No. 013 June 2025

ukrainian analytical digest

https://css.ethz.ch/publikationen/uad.html

SOLIDARITY AND SOCIAL JUSTICE

The contributions to this issue are based on papers to be presented at the International Council for Central and East European Studies (ICCEES) XI World Congress, University College London, 21–25 July 2025.

All papers are part of the panel "Solidarity and Social Justice in Ukraine. Challenges of War", which has been organised by the Collaborative Research Center 'Global Dynamics of Social Policy' at the University of Bremen (funded by the German Research Foundation—DFG project number 374666841—SFB 1342).

German Association for East European Studies
Research Centre for East European Studies University of Bremen
Center for Security Studies ETH Zurich
Center for Eastern European Studies University of Zurich

ANALYSIS

Social Workers in Wartime Ukraine: Between Systemic Challenges and Wartime Pressures

Nataliia Lomonosova (Centre for Eastern European and International Studies—ZOiS, Berlin)

DOI: 10.3929/ethz-b-000742370

Abstract

The full-scale war in Ukraine has deeply affected the country's provision of social services, intensifying long-standing structural vulnerabilities, damaging infrastructure and increasing the need for support. Drawing on focus group discussions with visiting carers, social work specialists and managers of municipal institutions in rural, semi-urban and urban communities, the analysis presented here reveals the impact of the war on their daily work, particularly staff shortages, administrative burdens, and mobility constraints. These findings provide insight into how the wartime state relies on the invisible resilience of these workers and stress the importance that social work has for broader social policy debates.

Introduction

Since the beginning of Russia's full-scale invasion in February 2022, Ukraine's social infrastructure has been tested as never before. While much attention has been given to the distribution of humanitarian aid by international organisations and NGOs, the provision of social services has remained less visible in discussions of the response to the humanitarian crisis and the multiple vulnerabilities that are caused by the war.

Drawing on qualitative data collected by the end of 2023, this article offers insight into how the working conditions and daily routines of those engaged in public social service provisions in Ukrainian communities have been affected by full-scale war and how long-standing problems that characterised their work before the war evolved since February 2022. It draws primarily on findings from three focus group discussions with visiting carers, social work specialists and managers (24 participants in total)—the three most common positions within social service provision—in municipal institutions (such as territorial centres for social services and social service centres for families, children, and youth) across rural, semi-urban and urban communities in the Dnipropetrovsk, Chernihiv, Chernivtsi, Kharkiv and Kyiv regions. Most of the participants were women, as the sector is among the most feminised in Ukraine. According to the State Statistics Service, as of the end of 2021, women accounted for 89% of workers in non-residential social service provisions.[1] To contextualise the research findings, this article briefly reviews pre-war working conditions in this sector and the key reforms that shaped the current public social services system.

Social Services in Ukraine at the Intersection of Structural Reforms: Pre-war Context

Social services and social assistance payments are key instruments for use in implementing social policy in Ukraine. Social services include a wide range of support, from care for older adults and persons with disabilities to assistance for families that are affected by alcohol addiction. Over the past decade, Ukraine has undergone overlapping reforms in social protection and governance that have influenced the provision of social services.

In particular, the decentralisation reform launched in 2015 transferred substantial responsibility for providing and financing social services to local authorities.[2] In June 2020, the government issued a decision defining the territories of 1,469 territorial communities or *hromadas*[3] (rural, semi-urban or urban), created through the proclaimed voluntary amalgamation of previously separate territorial units, including villages, towns and cities. This marked the completion of one of the final stages of local self-government reform, which introduced significant changes to fiscal and taxation policies intended to increase local budget revenues and expanding the mandate of local authorities. In parallel, a 2020 reform attempted to restructure the social services sector along market-oriented lines by creating a legislative framework that enabled competition among municipal, private and NGO providers for local and state budget funds.

However, although decentralisation reform was intended to promote local autonomy and improve the quality of public services, it has been widely criticised by representatives of local government—including the

1 Data obtained in response to the author's request.

2 Local authorities are responsible for ensuring the provision of 18 basic social services—such as visiting care for adults, assisted living, sign language interpretation, and social support for families in difficult life circumstances—as defined by Ukrainian law ('On Local Self-Government' and 'On Social Services').

3 *Hromada* (short for 'territorial *hromada*') refers to a self-governed municipality.

Association of Territorial Communities and the Association of Ukrainian Cities—for delays in both local government reform and budget decentralisation. These delays have resulted in responsibilities being transferred to local authorities without a corresponding transfer of financial resources (Association of Ukrainian Cities, 2020a). Notably, this issue continued to be raised even three years later (see, for instance, Drobysh, 2023). In interviews conducted by the author in 2023 with heads of *hromadas* and representatives of local social protection units, persistent problems with the financing of social services from local budgets were often cited (Lomonosova et al., 2024b, p. 46).

Working Conditions in Social Service Provision Before 2022

While intended to promote local autonomy, decentralisation reforms in Ukraine have deepened territorial inequalities not only in access to social services but also in the working conditions of those who provide them.

The social services reform launched amid the coronavirus pandemic and disrupted by the full-scale Russian invasion in 2022 has not yet been fully realised. Although it was intended to increase the presence of non-public providers, the majority of social services in Ukraine continue to be delivered by municipal institutions. Provision by private and NGO actors remains limited and unevenly developed, particularly in rural communities[4] (Lomonosova et al., 2024a). As local authorities typically establish municipal institutions, they are responsible for maintaining their premises, funding staff salaries and covering other operational expenses. Even before the full-scale war, the lack of financial resources in local budgets led to volatility in bonus payments—which are an important component of social workers' remuneration[5]—insufficient work equipment and marked disparities in working conditions between urban and economically disadvantaged rural *hromadas* (Lomonosova and Bobrova, 2020). This was particularly evident in the case of bonus payments for social workers involved in direct contact with beneficiaries and home visits, who faced a greater risk of contracting COVID-19.

This issue is especially pressing, given that over the decades, salaries in the social sector have remained among the lowest within the public sphere. Just before the full-scale invasion, in 2021, the average monthly salary in municipal institutions providing social services was 10,095 UAH (327 EUR) which is 1.7 times lower than the national average (Main Department of Statistics in Kyiv, 2021).

Low pay is a key reason for labour shortages in the field. For example, at the onset of the coronavirus pandemic, the Ministry of Social Policy estimated that approximately 8,000 additional social work specialist positions were needed to address its consequences (LB. UA, 2020). However, owing to limited local budgets, municipal institutions were unable to expand their workforce. Moreover, low salaries, difficult working conditions, and significant physical and emotional demands have resulted in an ageing workforce, particularly among visiting carers. Moreover, younger people show little interest in entering the field.

Previous studies have shown that official workload standards are frequently violated in practice and overtime work is widespread among visiting carers (Lomonosova and Filipchuk, 2022). Overworking is primarily the result of insufficient staffing and the inadequacy of existing state-defined standards regarding the number of clients per worker and the time allocated per service. Another contributing factor is the daily need that many social workers face of commuting across the *hromada*. Public transport is infrequent and unreliable in many Ukrainian cities, especially in rural areas. The provision of bicycles or vehicles depends heavily on the availability of local funding and the ability of municipal institutions to attract support from donors or benefactors.

Wartime Challenges and Increasing Workloads

The war has exacerbated long-standing problems in Ukraine's social sector, including chronic understaffing, bureaucratic overload, and underfunding.

One key impact of the war that social workers have reported is the increase in workload. In many cases, municipalities have been unable to quickly replace workers who have fled to safer regions or abroad. As a result, those who remained had to take on additional clients or work overtime without compensation. This was particularly evident in early 2022 in the case of visiting carers, who provide in-home care to individuals with limited mobility and older adults. The increased demand for visiting care for older adults is a key factor in the increasing workload. With younger relatives and neighbours fleeing hostilities, many older adults were left solely in the care of municipal social workers. Consequently, although state standards prescribe 8–10 clients in urban areas and 6–8 in rural areas, visiting carers in

4 According to the Register of Social Service Providers and Recipients, as of early 2024, private organisations were present in only 12 regions of Ukraine and the city of Kyiv. Most non-governmental and private providers, including those operating as individual entrepreneurs, are concentrated in communities centred around regional capitals. Their distribution across Ukraine's regions remains uneven.

5 Each employee's salary consists of a base wage and additional payments as stipulated by law (e.g. for years of service or other qualification category).

the focus groups reported serving 12–18 individuals in 2023. Even if these older adults were later placed in residential care facilities, visiting carers still had to provide in-home support beforehand. As one focus group participant—a manager of a municipal institution, a territorial centre for social services in a city in the Dnipropetrovsk Region—described their daily work experience in 2022: "We found ourselves in a difficult situation. […] the workload was very high, up to 20 citizens [per visiting carer], and we had to [manage] within eight hours, but we did not work eight hours; we worked more, and the care had to be provided. […]"

Social work specialists, who typically work with vulnerable families, face an increasing workload due to their involvement in receiving newly arriving internally displaced persons (IDPs)[6] at temporary accommodation sites (some of which are organised on the premises of municipal social service providers). They assisted with daily living arrangements, replacing lost documents and accessing necessary services. This eventually involved considerable administrative work, or 'paperwork'. Focus group participants shared that, during the first months after the Russian invasion—and in some *hromadas* even longer—social workers and municipal institution managers undertook night shifts to ensure the uninterrupted reception and accommodation of IDPs arriving in large numbers. One participant, a social work specialist at a day-care centre in a city in the Dnipropetrovsk Region, described how her institution prepared to receive IDPs: "Part of our building was not heated, and some of the living conditions were not suitable. We were there both days and nights, doing everything we could in order to be able to accommodate displaced persons. […] So already, by March 3 [2022], we had a large number of displaced persons in our facility. […] up to 15,000 IDPs have passed through our institution [by the end of 2023]."

In addition to their active involvement in supporting IDPs, municipal social workers also reported participating in the organisation, receipt, distribution and delivery of humanitarian aid. This significantly increased their daily workload, as they were often required to take shifts at aid distribution points, warehouses and similar locations, leaving their regular tasks pending, creating a heavy burden for the following working day. A visiting carer from a city in the Chernihiv Region described the situation as follows: "Some worked during the day and others at night. […] The next day, you are running to those [clients] you couldn't visit the day before. Well, you cannot abandon them. […] Well, we managed this, we helped. What else could we do? There is no other option." The distribution of humanitarian aid also required meticulous documentation for donors, which was often completed at home after working hours.

Mobility and Safety Concerns

Mobility and safety concerns further constrain service provision. Disrupted public transport, damaged infrastructure and air raid alarms have created unpredictable conditions for social workers' daily work, which usually involves considerable movement around their *hromada*.

Under conditions of martial law, public transport in many Ukrainian cities stops during air raids, disrupting visiting carers' already demanding schedules. Workers faced even more significant challenges in communities that were temporarily occupied in 2022. Often, roads were damaged and public transport fleets were destroyed or looted by the Russian army. For this reason, public transportation networks required time to recover in the first months following occupation. During this period, social workers, like other residents, could only move around using their own vehicles (if they had them). Some visiting carers reported having to walk long distances in rural areas to reach their clients.

During air raid alerts, the focus group participants mentioned that they generally try to go to a shelter or, if this is unavailable, seek refuge in relatively safe places. It is worth underlining how this time is spent. On the basis of the evidence collected, regardless of location, social workers attempt to use their time productively, adjusting their schedules to ensure that tasks do not remain undone. "If there's, well, a serious threat, […] then we go down [to the shelter]. With clients. Because, for example, right now, we are writing many needs assessments [of the people who may need social services], and people are scheduled; the queue is long and even booked two or three months in advance. We can't shift it, […] we never just go down to the shelter to wait it out. We always keep working […]"—this is how a social work specialist at a social service centre in a city in the Chernihiv Region described social workers' working routine during an air raid.

Conclusion

The full-scale war in Ukraine has intensified long-standing structural problems in the provision of social services and led to increased workloads. Despite chronic underfunding—though the increase of the minimum wage to 8,000 UAH (184 EUR) last year slightly improved the situation for visiting carers—and numerous safety risks, municipal social workers have continued to provide care and support for growing numbers of vulnerable people. Their experiences during the war reveal

6 As of the end of 2024, approximately 3.7 million people remained internally displaced due to the war in Ukraine (UNHCR, 2025). By the end of 2022, the figure was even higher, with an estimated 5.9 million internally displaced persons.

a form of resilience that remains largely invisible and undervalued in public discourse. As Ukraine plans its post-war recovery, a focus on the role and needs of social workers in future social policy frameworks will be crucial to building a more just and sustainable welfare system in Ukrainian *hromadas*.

About the Author
Nataliia Lomonosova is a research fellow in the Ukraine Research Network at the Centre for Eastern European and International Studies (ZOiS). Her research focuses on social and labour policy, care work, welfare attitudes and the provision of public services in post-socialist contexts.

References

- Association of Ukrainian Cities. (2020a). Local Self-Government in Ukraine: 2020. Available at: https://www.auc.org.ua/sites/default/files/library/stan_2020_print_out_web.pdf
- Association of Ukrainian Cities. (2020b). An Open Letter to the Minister of Social Policy, Maryna Lazebna. Available at: https://www.auc.org.ua/sites/default/files/sectors/u-140/vyk._2020.08.06_msp_po_decentraliazciyi.pdf
- Drobysh, I. (2023). Organisational and legal support for the functioning of local self-government under martial law. In: Batanov, O. and Bedrii, R. (eds) Decentralisation of public authority in Ukraine: achievements, problems, and prospects. Kyiv; Lviv; Szczecin: Ivan Franko National University of Lviv, pp. 57–61.
- LB.ua. (2020). Interview with Maryna Lazebna: "Any crisis intensifies the feeling of injustice in society". Available at: https://lb.ua/news/2020/05/27/458451_marina_lazebna_budyaka_kriza.html
- Lomonosova, N. and Bobrova, A. (2020). Coronavirus and social protection: between reform and crisis. Kyiv: Cedos.
- Lomonosova, N. and Filipchuk, A. (2022). Employment in the field of social protection: analysis of key issues and the impact of the pandemic. Kyiv: Cedos. Available at: https://cedos.org.ua/researches/zajnyatist-u-sferi-soczialnogo-zahystu-analiz-osnovnyh-problem-i-naslidkiv-pandemiyi/
- Lomonosova, N., Khelashvili, A. and Kabanets, Y. (2024a). Engagement of the non-governmental organisations in social services provision in Ukrainian hromadas. Kyiv: Solidarity Fund Poland.
- Lomonosova, N., Nazarenko, Y. and Khelashvili, A. (2024b). Social services for veterans in communities: challenges and needs. Kyiv: Human Rights Center "Pryncyp". Available at: https://www.pryncyp.org/analytics/soczialni-poslugy-dlya-veteraniv-ta-veteranok-u-gromadah-vyklyky-ta-potreby/
- Main Department of Statistics in Kyiv. (2021). The average monthly salary of full-time employees by types of economic activity from the beginning of 2021. Available at: http://www.kiev.ukrstat.gov.ua/p.php3?c=1140&lang=1
- UNHCR. (2025). *Ukraine Situation: Flash Update #79*. Available at: https://www.unhcr.org/media/ukraine-situation-flash-update-79

ANALYSIS

Fairness Under Fire: Origins and Implications of Ukrainians' Demand for Tax Progressivity

Viktoriia Muliavka (University of Bamberg), Jakob Frizell (University of Bremen)

DOI: 10.3929/ethz-b-000742370

Abstract

The Russian invasion of Ukraine led to unprecedented national mobilization backed by a widespread sense of patriotic unity. Together with international financial support, this has thus far shielded the government from radical revenue reforms. However, the war has also exposed blatant inequalities and profiteering, provoking anger under the surface of national cohesion. Drawing on new survey data, this article reveals that perceptions of wartime inequity have contributed to a strong demand for tax progressivity, which is consistent with historical patterns and liable to eventually upset the established and distinctly nonredistributive fiscal contract.

Introduction

When, more than two years into the Russian full-scale invasion, the Ukrainian business elite faced the prospect of increased taxes, it reacted with fury. A bank CEO proclaimed that anyone who proposes "to raise taxes in a warring country is a traitor" (Bivings, 2024). In sharp contrast, ordinary Ukrainians have manifested extraordinary tax morale (Novak & Berenson, 2023). Naturally, far from constituting an anomaly (or treason), both new taxes and a surging willingness to pay for them are paradigmatic correlates of war. As governments scramble to raise revenue, increased solidarity and the imperative nature of national defence mitigate the free-rider problem among taxpayers (Levi, 1988). Secondary considerations pale behind the need to confront an existential threat in a fiscal rallying around the flag.

However, war does more than spur tax increases. It also tends to shift taxes to the rich. As young men are sent to trenches and others profit from their provisions, resentment over the inequities of war is expressed in demand for more progressive sharing of the fiscal burden (Scheve & Stasavage, 2010).

Or so it has been. But does it apply at all to Ukraine? The link between a general perception of war-time inequity and demand for a progressive tax system is not a foregone conclusion—particularly in the absence of class-based mobilization. This article addresses this question, relying on an original survey conducted one year after the full-scale Russian invasion.[1]

A Peculiar Fiscal Response to War

A decade of war, including three years of large-scale interstate conflict, has not fundamentally altered the Ukrainian post-Soviet tax model. Reforms have been minor, often temporary, and designed with little apparent concern for fairness.

However, Ukraine's contemporary history does not lack dramatic tax-policy shifts. Shortly after independence, in response to a spiralling fiscal crisis, top marginal income taxes were raised to an exceptional 90% (IMF, 1994). Ten years later, in 2004, Ukraine went to the opposite extreme, adopting the post-Soviet tax *par excellence:* the flat tax. Everyone, rich and poor, would pay 13% of their income; everyone, that is, except the wealthiest, whose capital incomes were subject to a variety of derogations (IMF, 2004). Together with high social security contributions and a single-rate VAT, it raised reasonable revenue but did little to keep income inequality in check.

With the outbreak of war in Donbas in 2014, the government faced the classic conundrum of raising exceptional revenue from a contracting economy. Consistent with historical patterns (Frizell, 2024), it first attempted to resolve the dilemma by appealing to patriotism. A 1.5% "military tax" (Військовий збір) on income was introduced to support the war effort.[2] Widely accepted, it was nonetheless criticized for not touching the wealth of the oligarchs. Calls for a more equitable distribution were met with minor tweaks, which were often soon reverted (Interfax, 2015). The standard income tax was temporarily

1 The "Ukraine War and Welfare Survey – March 2023" was developed together with Herbert Obinger and Carina Schmitt and executed through telephone interviews by KIIS, March 10–21, 2023. Stratified random sampling of the 1,001 respondents ensures representativeness on key demographic variables across the government-controlled territory. The questions relate to expenditure priorities, tax preferences, perception of Ukrainian society in war, institutional and inter-personal trust, solidarity, and political views. Interviews were conducted in Ukrainian or Russian according to the respondent's preferences and lasted for 30 minutes on average. The final response rate was 12 percent.

2 Law of Ukraine of July 31, 2014 No. 1621.

made more progressive but then again merged into a single 18% rate. The strategy was one of simplification, not tax hikes. In addition to a consolidation of social security contributions, effectively halved, a flurry of minor tax rate adjustments, derogations, and administrative changes were introduced (see VoxUkraine, 2025, for an overview). Instead of taxing the rich, the authorities hoped that simplification—often meaning reduction—would bringing previously undeclared income into the tax net (IMF, 2017) and that excess "ability to pay" would be channelled through voluntary donations (Wood, 2019).

If the fiscal response to war had hitherto been a hesitant post-Soviet version of the classic recipe, the Russian full-scale invasion in early 2022 accentuated the peculiarities. To cover the vertiginous fiscal gap, the government relied on a massive influx of foreign aid (Trebesch et al., 2023), complemented by donations and war bonds (Smith & Stubbington, 2022). In this, nothing strange. However, instead of increasing mandatory levies—the traditional backbone of war financing—the government again relaxed taxpayer rules and introduced a series of exemptions (Reuters, 2022). The only significant tax increase proposed, a doubling of the military tax, was defeated in the Rada.

For a while the fiscal rallying around the flag—allowing the government to substitute coercion with voluntarism—was sufficient to stabilize revenues (Novak & Berenson, 2023). But it was far from enough. Eventually, in mid-2023, pressure from the IMF led the government to reinstate the pre-2022 tax rules and abolish the temporary exemptions.[3] It would take another year before the government managed to introduce the first increases (Reuters, 2024). Against vehement protests from the business community, the military tax was increased to 5% and extended to individual entrepreneurs. Financial institutions, benefitting from the influx of foreign exchange, were targeted with exceptional profit taxes. After three years of large-scale warfare, a nascent tax effort was visible. However, the nonprogressive nature of the Ukrainian tax system was hardly changed.

If the combination of external aid and fiscal patriotism provided the government with significant fiscal leeway, has it thus rendered the question of distributive fairness moot? Quite on the contrary, popular demand for tax progressivity, driven by perceptions of war-related inequity, has been brewing under the surface of national cohesion.

Wartime Solidarity and Its Limits

The full-scale Russian invasion intensified a process of national consolidation that had been underway since the onset of the war in the Donbas. Having already reshaped collective identities, especially in the southern and eastern parts of Ukraine, where local and regional identification had previously dominated (Bekeshkina, 2017; Herron and Pelchar, 2024), the existential threat posed by the invasion induced Ukrainians across regional, linguistic, and political cleavages to coalesce around a shared civic identity. According to survey data, the proportion of individuals identified primarily as "citizens of Ukraine" increased from 76% in 2021 to 94% by August 2022 (Melnyk et al., 2023). Traditional cleavages—be they linguistic, regional, or ideological—lost their polarizing power, and expressions of national pride and mutual solidarity surged (Shapovalov, 2024, p. 20).

Our survey data confirm this surge in collective identity and social cohesion. One year into the war, the vast majority of the respondents expressed strong solidarity with residents in other regions and believed that their compatriots were doing their utmost to support the country. Notably, when asked if they felt proud to be Ukrainian, 96% of the respondents selected above the midpoint, indicating high levels of patriotic sentiment regardless of linguistic background. These findings suggest that national unity has been a widespread and powerful wartime phenomenon.

However, unity has not precluded resentment. As the war progressed, widespread public outrage emerged over corruption, elite privilege, and perceived inequities in burden sharing. A review of reporting in *Ukrainska Pravda* between January 2022 and February 2024[4] reveals many high-profile corruption cases that undermined public trust. For example, in early 2023, the Security Service of Ukraine (SBU) launched a series of investigations targeting war profiteering and official misconduct. Echoing a common understanding, the head of the SBU, Vasyl Maliuk, framed such infractions as a threat to the national defence effort:

> "These actions concern the persons that affect the security of the country in different spheres with their actions: traitors of Ukraine and agents of Russian intelligence services; members of organized crime, as well as officials, civil servants, and

3 It can be noted that while the IMF supported the Ukrainian efforts in reforming and simplifying tax codes and administrative procedures, it remained critical to successive governments' penchant for exceptional derogatory rules and proposals for tax amnesties. Since 2014, the IMF consistently emphasized the need for a strengthened tax effort and a more equitable distribution of the tax burden (e.g. IMF, 2017).

4 The content analysis covered all articles published in the news section of *Ukrainska Pravda* during the period surrounding our survey (February 1–March 31, 2023), one month before the full-scale invasion (January 23–February 23, 2022), one month after (February 24–March 24, 2022), and two years later (January 1–February 29, 2024). Across the reviewed periods, we identified 193 articles addressing illicit behaviour or corruption, of which 53 were explicitly linked to wartime conditions, including high treason, draft evasion, military supply corruption, and illegal border crossings.

> kleptocrats that undermine Ukraine's economy and the stable functioning of the military industry. Every criminal audacious enough to harm Ukraine—especially during wartime—has to understand very clearly that he will get handcuffed" (Romanenko, 2023).

Despite the SBU's campaign against war profiteering, more than 50 cases of high treason and war-related illicit activity were reported between February and March 2023, including a major scandal involving procurement contracts for the Ukrainian armed forces (Pogorilov, 2023). Resentment grew more acute in late 2023 and early 2024, when new rounds of military mobilization coincided with fresh allegations of draft evasion among elites. Media outlets, including international platforms such as *The Washington Post*, reported on affluent individuals avoiding service through bribery or relocation abroad (Kunkle and Korolchuk, 2023). One interviewee succinctly captured the sentiment:

> "'Even if you're missing a leg, they'll say you can still fly drones,' he said. He, too, complained about corruption, saying that ordinary Ukrainians are fighting and dying while 'members of parliament' and other elites cruise around in Mercedes and other fancy cars'"

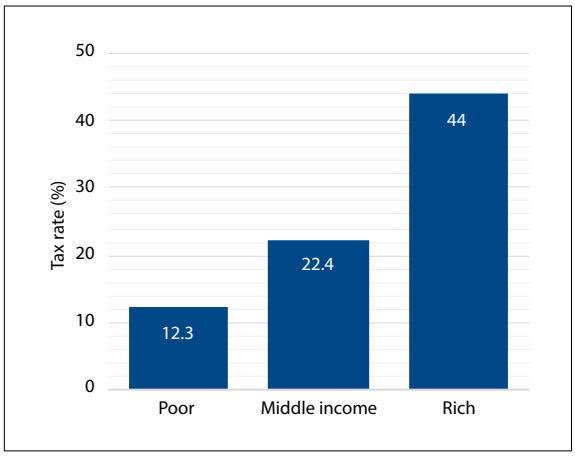
This growing disillusionment was reflected in our survey results. When asked whether the wealthy were suffering less during the war, 70% of the respondents agreed, with nearly half selecting the maximum agreement score. When asked whether some individuals were profiting from the war, the level of consensus was even higher: 83% agreed, with almost two-thirds expressing full agreement. These responses point to a perceived erosion of the principle of equal sacrifice—a normative pillar of national unity in wartime.

Importantly, this sense of inequality does not negate the existence of national cohesion. Rather, it reveals a more complex social reality in which shared identity coexists with deep concern over distributive justice. Media discourse and public opinion alike frame corruption and privilege not only as administrative failures but also as moral violations of the wartime social contract. In the following section, we present evidence that the perception of elites both evading the burdens of war and exploiting its conditions for personal gain has emerged as a powerful driver of support for progressive taxation.

Public Support for Tax Progressivity in the Shadow of War

While the Ukrainian government has refrained from major alterations of the post-Soviet tax system, public opinion increasingly favoured redistribution. A 2022 Info Sapiens survey revealed that 67% of respondents supported the introduction of progressive taxes to sustain welfare spending, especially among low-income groups, whereas 61% endorsed tougher measures against tax evasion (Lomonosova & Filipchuk, 2022).

Figure 1: Preferred Additional Income Tax Rates

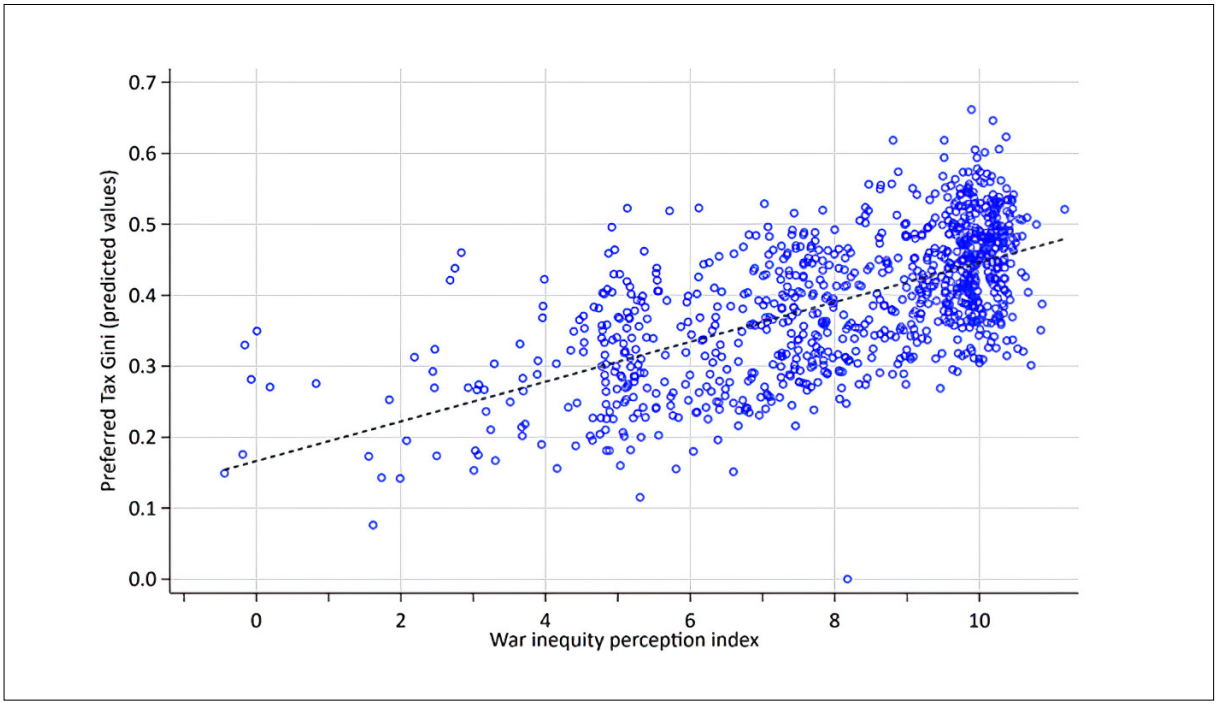


Average preferred additional tax rates on the poor, middle income, and rich. Effective sample is 804 after casewise deletion. Source: Ukraine War and Welfare Survey–March 2023.

Our survey results further accentuate these trends. The respondents were asked to suggest "fair and tolerable" income tax rates—in addition to the existing flat rate—for low-, middle-, and high-income individuals.[5] While the responses varied widely, three-quarters supported a consistently progressive structure. On average, the respondents proposed rates of 12% for poor individuals, 22% for middle earners, and 44% for wealthy individuals (Figure 1). The resulting sharp progression contrasts forcefully with the current flat model; the implied top marginal rate would be exceptional even from a global perspective (EY, 2024) (see Figure 2 on p. 9).

5 To avoid making the question overly complex, we refrained from providing any precise definition of the broad income groups, and asked simply for tax rates rather than specifying it as pertaining to marginal (or effective) rates. The full question read as follows: "Imagine there would be an additional income tax to finance reconstruction. What would be a fair and tolerable tax rate for the poor, the average and the rich to pay? Please give a rate between 0 and 100 for each group. As a reminder, during the last years, the existing rate has been around 20 percent for everyone."
a) The poor (Бідні/Бедные)
b) Those with average incomes (Люди з середнім доходом/Люди со средним доходом)
c) The rich (Багаті/Богатые)

Figure 2: Association Between War Inequity Perception and Progressivity Preferences



Predicted Tax Gini preferences based on OLS regression, including controls for age, education, prewar income, and party support. The dashed line shows the estimated linear association (0.023x). N=771.

To assess whether perceptions of wartime injustice correlate with support for progressivity, we conducted a series of OLS regressions. The key independent variable is a War Inequity Perception (WIP) index, which captures beliefs that elites have avoided sacrifice and profited from the war.[6] The dependent variable, the "Tax Gini,", defined as the deviation from proportionality in the suggested consecutive tax rates, reflects each respondent's preferred degree of tax progressivity. Controlling for age, pre-war income, education, and party support, the results indicate a strong and consistent association: higher perceptions of wartime inequity predict stronger support for progressive taxation (Figure 2). This association holds when controlling for a host of additional individual-level factors. The results suggest that Ukrainian preferences for redistribution have been significantly amplified by perceived violations of fairness during the war.

The Next Front

The tremendous pressure of war has united Ukrainians but also exposed opportunities for the opposite: corruption, profiteering, and violations of the norm of patriotic solidarity. A key outcome is a striking—albeit still latent—demand for progressive taxation. In this, Ukraine mirrors a wartime pattern well established in historical cases, despite its specific context. But what are the implications?

Despite a growing consensus around distributive injustice, domestic tax reform remains constrained by Ukraine's reliance on foreign aid and depoliticized party competition. Early in the war, extraordinary inflows of international support (Trebesch et al., 2023) pushed domestic revenue generation to the background, and tax increases followed only under IMF pressure.

As Western support wavers and reconstruction costs increase, the structural need for increased domestic revenue is becoming more urgent. However, the policy space is narrow. International donors and investors increasingly advocate for deregulation and labour market liberalization (Lynch, 2024), whereas expert tax policy advice remains anchored in principles of neutrality, transparency, and simplicity (Becker et al., 2023)—leaving little room for forceful redistribution.

Domestically, structural obstacles persist. Ukraine lacks traditional left–right polarization; political parties are shaped by elite economic interests, and elections

6 The respondents were asked to which extend they agreed with nine different statements relating to the war-time situation ("If you think about the current situation, to what extent do you agree with the following statements?"), recorded on a scale from zero (do not agree at all) to 10 (completely agree). The index is the simple mean of responses to the following two items:
e) Some people are profiting from the war. (Деякі люди наживаються на війні/Некоторые люди наживаются на войне), and
f) The rich suffer less than others in the war. (Багаті на війні страждають менше за інших/Богатые на войне страдают меньше других).

often reflect oligarchic competition over key sectors such as energy (Bojcun, 2011). Redistributive ideologies have been marginalized by post-Soviet backlash and the 2015 decommunization laws (Razumkov Centre, 2022: 81). In 2019, all parties crossing the parliamentary threshold identified as centrist or centre-right. By 2023, 43% of Ukrainians could not place themselves ideologically (Dembitskyi, 2023). Even after three years of war, progressive taxation remains largely absent from the public agenda.

As a result, strong public support for redistribution has not translated into political demands or policy reform. However, this does not render war-induced preferences for fairness irrelevant. In contrast, they offer a potential foundation for a more equitable fiscal order—if matched by proactive state leadership. While international aid can fill short-term gaps, long-term stability depends on a tax system that is fair and legitimate.

History shows that few things mobilize public anger more than unfair taxes. It would be unwise to test the limits of Ukrainian tax-payer tolerance. Rather, policymakers should seize the opportunity to craft a new fiscal contract. This means recognizing not only the public's willingness to contribute but also their conditional support—rooted in fairness, transparency, and progressive burden sharing. If institutionalized, these preferences could form the basis of a more just and resilient post-war fiscal system.

About the Authors

Viktoriia Muliavka is a Postdoctoral Researcher at the Institute of Political Science, University of Bamberg. She holds a Ph.D. in Sociology from the Polish Academy of Sciences. Her research focuses on class politics, including political participation and representation, and attitudes towards redistribution.

Jakob Frizell is a Postdoctoral Researcher at SOCIUM, University of Bremen. He holds a Ph.D. in Political Science from the European University Institute. His research centres on the political economy of war, with a particular interest in its consequences for taxation, distribution, inequality, and social cohesion.

The survey and accompanying analysis have been supported by the Deutsche Forschungsgemeinschaft (DFG, German Research Foundation), through the Collaborative Research Center 1342 'Global Dynamics of Social Policy', project number 374666841-SFB 1342.

References

- Becker, T., Eichengreen, B., Gorodnichenko, Y., Guriev, S., Johnson, S., Mylovanov, T., Mauro, B. W. d. (2023). *Post-War Macroecnomic Framework for Ukraine*. London: CEPR Press.
- Bekeshkina, I. (2017) 'Decisive 2014: Did it divide or unite Ukraine?', in Haran, O. and Yakovlyev, M. (eds.) *Constructing a Political Nation: Changes in the Attitudes of Ukrainians during the War in the Donbas*. Kyiv: Stylos Publishing, pp. 1–34.
- Bivings, L. (2024, July 31). Ukraine businesses furious over government-proposed tax hikes tofund fight against Russia. *Kyiv Independent*. Retrieved from https://kyivindependent.com/ukraine-businesses-furious-over-government-proposed-tax-hikes/
- Bojcun, M. (2011) 'The Ukrainian economy and the international financial crisis', in Dale, G. (ed.) *First the Transition, then the Crash: Eastern Europe in the 2000s*. London: Pluto Press, pp. 143–168.
- Dembitskyi, S. (2023) *Sotsiolohichnyy monitorynh "Ukrayins'ke suspil'stvo (pislya 16 misyatsiv viyny)*. Kyiv: Instytut Sotsiolohiyi NAN Ukrainy.
- EY (2024) *Worldwide Personal Tax and Immigration Guide 2023–24*. London: Ernst & Young.
- Frizell, J. (2024) 'Rallying fiscal patriotism: War taxes in the contemporary world', *Comparative Political Studies*, 57(8), pp. 1375–1405. doi:10.1177/00104140231194061.
- Herron, E.S. and Pelchar, K. (2024) 'Undivided Ukraine: Evidence of rallying effects and an emerging national consensus', *Problems of Post-Communism*, 71(4), pp. 283–295.
- IMF (1994) *Ukraine – Recent Economic Developments*. Washington, D.C.: International Monetary Fund. (IMF Staff Country Report SM/94/263).
- IMF (2004) *Ukraine – Statistical Appendix*. Washington, D.C.: International Monetary Fund. (IMF Country Report SM/04/348, sup. 1).
- Interfax (2015) 'IABU backs revoking 1.5% war tax on currency transactions', *Interfax*, 18 March.
- Kunkle, F. and Korolchuk, S. (2023) 'Ukraine cracks down on draft-dodging as it struggles to find troops', *The Washington Post*, 8 December. Available at: https://www.washingtonpost.com/world/2023/12/08/ukraine-russia-war-draft-dodgers/ (Accessed: 30 June 2024).
- Levi, M. (1988). *Of Rule and Revenue*. Berkeley, CA: University of California Press.

- Lomonosova, N. and Filipchuk, L. (2022) 'Employment, social protection, housing: The population's attitude towards government programs of socioeconomic support and the need for them', *Cedos*. Available at: https://cedos.org.ua/en/researches/employment-social-protection-housing (Accessed: 30 June 2024).
- Lynch, L. (2024, August 24). The neoliberal battle for Ukraine's reconstruction. *New Statesman*. Available at: https://www.newstatesman.com/the-weekend-essay/2024/08/the-neoliberal-battle-for-ukraines-reconstruction
- Melnyk, O., Skrypchenko, T., Khalimonenko, N. and Kostenko, V. (2023) *How the war changed me and the country: Annual summary*. Kyiv: Rating Group. (Directed by M. Tkalych & I. Tyshchenko).
- Novak, V. and Berenson, M.P. (2023) *Taxpayer compliance and Ukraine's economic recovery*. Ukrainian Parliamentary Institute. Available at: https://www.kcl.ac.uk/kri/assets/taxpayer-compliance-and-ukraines-recovery-english-2023.06.01.pdf
- Pogorilov, S. (2023) 'SBU conducts large-scale searches in corruption cases', *Ukrainska Pravda*, 1 February. Available at: https://www.pravda.com.ua/news/2023/03/17/7393925/ (Accessed: 1 October 2024).
- Razumkov Centre (2022) 'Polityko-ideolohichni oriyentatsiyi hromadyan Ukrayiny v umovakh rosiys'koyi ahresiyi', *Natsional'na Bezpeka i Oborona*, 3–4.
- Pinkham, S. (2015) 'Which Ukraine?', *The New Yorker*, 12 February. Available at: https://www.newyorker.com/news/news-desk/which-ukraine (Accessed: 26 May 2025).
- Reuters (2022) 'Ukraine approves sweeping tax breaks to help businesses weather the war', *Reuters*, 15 March.
- Reuters (2024) 'Ukraine imposes first wartime tax hikes to fight Russian invasion', *Reuters*, 28 November. Available at: https://www.reuters.com/world/europe/ukraine-imposes-first-wartime-tax-hikes-fight-russian-invasion-2024-11-28/ (Accessed: 13 May 2025).
- Romanenko, V. (2023) '"We carry out task given by President": Head of Security Service of Ukraine explains mass searches and promises to continue', *Ukrainska Pravda*, 1 February. Available at: https://www.pravda.com.ua/eng/news/2023/02/1/7387463/ (Accessed: 1 October 2024).
- Scheve, K., & Stasavage, D. (2010). The Conscription of Wealth: Mass Warfare and the Demand for Progressive Taxation. *International Organization*, 64(4), 529–561.
- Shapovalov, S. (2024) 'Shifting social cleavages in Ukraine against the backdrop of full-scale war', *Ukrainian Analytical Digest*, 6, pp. 15–20.
- Smith, R. and Stubbington, T. (2022) 'Ukraine to issue "war bonds" to fund armed forces', *Financial Times*, 28 February. Available at: https://www.ft.com/content/faf894e7-f7a8-4a48-a7ce-2738441ac079 (Accessed: 13 May 2025).
- Trebesch, C., Antezza, A., Bushnell, K., Frank, A., Frank, P., Franz, L. et al. (2023) *The Ukraine Support Tracker: Which countries help Ukraine and how?* Kiel Working Paper. Kiel: Kiel Institute for the World Economy.
- Vox Ukraine (2025): White Book of reforms 2025, Chapter 5. Fiscal Policy, Available at https://voxukraine.org/en/white-book-of-reforms
- Wood, G.R. (2019) Crowdfunding defense. *Public Choice*, 180, pp. 451–467.

ANALYSIS

Who Deserves Support During Wartime? Reactions of Ukrainian Internally Displaced Persons to Benefit Cuts

Oksana Chorna (University of Bremen)

DOI: 10.3929/ethz-b-000742370

Abstract

This article explores the responses of Ukrainian internally displaced persons (IDPs) to recent cuts in the living allowance program introduced during the ongoing war. Drawing on original survey data collected in late 2024, it examines whether IDPs support the restriction of their welfare benefits and studies the extent to which IDPs' attitudes can be explained with self-interest and deservingness perceptions. In contrast with the expectation that welfare recipients would oppose retrenchment, the majority of surveyed IDPs endorsed limiting assistance to low-income and vulnerable groups and excluding able-bodied unemployed individuals from benefits. These findings highlight the role that perceptions of deservingness play in shaping welfare preferences among directly affected populations. This case contributes to broader study of wartime society by highlighting the perspectives of one of the groups most deeply impacted by the ongoing Russian war in Ukraine.

Internal Displacement in Ukraine

The annexation of Crimea by Russia and the Kremlin-fuelled war in Donbas, beginning in 2014, triggered a wave of internal displacement in Ukraine. Approximately 1.5 million people fled their homes, most during the first years of the conflict, when hostilities were at their peak. In response to the displacement crisis, the Ukrainian government introduced a new target group for the welfare system—internally displaced persons. The state offered this group a benefit: monthly targeted assistance was provided that was intended to cover living expenses, including utilities. To qualify, individuals had to prove earlier residency in the occupied territories or in areas of active hostilities and register as IDPs in territories controlled by the Ukrainian state (Verkhovna Rada Ukrainy, 2014a). The assistance was initially granted for six months and was subject to renewal. The original amount provided was UAH 884 per month for pensioners, disabled persons, children and UAH 442 for able-bodied adults (EUR 56.2 and EUR 28.1 at the exchange rate current at that time).[1] Total assistance per household was capped at UAH 2400 (EUR 152.7), an amount that was generally insufficient to cover living costs (Bulakh, 2020). For comparison, the minimum subsistence level in December 2014 was approximately UAH 1176 (EUR 74.8) per person (Ministerstvo finansiv Ukrainy, 2023).

From the outset, the government applied elements of activating social policy, characterised by pressure on welfare recipients to (re)enter the labour market (Frøyland et al., 2019). Accordingly, able-bodied IDPs of working age who remained unemployed after two months of receiving assistance were granted only 50% of the previous benefit for the following two months, after which they became ineligible for benefits. Exceptions applied to those who were caring for children under three, ill children, or elderly relatives and for those providing state-funded social services to family members without undergoing the relevant training (Verkhovna Rada Ukrainy, 2014b).

The full-scale Russian invasion in February 2022 caused a second wave of internal displacement. Within the first few months of the invasion, the number of IDPs rose to nearly seven million. Many families from the first wave were displaced again, and some families reported multiple instances of displacement. In response, the Ukrainian government updated its IDP assistance framework, replacing the monthly targeted assistance with a living allowance. The eligibility criteria for this allowance were more inclusive, and registration could be completed online. The benefit was made universally available to all those who had been residing in the occupied territories, in areas of active hostilities, or whose housing had been destroyed. The allowance was provided monthly from the date of application for the duration of the period of martial law and one month thereafter (Verkhovna Rada Ukrainy, 2022a). Amid the pressures of war, the state struggled to deliver benefits promptly. By September 2022, the Ministry of Temporarily Occupied Territories and Internally Displaced Persons reported more than 250,000 unresolved hotline calls from individuals who had registered for benefits but had not yet received payments (BBC, 2022).

1 Using the 2014 official exchange rate of the National Bank of Ukraine.

Eighteen months into the second wave of displacement, the government began restricting eligibility for the living allowance. An updated version of Resolution No. 332, which regulates the benefit, clarified that assistance aims to support vulnerable groups and encourage employment among those IDPs able to work. The allowance would be terminated for able-bodied unemployed recipients if they had not taken steps towards employment (undergoing training, e.g.) or registered as unemployed within three months of receiving the benefit. Exceptions were made for individuals with caregiving responsibilities and students. Additionally, the government further limited eligibility by terminating payments to IDPs with substantial savings, housing in non-occupied areas, or those residing abroad for over 30 days.

In spring 2024, the allowances were automatically extended only for individuals unable to work, severely ill individuals, or orphans. Other IDPs could apply for extensions every six months, provided their income did not exceed four times the subsistence minimum for those unable to work and if they were employed, seeking employment (e.g., studying), or had caregiving duties that impeded employment (e.g., supervising children who attend school online) (Verkhovna Rada Ukrainy, 2023). Thus, the regulations have become increasingly complex, with numerous subgroups becoming subject to varying conditions and exceptions. These changes led to a sharp decline in benefit recipients—from 2.6 million in January 2024 to 1.1 million by March 2025. As of December 2024, the International Organization for Migration estimated 3.67 million IDPs in Ukraine.

Plans to Reform the Social System

The evolving regulations on IDP assistance align with a broader governmental discourse on welfare and deservingness. As a post-socialist country, Ukraine inherited a extensive welfare system from the Soviet Union, as well as a widespread preference among the population for a strong role for the state in social protection. At the same time, economic transformation processes, resource scarcity, and demographic changes led to growing pressure for reform in the area of social policy. While demand for social assistance has sharply increased since the 2022 Russian invasion, government revenues have significantly declined due to war-related economic disruption and increased defence spending. The resulting budget deficit severely limits the state's ability to finance social programs. Concurrently, a worsening demographic crisis, exacerbated by mass migration, has increased pressure on the welfare system (Chorna et al., 2025).

As early as April 2022, the Parliament Committee on Social Policy and the Protection of Veterans' Rights began drafting reforms to the Social Code. The Ukrainian parliament website presented the news with the following remark: 'The legislative practice of civilized countries shows that social policy should be developed in accordance with a state's financial capacity and public consent to support certain population groups' (Verkhovna Rada Ukrainy, 2022b). At the same time, Oksana Zholnovych, the Minister of Social Policy, compared many Ukrainian citizens to 'teenagers', claiming that they do not want to take responsibility for themselves and rely on welfare instead. Therefore, she concluded, "We need to break down everything that is social today and simply reformat from scratch a new social contract on social policy in our country" (UNIAN, 2023). The suggested new social contract would include stricter monitoring of benefits, a review of financial obligations to reduce their number, impose needs-based verification, establish a competitive market for social services and provide social services instead of direct cash payments (KMU, 2024). Additional reforms aim to encourage economic participation by people of retirement age and those with disabilities and promote active ageing, summed up by Deputy Minister of Social Policy Daryna Marchak, who stated: "We must be interested and able to work as long as we can" (Ministerstvo sotsialnoi polityky Ukrainy, 2024).

This reorientation of social policy aligns with the broader recovery strategy promoted by the Ukrainian government and its international partners, which centres on reconstruction through economic liberalisation. The strategy rests on the assumption that market-driven growth, supported by inward investment, will foster peace and development by creating employment and increasing state revenues. However, this approach reflects a dominant austerity paradigm that emphasises individual responsibility for managing social risks (Lomonosova & Provan, 2024). IDPs, as one of the largest welfare target groups, were among the first to experience the implementation of the new policies.

Analysis

This article draws on original survey data collected by the Kyiv-based research agency Info Sapiens in November and December 2024, approximately nine months after new regulations came into force that reduced the number of living allowance recipients. The survey included 1,631 internally displaced persons (IDPs) and was conducted via computer-assisted telephone interviews (CATI), using a random sample of mobile phone numbers across Ukrainian-controlled territories (Chorna forthcoming).

The survey assessed IDPs' reactions to recent benefit reductions. The respondents included both first-wave (33%) and second-wave (67%) IDPs. A majority (58%) were displaced once, 30% had experienced displacement twice and 12% had been displaced three or more times. A small portion (12%) were not officially registered as

IDPs and were therefore ineligible for the living allowance. At the time of the survey, 29% of the respondents were receiving benefits, whereas 45% had stopped receiving them in 2023 or 2024, following regulatory changes. Among the remaining respondents, 7% stopped receiving the benefit before 2023, 6% had registered as IDPs but never applied for the benefit and 1% had applied but were rejected.

Support for benefit reductions was measured with two key questions:

Q1. How do you assess the government's intention to provide IDP payments only to low-income and vulnerable IDPs?

Q2. How do you assess the new regulations under which, in certain cases, only working or employment-seeking able-bodied IDPs will continue to receive payments?

Overall, 57% of the respondents supported or somewhat supported targeting benefits to low-income and vulnerable groups (Q1), and 71% supported or somewhat supported excluding able-bodied, nonworking IDPs from receiving assistance (Q2). This support was consistent across both first- and second-wave IDPs, across income levels and regardless of whether the respondents were receiving benefits or how often they had been displaced.

Support for welfare retrenchment is generally low, particularly among those directly affected. In that context, the extent of support among IDPs for these restrictions is unexpected. Research typically focuses on the challenges policy-makers face when attempting to reduce welfare spending in the face of public resistance (Häusermann et al., 2019), whereas less attention has been given to how welfare recipients themselves respond to retrenchment. Economic perspectives, particularly rational choice theory, emphasise self-interest as a driver of attitudes towards welfare policy—people are more likely to support programs from which they benefit (Jæger, 2006: 322–323). However, as Cavaillé (2015) argues, self-interest is only part of the equation; perceptions of deservingness also significantly shape welfare preferences. This analysis explores whether perceptions of self-interest and deservingness help explain IDPs' support for benefit reduction.

Despite the relatively modest value of the monthly living allowance (UAH 2,000 for adults, UAH 3,000 for children and persons with disabilities—EUR 46 and EUR 69, respectively),[2] 93% of current recipients said the benefit was financially important for their household's income. Among nonrecipients, 61% stated that the allowance would be important if they were receiving it. For the question of whether it was acceptable to reduce the number of recipients if low-income IDPs continued to receive support, 77% answered positively—although only 31% of respondents identified themselves as having a low income. Notably, 69% of unemployed respondents supported excluding able-bodied nonworking IDPs from eligibility. These findings suggest that respondents' support for cuts cannot be explained by their belonging to the group remaining eligible for the allowance.

Support for the exclusion of unemployed IDPs—expressed even by those directly affected—is especially notable given the ongoing economic crisis and the sharp decline in employment triggered by the war. A nationwide survey conducted by the Rating Group in September 2023 revealed that 25% of individuals who had been employed before the war were unemployed at the time of the survey (Rating Group, 2023). IDPs were disproportionately affected, as many originated from regions that suffered the most significant job losses.

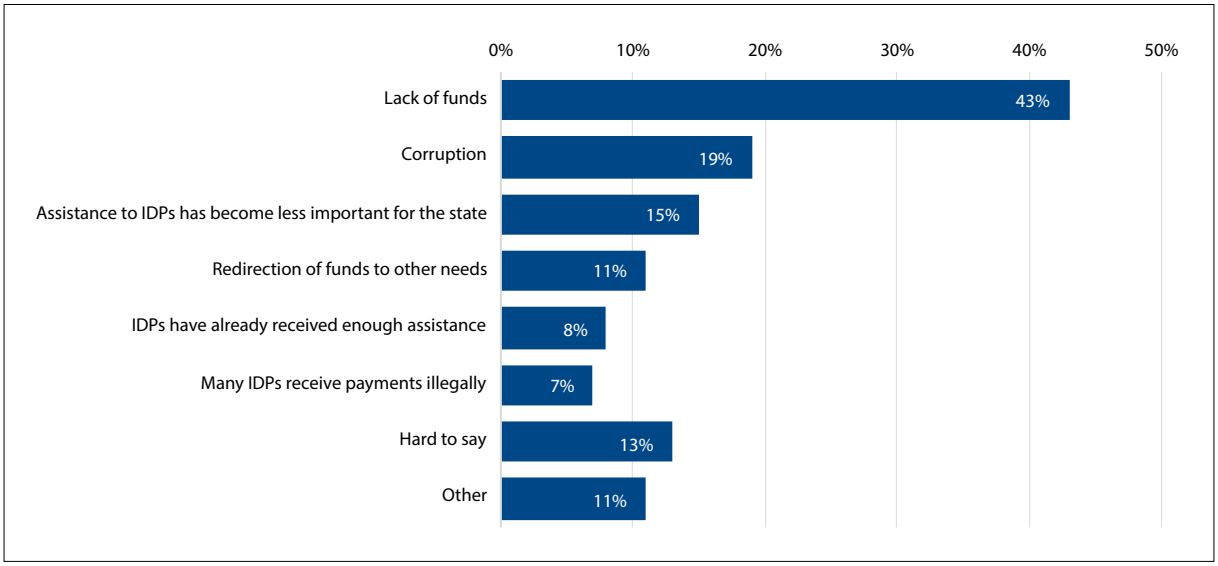
To better understand whether perceptions of the reasons for the cuts shaped respondents' attitudes, the survey also included an open-ended question about why the government reduced the payments. Among respondents, 43% attributed the cuts to a lack of financial resources, whereas 19% cited corruption. Other explanations included the belief that the state had deprioritised IDPs (15%), redirected funds to other areas (11%), or aimed to eliminate fraudulent claims (7%), as indicated in Figure 1 on p. 15.

Nevertheless, when presented with a series of statements, a large majority (70%) disagreed that many IDPs no longer needed assistance, and 87% rejected the notion that IDPs had already received sufficient support. Only 42% of respondents agreed that budget constraints justify the cuts. These responses indicate that most IDPs continue to see their group as being in need of state support. The core question, then, becomes not whether support is needed but which IDPs are considered deserving of continued assistance in the context of limited resources.

A substantial majority (81%) of the respondents considered IDPs to be deserving of government assistance. However, even among those who held this view, support for the new restrictions remained strong: 53% supported targeting support to the most vulnerable (Q1), and 74% supported excluding able-bodied, nonworking individuals (Q2). When asked which IDP groups should continue to receive the allowance under financial constraints, the respondents prioritised pensioners (92%), child caregivers (89%), low-income individuals (84%) and persons with disabilities (83%). In contrast, only 44% supported continued assistance for working IDPs, and only 39% supported able-bodied nonworking individuals (Figure 2 on p. 15).

2 Using the 2024 official exchange rate of the National Bank of Ukraine.

Figure 1: Perceived Reasons for Cuts in State Social Support for IDPs (IDP Survey 2024)

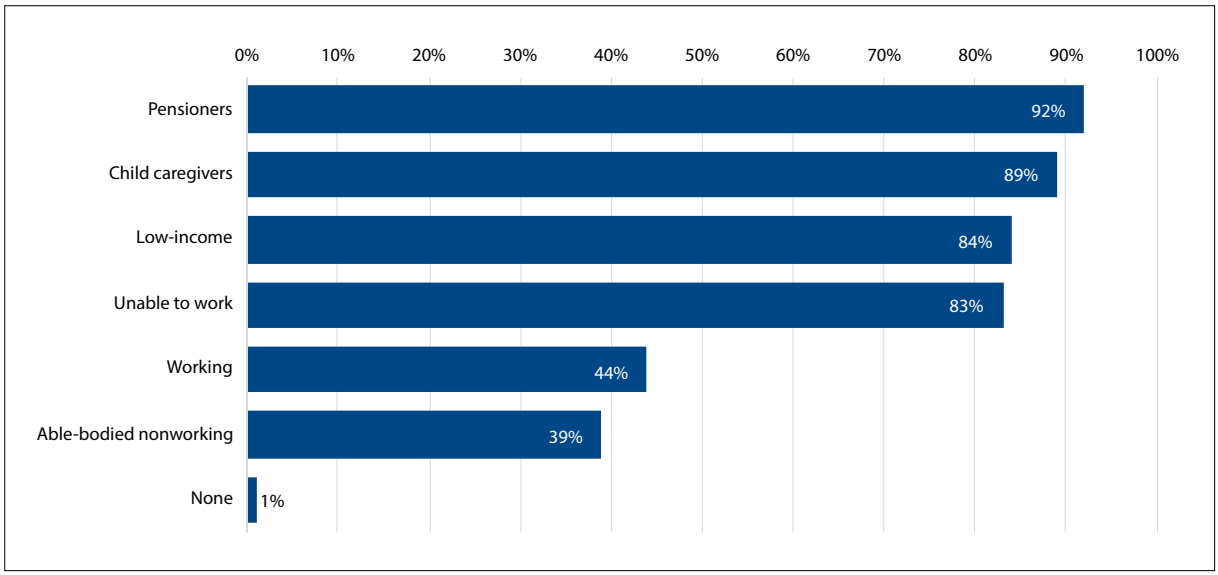


Note: Respondents could choose multiple reasons, so the percentages do not sum to 100%. Source: Chorna (forthcoming)

These findings point to two important conclusions. First, the surveyed IDPs continue to support the welfare system in principle, as shown by their belief that certain categories of people should continue to receive assistance even when budgets are constrained. Second, their views appear to be guided by the needs of the recipients and their reciprocity—that is, whether a person is currently contributing to society, has contributed in the past or may contribute in the future (Oorschot & Roosma, 2017). Groups seen as the neediest (e.g., disabled or low-income individuals), those having made past contributions (e.g., pensioners), and those making active contributions (e.g., caregivers) are considered most deserving of support.

This interpretation is reinforced by responses concerning redistributive preferences toward other groups in society. Only 25% of respondents supported hypothetically redirecting funds to unemployed individuals. In contrast, a majority favoured reallocating IDP allowances to groups perceived as more deserving: persons with disabilities (66%), low-income individuals (58%), and veterans and their families (59%).

Figure 2: IDP Categories That Should Continue to Receive Payments from the State Under Limited Financial Resources (IDP Survey 2024)



Note: Respondents could choose multiple reasons, so the percentages do not sum to 100%. Source: Chorna (forthcoming)

In the context of the Russian invasion, military personnel—particularly those on the front lines—are seen to be taking the greatest risks and making the most significant sacrifices. This appreciation of their reciprocity and contribution is also reflected in other studies. For example, a nationwide survey conducted by the Rating Group in December 2024 revealed that nine in ten respondents expressed trust in veterans of the current war and in members of the armed forces of Ukraine serving on the front lines (Rating Group, 2024).

In summary, the majority of IDP respondents supported restricting benefits to low-income and vulnerable individuals and excluding able-bodied nonworking recipients. These attitudes were consistent across demographic groups and even among unemployed individuals and those affected by the cuts. While most respondents still viewed IDPs as deserving of support, their preferences reflected deservingness criteria of need and reciprocity: they prioritised assistance for those who are most vulnerable, are actively contributing, or have contributed in the past.

Conclusions

While respondents to the survey expressed support for reducing the number of living-allowance recipients, they simultaneously demonstrated general support for the welfare system. However, under conditions of limited state resources, they believe that welfare assistance should be reserved for the most vulnerable and most reciprocating segments of the population. Notably, more than eight in ten surveyed IDPs indicated that displaced pensioners, child caregivers, individuals with low incomes and persons with disabilities should continue receiving the living allowance, even where state financial capacity is constrained. This suggests an opposition to the governmental narrative of 'breaking everything social', a phrase used by current Minister of Social Policy, Oksana Zholnovych, to describe the reform agenda. Moreover, the surveyed IDPs strongly endorsed the view that nonworking welfare recipients are undeserving of state assistance. Despite the economic crisis induced by the war and the resulting lack of employment opportunities, such attitudes are held even by unemployed IDPs themselves.

In conclusion, this analysis shows that support for cuts to specific welfare programs does not necessarily imply support for a general reduction in the welfare system. In the Ukrainian context—shaped by a post-socialist legacy, a current economic liberalisation course and the ongoing war—there remains a strong preference for the state to uphold its responsibility to provide social assistance to vulnerable groups.

About the Author

Oksana Chorna is a PhD researcher at the CRC 1342 'Global Dynamics of Social Policy' and the Research Centre for East European Studies at the University of Bremen. Oksana's research interests encompass social policy, migration and displacement. Currently, her research centres on the social benefits to internally displaced persons in Ukraine.

This contribution is a product of the research conducted at the Collaborative Research Center 1342 'Global Dynamics of Social Policy' at the University of Bremen. The Center is funded by the Deutsche Forschungsgemeinschaft (DFG, German Research Foundation)—project number 374666841—SFB 1342.

References

- BBC (2022): Chomu pereselentsi dosi ne otrymaly hroshey i na shcho yim spodivatysya. Available at: https://www.bbc.com/ukrainian/features-62321972
- Bulakh, Tania (2020): Entangled in social safety nets: Administrative responses to and lived experiences of internally displaced persons in Ukraine. Europe-Asia Studies, 72(3), 455–480.
- Cavaillé, Charlotte (2015): Deservingness self-interest and the welfare state: Why some care more about deservingness than others and why It matters, In: LIS Working Paper Series, vol. 652.
- Chorna, Oksana; Heinrich, Andreas; Isabekova-Landau, Gulnaz; Pleines, Heiko, (2025): Sozialsystem und Arbeitsmarkt, in: Worschech, Susann (Hg.), Freiheitsschauplatz – Ein Gesellschaftsportrait der Ukraine, Baden-Baden: Nomos, 115–136. Available at: https://www.nomos-shop.de/de/p/freiheitsschauplatz-gr-978-3-8487-7577-4
- Chorna, Oksana (forthcoming): Data collection "How do welfare recipients react to cuts in a welfare program benefiting them? The case of Ukrainian IDPs" - Survey implemented by Info Sapiens in 2024, to be published on Discuss Data (https://discuss-data.net/)
- Frøyland, Kjetil, Tone Alm Andreassen, and Simon Innvær (2019): Contrasting supply-side, demand-side and combined approaches to labour market integration. Journal of Social Policy 48.2, 311–328.
- Häusermann, Silja, Thomas Kurer, and Denise Traber (2019): The politics of trade-offs: Studying the dynamics of welfare state reform with conjoint experiments. Comparative political studies 52.7, 1059–1095.

- Jæger, Mads Meier (2006): What Makes People Support Public Responsibility for Welfare Provision: Self-interest or Political Ideology? A Longitudal Approach, In: Acta Sociologica, Vol. 49(3), 321–338.
- KMU (2024): Denys Shmyhal: We are creating a new social policy system based on the "building capacity instead of dependence" principle. Available at: https://www.kmu.gov.ua/en/news/denys-shmyhal-stvoriuiemo-novu-systemu-sotsialnoi-polityky-v-osnovi-iakoi-pryntsyp-formuvannia-spromozhnosti-zamist-zalezhnosti
- Lomonosova, Nataliia, and Anna Provan (2024): Build back better for everyone: A feminist perspective on reconstruction and recovery of Ukraine. Available at: https://centreforfeministforeignpolicy.org/2024/02/20/build-back-better-for-everyone-a-feminist-perspective-on-reconstruction-and-recovery-of-ukraine/
- Ministerstvo finansiv Ukrainy (2023): Prozhytkovyy minimum v Ukrayini 2023. Available at: https://index.minfin.com.ua/ua/labour/wagemin/
- Ministerstvo sotsialnoi polityky Ukrainy (2024): Daryna Marchak - pro demohrafichni vyklyky Ukrayiny ta varianty pensiynykh nakopychen. Available at: https://www.youtube.com/watch?v=JvDR3upfw0E
- Van Oorschot, Wim, and Femke Roosma (2017): The social legitimacy of targeted welfare and welfare deservingness. The social legitimacy of targeted welfare. Edward Elgar Publishing, 3–34.
- Rating Group (2023): Zahalnonatsionalne opytuvannya #24 Nastroyi ta ekonomichne stanovyshche naselenny. Available at: https://ratinggroup.ua/files/ratinggroup/reg_files/rg_1000_ua_moods_job_%D1%85%D1%85iv_092023.pdf
- Rating Group (2024): The image of veterans in Ukrainian society: December 2024. Available at: https://ratinggroup.ua/en/research/ukraine/the_image_of_veterans_in_ukrainian_society.html
- Verkhovna Rada Ukrainy (2014a): Postanova Kabinetu Ministriv Ukrainy Pro oblik osib, yaki peremishchuyutsya z tymchasovo okupovanoyi terytoriyi Ukrayiny ta rayoniv provedennya antyterorystychnoyi operatsiyi vid 1 zhovtnya 2014 r. № 509. Available at: https://zakon.rada.gov.ua/laws/show/509-2014-%D0%BF/ed20141001#Text
- Verkhovna Rada Ukrainy (2014b): Postanova Kabinetu Ministriv Ukrainy Pro nadannya shchomisyachnoyi adresnoyi dopomohy osobam, yaki peremishchuyut'sya z tymchasovo okupovanoyi terytoriyi Ukrayiny ta rayoniv provedennya antyterorystychnoyi operatsiyi, dlya pokryttya vytrat na prozhyvannya, v tomu chysli na oplatu zhytlovo-komunal'nykh posluh vid 1 zhovtnya 2014 r. № 505. Available at: https://zakon.rada.gov.ua/laws/show/505-2014-%D0%BF/ed20141001#Text
- Verkhovna Rada Ukrainy (2022a): Postanova Kabinetu Ministriv Ukrainy Deyaki pytannya vyplaty dopomohy na prozhyvannya vnutrishn'o peremishchenym osobam vid 20 bereznya 2022 r. № 332. Available at: https://zakon.rada.gov.ua/laws/show/332-2022-%D0%BF/ed20240301#Text
- Verkhovna Rada Ukrainy (2022b): U Verkhovniy Radi Ukrayiny rozpochalasya robota nad proektom Sotsialnoho kodeksu Ukrayiny. Available at: https://www.rada.gov.ua/news/razom/224746.html
- Verkhovna Rada Ukrainy (2023): Postanova Kabinetu Ministriv Ukrainy Deyaki pytannya pidtrymky vnutrishn'o peremishchenykh osib vid 11 lypnya 2023 r. № 709. Available at: https://zakon.rada.gov.ua/laws/show/709-2023-%D0%BF/ed20230711#Text
- UNIAN (2023): Nam treba zlamaty vse, shcho ye s'ohodni sotsial'noho. Ukrayina ne mozhe shche bil'she rozduvaty sotsvyplaty, - ministr sotspolityky. Available at: https://www.unian.ua/economics/finance/nam-treba-zlamati-vse-shcho-ye-sogodni-socialnogo-ukrajina-ne-mozhe-shche-bilshe-rozduvati-socviplati-ministr-socpolitiki-12399186.html

ABOUT THE UKRAINIAN ANALYTICAL DIGEST

Corresponding Editors
Eduard Klein (eklein@uni-bremen.de), Heiko Pleines (pleines@uni-bremen.de) (both Research Centre for East European Studies at the University of Bremen)

Coordination Layout and Publication
Matthias Neumann (fsopr@uni-bremen.de) (Research Centre for East European Studies at the University of Bremen)

About the Ukrainian Analytical Digest

The Ukrainian Analytical Digest (UAD) is a bimonthly internet publication jointly produced by the Research Centre for East European Studies at the University of Bremen (www.forschungsstelle.uni-bremen.de), the Center for Security Studies (CSS) at ETH Zurich (www.css.ethz.ch), the Center for Eastern European Studies (CEES) at the University of Zurich (www.cees.uzh.ch), and the German Association for East European Studies (DGO). The Ukrainian Analytical Digest analyzes the political, economic, and social situation in Ukraine within the context of international and security dimensions of this country's development. All contributions to the Ukrainian Analytical Digest undergo a fast-track peer review.

To subscribe or unsubscribe to the Ukrainian Analytical Digest, please visit our web page at https://css.ethz.ch/publikationen/uad.html

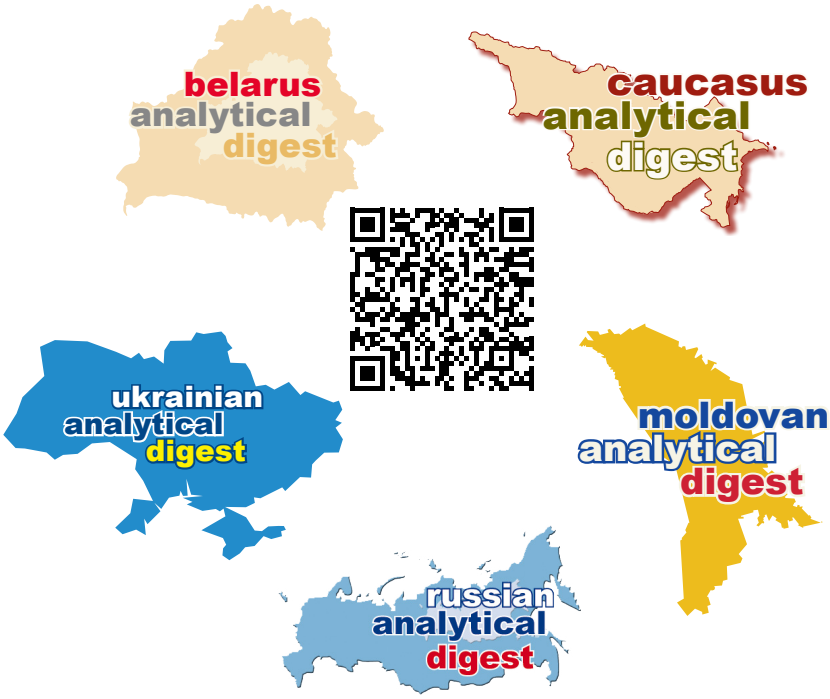
Participating Institutions

Center for Security Studies (CSS) at ETH Zurich
The Center for Security Studies (CSS) at ETH Zurich is a center of competence for Swiss and international security policy. It offers security policy expertise in research, teaching, and consultancy. The CSS promotes understanding of security policy challenges as a contribution to a more peaceful world. Its work is independent, practice-relevant, and based on a sound academic footing.
The CSS combines research and policy consultancy and, as such, functions as a bridge between academia and practice. It trains highly qualified junior researchers and serves as a point of contact and information for the interested public.

Research Centre for East European Studies at the University of Bremen (Forschungsstelle Osteuropa – FSO)
Founded in 1982, the Research Centre for East European Studies (Forschungsstelle Osteuropa – FSO) at the University of Bremen is dedicated to the interdisciplinary analysis of socialist and post-socialist developments in the countries of Central and Eastern Europe. The major focus is on the role of dissent, opposition and civil society in their historic, political, sociological and cultural dimensions.
With a unique archive on dissident culture under socialism and with an extensive collection of publications on Central and Eastern Europe, the Research Centre regularly hosts visiting scholars from all over the world.
One of the core missions of the institute is the dissemination of academic knowledge to the interested public. This includes regular e-mail newsletters covering current developments in Central and Eastern Europe.

Center for Eastern European Studies (CEES) at the University of Zurich
The Center for Eastern European Studies (CEES) at the University of Zurich is a center of excellence for Russian, Eastern European and Eurasian studies. It offers expertise in research, teaching and consultancy. The CEES is the University's hub for interdisciplinary and contemporary studies of a vast region, comprising the former socialist states of Eastern Europe and the countries of the post-Soviet space. As an independent academic institution, the CEES provides expertise for decision makers in politics and in the field of the economy. It serves as a link between academia and practitioners and as a point of contact and reference for the media and the wider public.

Responsible editor for this issue: Heiko Pleines
Layout: Marta Warmińska, Cengiz Kibaroglu, Matthias Neumann, and Michael Clemens
ISSN 2941-7139 © 2025 by Forschungsstelle Osteuropa, Bremen and Center for Security Studies, Zürich
Research Centre for East European Studies • Country Analytical Digests • Klagenfurter Str. 8 • 28359 Bremen •Germany
Phone: +49 421-218-69600 • Telefax: +49 421-218-69607 • e-mail: fsopr@uni-bremen.de • Internet: https://css.ethz.ch/en/publications/uad.html



Eastern Europe – Analytical Digest Series

The Eastern Europe – Analytical Digest Series consists of regular online Digests that provide in-depth analysis of recent events, trends, and developments in Eastern European politics, economics, foreign policy, security, and society. All Analytical Digests are part of a joint project that is committed to academically sound, generally understandable analyses of developments in Eastern Europe, openness to different positions and open access, non-commercial information for an interested public in the broadest sense. The authors are international scholars and experts. The editorial teams of the Eastern Europe – Analytical Digest Series consist of academics with many years of research experience.

Belarus Analytical Digest

Archive of all issues: https://css.ethz.ch/en/publications/belarus-analytical-digest/belarus-analytical-digest-all-issues.html
Subscribe here: https://css.ethz.ch/en/publications/belarus-analytical-digest/newsletter-service-belarus-analytical-digest.html

Caucasus Analytical Digest

Archive of all issues: https://css.ethz.ch/en/publications/cad/cad-all-issues.html
Subscribe here: https://css.ethz.ch/en/publications/cad/newsletter-service-cad.html

Moldovan Analytical Digest

Archive of all issues: https://css.ethz.ch/en/publications/moldovan-analytical-digest/moldovan-analytical-digest-all-issues.html
Subscribe here: https://css.ethz.ch/en/publications/moldovan-analytical-digest/newsletter-service-moldovan-analytical-digest.html

Russian Analytical Digest

Archive of all issues: https://css.ethz.ch/en/publications/rad/rad-all-issues.html
Subscribe here: https://css.ethz.ch/en/publications/rad/newsletter-service-rad.html

Ukrainian Analytical Digest

Archive of all issues: https://css.ethz.ch/en/publications/uad/uad-all-issues.html
Subscribe here: https://css.ethz.ch/en/publications/uad/newsletter-service-uad.html