55 centers for medical and social rehabilitation, 7 hospitals for personnel and 74 military medical commissions [11].

Despite the importance of providing medical personnel with professional and high-quality medical care, in practice, employees of the penal system often have to face various kinds of problems. Thus, the provision of medical care to them at medical institutions of the Ministry of Internal Affairs of Russia in practice leads to a decrease in its volume and quality, which is confirmed by results of the survey conducted among penal system employees visiting the medical institution of the Ministry of Internal Affairs of Russia in the Vologda Oblast. In particular, there is a lack of an electronic appointment with specialists (to receive appointment vouchers, one has to queue at the registry from 5–6 am); a shortage of therapists and other specialized specialists (long waiting in line for an appointment); a long waiting period for planned

hospitalization in order to provide medical care in public or private organizations of the municipal health care system due to a lack of funding, as well as receiving a referral for instrumental research (for example, ultrasound examination, MRT); a lack of qualified personnel, which leads to a significant decrease in the quality of medical services provided; remoteness of the medical institution from the place of service.

In this regard, Yu.V. Ishkov points out that “the current system of medical support for the personnel of the penal system does not fully ensure the necessary level of accessibility and quality of this assistance to each employee” [12, p. 44].

In the context of considering this issue, it should be noted that the rules on compulsory medical insurance do not apply to penal system employees. Upon admission of a citizen to military service or equivalent service, the validity of the compulsory health insurance policy is suspended for the duration of the specified service by the insured person. Employees are also obligated to submit their personal insurance to any medical insurance organization or territorial fund of compulsory medical insurance (Article 49.1 of the Federal Law No. 326-FZ of November 11, 2010 “On Compulsory Medical Insurance in the Russian Federation”).

Based on the above, we can conclude that penal system employees are not insured in the compulsory health insurance system. This circumstance naturally imposes restrictions on the possibility of choosing a medical organization to receive necessary medical care. Moreover, the departmental system of medical care is not subject to the standards established by the Ministry of Health of the Russian Federation in terms of the volume and quality of their provision, which apply to state and municipal healthcare institutions.

The problems associated with insufficient financing of the public health system and shortage of qualified personnel, in combination, lead to a decrease in the quality of medical services provided and, as a result, to an increase in mortality and disability among the personnel of the penal system. In particular, in 2021, 4,306 insurance cases were registered with employees of the penal service, including 149 cases of death during service and 38 cases of death before the expiration of one year after dismissal from service. Chronic diseases acquired during the period of service in some cases are the ba-

sis for the establishment of the appropriate disability group for employees (pensioners of the penal system). In total, in 2021, disability was established for 275 employees, including 32 – the first group; 97 – the second group; 146 – the third disability group [13, p. 245].

We believe that a systematic approach is needed in solving the problems we have identified. First, it is necessary to increase the volume of budget allocations for medical care of employees of the medical institution. Second, we propose to solve the problems associated with the inability to provide or long waiting periods for high-tech and other medical care at state or municipal healthcare institutions by introducing elements of state medical insurance for employees of the penal system.

4. Insurance guarantees for penal system employees.

At the moment, insurance guarantees provide for mandatory state insurance of his/her life and health, as well as compensation for damage caused to the property of an employee and his/her family members in connection with the official duty performance (Article 12 of the Federal Law on Social Guarantees).

At the same time, the norms of current legislation on compulsory social insurance do not apply to employees of the penal system, in particular, the provisions of Article 8 of Federal Law No. 165-FZ of July 16, 1999 “On the Fundamentals of Compulsory Social Insurance”, which establishes key types of insurance coverage for compulsory social insurance (for example, payment of an old-age pension, payment of an allowance for temporary disability). This, on the one hand, is quite understandable, since, for example, pensions, medical support, and monetary allowances are provided at the expense of the federal budget. While compulsory social insurance is provided at the expense of funds allocated from budgets of state extra-budgetary funds (the Pension and Social Insurance Fund of the Russian Federation and the Federal Compulsory Medical Insurance Fund) formed from paid insurance premiums, institutions and bodies of the penal system do not pay insurance contributions in the current system of compulsory social insurance.

On the other hand, employees of the penal system, despite the prohibition to work part-time, are allowed to engage in pedagogical, scientific and other creative activities with the permission

of their direct supervisor (Head) (Part 4 of Article 34 of the Federal Law on Service in the Penal System). This means that an employment contract is concluded with the employee to perform these types of activities. In this case, the employer will be obliged to pay insurance premiums within the framework of compulsory state insurance (Article 419 of the Tax Code of the Russian Federation). Consequently, the rules on pension, medical and social insurance, including periods of temporary disability, should apply to penal system employees for the period of validity of the employment contract. In addition, the provision of these types of insurance is guaranteed by the Constitution of the Russian Federation (Article 75).

However, as practice shows, employees are not able to fully exercise their right to social benefits, for example, in case of temporary disability, as well as to use medical services in the compulsory health insurance system. Thus, in case of illness, an employee of the penal system having a part-time job goes to the medical institution at the place of service to receive necessary medical care and, if necessary, release from official duties. In this case, the temporarily disabled employee gets a medical certificate for sick leave (Paragraph 12 of the Order of the Federal Penitentiary Service of Russia No. 807 of December 22, 2023). At the same time, the medical certificate for sick leave issued by a medical institution cannot serve as a basis for accruing temporary disability payments to a part-time employee in the framework of mandatory social insurance. As a result, the employee is not paid sick leave and his constitutional right to receive this type of payment is violated.

Such situations are systemic and have a negative impact on the prestige of service in institutions and bodies of the penal system. There is a number of reasons for this. First, the information on the issuance of a medical certificate for sick leave is not transmitted to the Ministry of Emergency Situations in the health insurance system. Second, in the Ministry of Health, an employee is not given a disability certificate (in printed or electronic form), information about which is automatically transferred to the health insurance system, since, as we noted earlier, the rules on compulsory medical insurance do not apply to employees of the penal system. Accordingly, there are no legal grounds for paying for sick leave.

From the above, it can be concluded that the payment of insurance contributions for compulsory social insurance by the employer does not entail legal consequences for the employee in the form of insurance in the compulsory health insurance system and payments for temporary disability. Consequently, legal conflicts and gaps in the current legislation lead to massive violations of employees' rights.

The solution to the problem is seen in the issuance of temporary compulsory health insurance policies to employees working part-time for the duration of the employment contract with the possibility of its subsequent extension (prolongation) in the event of a new employment contract. The fulfillment of the condition indicated by us will allow us to respect the rights of employees to pay temporary disability benefits. In order to implement this proposal, we consider it necessary to supplement Article 49.1 of the Federal Law "On Compulsory Medical Insurance in the Russian Federation" with a part of the relevant content.

5. Additional material guarantees for an employee of the penal system.

A promising direction for improving the system of social guarantees for penal system employees is a "return" to measures previously provided to employees, such as monetary compensation of land tax and property tax paid by employees. It should be clarified that the above-mentioned type of compensation was provided for in Article 64 of the Regulations on Service in the Internal Affairs Bodies, as well as Paragraph 18.1 of the Decree of the Government of the Russian Federation No. 941 of December 22, 1993. These norms relate to employees of institutions and bodies of the penal system who were dismissed from service with the right to a pension on the following grounds: upon reaching the age limit, length of service, reduction of staff, illness or a limited state of health, as well as those with a length of service of 20 years or more.

The provision of compensation was purely declarative in nature. For its registration, employees had to contact the department of pension provision of the territorial body of the Federal Penitentiary Service or the financial (economic) division of the territorial body of the Federal Penitentiary Service at the place of service with the following set of documents: application for payment; tax notification of the

calculated amounts of taxes; payment documents confirming payment; title establishing documents for taxation objects.

Despite the demand for this type of material guarantees among pensioners of the penal system, in fact it could only be used until January 1, 2015, since the corresponding amendments were made to Part 4 of Article 19 of the Federal Law on Social Guarantees (Article 7 of Federal Law No. 342-FZ of November 4, 2014 "On Amendments to Certain Legislative Acts of the Russian Federation").

In the aspect of considering this issue, it seems possible to share the point of view of M.I. Tarasova, who notes that the cancellation of previously provided monetary compensation does not stimulate long-term service and reduces its attractiveness, because upon completion of service, pensioners can no longer count on a highly organized social protection that ensures a decent life [14, p. 76].

We believe that the solution to the problems identified is possible only by amending tax legislation of the Russian Federation in terms of establishing tax benefits for employees, as well as persons who are dismissed with the right to a pension upon reaching the age limit, health conditions or in connection with organizational and staff activities, and those with a length of service of 20 years or more. Taking into account the above, we propose to make the following amendments and additions to the Tax Code of the Russian Federation:

I. To supplement Part 1 of Article 333.35 of the Tax Code of the Russian Federation with a clause providing for the provision of tax benefits to employees of the penal system, as well as pensioners from among the rank-and-file and senior staff of the Federal Penitentiary Service when carrying out registration actions with objects of movable property and state it in the following wording:

1. the following persons shall be exempt from payment of the state fee established by this Chapter:

19) employees of the penal system of the Russian Federation, as well as citizens dismissed with the right to a pension upon reaching the age limit, health condition or in connection with organizational and staff measures, for state registration of ownership rights to land plots, residential premises or shares in them.

II. Part 1 of Article 395 of the Tax Code of the Russian Federation should be supplemented with a clause providing for the provision of tax benefits to penal system employees in the form of exemption from payment of land tax, and state it in the following wording:

14) employees of the penal system of the Russian Federation, as well as citizens dismissed with the right to a pension upon reaching the age limit, health condition or in connection with organizational and staff measures, having a length of service of 20 years or more.

III. To supplement Part 1 of Article 407 of the Tax Code of the Russian Federation with a clause providing for the provision of tax benefits to employees of the penal system in the form of exemption from paying individual property tax, and state it in the following wording:

1. With regard to provisions of this article, the following categories of taxpayers are entitled to a tax benefit:

7.1) employees of the penal system of the Russian Federation, as well as citizens dismissed with the right to a pension upon reaching the age limit, health condition or in connection with organizational and staff measures, having a length of service of 20 years or more.

Thus, tax incentives can act as an effective financial and legal instrument to economically stimulate interest in serving in institutions and bodies of the penal enforcement system.

Conclusion

The prestige of the service in the penal system of the Russian Federation is ensured by establishing a system of social guarantees that contribute to the formation of a high social status of employees. Further reform of the penal system is possible only if the social status of employees is improved by increasing the quality and accessibility of social guarantees. Currently, this is one of the key conditions for staffing the penitentiary system with decent personnel. However, the process of implementing social guarantees provided to employees cannot be called high-quality and effective. We can determine the following reasons for decreased effectiveness of providing social guarantees to employees:

1) financing of the entire system of social guarantees provided to employees of the penal system is carried out on a residual basis, which naturally affects the volume, accessibility and quality of their provision;

2) existence of legal gaps and conflicts regarding the implementation of social guarantees;

3) suspension or termination of certain legal norms establishing social guarantees for employees;

4) a long waiting period for the implementation of certain types of social guarantees;

5) principles of transparency and openness of the procedures for reviewing and making decisions on the provision of social guarantees to employees are not respected.

In order to solve the problems identified we propose:

1. To increase the volume of budget allocations for the implementation of social guarantees for employees.

This is possible only if amendments are made to tax legislation of the Russian Federation. In particular, we propose to develop a progressive scale of taxation for personal income tax: for incomes up to 5 million rubles the rate will still be 13%; from 5 to 25 million rubles – 15%; from 25 to 200 million rubles – 20%; from 200 and more million rubles – 25%. We propose to direct additional personal income tax amounts to the federal budget for covering the state expenditure on increased monetary allowances of employees of the penal system and employees of other law en-

forcement agencies, as well as adequate financing of the current system of social guarantees.

2. To amend current legislation in order to improve legal regulation and the mechanism for providing social guarantees to employees.

3. When conducting classes on service and combat training, to regularly inform the personnel of institutions and bodies of the penal system about the system of social guarantees provided, as well as the procedures for their implementation, since the implementation of legal regulations becomes possible only if the subjects of legal relations are informed.

4. To implement a system for monitoring implementation of measures for social protection of employees.

Thus, the state of legal and social protection of employees has a direct impact not only on the effectiveness of functioning and activities of institutions and bodies of the penal system, but also on the prestige of service in the penal system of the Russian Federation. Our proposals to solve the above-mentioned problems will improve the quality of legal regulation under study, increase the level of social protection of employees and enhance prestige of service in the penal system.

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- Information about the author

INFORMATION ABOUT THE AUTHOR

NADEZHDA V. ANISKINA – Candidate of Sciences (Law), associate professor at the Department of Administrative and Legal Disciplines of the Law Faculty of the Vologda Institute of Law and Economics of the Federal Penitentiary Service, Vologda, Russia, AniskinaN555@yandex.ru, <https://orcid.org/0000-0002-7185-5730>

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