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АУТСТАФФИНГ КАК СПОСОБ ОПТИМИЗАЦИИ РАСХОДОВ НА ОПЛАТУ ТРУДА

Данная статья посвящена изучению инструмента по управлению кадрами – аутстаффингу. Автор подробно анализирует данный способ экономии и оптимизации затрат предприятия за счет рационального управления трудовыми ресурсами. Автор подчеркивает необходимость исследования механизмов оптимизации затрат на оплату труда с целью повышения конкурентоспособности организации и улучшения её финансового состояния.

Ключевые слова: аутстаффинг, управленческие технологии, анализ, персонал, оптимизация, затраты

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OUTSTAFFING AS A WAY TO OPTIMIZE LABOR COSTS

The modern world economy is characterized by many different phenomena, such as «... the spread of information technologies and means of communication, the interdependence of financial markets and the unification of their participants ...» [3, p. 20-22]. There are many technologies to improve the financial condition of the enterprise and increase its competitiveness, among which there is a place to optimize labor resources. Small business is «... an integral part of the market economy ... and it

is constantly faced problems with growing competition ...» [4, p. 170]. Each company seeks to reduce costs and increase profits. World practice shows that the previous forms of labor relations do not have sufficient flexibility and do not meet the new requirements of the modern economy in the domestic and world markets.

Outstaffing is a management technology that consists in bringing existing staff to the staff of the enterprise and decorating it into the staff of the provider company with the goal of further providing staff with the provider company to the customer company for a certain remuneration. Thus, the provider company becomes the formal employer of the withdrawn personnel, but the workplace and employee duties remain unchanged. Outstaffer can also engage in the selection of personnel with the necessary level of customer skills. In other words, the provider company assumes all legal responsibility for the staff, which includes: personnel records and accounting, payroll, compensation payments and taxes, insurance.

Outstaffing can be used by small business representatives when expanding their activities and increasing the number of employees without transferring them to the state, avoiding transition from a simplified tax system to a common one, as well as large companies in order to save staff and optimize tax payments. As a rule, support and administrative staff and representatives of working professions are usually taken out of staff. Outstaffing employs representatives of such areas as seasonal business (for example, hotels), construction, trade, logistics, transportation and some others.

Outstaffing has such advantages as:

- optimization of tax costs and reduction of the taxable base;
- possibility of work of employees in other regions without opening a new branch;
- reduction of production costs due to the transfer of payments to employees, which will lead to the possibility to reduce the price and increase profits;
- minimizing the cost of personnel records;
- an opportunity to use seasonal workers without their transfer in staff, on temporary works.

Among the shortcomings are the following:

- the provided employee cannot be sent on a business trip,
- the employee is not liable;
- when taking a staff member, it is necessary to explain the reasons, since the psychological moment can reduce the productivity and quality of work performed;
- lack of confidence that the work will be completed on time [2].

In summary, it must be emphasized that outstaffing is one of the ways to save and optimize costs through rational management of labor resources [1]. It is obvious that we can introduce such «... intergovernmental levels» [5, p. 31]. Outstaffing is a useful tool when the organization is very quickly growing staff, but the company is not ready to incur additional costs if there is a large staff turnover or need staff for a short period of time and it can help «... increase personal efficiency through the rational use of time» [6, p. 720]. Outstaffing is convenient to use with new employees as «... personnel – the most valuable asset of an enterprise... » [7]. You should also remember that mistakes in the implementation of outstaffing could cause great damage to the organization. Therefore, it is necessary to choose a quality and proven provider. Outstaffing is most widely recognized in the USA and Europe. In Russia, this economic tool is practically not common. Russian employers for outstaffing have some distrust, which explains the presence in the Russian market in a greater degree of foreign recruiting companies. In addition, one of the weighty arguments is that workers are in conditions of uncertainty. This creates some psychological discomfort, which in the face of growing unemployment slows down even further the process of introducing outstaffing in Russia.

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