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HOLIDAY: THEORETICAL ASPECTS

The right to leave is part of the employee's legal status. It has every employee who works under an employment contract. Ensuring the employee's right to leave is guaranteed by the state. At the same time, the term "vacation" is a significant range of different phenomena that have features in different sectors of the economy, including agrarian space, different regions, different production conditions, etc. The foregoing complicates not only the basic definition of the term "vacation", but also its organizational and accounting support.

According to the legislation of Ukraine, the holiday is set by law, collective agreement or employment contract a certain number of calendar days of continuous rest, which are provided to the employee by the employer in a calendar year, with or without payment, with the preservation of the place of work (position) by the employee at this time. The citizens of Ukraine, who are in labor relations with enterprises, institutions, organizations irrespective of the forms of ownership, type of activity and branch affiliation, are also entitled to leave, as well as work under an employment contract from an individual.

The main features that are inherent to the overwhelming majority of the holidays are the following: the employee's dismissal from performing labor duties, the preservation of the employee during the period of vacations of the place of work (position), payment.

Domestic legislation, together with the scientific achievements of researchers, the concept of "vacation" is identified with the concept of "time". The main characteristic features of the vacation include the guarantee of vacation by law; scope of leave; periodicity of holidays; definition of the length of leave in legislation; continuity of rest during the holiday period; connection of vacation with work experience; the main purpose of vacation; preservation of the place of work at the time of vacations; saving at the time of holidays average wages; vacation pay

In Ukraine, such types of vacations are regulated by law as annually; additional leave in connection with studying; creative holiday; social holidays; vacations without salary savings.

The proposed classification will allow more detailed organization, documenting, accounting and control of accrual, use, payment of holidays.

Holidays should be provided and paid on the basis of our principles: legality, normative regulation, documentary registration, payment. Given the significant development of social responsibility of enterprises in recent years, holidays are one of the motivating factors for hired workers, which has a direct impact on the activities of any enterprise. It is expedient to take into account such a possibility when developing the social policy of the enterprise and enshrining it in the Collective agreement.

Keywords: *vacation, classification, basic leave, additional leave, social leave.*

References:

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