



## 25 years of Deloitte in Kazakhstan

An ancient Chinese proverb says, “the journey of a thousand miles begins with one step”, and on 14 July 1994, Deloitte took its first step in Kazakhstan by opening an office in Almaty. And now, 25 years later, we are still moving forward, continuing to develop and expand our horizons!

Finding complex solutions, understanding client businesses, presenting innovative approaches to their goals, and extensive professional and sector knowledge all help us perform effectively and serve our clients to the highest level. We are ready to continue as your professional services partner, one that is ready to help your business reach the top!

Thank you for your trust in us and choosing us to be your professional services provider!

# Are you in compliance with employment law in Kazakhstan?

At Deloitte Legal, we don't just work for you, we work with you. We listen intently to your challenges and then develop solutions that will contribute the most value to your business. We place great emphasis on the importance of knowledge transfer.

In today's business environment, an effective human resources strategy in full compliance with employment law is an important factor for employers in securing the success of their business. However, despite companies' best efforts in Kazakhstan, the State labour authorities still manage to highlight over 1,000 cases of employment law violations per year.

According to the Ministry of Labour and Social Protection, during the first three quarters of 2017 it performed:

**7400** audits, which resulted in **11019** violations of employment law

As a result, in 2017 Kazakhstan, in total employers received 4746 orders to rectify violations and 2326 employers faced administrative liability to the amount of KZT 360 million.

The government is constantly amending employment legislation and we frequently hear from employers that they are unable to keep up with the already significant compliance burden; this can lead to unintentional violations. Nevertheless, there is a significant threat of fines that can easily undermine profitability and reputation.

Access to professional legal support for day-to-day employment issues as well as more complex strategic analysis is essential for helping you to identify and mitigate any potential employment law risks.

We offer a full range of legal consulting services to ensure you comply fully with employment law. Typically we would start with a human resources audit to highlight any cases of non-compliance and potential risks, and end with bringing all employment-related documentation into line with legislative requirements. We recognize, however, that each client is unique and we can adapt a strategy to individual needs and requirements.

In all cases, Deloitte Legal experts will help you better understand how to manage employment documentation, avoid violations of employment law, reduce financial costs and minimise the risk of employee disputes.

# Deloitte Legal – a leader in employment law services

Deloitte Legal in Kazakhstan offers clients comprehensive solutions to their business needs, and provides them with highly professional legal support. We are currently listed in the Legal 500, IFLR 1000 and KazBar ratings.

We have extensive experience in serving public and private companies and investors in a broad range of industry sectors including Energy & Resources, Financial Services and Real Estate. We represent our clients at all stages of their business development and with respect to any legal issues arising from employment relations and related statutory compliance.

Our professionals have all been educated in employment law at some of the highest ranked universities in Kazakhstan and overseas. Their impressive qualifications and practical “hands-on” experience from a wide range of projects are a guarantee of the quality we provide in our work and make us a leader among other firms.

Deloitte Legal works closely with Deloitte’s tax and financial experts who specialise in calculating payroll, employment tax and other obligatory payments. As a result of our one-stop shop approach, we can provide you with comprehensive, high-quality support on any employment and migration law issues.

Looking beyond our borders Deloitte Legal in Kazakhstan forms an integral part of our Deloitte Legal global team which is one of only a few truly global legal service providers. We have more than 2000 professionals worldwide in more than 75 countries. Our relationship provides clients with endless connections.



Many people. One voice.

# Routine Services

## Project services

### HR outsourcing services:

Adapting and/or developing statutory standard HR documentation, such as:

- Standard employment agreements
- Standard orders including those related to employee vacation, salary change and bonus payments, training, additional expenses and transfer of employees;
- Applications for hiring/annual paid leave/consent to recall from annual leave;
- Staff list templates;
- Consent forms for transfer of employee personal data;
- Personal income tax deduction applications;
- Applications for an employee's consent to work on weekends/holidays;
- Assisting in selecting insurance companies and concluding obligatory employer liability insurance agreements.

### Assistance in overseeing hiring procedures (welcome packs)

We develop welcome packs including:

- Drafting the employment agreement;
- Drafting the job description for the newly hired employee;
- Preparing hiring orders;
- Preparing consent forms for the transfer of employee personal data;
- Preparing personal income tax deduction applications;
- Maintaining labour books (if applicable);
- Collecting all required employee personal data (ID, proof of home address etc).

### Assistance in terminating agreements (farewell packs)

We develop farewell packs including:

- Preparing notices of termination and other documents depending on the ground for termination;
- Preparing termination orders;
- Preparing notifications to the immigration, labour and military authorities, where applicable;
- Preparing termination agreements, if applicable;
- Completing labour books;
- Preparing and submitting all necessary documents to the insurance company;
- Organising the signing of all required documents with employees and providing any related documents to the employee.

# Routine Services

## Individual employment law services

Any of the services set out below can be provided on an individual basis or in any combination, depending on the company's requirements, and include:

- Maintaining and updating employee files;
- Updating list of insured employees: preparing and submitting insurance documentation for new employees and those leaving the company/ changing position/subject to a salary change;
- Ensuring employees are familiar with internal policies and their job description;
- Maintaining employee records (labour books), if applicable;
- Preparing employee monthly time sheets, indicating days off and verifying vacation days for salary calculation purposes;
- Drafting employee orders (letters) including: vacation, business trip, salary change/bonus, training, expenses and employment transfer orders, amongst others;
- Preparing reports for submission to authorized State bodies on employees to be hired, vacancies and employees dismissed;
- Preparing monthly reports to labour and social protection bodies in relation to the number of foreign individuals employed and compliance with any special conditions in the work permit;
- Amending employment agreements, if necessary;
- Preparing timesheet and vacation schedules;
- Updating safety journals;
- Conducting regular reviews of HR documentation (for the purposes of keeping records of employee HR documentation);
- Regular compliance checks - reviewing HR documentation templates for their compliance with labour legislation.



# Strategic Services

We work with clients to develop policies and strategies for more fundamental change within an organization

## Assistance in drafting policies and regulations:

- working procedure regulations;
- health and safety regulations, including regulation of use of personal computers;
- personal data protection policies;
- full material liability agreements;
- other policies, at the client's request.

## HR Reviews, which include:

- reviewing existing HR documentation to identify any violations or potential violations;
- identifying any missing statutory HR documentation;
- recommending changes to ensure full labour law compliance;
- providing HR documentation templates drafted in accordance with legislative requirements;

An HR review can be a full review of all relevant documentation or can be tailored to specific issues

## Advice on structuring corporate/ employee relations, which includes:

- Structuring employment relations between the company and its employees including any related hiring issues, and preparing a full suite of statutory HR documents, including:
  - a) structuring international assignments;
  - b) structuring employment relations during M&A transactions;
  - c) structuring any cross-border employment relationship;

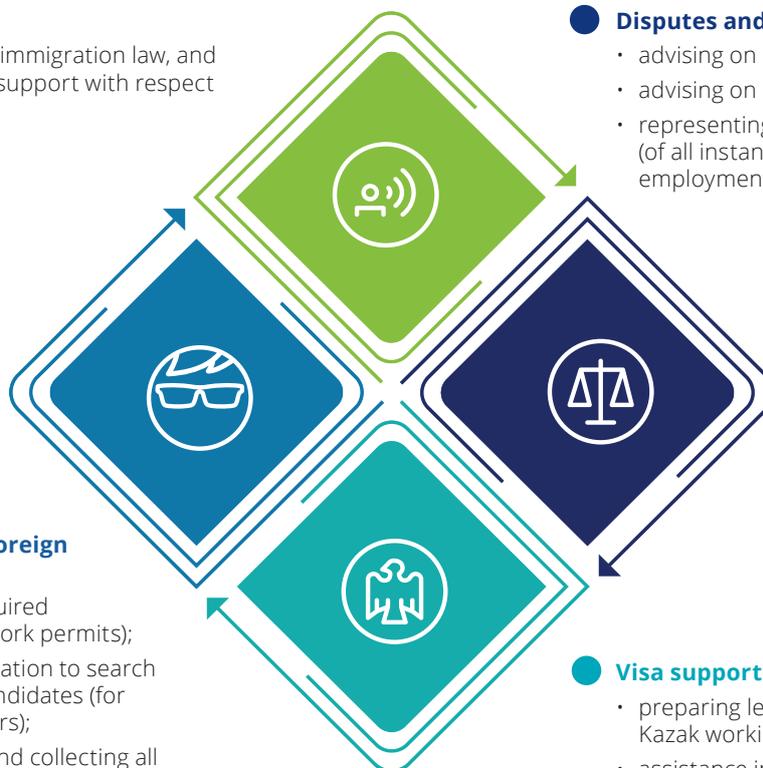
# Specialist Services

## Consulting services

- advice on labour and immigration law, and comprehensive legal support with respect to any labour issue

## Disputes and Litigation

- advising on employment disputes
- advising on pre-litigation strategies
- representing client interests before courts (of all instances) and before the State employment authorities.



## Assistance in hiring foreign nationals

- providing a list of required documentation (for work permits);
- submitting documentation to search locally for suitable candidates (for intercompany transfers);
- assisting in drafting and collecting all necessary documentation;
- filing documentation with the Employment and Social Programmes Department;
- submitting payment orders with the Employment and Social Programmes Department confirming payment of work permit fees (including for renewals);
- monitoring the work permit receipt process;
- assisting in renewal/re-issuance/annulment of work permit.

## Visa support

- preparing letters of invitation to obtain Kazak working or business visas;
- assistance in registering an overseas national's passport with the migration service.

# Meet the team



**Agaisha Ibrasheva**

**Partner**

Tel: +7 (727) 258 13 40

[aibrasheva@deloitte.kz](mailto:aibrasheva@deloitte.kz)



**Assel Assubayeva**

**Senior Consultant**

Tel: +7 (727) 258 13 40

[aassubayeva@deloitte.kz](mailto:aassubayeva@deloitte.kz)



# Deloitte.

## Legal

[deloitte.kz](http://deloitte.kz)

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