

KAZAKHSTAN

DESTINATION GUIDE

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INTRODUCTION

This guide provides a clear and practical overview for **local and foreign employees, employers, and investors** operating in the country. It covers the full employment lifecycle – from hiring and work permits to payroll, social security, taxation, termination, healthcare, education, and business setup.

Designed to support both **local workforce management and international talent mobility**, the guide explains statutory obligations, employee rights, and employer responsibilities under labor, tax, and social security regulations. It also supports business owners by outlining company formation, accounting, and ongoing compliance requirements.

Powered by **Gini Talent** and **Gini Finance**, this guide reflects real-world operational expertise:

- **Gini Talent** enables compliant hiring through recruitment, Employer of Record (EOR), payroll, and work permit services.
- **Gini Finance** ensures financial, tax, and accounting compliance with local regulations.

Together, they provide an end-to-end solution that helps organizations and professionals operate confidently, compliantly, and efficiently.



WORK PERMIT & WORKING CONDITIONS

Employment in Kazakhstan is governed primarily by the **Labor Code of the Republic of Kazakhstan**, the **Law on Population Migration**, and regulations issued by the **Ministry of Labor and Social Protection of the Population**, the **Migration Service**, and relevant local authorities.

Kazakhstani citizens may work freely without permit restrictions, while foreign nationals must obtain appropriate **work authorization and immigration approval** before commencing employment in Kazakhstan.

This section outlines the legal framework applicable to both local and foreign employees, as well as employer obligations for lawful employment in Kazakhstan.

WORK AUTHORIZATION FRAMEWORK IN KAZAKHSTAN

For Kazakhstani Citizens (Local Employees)

- No work permit is required
- Employment governed by the Labor Code of Kazakhstan
- Mandatory registration with the state social security and pension systems
- Full access to statutory employee rights, benefits, and labor protections

For Foreign Employees

- Legal stay in Kazakhstan is required (appropriate visa status)
- A valid work permit issued by authorized state bodies is generally mandatory
- A corresponding work visa (Category C) is required for employment
- Work authorization is:
 - Employer-specific
 - Position-specific
- Employment may begin only after:
 - Work permit approval
 - Work visa issuance
 - Completion of mandatory registration with migration authorities

For Employers

Employers are responsible for ensuring:

- Valid work permits and visa status for foreign employees
- Lawful and compliant employment contracts
- Compliance with labor, tax, social security, and migration regulations

TYPES OF WORK PERMITS IN THE KAZAKHSTAN

Employer-Sponsored Work Permit

- Issued to the employer for hiring foreign nationals
- Linked to:
 - Specific employer
 - Approved position
- Subject to annual foreign labor quotas
- Typically valid for up to 1 year
- Renewable, subject to compliance and quota availability

Intra-Corporate Transferee Permit

- Applicable to multinational companies
- Covers:
 - Managers
 - Specialists
 - Key technical personnel
- Simplified procedures compared to standard permits
- Still subject to registration and reporting obligations

Short-Term Work Authorization

- Used for temporary or project-based assignments
- Limited duration
- Subject to migration and labor authority approval

Exemptions

Certain foreign nationals may be exempt from work permit requirements, including:

- Citizens of Eurasian Economic Union (EAEU) member states
- Heads of representative offices (subject to conditions)
- Diplomatic and international organization staff

WORK PERMIT ELIGIBILITY REQUIREMENTS

Employer Requirements

Employers hiring foreign nationals must:

- Be a legally registered entity in Kazakhstan
- Comply with foreign labor quota regulations
- Demonstrate the necessity of hiring foreign specialists
- Meet localization and training obligations for local workforce
- Be compliant with:
 - Tax obligations
 - Social security contributions
 - Labor law requirements

Employee Requirements (Foreign Nationals)

- Valid passport
- Appropriate visa eligibility
- Relevant professional qualifications and experience
- Position aligned with approved permit category
- Salary meeting minimum thresholds set by law

Local (Kazakhstani) Employees

- No work authorization requirements
- Employment governed solely by Kazakh labor legislation

WORK PERMIT APPLICATION PROCESS IN THE KAZAKHSTAN

Applications from Outside Kazakhstan

- Employer applies for a work permit with local labor authorities
- Upon approval, the employee applies for a work visa at a Kazakh consulate
- Employment may commence only after:
 - Entry into Kazakhstan
 - Work permit and visa issuance
 - Migration registration

Applications from Within Kazakhstan

- Possible for eligible visa holders
- May involve:
 - Status change
 - Permit amendments
- Processing timelines depend on:
 - Permit category
 - Region
 - Quota availability

REQUIRED DOCUMENTS FOR KAZAKHSTAN WORK PERMIT APPLICATIONS

Foreign Employee Documents

- Passport
- Visa application documents
- Educational diplomas and certificates
- Professional CV
- Employment contract or offer letter
- Medical certificate (if required)

Employer Documents

- Company registration documents
- Foreign labor quota approval
- Job description and justification for foreign hire
- Employment contract details
- Tax and compliance certificates

WORK PERMIT VALIDITY & EXTENSION IN THE KAZAKHSTAN

- Permit validity typically up to 1 year
- Renewal applications must be filed before expiration
- Changes in:
 - Employer
 - Position
 - Work location

require new permits or amendments

- Non-compliance may result in:
 - Fines and penalties
 - Permit cancellation
 - Immigration violations

SOCIAL SECURITY & HEALTHCARE COVERAGE / 1

Mandatory Social Security Systems

For Kazakhstani employees, mandatory registration applies to:

- State Social Insurance Fund
- Pension Fund
- Mandatory Social Health Insurance (MSHI)

Foreign employees may be subject to mandatory contributions depending on:

- Nationality
- Residence status
- Applicable international agreements

Benefits Include

- Public healthcare access
- Sickness and maternity benefits
- Disability and survivor benefits
- Pension coverage

Contribution Structure

- Contributions shared between employer and employee
- Calculated as a percentage of salary
- Declared and paid monthly

SOCIAL SECURITY & HEALTHCARE COVERAGE / 2

Private Health Insurance

- Not mandatory
- Commonly provided by employers
- Used for:
 - Private healthcare access
 - Expat-focused medical services

International Social Security Agreements

Kazakhstan has concluded social security agreements with several countries to:

- Avoid double contributions
- Allow pension contribution aggregation

Applicability depends on nationality and assignment structure.

WORKING CONDITIONS & EMPLOYEE RIGHTS IN KAZAKHSTAN

The following rules apply equally to local and foreign employees.

Working Hours

- Standard working hours: **8 hours** per day
- Maximum: **40 hours** per week

Overtime

- Allowed only with employee consent
- Paid at increased statutory rates
- Annual limits apply

Rest Periods

- Minimum **one rest day** per week
- Daily rest and meal breaks required

Paid Annual Leave

- Minimum **24 calendar days** per year
- Additional leave may apply for certain roles

EMPLOYMENT TERMINATION, NOTICE & SEVERANCE PAY IN THE KAZAKHSTAN

Notice Periods

- Notice periods depend on contract terms and termination grounds
- Written notice is generally required

Severance Pay

- Applicable in employer-initiated terminations without fault
- Amount depends on:
 - Reason for termination
 - Length of service
- Statutory minimum severance applies

EMPLOYER COMPLIANCE & LEGAL RISKS

Common compliance risks include:

- Employing foreigners without valid permits
- Exceeding foreign labor quotas
- Expired visas or permits
- Improper termination procedures
- Failure to meet localization obligations

These may result in:

- Administrative fines
- Permit revocation
- Labor disputes
- Immigration sanctions

WHY CHOOSE THE KAZAKHSTAN FOR EMPLOYMENT?

Kazakhstan offers:

- Strategic location between Europe and Asia
- Access to the Eurasian Economic Union (EAEU) market
- Resource-rich and diversified economy
- Growing demand for foreign specialists
- Competitive labor costs
- Improving regulatory and business environment

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SOCIAL SECURITY

Kazakhstan's social security system is administered through several state institutions and provides mandatory social insurance, healthcare, and pension coverage for legally employed individuals.

The core institutions include:

- **State Social Insurance Fund (SSIF)**
- **Unified Accumulative Pension Fund (UAPF)**
- **Mandatory Social Health Insurance Fund (MSHI / OSMS)**

Both Kazakhstani citizens and foreign nationals employed under a lawful employment relationship in Kazakhstan may be subject to mandatory social security registration, depending on residency status, nationality, employment type, and applicable international agreements.

MANDATORY SOCIAL SECURITY REGISTRATION IN KAZAKHSTAN

Kazakhstani Employees

- Registration with social security, pension, and health insurance systems is mandatory from the first day of employment
- Employers must complete employee registration immediately upon hiring
- Coverage begins from the start date of employment

Employer Obligations

Employers are legally responsible for:

- Timely registration of employees with:
 - State Social Insurance Fund
 - Unified Accumulative Pension Fund
 - Mandatory Social Health Insurance system
- Accurate declaration of:
 - Salary
 - Job position
 - Employment status
- Monthly calculation, reporting, and payment of statutory contributions

Failure to comply may result in:

- Administrative fines and penalties
- Retroactive contribution liabilities
- Increased labor, tax, and migration audits
- Suspension of work permit or immigration processes

Foreign Employees

- Registration requirements depend on:
 - Residency status
 - Nationality
 - Type and duration of employment
 - Applicable international or bilateral agreements
- In practice:
 - Long-term foreign employees are generally subject to mandatory pension, social insurance, and health insurance contributions
 - Certain foreign employees (e.g. EAEU nationals or posted workers) may follow simplified or alternative rules
- Employment should not commence without compliance with applicable registration requirements

STATUTORY CONTRIBUTIONS IN KAZAKHSTAN (INDICATIVE)

Statutory contributions are calculated based on the employee's gross salary and are shared between the employer and the employee, depending on contribution type.

Contribution Structure

Mandatory contributions generally include:

- Pension contributions – retirement savings under UAPF
- Social insurance contributions – disability, maternity, survivor benefits
- Mandatory health insurance (MSHI) – public healthcare coverage

Contribution rates:

- Are prescribed by law
- May change periodically
- Are subject to statutory income caps

Payment Rules

All contributions must be:

- Calculated based on declared salary
- Reported monthly
- Paid within statutory deadlines

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

Kazakhstan has concluded social security agreements with several countries and is a member of the **Eurasian Economic Union (EAEU)**.

These arrangements may allow:

- Avoidance of double social security contributions
- Coordination of pension rights
- Continued coverage under the home country system for limited assignments

Foreign employees may benefit from exemptions only if:

- Applicable agreements exist, and
- Required certificates and documentation are officially submitted and approved

ROLE OF SOCIAL SECURITY IN WORK PERMIT & IMMIGRATION PROCESSES

Initial Employment and Work Authorization

- Work permits and visas are assessed independently from social security registration
- Social security registration is typically completed after:
 - Work permit approval
 - Employment contract execution

Work Permit & Visa Extensions

- Proper and uninterrupted statutory contributions support:
 - Lawful employment status
 - Immigration and permit renewal compliance
- Missing, late, or underreported contributions may result in:
 - Employer penalties
 - Increased scrutiny during work permit or visa extensions

SOCIAL SECURITY EXIT PROCEDURES UPON EMPLOYMENT TERMINATION

Employer Responsibilities

Upon termination of employment, employers must:

- Notify relevant social security institutions within statutory timelines
- Submit final contribution declarations
- Close employee records accurately

Employee Considerations

- Kazakhstani employees retain contribution history for future employment and retirement
- Foreign employees must:
 - Secure new employment and update registrations, or
 - Adjust residence or visa status if remaining in Kazakhstan

PUBLIC SOCIAL SECURITY VS. PRIVATE INSURANCE IN THE UAE – KEY DISTINCTION

Feature	Public Social Security (SSIF / UAPF / MSHI)	Private Health Insurance
Mandatory for local employees	✔ Yes	✘ No
Mandatory for foreign employees	⚠ Case-dependent	✘ No
Covers retirement	✔ Yes	✘ No
Covers social risks	✔ Yes	✘ No
Supports work permit compliance	✔ Yes	✘ No
Supplementary healthcare	✘ Limited	✔ Yes

Once statutory registration is completed, private health insurance is not legally required but is commonly provided to access:

- Private clinics and hospitals
- Faster medical services
- English-speaking healthcare providers
- International healthcare coverage

COMMON SOCIAL SECURITY COMPLIANCE RISKS IN KAZAKHSTAN

Frequently encountered compliance issues include:

- Late or missing employee registration
- Incorrect salary or contribution base declarations
- Delayed or unpaid monthly contributions
- Failure to report employment termination
- Misclassification of foreign employees

These violations may lead to:

- Administrative fines and penalties
- Retroactive contribution assessments
- Increased audit exposure
- Work permit and immigration compliance risks

WHY SOCIAL SECURITY COMPLIANCE IS CRITICAL FOR EMPLOYEES & EMPLOYERS ?

Proper social security compliance ensures:

- Lawful and uninterrupted employment
- Access to public healthcare and statutory benefits
- Protection of long-term pension and disability rights
- Smooth work permit renewals for foreign employees
- Reduced labor, tax, and immigration risks
- Strong employer compliance and reputational protection

TAXATION IN KAZAKHSTAN

Kazakhstan's taxation system is administered by the **State Revenue Committee** under the Ministry of Finance of the Republic of Kazakhstan.

All employment-related income earned in Kazakhstan is subject to Kazakh tax legislation, regardless of nationality. Tax obligations vary based on tax residency status, while employers bear primary responsibility for payroll tax withholding and reporting.

TAX RESIDENCY STATUS IN KAZAKHSTAN

Tax residency in Kazakhstan is primarily determined based on **physical presence** within a calendar year.

Tax Residents

Individuals (Kazakhstani citizens or foreign nationals) are considered tax residents if they:

- Are physically present in Kazakhstan for **more than 183 days** in any consecutive 12-month period

Tax residents are subject to **personal income tax on their worldwide income**, unless exemptions apply under international treaties.

Non-Residents

- Individuals who stay in Kazakhstan for **183 days or less**
- Typically foreign nationals on short-term or project-based assignments

Non-residents are taxed **only on income sourced in Kazakhstan.**

Correct residency classification is essential to ensure proper tax treatment and compliance.

INCOME TAX ON SALARIES (WITHHOLDING SYSTEM)

Employees (Local & Foreign)

- Personal income tax is applied to gross employment income
- Tax is collected through a withholding-at-source system
- Employees receive net salary after statutory deductions

Employers

Employers are legally responsible for:

- Monthly payroll tax calculations
- Applying the flat personal income tax rate
- Withholding income tax at source
- Filing monthly tax declarations
- Remitting withheld taxes to the State Revenue Committee

Kazakhstan applies a flat personal income tax rate to employment income.

OTHER MANDATORY PAYROLL DEDUCTIONS

In addition to income tax, the following statutory deductions apply, depending on employee classification:

- Employee contributions to:
 - Mandatory pension contributions (UAPF)
 - Mandatory social health insurance (MSHI)
- Employer-paid contributions to:
 - Social insurance funds
 - Health insurance contributions

All deductions must be:

- Accurately calculated
- Fully reflected in payroll records
- Declared and paid within statutory deadlines

CORPORATE TAX OBLIGATIONS FOR EMPLOYERS

Employers operating in Kazakhstan and hiring staff (local or foreign) must comply with all corporate tax obligations, including:

- Corporate Income Tax (CIT)
- Salary withholding tax
- Value Added Tax (VAT), where applicable
- Monthly payroll tax declarations
- Annual corporate income tax returns
- Year-end payroll and tax reconciliations

Non-compliance may result in:

- Administrative penalties
- Late payment interest and fines
- Increased tax audit exposure
- Labor and immigration compliance risks

DOUBLE TAXATION TREATIES (DTAS)

Kazakhstan has signed **Double Taxation Avoidance Agreements (DTAs)** with numerous countries to prevent income from being taxed in both Kazakhstan and the employee's home country.

DTAs may:

- Prevent double taxation
- Allow tax credits or exemptions
- Regulate taxation of expatriates and temporary assignees
- Define taxing rights based on residency and income source

Foreign employees may be required to submit a **Tax Residency Certificate** from their home country to benefit from treaty provisions.

TAX IDENTIFICATION NUMBER (TIN)

All individuals earning income in Kazakhstan must obtain an **Individual Identification Number (IIN)** issued by the competent authorities.

The IIN is required for:

- Payroll registration
- Salary payments
- Tax and social security reporting
- Pension and health insurance registration
- Bank account opening
- Other financial and legal transactions

Foreign employees typically obtain an IIN through employer-assisted registration.

TERMINATION, SEVERANCE & TAXATION

Upon termination of employment:

Employees

- Termination or severance payments may be taxable, depending on:
 - Nature of payment
 - Classification under tax law
- Payments for unused annual leave are generally taxable as employment income

Employers

- Must calculate and withhold final payroll taxes
- Ensure correct tax treatment of termination-related payments
- Complete final payroll and tax filings accurately and on time

COMMON TAX COMPLIANCE RISKS IN THE KAZAKHSTAN

Frequent compliance risks include:

- Incorrect tax residency classification
- Underreported salaries or benefits
- Late or missing payroll tax filings
- Incorrect application of DTA benefits
- Inconsistencies between payroll, tax, and social contribution records

These issues may result in:

- Retroactive tax assessments
- Administrative fines and penalties
- Tax audits
- Work permit and immigration compliance issues

IMPORTANT NOTE ON TAX COMPLIANCE IN THE KAZAKHSTAN

Tax compliance in Kazakhstan is a shared legal responsibility between the employer and the employee.

Proper tax structuring and accurate reporting ensure:

- Lawful and transparent employment
- Protection against double taxation
- Accurate alignment between payroll, tax, and social security
- Reduced legal, financial, and audit risks
- Smooth work permit and employment continuity for foreign employees

EMPLOYMENT TERMINATION

Employment termination in Kazakhstan is primarily regulated by the **Labor Code of the Republic of Kazakhstan**, along with related regulations and judicial practice.

Termination rules apply equally to **Kazakhstani citizens and foreign employees** working under a valid employment contract. Employers and employees must strictly comply with statutory requirements regarding lawful grounds for termination, notice periods, severance pay, documentation, and final settlements.

TYPES OF EMPLOYMENT TERMINATION IN KAZAKHSTAN

Employment relationships in Kazakhstan may be terminated through the following methods:

- Resignation by the employee
- Termination by the employer for employee-related reasons
- Termination by the employer for organizational or economic reasons
- Mutual termination agreement (by mutual consent)
- Expiration of a fixed-term employment contract
- Completion of specific work or project
- Retirement
- Liquidation or closure of the employer
- Force majeure or circumstances beyond the parties' control

Each termination type has distinct legal consequences regarding notice requirements, severance pay entitlement, and employer obligations.

JUSTIFIED VS. UNJUSTIFIED TERMINATION

Employer-Initiated Termination – Employee-Related Grounds

Employers may terminate employment for lawful employee-related grounds, including:

- Repeated failure to perform job duties without valid reason
- Gross misconduct or violation of labor discipline
- Absenteeism without justification
- Breach of internal labor rules or safety regulations
- Loss of trust (for positions involving financial or material responsibility)
- Submission of false documents during hiring

In employee-related terminations:

- Severance pay is generally not required
- Employers must observe procedural requirements, including:
 - Documented grounds for termination
 - Written notice or explanation request
 - Issuance of a formal termination order

Failure to follow statutory procedures may render the termination unlawful.

Employee-Initiated Termination (Resignation)

Employees may terminate employment by:

- Providing **at least one month's written notice**, unless a shorter period is agreed
- Resigning without notice in limited cases, such as:
 - Employer's material breach of the employment contract
 - Unsafe or unlawful working conditions
 - Non-payment of wages

Resigning employees are entitled to:

- Final salary payments
- Compensation for unused annual leave
- Severance pay only if contractually agreed or required by law

Employer-Initiated Termination – Employer-Related (Economic or Organizational) Grounds

Employers may terminate employment due to:

- Staff redundancy or position elimination
- Organizational restructuring
- Reduction in workforce
- Liquidation or closure of the company
- Changes in production or business conditions

In such cases:

- Advance written notice to the employee is mandatory
- Severance pay must be paid in accordance with the Labor Code
- Employers must offer alternative vacant positions, where applicable

STATUTORY NOTICE REQUIREMENTS IN KAZAKHSTAN

- Employee resignation: Minimum **1 month written notice**
- Employer termination for redundancy or liquidation: Advance notice as prescribed by law
- Mutual termination: Notice period as agreed by the parties
- Fixed-term contract expiration: No notice required if contract ends naturally

Notice requirements apply equally to local and foreign employees.

PROBATIONARY PERIOD AND TERMINATION

- Maximum probationary period: **Up to 3 months** (up to 6 months for managerial roles)
- Probation conditions must be specified in the employment contract

Termination during probation:

- Is permitted if the employee fails to meet job requirements
- Requires written justification
- Does not automatically entitle the employee to severance pay

SEVERANCE PAY IN KAZAKHSTAN

Severance Pay Eligibility

Employees are entitled to severance pay in cases such as:

- Staff redundancy or workforce reduction
- Employer liquidation or closure
- Employer-initiated termination not attributable to employee fault

Severance Pay Calculation

- Minimum severance: **At least one average monthly salary**, unless higher amounts are provided by:
 - Employment contract
 - Collective bargaining agreement
- Additional compensation may apply in mass layoff situations

Severance payments are generally subject to taxation in accordance with Kazakh tax law.

MASS LAYOFFS AND COLLECTIVE TERMINATIONS

In cases of collective redundancies, employers must:

- Establish lawful economic or organizational grounds
- Provide advance notice to affected employees
- Comply with severance pay obligations
- Observe any additional reporting or consultation requirements

Non-compliance may result in:

- Reinstatement orders
- Payment of lost wages
- Administrative penalties
- Labor inspection sanctions

TERMINATION OF FOREIGN EMPLOYEES IN KAZAKHSTAN

For foreign employees holding:

- Work permits, and/or
- Temporary residence permits

Employers must:

- Notify relevant migration and labor authorities
- Update work permit or quota records
- Complete payroll, tax, and social insurance closure

Foreign employees must:

- Secure new employment and work authorization, or
- Change residence status, or
- Depart Kazakhstan upon permit expiration

Failure to align termination with immigration rules may lead to fines, overstays, or future entry restrictions.

FINAL PAYROLL AND LEGAL OBLIGATIONS AFTER TERMINATION

Upon termination, employers must ensure:

- Payment of outstanding wages
- Severance pay (if applicable)
- Compensation for unused annual leave
- Other contractual termination payments

Additionally:

- Final payroll tax withholding
- Social security and pension reporting
- Employee record closure

must be completed accurately and within statutory deadlines.

COMMON EMPLOYMENT TERMINATION COMPLIANCE RISKS IN KAZAKHSTAN

Common risks include:

- Termination without valid legal grounds
- Procedural errors or missing documentation
- Incorrect severance calculations
- Failure to observe notice requirements
- Non-compliance with migration obligations for foreign employees

These violations may lead to:

- Labor disputes and reinstatement claims
- Administrative fines
- Back pay and compensation awards
- Reputational and compliance risks

WHY PROPER TERMINATION MANAGEMENT MATTERS IN KAZAKHSTAN?

Lawful and well-documented termination processes ensure:

- Protection of employee rights
- Reduced litigation and financial exposure
- Smooth payroll, tax, and social insurance closure
- Compliance with labor and immigration regulations
- Business continuity and reputational protection

EDUCATION OPTIONS FOR CHILDREN IN KAZAKHSTAN

Families living in Kazakhstan—both Kazakhstani citizens and foreign residents—have access to a structured, multilingual, and steadily developing education system.

Kazakhstan offers **public, private, and international education options** that cater to different academic goals, language preferences, and lengths of stay, from early childhood through higher education.

PUBLIC SCHOOLS IN KAZAKHSTAN

Public schools in Kazakhstan are open to Kazakhstani citizens and to foreign children holding a **valid residence permit or legal stay status**. Public education is free of charge at the primary and secondary levels.

Key Features

- Curriculum regulated by the **Ministry of Education of the Republic of Kazakhstan**
- Instruction languages: Kazakh and Russian
- English introduced as a compulsory subject from early grades
- Nationwide availability in urban and regional areas

Public schools are particularly suitable for:

- Local families
- Foreign families planning long-term residence
- Families seeking cost-effective education with bilingual exposure

Major cities such as **Almaty, Astana, Shymkent, and Karaganda** offer public schools with stronger academic performance and modern infrastructure.

PRIVATE SCHOOLS AND COLLEGE-LEVEL INSTITUTIONS

Private schools in Kazakhstan serve both local and international families and provide enhanced academic programs, modern facilities, and individualized student support.

Highlights

- Smaller class sizes
- Enhanced English-language instruction
- Internationally aligned curricula
- Strong preparation for local and foreign universities

Common private education options include:

- Academic-focused private schools
- Bilingual and trilingual schools (Kazakh-Russian-English)
- Elite preparatory schools
- Private colleges and vocational institutions

Private schools are often chosen by families seeking higher academic standards, multilingual education, or international university pathways.

INTERNATIONAL SCHOOLS IN KAZAKHSTAN

Kazakhstan hosts a growing network of international schools, primarily serving expatriate families and internationally mobile local families.

Offered Programs

- IB (International Baccalaureate)
- Cambridge International Curriculum (IGCSE, A-Levels)
- American High School Diploma
- British National Curriculum
- International and bilingual programs

International schools are mainly located in major cities:

- **Almaty** (largest concentration)
- **Astana**
- **Shymkent**

These schools are ideal for:

- Foreign families on short- or medium-term assignments
- Families seeking curriculum continuity across countries
- Students preparing for international universities

PRESCHOOL AND EARLY CHILDHOOD EDUCATION

Kazakhstan offers a wide range of early childhood education options for both local and foreign families.

Available Options

- Public and private kindergartens
- International preschools
- Montessori and alternative education centers
- Bilingual and English-language nursery programs

Preschool education is widely available from **ages 2-3**, with preparatory kindergarten programs commonly starting at **age 5-6**.

HIGHER EDUCATION OPPORTUNITIES IN KAZAKHSTAN

Kazakhstan's higher education system is open to Kazakhstani citizens and international students and is increasingly recognized across Central Asia and Eurasia.

Key Advantages

- Growing availability of English-medium undergraduate and graduate programs
- Leading universities such as:
 - Nazarbayev University
 - Al-Farabi Kazakh National University
 - KIMEP University
- Competitive tuition fees compared to Europe and North America
- International partnerships and exchange programs

Kazakhstan is an emerging destination for students seeking **affordable, internationally oriented education.**

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SPECIAL EDUCATION SERVICES

Kazakhstan provides special education and learning support services through both public and private institutions.

Available Support

- Special education programs within public schools
- Private special education institutions
- Psychological and developmental support centers
- Individualized Education Plans (IEPs)
- Speech, occupational, and behavioral therapy services

Availability and quality vary by region, with the most comprehensive services located in **Almaty** and **Astana**.

DOCUMENTATION AND ENROLLMENT REQUIREMENTS

For Public and Private Schools

Families typically need:

- Valid residence permit or visa (for foreign families)
- Passport copies or national ID (if available)
- Previous school records and transcripts
- Medical certificates (as required by law)
- Proof of local address

For International Schools

Additional requirements may include:

- Entrance or placement assessments
- English language proficiency evaluations
- Academic records aligned with international curricula

WHY KAZAKHSTAN IS A STRONG EDUCATION DESTINATION?

- Bilingual education environment (Kazakh and Russian)
- Growing number of English-medium and international schools
- Affordable tuition and living costs
- Strong public education infrastructure
- Internationally oriented universities and academic partnerships
- Safe, family-friendly cities
- Strategic location between Europe and Asia

HEALTHCARE OPTIONS IN KAZAKHSTAN

Individuals living and working in Kazakhstan—both Kazakhstani citizens and foreign nationals—have access to a structured and steadily improving healthcare system that combines **public healthcare coverage, a growing private healthcare sector, and international-standard medical facilities** in major cities.

The system is widely used by expatriates and offers modern infrastructure, qualified medical professionals, and competitive healthcare costs.

PUBLIC HEALTHCARE SYSTEM (STATE HEALTH COVERAGE)

Kazakhstan's public healthcare system is administered by the government through the **Mandatory Social Health Insurance (MSHI)** system and applies to eligible citizens and legally employed foreign nationals.

Coverage Overview

- Kazakhstani citizens are covered through mandatory state health insurance
- Foreign employees working legally in Kazakhstan are generally required to enroll in the MSHI system
- Coverage becomes effective upon registration and contribution payment

Public Healthcare Services Include

- State hospitals and government medical centers
- Primary and secondary healthcare services
- Inpatient and outpatient hospital treatment
- Emergency medical services in public facilities
- Maternity and childbirth services
- Basic pediatric care
- Diagnostic tests and laboratory services within the public system

Public healthcare facilities are available nationwide, including **Almaty, Astana, Shymkent**, and regional cities, although service quality and waiting times may vary by location.

PRIVATE HEALTHCARE SERVICES

Kazakhstan has a rapidly developing private healthcare sector and it is the preferred option for expatriates, senior professionals, and middle- to high-income residents.

Key Advantages

- Shorter waiting times
- English-speaking doctors and multilingual staff in major cities
- Modern private hospitals and diagnostic centers
- Direct access to specialists without referral delays
- Higher service standards and patient comfort

Private healthcare providers are concentrated in urban centers, particularly **Almaty** and **Astana**, with well-known private clinics and hospital networks offering comprehensive outpatient and inpatient care.

INTERNATIONAL HOSPITALS AND EXPAT-FOCUSED CLINICS

Major cities in Kazakhstan host international-standard hospitals and clinics designed to meet the expectations of expatriates and globally mobile families.

Common Features

- English-speaking and multilingual medical professionals
- International treatment protocols and clinical standards
- Advanced diagnostic and imaging technologies
- 24/7 emergency departments in major private hospitals
- Specialized services including cardiology, orthopedics, oncology, pediatrics, OB-GYN, dentistry, dermatology, and rehabilitation

These facilities are commonly chosen by foreign employees seeking reliable, internationally aligned healthcare services.

HEALTH INSURANCE REQUIREMENTS

For Employees

- Enrollment in the Mandatory Social Health Insurance (MSHI) system is required for:
 - Kazakhstani employees
 - Foreign employees working legally in Kazakhstan
- Health insurance contributions are typically deducted through payroll

Additional Insurance Options

While public health insurance provides baseline coverage:

- Private health insurance is commonly used for enhanced care
- Employer-sponsored medical insurance plans are widespread
- International health insurance is preferred by expatriates and executives

Employers typically assist with health insurance registration as part of onboarding and payroll compliance.

MATERNITY AND FAMILY HEALTHCARE

Kazakhstan provides maternity and family healthcare services through both public and private healthcare systems.

Available Services

- Prenatal and postnatal medical care
- Public maternity hospitals and state birthing centers
- Private obstetrics and gynecology clinics
- Pediatric care and specialist consultations
- National vaccination programs aligned with international standards
- Routine child health monitoring

Private maternity hospitals are widely preferred for childbirth due to comfort, service quality, and flexible care options.

EMERGENCY AND URGENT CARE SERVICES

Emergency medical services are available nationwide.

- **112** Emergency Hotline (nationwide)
- State ambulance and emergency response services
- Emergency departments in public and private hospitals
- Trauma care, surgical intervention, and intensive care units

Emergency medical treatment is provided regardless of nationality, with follow-up costs depending on insurance coverage and facility type.

PHARMACEUTICALS AND MEDICATION ACCESS

Kazakhstan maintains a regulated and accessible pharmacy network.

Key Features

- Prescription and over-the-counter medications widely available
- State-regulated pharmaceutical pricing
- Pharmacies located in hospitals, shopping centers, and residential areas
- English-speaking pharmacists available in major cities
- Extended operating hours, including 24/7 pharmacies in urban areas

Prescriptions issued by licensed Kazakhstani doctors are required for regulated medications.

MEDICAL TOURISM AND SPECIALIZED TREATMENTS

Kazakhstan is an emerging regional destination for medical tourism, particularly within Central Asia and neighboring countries.

Common Specializations

- Dental treatments and oral surgery
- Orthopedic procedures and rehabilitation
- Cardiology and diagnostic services
- Cosmetic and reconstructive surgery
- Fertility treatments
- Preventive medicine and executive health check-ups

Medical tourism services are primarily concentrated in **Almaty** and **Astana**.

WHY KAZAKHSTAN IS A STRONG HEALTHCARE DESTINATION?

- Mandatory public healthcare coverage for legally employed individuals
- Growing private healthcare infrastructure
- Modern hospitals and diagnostic facilities in major cities
- Competitive healthcare and treatment costs
- English-speaking medical professionals for expatriates
- Combination of public, private, and international insurance options
- Reliable emergency services nationwide
- Family-oriented healthcare environment

PAID PUBLIC HOLIDAYS / 1

Holiday Name	Kazakh Name	Date	Type	Description
New Year's Day	Жаңа жыл	January 1	National	Celebrates the beginning of the calendar year; widely observed across the country.
New Year Holiday	Жаңа жыл	January 2	National	Second official day of New Year celebrations.
International Women's Day	Халықаралық әйелдер күні	March 8	National	Honors women's social, economic, and cultural contributions.
Nauryz Holiday	Наурыз мейрамы	March 21-23	National	Celebrates the spring equinox and traditional Kazakh New Year.
Unity Day of the People of Kazakhstan	Қазақстан халқының бірлігі күні	May 1	National	Celebrates ethnic diversity and national unity.
Defender of the Fatherland Day	Отан қорғаушылар күні	May 7	National	Honors military personnel and national defense forces.
Victory Day	Жеңіс күні	May 9	National	Commemorates victory in World War II and honors veterans.
Capital City Day	Астана күні	July 6	National	Marks the establishment of Astana as the capital of Kazakhstan.

**Dates of religious holidays vary each year according to the lunar calendar*

PAID PUBLIC HOLIDAYS / 2

Holiday Name	Kazakh Name	Date	Type	Description
Constitution Day	Конституция күні	August 30	National	Celebrates the adoption of the Constitution of Kazakhstan.
Republic Day	Республика күні	October 25	National	Commemorates Kazakhstan's sovereignty and statehood.
Kurban Ait (Eid al-Adha)	Құрбан айт	Varies	Religious	Islamic holiday marking the sacrifice of Prophet Ibrahim.
Oraza Ait (Eid al-Fitr)	Ораза айт	Varies	Religious	Islamic holiday marking the end of Ramadan.

**Dates of religious holidays vary each year according to the lunar calendar*

BUSINESS SETUP SERVICES

Establishing a business in Kazakhstan offers both local entrepreneurs and foreign investors access to Central Asia's largest economy, a strategic location linking Europe and Asia, and a business-friendly investment environment.

Kazakhstan allows **100% foreign ownership in most sectors** and provides a stable legal framework supported by investment-friendly reforms, digital registration systems, and government incentives. Business formation and investment activities are primarily regulated and supported by authorities such as the **Ministry of Justice, Ministry of National Economy, Astana International Financial Centre (AIFC)**, and **Kazakh Invest**.

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COMPANY FORMATION OPTIONS IN KAZAKHSTAN

Investors may choose from several legal entity types depending on business objectives, ownership structure, and regulatory requirements.

Common Legal Entity Types

- Limited Liability Partnership (LLP)
- Joint Stock Company (JSC)
- Branch Office of a Foreign Company
- Representative Office (non-commercial activities only)
- Individual Entrepreneur (for local individuals)

The **Limited Liability Partnership (LLP)** is the most commonly preferred structure for foreign investors due to:

- Full foreign ownership permitted
- Limited liability protection
- Flexible management structure
- Relatively low capital requirements
- Simplified corporate governance
- Eligibility to sponsor work permits for foreign employees

COMPANY INCORPORATION PROCESS IN KAZAKHSTAN

Company incorporation in Kazakhstan is efficient and can often be completed within a few working days when documentation is complete.

Key Incorporation Steps

- Reservation of company name
- Preparation of constitutional documents
- State registration with the Ministry of Justice
- Registration with tax authorities
- Statistical registration
- Corporate seal issuance (if required)
- Opening of corporate bank account
- Registration with social security and pension authorities

Once registered, the company acquires full legal personality and may commence operations, subject to sector-specific licensing requirements.

MINIMUM CAPITAL REQUIREMENTS

Capital requirements vary by entity type and sector:

- Limited Liability Partnership (LLP):
 - No statutory minimum capital requirement in most sectors
- Joint Stock Company (JSC):
 - Minimum capital requirement applies under corporate law

Certain regulated sectors (banking, insurance, financial services, telecom, energy) may impose higher capital thresholds or additional licensing conditions.

BANK ACCOUNT OPENING IN KAZAKHSTAN

After incorporation, companies must open a corporate bank account with a licensed Kazakh bank.

Typical Requirements

- Certificate of state registration
- Charter and incorporation documents
- Tax registration certificate
- Identification of shareholders and directors
- Authorized signatory documentation
- Proof of registered address

Banks apply **KYC and AML procedures**, and additional reviews may apply for foreign-owned companies or complex ownership structures.

TAX REGISTRATION & ONGOING TAX COMPLIANCE

All companies operating in Kazakhstan must comply with local tax regulations administered by the **State Revenue Committee**.

Key Tax Obligations

- Corporate Income Tax (CIT) registration
- Value Added Tax (VAT) registration (if applicable)
- Monthly and quarterly tax filings
- Withholding tax obligations
- Payroll tax reporting
- Annual corporate income tax return

Kazakhstan's tax system is largely digitalized and aligned with international tax standards.

SOCIAL SECURITY & PAYROLL SETUP

Employers must complete statutory registrations before hiring employees.

Employer Obligations

- Registration with pension and social contribution authorities
- Mandatory social insurance enrollment
- Payroll setup and reporting
- Personal income tax withholding
- Monthly contribution payments

Statutory contributions apply to both **local and foreign employees** working under a valid employment relationship in Kazakhstan.

WORK PERMIT & IMMIGRATION SUPPORT

Foreign nationals require appropriate authorization to work legally in Kazakhstan.

Coverage Includes

- Work permit applications
- Intra-corporate transfer approvals
- Residence permit coordination
- Permit renewals and amendments
- Compliance with foreign workforce quotas (where applicable)

Employment may commence only after required **work and residence permits** are obtained.

ACCOUNTING, BOOKKEEPING & CORPORATE COMPLIANCE

Companies in Kazakhstan must maintain accounting records in accordance with **Kazakhstan Accounting Standards or IFRS**, depending on company size and sector.

Ongoing Compliance Services

- Monthly bookkeeping
- Tax return preparation and filing
- Payroll accounting
- Annual financial statements
- Statutory audit coordination (if applicable)
- Corporate secretarial services

Non-compliance may result in administrative penalties, tax audits, or operational restrictions.

VIRTUAL OFFICE & REGISTERED ADDRESS SOLUTIONS

All companies must maintain a registered legal address in Kazakhstan.

Available Solutions

- Legal registered office address
- Mail handling and official correspondence
- Compliance with tax and registry authorities
- Serviced office and meeting space solutions

A registered address is mandatory for incorporation and ongoing compliance.

SECTOR-SPECIFIC LICENSING & REGULATORY APPROVALS

Certain business activities require additional licenses or regulatory approvals, including:

- Financial services and banking
- Insurance
- Mining and natural resources
- Energy and utilities
- Telecommunications
- Healthcare and pharmaceuticals
- Education and training
- Transportation and logistics

Licenses must be obtained before commencing regulated activities.

INVESTMENT INCENTIVES & GOVERNMENT SUPPORT

Kazakhstan offers a broad range of investment incentives to support foreign and domestic investors.

Available Incentives

- Tax exemptions and reductions
- Customs duty exemptions
- Investment contracts with the government
- Special Economic Zones (SEZs)
- Industrial zones and infrastructure support
- AIFC tax and legal advantages

Eligibility depends on:

- Business sector and activity
- Investment volume
- Job creation
- Use of local content
- Strategic importance of the project

WHY SET UP A BUSINESS IN KAZAKHSTAN?

- Strategic location between Europe and Asia
- Largest economy in Central Asia
- 100% foreign ownership in most sectors
- Investor-friendly legal framework
- Competitive labor and operating costs
- Strong energy, mining, logistics, and industrial sectors
- Growing digital, fintech, and services ecosystem
- Attractive incentives through SEZs and AIFC