

SOCIAL CODE OF THE REPUBLIC OF KAZAKHSTAN

Unofficial translation

Code of the Republic of Kazakhstan dated April 20, 2023 № 224-VII.

Unofficial translation

GENERAL PART SECTION 1. GENERAL PROVISIONS Chapter 1. MAIN PROVISIONS

Article 1. Basic concepts used in this Code

1. The following basic concepts shall be used in this Code:

1) habilitation - a set of measures aimed at the formation and development of abilities for household, social and professional activities in persons with disabilities;

2) individual assistance plan for a person (family) (hereinafter - an individual plan) - an action plan to promote employment and (or) social adaptation, compiled by a career center together with the person who applied for targeted social assistance, and (or) members of his family;

3) State Corporation “Government for Citizens” (hereinafter referred to as the State Corporation) is a legal entity established by the decision of the Government of the Republic of Kazakhstan to provide public services in accordance with the legislation of the Republic of Kazakhstan, organize work on accepting applications for provision of public services and issuing their results to the service recipient according to the “one window” principle, ensuring the provision of public services in electronic form;

4) special social services - a set of services that provide conditions to a person (family) for overcoming the causes that objectively disrupt a person's life and that are aimed at creating equal opportunities with other citizens for community involvement;

5) price limits for special social services - the maximum and minimum levels of tariffs for ensuring the guaranteed state cost of special social services;

6) a person (family) in need of special social services - a person (family) recognized as such on the grounds provided for in Article 133 of this Code, objectively disrupting the life of a person, which he cannot overcome on his own;

7) recipient of special social services - a person (family) recognized as needing special social services;

8) subjects providing special social services - individual and (or) legal entities employed in state and non -state sectors to provide special social services on the basis of a license to provide special social services;

9) centers for rendering special social services - organizations established by decision of local executive bodies and rendering special social services to persons (families) in need of special social services, in a hospital, semi-hospital, in temporary stay conditions and at home;

10) standards for rendering special social services - regulatory legal acts that establish minimum requirements for the quality, volume and conditions for rendering special social services;

10-1) special social payment - cash payments made to persons employed in work with harmful working conditions;

11) special vehicles- a type of technical assistance for movement of a person with a disability;

12) assistant - an employee of a career center who performs the functions of assisting a social work consultant and the akim of a settlement, village, rural district in conducting consultations, interviews, as well as monitoring fulfillment of obligations under the social contract;

13) breadwinner - a person who maintains disabled family members who are dependent on him, at the expense of his income;

14) the authorized body for assigning targeted social assistance - the local executive body of the city of republican status, the capital, district, city of regional scale, district in the city, assigning state targeted social assistance;

15) social contributions - money paid by payers of social contributions to the State Social Insurance Fund as prescribed by the legislation of the Republic of Kazakhstan;

16) arrears in social contributions – the sums calculated and not paid within the time limits established by this Code, the amount of social contributions, as well as unpaid amounts of penalties;

17) social contributions rate - a fixed amount of mandatory payments to the State Social Insurance Fund, expressed as a percentage of the value of the object of social contributions calculation;

18) Payer of social contributions (hereinafter – the payer) – an employer, individual entrepreneur, including a peasant or farm enterprise, or a person engaged in private practice, who calculates and pays social contributions to the State Social Insurance Fund in the manner prescribed by the legislation of the Republic of Kazakhstan, including tax agents as defined by the tax legislation of the Republic of Kazakhstan, who pay social contributions to the State Social Insurance Fund on behalf of individuals receiving income under civil-law contracts, the subject of which is the performance of work (provision of services).

Local executive bodies or other legal entities shall be recognized as payers of social contributions when paying material benefits to individual assistants in accordance with the ninth item of subparagraph 31) of paragraph 2 of Article 319 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code), as well as the operator of the Internet platform defined by subparagraph 1) of paragraph 2 of Article 102

of this Code, paying social contributions for the persons specified in subparagraph 7) of part one of Article 243 of this Code;

19) social maladjustment – disruption of interaction of an individual with social environment;

20) social deprivation - restriction and (or) deprivation of the possibility of independent satisfaction by a person (family) of basic vital needs;

21) unified information system of the social and labor sphere – a software system designed to automate the activities of the authorized state body, local executive bodies on the population's social security and employment, labor mobility centers, career centers, the labor resources development Center and cross-sectoral interaction in order to provide state services to the population in the social and labor area;

22) social work consultant - an employee of a career center who assists in the assignment of state targeted social assistance and exit of a low-income person (family) from a situation caused by his (her) being below the poverty line;

23) social worker - an employee rendering special social services and (or) assessing and determining the need for special social services, qualified to meet the established requirements;

24) social occupational guidance- a set of interrelated activities aimed to provide practical assistance in choosing professions, changing occupations and improving skills, with regard to professional knowledge, skills, individual interests and the labor market needs;

25) social contract - an agreement that defines the rights and obligations of the parties, between a participant in active employment promotion measures and a labor mobility center (career center), and in the cases provided for by this Code, with individuals or legal entities involved in organizing active employment promotion measures, also on rendering state targeted social assistance;

26) social risk - the occurrence of an event that entails disability and (or) loss of employment, loss of a breadwinner, loss of income due to pregnancy and childbirth, adoption of a newborn child (children) and care for a child upon reaching the age of one and a half years, as a result of which a participant in the compulsory social insurance system, or in the event of his death, the family members who were dependent on him, acquire the right to receive social payments in accordance with this Code;

27) social payments - payments made by the State Social Insurance Fund to the social payments recipient;

28) recipient of social payment - an individual for whom social contributions were made to the State Social Insurance Fund before the occurrence of a social risk case and for whom the State Social Insurance Fund resolved to assign social payments, and in the event of the death of a person who is a participant in the compulsory social insurance system - family members of the deceased (recognized by the court as missing or declared dead) breadwinner, who were dependent on him;

29) diversification – allocation of pension assets in various financial instruments to reduce the risk of their losses in accordance with the requirements established by the National Bank of the Republic of Kazakhstan;

30) printed edition - printed periodicals, the list of which is established by the authorized body for regulation, control and supervision of the financial market and financial organizations;

31) biometric identification - a procedure for establishing the identity of an individual on the basis of his physiological and biological immutable traits;

32) vacancy - a free workplace (position) at the employer;

33) lump-sum pension payment - the amount of pension savings formed at the expense of mandatory pension contributions, withdrawn by the contributor of mandatory pension contributions (recipient of pension payments) from the unified accumulative pension fund in order to improve housing conditions and (or) pay for medical treatment as established by this Code;

34) unified accumulative pension fund - a legal entity exercising functions of attracting pension contributions and pension payments, as well as other functions defined by this Code;

35) investment declaration of the unified accumulative pension fund - a document defining the list of investment objects, goals, strategies, conditions and restrictions on investment activities in respect of pension assets, conditions for hedging and diversifying pension assets;

36) single payment payer - a tax agent, defined by Article 776-1 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code);

37) organization providing mandatory guarantee of deposits - a non-profit organization created in the legal form of a joint-stock company and providing mandatory guarantee of deposits on the basis of the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan", other regulatory legal acts Republic of Kazakhstan and the charter;

38) subsistence minimum - the minimum monetary income per person, equal in value to the cost of the minimum consumer basket;

39) labor market - the sphere of formation of demand and supply for labor;

40) national system of forecasting labor resources - a set of methods and approaches used to determine the forecast demand and supply of manpower;

41) labor resources development Center - a legal entity established by the resolution of the Government of the Republic of Kazakhstan under the authorized state body, providing information and analytical support for the labor market, active measures to promote employment, methodological support for employment services, development and maintenance of the unified information system of the social and labor sphere;

42) labor mobility center - a legal entity created by the local executive body of the region, the city of republican status and the capital to develop and implement measures to promote employment;

43) an able-bodied person (an able-bodied family member) - a person or family member aged from eighteen to the age provided for in paragraph 1 of Article 207 of this Code, with the exception of persons with disabilities of the first or second group and (or) persons with diseases in which a period of temporary disability for more than two months may be established;

44) freely chosen employment – occupation of citizens of the Republic of Kazakhstan, kandas, foreigners and stateless persons residing in the Republic of Kazakhstan, chosen by them by freely disposing of their abilities for work, choosing a vocation and type of activity;

45) voluntary accumulative pension fund - professional securities market participant, carrying out, on the basis of a license from the authorized body for regulation, control and supervision of the financial market and financial organizations, investment portfolio management with the right to attract voluntary pension contributions;

46) voluntary pension contributions - money contributed by contributors of voluntary pension contributions on their own initiative to the unified accumulative pension fund and (or) voluntary accumulative pension funds for the pension payments recipient as determined by the legislation of the Republic of Kazakhstan and the agreement on pension provision at the expense of voluntary pension contributions, and (or) the unclaimed amount of guarantee compensation on a guaranteed deposit, transferred by an organization that provides mandatory guarantee of deposits, to the unified accumulative pension fund as required by the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan";

47) an agreement on pension provision at the expense of voluntary pension contributions - an agreement on the establishment, change or termination of legal relations related to voluntary pension contributions, savings and receipt of pension payments, the terms of which are accepted by the contributor (recipient) only by joining the proposed agreement as a whole;

48) rate of voluntary pension contributions - the amount of payment to the unified accumulative pension fund and (or) voluntary accumulative pension fund, which is determined by the contributor of voluntary pension contributions independently and can be changed at his discretion, determined by the agreement on pension provision from voluntary pension contributions;

49) contributor of voluntary pension contributions - an individual or legal entity making at its own expense, also as an individual making voluntary pension contributions at the expense of the unclaimed amount of guarantee compensation on a guaranteed deposit in favor of a recipient of pension payments in accordance with a pension agreement for account of voluntary pension contributions;

50) wage subsidy - full or partial compensation of the employer's expenses for remuneration of employees placed in subsidized jobs;

51) hired worker- an individual who performs work under an employment contract or carries out activities under a civil law contract, in which the schedule and payment for the time worked or a unit of goods produced, or for services rendered are determined by the customer;

52) average per capita income - the share of the total family income attributable to each family member per month;

Note!

Subparagraph 53) is put into effect from 01.01.2028 in accordance with Article 263 of this Code.

53) minimum old-age pension amount - the minimum amount of an old-age pension established for the corresponding financial year by the law on the republican budget;

54) individual pension account - a personal account of a contributor of mandatory pension contributions, an individual for whom mandatory professional pension contributions, voluntary pension contributions (of pension payments recipient) are transferred, on which mandatory pension contributions or mandatory occupational pension contributions, or voluntary pension contributions are recorded, investment income, penalties and other receipts in accordance with the legislation of the Republic of Kazakhstan and from which pension payments are made;

55) individual assistant - a person who provides services of escorting a person with the first disability group with difficulty in moving, and providing assistance when visiting facilities;

56) a person engaged in private practice - a private notary, a private bailiff, a lawyer and a professional mediator;

57) total income - the sum of income types taken into account when assigning state targeted social assistance;

58) mandatory pension contributions of the employer - money transferred by agents at their own expense to a contingent pension account as prescribed by the legislation of the Republic of Kazakhstan;

59) rate of the employer's mandatory pension contributions - the amount of the agent's payment to the unified accumulative pension fund, as a percentage of the employee's income accepted for calculating the employer's mandatory pension contributions;

60) labor force - employed and unemployed population;

61) persons who are not part of the labor force - persons who are not engaged in work or unemployed;

62) workplace - a place of permanent or temporary location of an employee in the performance of his labor duties in the course of labor activity;

63) job seeker - an individual who applied to the career center for assistance in employment;

64) employment - a set of organizational, economic and legal measures intended to promote the population employment;

65) individual employment plan - a document that indicates the personal data of the unemployed person, planned and implemented measures to promote employment;

66) private employment agency - an individual or legal entity providing labor mediation, registered in the manner prescribed by the legislation of the Republic of Kazakhstan;

67) unemployed – an individual who is looking for a job and is ready to start working;

68) pension - a set of state basic pension payments and (or) pension payments by age, and (or) pension payments for long service and (or) from the unified accumulative pension fund, and (or) voluntary accumulative pension fund, and (or) insurance payments from an insurance company in accordance with a pension annuity agreement;

69) pension assets - money, securities, other financial instruments intended for securing and making pension payments, transfers, as well as other purposes envisaged by this Code;

70) investment income of pension assets - money received (to be received) as a result of investment of pension assets;

71) investment portfolio of pension assets - a set of financial instruments included in pension assets;

72) pension annuity agreement - an insurance agreement, on which one party (the insured) undertakes to transfer to the insurance company the amount of pension savings (redemption amount), and the other party (the insurance organization) undertakes to make insurance payments in favor of the insured person and (or) the insured (persons) for life or for a specified time frame;

73) authorized organization for the issuance of pensions and benefits - second-tier banks, organizations that have licenses from the authorized body for regulation, control and supervision of the financial market and financial organizations for the relevant types of banking operations, territorial units of the Kazpost JSC;

74) pension savings - money of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions are transferred, voluntary pension contributions (recipient of pension payments), recorded on his individual pension account, including mandatory pension contributions, mandatory vocational pension contributions and voluntary pension contributions, investment revenue of pension assets, interest and other receipts in accordance with agreements, this Code, the legislation of the Republic of Kazakhstan;

Note!

Subparagraph 75) from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

75) threshold of pension savings minimum adequacy - the minimum amount of pension savings formed from mandatory pension contributions, required to ensure a monthly pension not lower than the minimum pension established by the law on the republican budget and effective as of January 1 of the corresponding financial year, determined in accordance with the methodology approved by the Government of the Republic of Kazakhstan;

76) pension provision - a set of legal, economic and social measures aimed at providing citizens with pension payments upon the onset of retirement age and other conditions under the legislation of the Republic of Kazakhstan;

77) pension payments:

by age - payments of money to individuals with at least six months of work experience as of January 1, 1998, in proportion to the service length;

for length of service - payment of money to military personnel, except for military personnel serving in the reserve, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished from January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, in accordance with this Code;

from the unified accumulative pension fund - payment of money to individuals for whom mandatory pension contributions and (or) mandatory pension contributions of the employer, and (or) mandatory occupational pension contributions, and (or) voluntary pension contributions have been paid;

from an insurance organization - payment of money from an insurance organization to individuals in accordance with a pension annuity agreement;

from a voluntary accumulative pension fund - payment of money to individuals for whom voluntary pension contributions have been paid;

78) pension payments beneficiary - an individual who has been assigned a state basic pension payment and (or) pension payments by age, and (or) pension payments for long service, and (or) pension payments from the unified accumulative pension fund and (or) voluntary accumulative pension fund, and (or) insurance payments from an insurance organization in accordance with a pension annuity agreement;

Note!

Subparagraph 79) from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

79) minimum pension - the minimum pension established for the corresponding financial year by the law on the republican budget;

80) investment portfolio manager - a professional participant in the securities market, carrying out, on its own behalf and in the interests and at the expense of the client, investment portfolio management on the basis of a license in pursuance of the laws of the Republic of Kazakhstan "On the securities market" and "On permits and notifications" , as well as meeting the requirements of the authorized body for regulation, control and supervision of the financial market and financial organizations for the pension assets management;

81) Internet platform - an Internet resource intended for interaction between the operator of the Internet platform, the customer and the contractor for rendering of services and performance of work;

82) custodian bank - the National Bank of the Republic of Kazakhstan or a second-tier bank holding a license from the authorized body for regulation, control and supervision of the financial market and financial organizations for custodial activities;

83) custodial contract - a custodial and agency agreement concluded by a custodian bank and its client, which establishes the procedure for providing custodial services to the client;

84) occupational orientation - a system of measures aimed at assisting a person with a disability in choosing the types of work;

85) vocational training - training, including vocational training, retraining for acquiring new occupations (professions), skills and advanced training within employment promotion measures provided for by this Code;

86) poverty line - the maximum minimum amount of monetary income per person, established as a criterion for determining the amount of state targeted social assistance;

87) caregiver - an individual directly caring for a person with the first disability group, regardless of family ties with him;

88) income replacement ratio - a ratio that is determined depending on the case of social risk;

88-1) The Commissioner for the Rights of Socially Vulnerable Categories of the Population under the President of the Republic of Kazakhstan (hereinafter - the Ombudsman) is an individual appointed by the President of the Republic of Kazakhstan, who carries out his /her activities on a voluntary basis to ensure the guarantees of rights and legitimate interests of socially vulnerable categories of the population, as well as the restoration of their violated rights and freedoms in interaction with state and public institutions;

89) authorized body for regulation, control and supervision of the financial market and financial organizations - a state body exercising state regulation, control and supervision of the financial market and financial organizations;

90) coefficient of participation experience - a coefficient that is determined depending on the total length of participation in the system of compulsory social insurance;

91) career center - a branch of the labor mobility center that performs its functions in districts, cities of regional and republican scale, the capital;

92) medical habilitation - a process of medical rehabilitation aimed at acquiring or compensating for unformed functions and skills of children with disabilities and integrating them into society;

93) median income - the amount of income, relative to which the income of half of the population is above that amount, and of half of the population below that amount;

94) medical rehabilitation - a set of medical services aimed at keeping, partial or complete restoration of impaired and (or) lost body functions;

95) medico-social examination - assessment of restrictions on the life of the person being examined, caused by a persistent disorder of body functions, with establishment (non-establishment) of disability and (or) the degree of disability, as well as determination of his needs for social protection measures;

96) medical and social expertise unit - a structural subdivision of the authorized state body that conducts medical and social expertise;

97) independent expert of medical and social expertise - an individual who meets the requirements determined by the authorized state body and is included in the register of independent experts of medical and social expertise;

98) state targeted social assistance (hereinafter - targeted social assistance) - assistance rendered by the state to individuals (families) with a monthly average per capita income below the poverty line established in regions, cities of republican status, the capital;

99) state social benefits - cash payments to citizens in the event of disability and loss of a breadwinner;

100) The State Social Insurance Fund (hereinafter -the Fund) - a non-profit organization in the form of a joint-stock company, whose founder and sole shareholder is the state, which accumulates social contributions, assigns and makes social payments to participants in the compulsory social insurance system in respect of which a case of social risk has occurred, including dependent family members in case of loss of a breadwinner;

101) assets of the State Social Insurance Fund (hereinafter - the assets of the Fund) - money, securities, other financial instruments intended for the purposes provided for by this Code;

102) investment declaration of the State Social Insurance Fund (hereinafter - the investment declaration of the Fund) - a document defining the goals, strategy, list of objects for investment under the legislation of the Republic of Kazakhstan, conditions and restrictions on investment activities in relation to the Fund's assets, conditions for hedging and diversification of the Fund's assets;

103) investment income of the State Social Insurance Fund (hereinafter - the investment income of the Fund) - money received (to be received) as a result of investing the Fund's assets;

104) state basic pension payment - a monthly cash payment provided upon reaching the retirement age, established by paragraph 1 of Article 207 of this Code;

105) disability - the degree of restriction of a person's life activity due to a health disorder with a persistent disorder of body functions;

106) a person with a disability - a person who has a health disorder with a persistent disorder of body functions caused by diseases, mutilations (wounds, injuries, contusions), their consequences, disorders, leading to restriction of life and the need for his social protection;

107) social rehabilitation of persons with disabilities - a set of measures aimed at creating conditions for persons with disabilities to overcome life restrictions, restore social status, their social and environmental adaptation;

108) professional rehabilitation of persons with disabilities - a set of measures aimed at obtaining or restoring impaired or lost professional skills, knowledge and skills of persons with disabilities, their adaptation and employment;

109) individual program of habilitation and rehabilitation of a person with a disability (hereinafter - an individual program) - a document that determines specific volumes, types and terms of habilitation and rehabilitation of a person with a disability based on his individual needs;

110) a child with a disability - a person under the age of eighteen who has a health disorder with a persistent disorder of body functions due to diseases, mutilations (wounds, injuries, contusions), their consequences, disorders, leading to a restriction of life and the need for his social protection;

111) compulsory social insurance - a set of measures organized, controlled and guaranteed by the state to compensate for part of the income taken into account as an object of calculation of social contributions, for making social payments in the event of a social risk case provided for by this Code;

112) system of compulsory social insurance - a set of norms and rules established and guaranteed by the state, regulating relations between the subjects of the compulsory social insurance system;

113) the total length of participation in compulsory social insurance system - the total number of months for which social contributions were received;

114) a participant in the compulsory social insurance system - an individual for whom social contributions are paid and who is entitled to social payments at the occurrence of social risk cases provided for by this Code;

115) subjects of the compulsory social insurance system - the payer; participant in the compulsory social insurance system; recipient; State corporation; Fund; National Bank of the Republic of Kazakhstan; authorized state body; state revenue authorities; labor mobility center;

116) mandatory pension contributions - money contributed in accordance with this Code to a single accumulative pension fund as required by the legislation of the Republic of Kazakhstan;

117) arrears in mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions - calculated, withheld (accrued) and not transferred to the unified accumulative pension fund mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions within the time frames established by this Code, as well as unpaid fines;

118) contract on pension provision from mandatory pension contributions, mandatory occupational pension contributions - an accession agreement, the terms of which are accepted by a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions are transferred (recipient of pension payments), only by joining the proposed agreement as a whole;

119) agent for the payment of mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions, voluntary pension contributions (hereinafter - the agent) - an individual or legal entity, including a foreign legal entity operating in the Republic of Kazakhstan through a permanent establishment, branches, representative offices foreign legal entities calculating, withholding (charging) and transferring mandatory pension contributions, employer's mandatory pension contributions, mandatory occupational pension contributions, voluntary pension contributions to the unified accumulative pension fund as required by the legislation of the Republic of Kazakhstan.

The insurance organization shall be considered an agent.

Tax agents defined in accordance with Article 776-1 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) shall be considered an agent for the calculation (accrual), transfer of a single payment for employees.

As an agent for the payment of mandatory pension contributions for individuals gaining income under civil law contracts, the subject of which is performance of work (rendering of services), tax agents are considered, determined by the tax legislation of the Republic of Kazakhstan (hereinafter referred to as tax agents);

The fifth item of subparagraph 119) dated 01.01.2026 shall be valid as amended by Art. 263 of this Code.

The internet platform operator referred to in subparagraph 1) of paragraph 2 of Article 102 of this Code shall be considered the agent responsible for the payment of mandatory pension contributions on behalf of the persons specified in subparagraph 7) of part one of Article 243 of this Code.

120) mandatory pension contributions rate - the amount of payment to the unified accumulative pension fund, as a percentage of the income of the contributor, accepted for calculation of mandatory pension contributions, and (or) to insurance payments made as compensation for harm associated with the loss of earnings (income);

121) contributor of mandatory pension contributions - an individual who has an individual pension account for accounting for mandatory pension contributions in the unified pension accumulative fund;

122) mandatory occupational pension contributions - money transferred by agents at their own expense to the unified accumulative pension fund for persons employed in jobs with harmful working conditions, whose occupations are provided for by the list of industries, works, professions of employees;

123) rate of mandatory professional pension contributions - the amount of the agent's payment to the unified accumulative pension fund, as a percentage of the employee's income accepted for calculating mandatory professional pension contributions;

123-1) spotless business record - presence of facts confirming proficiency, integrity, including absence of the evidence of unlawful actions (inactions) committed by the person that led to insolvency, resulting in the forced liquidation of the financial institution, or to the classification of the bank as an insolvent bank, absence of an unremoved or outstanding criminal record, including absence of legally binding court order on applying criminal punishment in the form of deprivation of the right to hold an executive position in a financial institution, banking and (or) insurance holding and to be a major participant (major shareholder) of a financial institution for life, as well as absence of relations with third parties (control and influence of third parties), whose actions contributed to legalization (laundering) of proceeds from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction, based on information from the financial monitoring authority;

124) rehabilitation - a set of measures aimed at full or partial restoration of the abilities of a person with a disability for household, social, occupational and other activities;

124-1) a difficult life situation - a situation recognized on the grounds provided for by this Code as objectively disrupting a person's life activity, which cannot be overcome independently;

124-2) an integrated model of providing comprehensive support to individuals (families) experiencing a difficult life situation, within the competence of state bodies (hereinafter - the integrated model), is an organizational and functional approach that involves the participation of state bodies coordinated by the authorized state body to enhance interdepartmental cooperation;

125) restriction of life activity - complete or partial loss of capability or ability of a person for self-service, to move independently, find his bearings, communicate, control his behavior, study and engage in work;

126) platform employment mobile application - a software product installed and launched on a cellular subscriber device and providing access to services and works provided through an Internet platform;

127) prosthetic and orthopedic care - a specialized type of medical and technical assistance to provide persons with disabilities with prosthetic and orthopedic aids and training in their use;

128) an organization for the formation and maintenance of an insurance database - a non-profit organization established in the organizational and legal form of a joint stock company, whose one hundred percent of the voting shares are held by the National Bank of the Republic of Kazakhstan, engaged in the formation and maintenance of the unified insurance database pursuant to the Law Republic of Kazakhstan "On Insurance Activities";

129) insurance company - a legal entity engaged in the conclusion and execution of insurance contracts in the "life insurance" on the basis of the relevant license of the authorized body for regulation, control and supervision of the financial market and financial organizations;

130) redemption amount - the amount of money that, upon early termination of the pension annuity agreement, the insured person has the right to use to make a transfer under a newly concluded pension annuity agreement or receive from an insurance organization if he is a foreign national or a stateless person who has left the Republic Kazakhstan for permanent residence outside, who submitted to the insurance organization the documents specified by the legislation of the Republic of Kazakhstan, confirming the fact of departure;

131) subsidized workplace - a workplace created by an employer on a contractual basis with a labor mobility center (career center) for employment of the unemployed, also students and senior pupils of general education schools in their free time, participating in work that does not cause harm to health and does not interfere with the learning process, with full or partial subsidization of their wages;

132) low-income persons (families) - persons (families) with average per capita income per month below the poverty line established in regions, cities of republican status, the capital ;

133) an independent worker - an individual who independently pursues production (sale) of goods, works and services in order to generate income without state registration of their activities, with the exception of individual entrepreneurs, persons engaged in private practice, founders (participants) of a business partnership and founders , shareholders (participants) of a joint-stock company, members of a production cooperative;

134) technical auxiliary (compensatory) means:

prosthetic and orthopedic means - means that replace missing limbs or other parts of the body, compensating for impaired or lost functions of the body due to illness or damage to health;

hearing aids - technical means for the correction and compensation of hearing impairments, as well as means of communication and information transmission that amplify the sound;

typhlotechnical means - technical means aimed at correcting and compensating for the lost opportunities of persons with disabilities as a result of visual impairment;

obligatory hygienic means - means intended for natural physiological needs and requirements;

135) authorized state body - the central executive body exercising management and cross sectoral coordination in social security of the population in accordance with the legislation of the Republic of Kazakhstan, regulation, control functions over the Fund's operation;

136) authorized operator - a legal entity (legal entities) determined by the Government of the Republic of Kazakhstan that open and maintain special accounts for lump-sum pension payments from the unified accumulative pension fund in order to improve housing conditions and (or) pay for medical treatment, to which the unified accumulative pension fund transfers lump-sum pension payments from pension savings formed from mandatory pension contributions;

137) precinct commission - a special commission established by the decision of the akims of the respective administrative-territorial units to examine the financial situation of persons (families) who applied for targeted social assistance;

138) affiliated entities - individuals or legal entities (with the exception of state bodies exercising control and supervisory functions within the powers granted to them, and the national managing holding), having the power to directly and (or) indirectly determine decisions and (or) influence decisions made by each other (one of the persons), including by virtue of the concluded transaction. The presence of a national managing holding as part of the shareholders of a voluntary accumulative pension fund shall not be a ground for determining persons affiliated to each other;

139) local executive body for social security and employment of the population - the local executive body of the region, cities of republican status, the capital, which determines directions in the social security and employment of the population;

140) employment of the population - labor activity related to the satisfaction of personal and social needs, not contradicting the legislation of the Republic of Kazakhstan, bringing earnings or income;

141) outsourcing of services in the population employment - a set of measures aimed at the transfer of services by labor mobility centers to private employment agencies on the basis of an agreement on outsourcing of services in the population employment area;

142) conditional cash assistance - a type of targeted social assistance provided in the form of monthly cash payments to low-income persons (families), subject to their mandatory participation in employment promotion measures and (or, if necessary, social adaptation measures);

143) unconditional cash assistance - a type of targeted social assistance provided in the form of monthly cash payments to low-income persons (families) with limited opportunities to participate in employment promotion measures;

144) contingent pension liabilities - obligations of the unified accumulative pension fund for pension payments from the employer's mandatory pension contributions and other receipts in accordance with the legislation of the Republic of Kazakhstan;

145) contingent pension account - an account opened in the name of an individual in the unified accumulative pension fund, which takes into account information on the received mandatory pension contributions of the employer and other receipts in accordance with the legislation of the Republic of Kazakhstan, as well as information on the amount of pension payments from mandatory pension contributions of the employer for the corresponding financial year;

146) sign language specialist - a specialist who provides services to persons with disabilities in sign language interpretation from any language into dactyl alphabet and (or) sign language.

2. Other special concepts and terms of the legislation of the Republic of Kazakhstan on social protection are used in the meanings determined in the respective articles of this Code.

Footnote. Article 1 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024); dated 23.12.2023 № 50-VIII (shall be enforced upon expiration of sixty calendar days after the day of its first official publication); dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 05.07.2024 № 115-VIII (shall be enforced upon expiry of ten calendar days after the date of its first official publication); dated 15.04.2024 № 72-VIII (the procedure for entering into force, see Article 2); dated 18.03.2025 № 175-VIII (shall come into force sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 2. Legislation of the Republic of Kazakhstan on social security

1. The legislation of the Republic of Kazakhstan on social security is based on the Constitution of the Republic of Kazakhstan and consists of this Code and other regulatory legal acts of the Republic of Kazakhstan.

2. International treaties ratified by the Republic of Kazakhstan shall take precedence over this Code. The procedure and conditions for the validity of international treaties on the territory of the Republic of Kazakhstan, to which the Republic of Kazakhstan is a party, shall be determined by the legislation of the Republic of Kazakhstan.

3. The legislation of the Republic of Kazakhstan on insurance and insurance activities shall not apply to legal relations regulated by the legislation of the Republic of Kazakhstan on social security in the field of compulsory social insurance.

4. To the unified accumulative pension fund, voluntary accumulative pension funds and other legal entities operating within the framework of the special regulatory regime introduced in accordance with the Law of the Republic of Kazakhstan "On State Regulation, Control and Supervision of the Financial Market and Financial Organizations", the norms of this Code and regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations, the National Bank of the Republic of Kazakhstan, adopted in accordance with this Code, shall apply within the limits stipulated by the conditions of the special regulatory regime.

5. The provisions of the legislation of the Republic of Kazakhstan on social security in the pension provision, applied to insurance organizations, shall apply to branches of non-resident insurance organizations of the Republic of Kazakhstan, engaged in the conclusion and execution of insurance contracts in the "life insurance" on the basis of the relevant license of the authorized body for regulation, control and supervision of the financial market and financial organizations on the territory of the Republic of Kazakhstan.

6. Legal relations regulated by the legislation of the Republic of Kazakhstan on social security of the population in the medical and social expertise are not subject to the legislation of the Republic of Kazakhstan on public procurement in terms of procurement of services of independent experts of medical and social expertise.

Footnote. Article 2 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 3. Principles of state policy in social security

The state policy in social security shall be based on the following principles:

- 1) equality and inadmissibility of restricting the rights of a person and a citizen in the field of social security;
- 2) prevention;
- 3) targeting, accessibility and differentiated approach;
- 4) solidarity and shared responsibility of the state, employers and citizens in the social security system;
- 5) transparency and fairness in the use of economic resources, as well as proportionality to the objectives of state policy in social security.

Article 4. Equality and inadmissibility of restrictions on human and civil rights in social security

Everyone shall enjoy equal opportunities to exercise their rights and freedoms in social security. No one may be subjected to any discrimination based on background, social, official and property status, gender, race, nationality, language, attitude to religion, beliefs, place of residence, age, health status, including disability, or otherwise.

Footnote. Article 4 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 5. Prevention

1. Prevention involves early identification of social risks of an economic, physiological, industrial, demographic nature and elimination of the causes and conditions conducive to their occurrence.

2. Preventive measures to reduce social risks shall be carried out by state bodies, public organizations, employers, citizens pursuant to the legislation of the Republic of Kazakhstan.

Article 6. Targeting, accessibility and differentiated approach

1. Social protection shall be personified and apply exclusively to an individually defined range of persons entitled in accordance with this Code.

2. Social security measures and conditions for their provision to citizens shall be determined on the basis of a differentiated approach, taking into account their labor contribution, the cause and degree of disability, as well as the need for social protection.

Article 7. Solidarity and shared responsibility of the state, employers and citizens in the social security system

1. The joint and shared responsibility of the state, employers and citizens in the social security shall be implemented through parity division of responsibility for the quality of life, social welfare, also for reduction of social risks.

2. State bodies, employers and citizens shall jointly participate in the implementation of social security measures at the expense of budgetary funds, compulsory social insurance funds and other funding sources provided for by the legislation of the Republic of Kazakhstan.

Article 8. Transparency and fairness in the use of economic resources, as well as proportionality to the objectives of state policy in social security

1. The activities of state bodies in the use of economic resources in the implementation of state social security policy must be public and open within the frames established by the legislation of the Republic of Kazakhstan.

2. When forming and implementing the state social security policy, the state bodies shall ensure a fair balance of interests of the state, employers and citizens in the social security system, as well as proportionality of economic resources and the tasks of state policy in the social security area.

Chapter 2. RIGHTS OF PERSONS IN THE SOCIAL SECURITY AREA

Article 9. Minimum social standards and rights of persons in the social sphere

1. Minimum social standards in the areas of labor, social security, education, family and children, healthcare, culture, physical culture and sports, state-guaranteed legal assistance shall be provided in accordance with the Law of the Republic of Kazakhstan "On minimum social standards and their guarantees".

2. Excluded by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Footnote. Article 9 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 10. Right to social security

1. Social protection shall be provided to individuals (families) upon the occurrence of the conditions established by this Code, in the form of:

- 1) social protection for families with children;
- 2) social security measures against unemployment and ensuring employment of the population, as well as social payments in case of job loss, subject to participation in the system of compulsory social insurance;
- 3) targeted social assistance to individuals (families) with an average per capita income not exceeding the poverty line;
- 4) special social services to persons (families) recognized as in need of special social services;
- 5) social protection of persons with disabilities;
- 6) social assistance to certain categories of citizens through the payment of a special state benefit, pursuant to this Code and the laws of the Republic of Kazakhstan;
- 6-1) social security of persons employed in harmful working conditions;
- 7) pension provision;
- 8) social protection of persons who have lost their breadwinner;
- 9) a one-time payment for burial in the event of the death of a recipient of pension payments by age or a recipient of the state basic pension payment, state social benefits to his family or the person who performed the burial.

2. The rights provided for by this article shall be exercised in the manner and under the conditions provided for by the Special Part of this Code.

Footnote. Article 10 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01. 2024).

Article 10-1. Competence of the Ombudsman

1. To ensure the guarantees of rights, freedoms, and legitimate interests of socially vulnerable categories of the population, the Ombudsman shall:

1) consider appeals concerning violations of the rights, freedoms, and legitimate interests of socially vulnerable categories of the population, as well as complaints about the decisions or actions (inaction) of central state and local executive bodies and organizations, their officials, that violate the rights, freedoms, and legitimate interests of socially vulnerable categories of the population;

2) provide assistance in restoring the violated rights, freedoms, and legitimate interests of socially vulnerable categories of the population.

3) develop and submit recommendations to the Government of the Republic of Kazakhstan on improving the legislation of the Republic of Kazakhstan regarding the guarantees of the rights, freedoms, and legitimate interests of socially vulnerable groups.

4) submit recommendations and proposals to the Government of the Republic of Kazakhstan, other state bodies, local government and self-government bodies, other organizations, and officials regarding measures aimed at preventing violations of the rights, freedoms, and legitimate interests of socially vulnerable groups.

5) request and receive from state bodies, local government and self-government bodies, and organizations the necessary information, documents, and materials for the consideration of appeals that affect the rights, freedoms, and legitimate interests of socially vulnerable categories of the populations, except for information constituting state secrets or other legally protected secrets under the laws of the Republic of Kazakhstan.

6) exercise other powers in accordance with the legislation of the Republic of Kazakhstan.

2. Socially vulnerable categories of the population include individuals receiving state services in the social-labor sphere within the framework of this Code.

Footnote. Chapter 2 has been supplemented by Article 10-1 in accordance with the Law of the Republic of Kazakhstan dated 05.07.2024 № 115-VIII (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

Chapter 3. COMPETENCE OF STATE BODIES AND OTHER ORGANIZATIONS

Article 11. Competence of the Government of the Republic of Kazakhstan

The Government of the Republic of Kazakhstan shall:

- 1) establish the maximum interest rate amount of the Fund's commission;
- 2) adopt a decision on raising the social payments amount in cases of disability and loss of a breadwinner;
- 3) determine the list and limits of financial instruments for investing the assets of the Fund;
- 4) establish norms and limits that ensure the financial stability of the Fund;
- 5) approve the list of financial instruments allowed for acquisition at the expense of pension assets of the unified accumulative pension fund held in trust by the National Bank of the Republic of Kazakhstan;
- 6) establish the procedure and terms for the calculation, withholding (accrual) and transfer of mandatory pension contributions, mandatory occupational pension contributions to the unified accumulative pension fund and collection on them;
- 7) determine the procedure and terms for the calculation (accrual) and transfer of the employer's mandatory pension contributions to the unified accumulative pension fund and collection on them;
- 8) approve the rules for determining the amount and making pension payments at the expense of the employer's mandatory pension contributions from the unified accumulative pension fund;
- 9) approve the rules for withdrawal and transfer to the budget of the amounts of mandatory pension contributions, additionally established for judges of the Constitutional

Court of the Republic of Kazakhstan, judges, in case of dismissal of a judge from office for negative reasons;

10) approve the rules for making pension payments formed from mandatory pension contributions, mandatory occupational pension contributions, lump-sum pension payments for improving housing conditions and (or) payment for medical treatment, formed from mandatory pension contributions, from the unified accumulative pension fund, return them into the unified accumulative pension fund, methodology for calculating the pension payments amount, methodology for determining the replacement rate for the recipient's average monthly income with pension payments, methodology for determining the minimum sufficiency threshold for pension savings;

11) approves the rules for the return of 50 percent of the amount of mandatory pension contributions transferred from budgetary funds before January 1, 2016 in favor of military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012;

12) approves the rules for maintaining benefits for pension payments for length of service to persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system;

13) approve the rules for making mandatory occupational pension contributions;

14) approve the rules for the fulfillment of state guarantees to pension payments recipients on the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified accumulative pension fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, adjusted to the inflation rate;

15) adopt decisions on the creation, reorganization or liquidation of a unified accumulative pension fund in the procedure prescribed by the laws of the Republic of Kazakhstan;

16) excluded by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication);

17) approve the model rules for rendering social assistance, establishing its amount and the list of certain categories of citizens in need.

Footnote. Article 11 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date

of its first official publication); dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 12. Competence of the authorized state body

The authorized state body shall:

1) establish general principles for the organization and implementation of medical and social expertise and rehabilitation of persons with disabilities;

2) form and implement the state policy in the social security and employment of the population, and also organize its fulfillment;

3) annually set the amount of the interest rate of the Fund's commission, but not more than twice a year;

3-1) issues a license to provide special social services to subjects providing special social services;

4) shall develop:

rules for making pension payments formed at the expense of mandatory pension contributions, mandatory occupational pension contributions, lump-sum pension payments in order to improve housing conditions and (or) pay for medical treatment, formed at the expense of mandatory pension contributions, from a single accumulative pension fund, returning them to the unified accumulative pension fund, a method for calculating the amount of pension payments, a method for determining the replacement rate for the recipient's average monthly income with pension payments, a method for determining the threshold for the minimum pension savings sufficiency;

rules for making mandatory professional pension contributions;

rules for the implementation of state guarantees to recipients of pension payments on the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified accumulative pension fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, adjusted to the inflation rate;

model rules for rendering social assistance, establishing its amount and determining the list of certain categories of needy citizens;

rules for the return of 50 percent of the amount of mandatory pension contributions transferred from budgetary funds before January 1, 2016 in favor of military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012;

the procedure and terms for calculating, withholding (charging) and transferring mandatory pension contributions, mandatory occupational pension contributions to the unified accumulative pension fund and collections on them;

the list of works in organizations that carry out forensic medical examination and pathoanatomical diagnostics, for the preferential calculation of seniority for the appointment of pension payments by age at a time-and-a-half rate;

- the list of seasonal industries in which work during the full season is counted in the length of service for assigning pension payments by age for the year of work;
- list and limits of financial instruments for investing the Fund's assets;
- norms and limits ensuring the financial stability of the Fund;
- a proposal to set a limit on the interest rate of the Fund's commission;
- a proposal to increase the size of social payments in cases of disability and loss of a breadwinner;

- 4-1) approve the rules for the rotation of the top managers of state organizations providing special social services;

- 5) shall develop and approve:

- forms of reporting documentation in the targeted social assistance;

- forms of checklists, criteria for assessing the risk degree in accordance with the Entrepreneurial Code of the Republic of Kazakhstan;

- workplace standards for persons with disabilities;

- standards for the provision of special social services in the social security of the population;

- methodology for setting tariffs and the maximum rate of tariffs for services in the population employment, provided at the budgetary funds expense;

- rules for voluntary relocation of persons to enhance labor mobility;

- rules for organizing and financing outsourcing of services in the population employment area;

- qualification requirements for private employment agencies applying for participation in outsourcing of services in the population employment area;

- list of services offered within the outsourcing of services in the population employment area;

- rules for calculating the total income of a person (family) applying for targeted social assistance;

- rules for the use by centers providing special social services of pension payments by age, for length of service and state social benefits;

- rules for charging commission fees by the Fund;

- rules for calculating and paying social contributions to the Fund and penalties on them;

- rules and cases for the return of excessively (erroneously) paid social contributions and (or) penalties for late and (or) incomplete payment of social contributions;

- rules for issuing information to a participant in the compulsory social insurance system on the status and movement of social contributions;

- rules for the appointment and payment of targeted social assistance;

- rules for providing individual assistant services for persons with disabilities of the first group who have difficulty in moving, on the individual program of habilitation and rehabilitation of the person with disabilities;

rules for providing sign language specialist services for persons with hearing disabilities on the individual program for the habilitation and rehabilitation of the person with a disability ;

rules for providing persons with disabilities with prosthetic and orthopedic care, technical auxiliary (compensatory) means, special vehicles on the individual program of habilitation and rehabilitation of a person with disabilities, including the timing of their replacement;

rules for providing sanatorium treatment to persons with disabilities and children with disabilities on the individual program of habilitation and rehabilitation of the person with disabilities;

rules for conducting medical and social expertise;

rules for reimbursement of the cost of goods and services, services for the transportation of persons with disabilities by invataxis from state budget funds when they are sold to persons with disabilities through the social services portal;

rules for registration of suppliers of goods and (or) services, services for transportation of persons with disabilities by invataxis or their deregistration from the social services portal, as well as the admission of goods and (or) services to the social services portal;

classifier of technical auxiliary (compensatory) means, special vehicles and services provided to persons with disabilities;

the methodology for determining the guaranteed amount provided as compensation for the cost of goods and (or) services, services for the transportation of persons with disabilities by invataxis, purchased by persons with disabilities through the social services portal;

rules for assessing and determining the need for special social services in agreement with the authorized education and healthcare bodies;

rules for financing and monitoring the provision of special social services in the social security of the population;

rules for the activities of organizations providing special social services;

rules, terms for issuing and revoking a certificate of assignment of a qualification category for specialists in the social security of the population;

rules and methodology of tariffing for special social services;

rules for attestation of social workers in coordination with the authorized education body; qualification requirements for social workers;

methodology for determining the social well-being of a family (person) in coordination with the informatization authority;

the list of guaranteed volume of special social services;

the list of industries, jobs, occupations of workers in jobs with harmful working conditions, for which agents for the payment of mandatory occupational pension contributions at their own expense make mandatory occupational pension contributions;

the procedure for assessing the needs of persons with disabilities in accordance with the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities;

6) shall:

interact with individuals and legal entities, authorized bodies in the field of healthcare, education and other state bodies on the provision of special social services;

audit the activities of the State Corporation within the competence;

analyze, evaluate and control the financial stability of the Fund;

conduct internal control of the Fund's activities as required by the Administrative Procedural and Process-Related Code of the Republic of Kazakhstan;

7) provide electronic services applying information systems in accordance with the legislation of the Republic of Kazakhstan on informatization;

8) determine the size of the poverty line in the Republic of Kazakhstan;

9) develop and approve regulatory legal acts in the social security;

9-1) organize and coordinate the works related to maintaining medical and social records;

10) perform other functions prescribed by this Code, other laws of the Republic of Kazakhstan and acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Footnote. Article 12 as amended by the Law of the Republic of Kazakhstan dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication); dated 30.06.2025 № 204-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication); dated 17.07.2025 № 213-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 13. Competence of the authorized healthcare body

The authorized healthcare body shall:

1) pursue and implement the unified state policy in the formation of a healthy lifestyle of the population and prevention of disability;

2) develop and approve standards for the provision of special social services in healthcare in agreement with the authorized state body and the authorized education body;

3) excluded by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiration of six months after the date of its first official publication);

4) develop and approve, within its competence, regulatory legal acts in social security;

5) exercise other powers prescribed by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Footnote. Article 13 as amended by the Law of the Republic of Kazakhstan dated 17.07.2025 № 213-VIII (shall come into effect upon expiration of six months after the date of its first official publication).

Article 14. Competence of the authorized education body

The authorized education body shall:

- 1) ensure that persons with disabilities receive education as required by the legislation of the Republic of Kazakhstan;
- 2) implement the state policy in providing special social services in education;
- 3) develop and approve standards for providing special social services in education and protection of children's rights;
- 4) carry out the following:
 - control in providing special social services;
 - interaction with individuals and legal entities, an authorized state body and other state bodies on provision of special social services;
- 5) develop and approve, within its competence, regulatory legal acts in the social security area;
- 6) exercise other powers prescribed by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

Article 15. Competence of the authorized body for regulation, control and supervision of the financial market and financial organizations

The authorized body for regulation, control and supervision of the financial market and financial organizations shall:

- 1) develop and approve regulatory legal acts in the part of regulation, control and supervision of the financial market and financial organizations;
- 2) develop and approve the rules for the activities of the unified accumulative pension fund and (or) voluntary accumulative pension funds;
- 3) develop and approve the rules for transferring pension savings from the unified accumulative pension fund to a voluntary accumulative pension fund, from a voluntary accumulative pension fund to the unified accumulative pension fund, and also from one voluntary accumulative pension fund to another voluntary accumulative pension fund;
- 4) develop and approve the rules for charging commission fees by the unified accumulative pension fund;
- 5) develop and approve a standard pension annuity agreement, establish a methodology for calculating the insurance premium and insurance payment from an insurance company under a pension annuity agreement;
- 6) develop and approve the rules for concluding a pension annuity agreement with an insurance organization and transferring pension savings (redemption amount) to an insurance organization, the unified accumulative pension fund under a pension annuity agreement;

7) develop and approve requirements for investment portfolio managers to whom pension assets can be transferred for trust management pursuant to Article 37 of this Code, as well as the list of financial instruments allowed for acquisition at the expense of these pension assets;

8) maintain and place on its Internet resource the register of investment portfolio managers that meet the requirements of the authority managing pension assets;

9) develop and approve the rules and terms for the transfer of pension assets to trust management of an investment portfolio manager and the transfer of pension assets from one investment portfolio manager to another investment portfolio manager or the National Bank of the Republic of Kazakhstan;

10) develop and approve the rules for calculating the negative difference between the nominal yield of pension assets received by the investment portfolio manager and the minimum value of the pension assets profitability, also the rules and terms for compensating the negative difference by the investment portfolio manager at the expense of own capital;

11) develop and approve, within its competence, regulatory legal acts in the social security area;

11-1) exercise control over the procedure of keeping records of target requirements, target savings and target assets by the unified accumulative pension fund;

12) perform other functions prescribed by this Code, other laws of the Republic of Kazakhstan and acts of the President of the Republic of Kazakhstan.

Footnote. Article 15 as amended by the Law of the Republic of Kazakhstan dated 16.11.2023 № 40-VIII (shall be enforced from 01.01. 2024).

Article 16. Competence of the Human Resources Development Center

The Human Resources Development Center shall provide:

1) services to the authorized state body in:

assessing the labor market condition, forecasting the labor demand and supply;

monitoring the implementation of measures to promote the population employment, assessing and developing proposals for their improvement;

organizing the collection of departmental and administrative statistical reporting on issues of social protection, employment, labor migration of citizens;

acquisition of training courses for the vocational training of the unemployed through the Electronic Labor Exchange;

methodological support of structural units of local executive bodies that coordinate the issues of social protection and employment of the population, as well as labor mobility centers (career centers) on employment and targeted social assistance;

information, consulting, methodological support on social protection of persons with disabilities and analysis of prices for technical means and rehabilitation services declared by providers on the social services portal;

information, consulting, methodological support on the issues of the National Qualifications System;

examination of professional standards;

development of mechanisms for the provision of proactive and electronic state services to participants in the pension system, the system of compulsory social insurance and social security, active measures to promote employment and to recipients of social assistance provided by local executive bodies, recipients of special professional state benefits, insurance payments under a pre-retirement annuity insurance contract, professional payments at the employer's expense;

formation, maintenance and development of a personalized database of participants in the funded pension system, the system of compulsory social insurance, the system of compulsory social health insurance, payers of the single aggregate payment and the single payment;

2) advanced training of specialists of local executive bodies and labor mobility centers (career centers);

3) support, system maintenance and project management for development of the single digital employment platform "Electronic Labor Exchange";

4) support, management of development projects, ensuring information security and access control of informatization objects of the social and labor sphere, organization of uninterrupted operation and system-technical maintenance of software and hardware and telecommunications networks, integration with other informatization objects, as well as social and labor sphere analysis and data processing;

5) registration and deregistration as unemployed of family members of military personnel, employees of special state and law enforcement agencies, civil defense agencies, as well as persons dependent on them who are not engaged in labor activity, in the manner and cases determined by the authorized state body;

6) rendering of information and consulting services in the social and labor area to individuals and legal entities, with regard to the requirements of the legislation of the Republic of Kazakhstan in the personal data protection area;

7) other powers prescribed by this Code and the laws of the Republic of Kazakhstan.

Footnote. Article 16 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01. 2024); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 17. Competence of the State Corporation

1. The State Corporation shall perform the following functions related to the state monopoly:

1) interaction with the authorized state body in accepting documents, forming layouts of cases for appointment, reviewing the decision on appointment (rejection of appointment), suspension, termination, renewal and recalculation of the state base pension payment, old-age pension payments, benefits, lump sum, social and other payments, transfer, suspension, renewal and termination of payment of special professional state benefits, transfer or return of

insurance payments under a pre-retirement annuity insurance contract, professional payments at the expense of the employer;

2) filling and updating of automated centralized databases and personalized accounting of recipients of the state basic pension payment, pension payments, benefits, lump-sum, social payments and other payments;

3) filling and updating of these information systems in the areas of social security, compulsory social insurance;

4) filling and updating in the authorized state body's information systems of the data on individuals for which mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions are paid, and recipients of pension payments from the unified accumulative pension fund;

5) personalized accounting of mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions and (or) penalties;

6) formation of monthly requirements, schedules for the pension payments, payment of benefits, lump-sum and other payments and filing an application to the authorized state body for the need for budgetary funds;

7) formation of a monthly need and a schedule for the social payments, sending an application to the Fund on the need for funds;

8) formation of monthly needs, schedules for targeted social assistance, other payments and sending an application to the authorized state body on the need for budgetary funds;

9) formation and submission to the authorized body managing the receipt of taxes and other obligatory payments to the budget, of registers of payment documents of agents on the amounts of mandatory pension contributions transferred to the account of the State Corporation and returned to the agent from the State Corporation, mandatory pension contributions of the employer, mandatory occupational pension contributions and (or) penalty interest on them;

10) organization and implementation of the state basic pension payment, pension payments by age, pension payments for long service, payment of benefits, lump-sum and other payments as required by the legislation of the Republic of Kazakhstan;

11) organization of social payments from the Fund;

12) organization and implementation of pension payments from the unified accumulative pension fund resources;

13) payment of targeted social assistance and other payments as required by the legislation of the Republic of Kazakhstan;

14) transfer to the unified accumulative pension fund of additionally established mandatory pension contributions, subsidized from budgetary funds, to social benefits recipients in the event of income loss in connection with caring for a child upon reaching the age of one and a half years;

15) interaction with agents, the unified accumulative pension fund on issues of accounting, transfer, return of pension contributions and (or) penalties on them;

16) interaction with the unified accumulative pension fund on issues of accounting, transfer, return, termination of pension payments;

17) determination of the size of the difference between the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, with adjustment to inflation rate and with regard to the pension savings amount in the unified accumulative pension fund;

18) transfer of mandatory pension contributions, employer's mandatory pension contributions, mandatory occupational pension contributions and (or) penalties from agents to the unified accumulative pension fund;

19) organization and transfer to the unified accumulative pension fund of mandatory pension contributions deducted from social payments at the expense of the Fund;

20) supplying information from information systems in the field of pension provision to the authorized state body and its departments;

21) return to the agent of mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions and (or) fines of persons whose details are incorrect;

22) return to the agent and (or) the State Corporation of mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions and (or) penalties from the unified accumulative pension fund upon his application;

22-1) the distribution and transfer of amounts paid by the Internet platform operator, as defined in subparagraph 1) of paragraph 2 of Article 102 of this Code, to the Fund, the Social Health Insurance Fund, the Unified Accumulative Pension Fund, and the respective budget at the location of the payer, in the manner and cases determined by the authorized state body;

22-2) the refund of erroneously (excessively) paid amounts of social contributions, mandatory pension contributions, and/or penalties for their untimely and/or incomplete payment to the internet platform operator, as defined in subparagraph 1) of paragraph 2 of Article 102 of this Code, in the manner and cases determined by the authorized state body.

23) is valid until 01.01.2024 in accordance with Article 263 of this Code;

24) is valid until 01.01.2024 in accordance with Article 263 of this Code;

25) is valid until 01.01.2024 in accordance with Article 263 of this Code;

26) is valid until 01.01.2024 in accordance with Article 263 of this Code;

27) provision of information services to individuals and legal entities by activity types of the State Corporation, as required by the legislation of the Republic of Kazakhstan to ensure the safety of the pension savings secrecy;

28) personalized accounting of participants in the compulsory social insurance system, their social contributions and social payments;

29) transfer of social contributions and (or) penalties for late and (or) incomplete payment of social contributions from payers, refund of excessively credited (paid) amounts of social payments and mandatory pension contributions withheld from them to the Fund no later than one business day following the day of their receipt to the State Corporation account;

30) refund to the payer of the social contributions amounts, paid for the participant of the compulsory social insurance system in the manner and in cases determined by the authorized state body;

31) ensuring refund to payers of excessively (erroneously) paid amounts of social contributions and (or) penalties for late and (or) incomplete payment of social contributions no later than one business day following the day when the Fund's means were credited to the State Corporation account, in the manner and cases, determined by the authorized state body;

32) submission to the state revenue body of registers of received and returned social contributions of payers;

33) provision of information to payers on the status and movement of social contributions, as well as to participants in the compulsory social insurance system on the amount of the assigned social payment or on the refusal to assign it in the manner determined by the authorized state body;

34) provision of statistical and other reporting information to the authorized state body;

35) exercise other powers prescribed by this Code, other laws of the Republic of Kazakhstan, acts of the President of the Republic of Kazakhstan and the Government of the Republic of Kazakhstan.

2. The State Corporation shall interact and exchange information with the Fund on accounting and transfer of:

social contributions and penalties for late and (or) incomplete payment of social contributions;

refund of excessively (erroneously) paid amounts of social contributions and penalties on them;

social payments and mandatory pension contributions deducted from them;

refund of excessively credited (paid) amounts of social payments and mandatory pension contributions deducted from them.

2-1. The state corporation shall interact and exchange information with insurance organizations on accounting and transfer of insurance payments under pre-retirement annuity insurance contracts.

3. The state corporation shall have the right to receive, as prescribed by the legislation of the Republic of Kazakhstan, budgetary funds for the provision of services as stipulated by this Code.

Prices for goods (works, services) produced and (or) sold by the State Corporation shall be set by the authorized state body, determined by the resolution of the Government of the

Republic of Kazakhstan from among the central state bodies, in agreement with the authorized state body and the antimonopoly body.

4. The state corporation is obliged to:

1) accept and verify completeness of the documents required for appointment, review of the decision on appointment (denial of appointment), recalculation, suspension, renewal, termination of the state basic pension payment, pension payments by age, benefits, social and other payments, form models of cases for appointment and transfer them to the authorized state body, the Fund;

2) notify the recipient of the need to return the excessively credited (paid) amounts of social payments;

3) ensure equal conditions of service for applicants;

4) ensure the timely and complete transfer to the recipients of the state basic pension payment, pension payments by age, pension payments for long service, benefits, social and other payments;

5) ensure confidentiality of information on the status and movement of social contributions, social payments, professional payments at the expense of the employer, insurance payments under a pre-retirement annuity insurance contract, except for cases provided for by the laws of the Republic of Kazakhstan;

6) carry out, suspend, resume and terminate social payments based on the decision of the Fund;

7) supply information to participants in the compulsory social insurance system on the status and movement of social contributions in the manner established by the authorized state body;

8) give the necessary explanations on the compulsory social insurance issues;

9) when forming an electronic layout of the case for the appointment of social benefits, it shall not take into account the amounts of social contributions received from income recognized as illegal on the basis of judicial acts and acts of the pre-trial investigation body, paid for the period previously taken into account when determining the social benefits amount

Footnote. Article 17 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024); dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 18. Competence of local executive bodies of regions, cities of republican status and the capital

Local executive bodies of regions, cities of republican status, the capital shall ensure implementation of the state social protection policy by:

1) analysis, forecasting of labor demand and supply in the region and cities of republican status, the capital and providing updates to the authorized state body;

- 2) approval and implementation of regional employment maps;
- 3) promotion of the population employment;
- 4) monitoring of organizations with the risks of layoffs and job cuts;
- 5) supporting creation of jobs through the development of entrepreneurial initiative;
- 6) monitoring of the social assistance to the unemployed, job seekers;
- 7) establishing a quota of jobs for persons with disabilities in the size of two to four percent of the number of jobs, excluding jobs in heavy work, work with harmful, dangerous working conditions;
- 8) approval of regulations on district (city) and regional committees on employment issues;
- 9) monitoring of the creation of jobs within the national projects, plans for the development of regions, cities of republican status, the capital, regional employment maps;
- 10) approval of the list of localities for voluntary resettlement of persons to enhance labor mobility;
- 11) appointment and dismissal of the head of the labor mobility center;
- 12) interaction with individuals and legal entities and government bodies in special social services rendering;
- 12-1) implementation:
 - control in the area of providing special social services in the field of healthcare;
 - interaction with individuals and legal entities, the authorized state body and other state bodies on issues of providing special social services in the field of healthcare;
- 13) creation and activities of entities providing special social services under their jurisdiction;
- 14) provision by entities rendering special social services of a guaranteed volume of special social services;
- 15) analysis of the population's needs in special social services;
- 16) ensuring the conduct of statistical analysis, forecasting of the population's needs in special social services;
- 17) organization of staffing of entities providing special social services, vocational training, retraining and advanced training of social workers;
- 18) taking measures to develop a system for the provision of special social services;
- 19) development and submission for approval to local representative bodies of regions (cities of republican status and the capital) of the list and procedure for the provision of a super-guaranteed volume of special social services;
- 20) public procurement, also placing a state social order for the provision of special social services and services for assessing and determining the need for special social services;
- 21) creation of state institutions and enterprises for rehabilitation of persons with disabilities;

- 22) taking additional social assistance measures to persons with disabilities, prescribed by the legislation of the Republic of Kazakhstan;
- 23) facilitating the creation of organizations for rehabilitation of persons with disabilities;
- 24) organization of vocational training (retraining) of persons with disabilities as required by the legislation of the Republic of Kazakhstan;
- 25) organization of training, retraining and advanced training of specialists in the rehabilitation of persons with disabilities, including sign language specialists, specialists in reading and writing Braille;
- 26) organization of medical, social, vocational rehabilitation in the respective territory pursuant to this Code;
- 27) providing sanatorium treatment for persons with disabilities and children with disabilities on an individual program;
- 28) providing persons with disabilities with technical auxiliary (compensatory) means and (or) special transportation means on an individual program;
- 29) monitoring of the characteristics of goods and (or) services declared by the supplier, provided to persons with disabilities through the social services portal for compliance with the classifier of technical auxiliary (compensatory) means, special vehicles and services provided to persons with disabilities;
- 30) organizing, together with public associations of persons with disabilities, cultural, educational and other events;
- 31) coordination of charitable and social assistance to persons with disabilities;
- 32) supporting the functioning of the regional coordinating council for social protection of persons with disabilities;
- 33) maintain:
monitoring of the provision of special social health services;
conduct of analysis of the population's needs in special social services in healthcare;
- 34) coordination of healthcare organizations' provision of special social services in healthcare;
- 34-1) coordination of efforts to assist individuals (families) in difficult life situations, providing comprehensive support within the competence of state bodies in the manner determined by the authorized state body;
- 34-2) maintaining medical and social records in the manner determined by the authorized state body;
- 34-3) reimbursement of the cost of services for the transportation of persons with disabilities by invat taxi from local budget funds in accordance with the methodology for determining the guaranteed amount provided as reimbursement of the cost of goods and (or) services, services for the transportation of persons with disabilities by invat taxi, purchased by persons with disabilities through the social services portal;

34-4) organization of services for the transportation of persons with disabilities by invataxi through the social services portal or in accordance with the legislation of the Republic of Kazakhstan on public procurement;

35) exercising, in the interests of local government, other powers assigned to local executive bodies of regions, cities of republican status and the capital by the legislation of the Republic of Kazakhstan.

Footnote. Article 18 as amended by the Law of the Republic of Kazakhstan dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 30.06.2025 № 204-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication); dated 17.07.2025 № 213-VIII (shall come into effect six months after the date of its first official publication).

Article 19. Competence of local executive bodies of districts (cities of regional status)

Local executive bodies of districts (cities of regional status) shall ensure implementation of the state social security policy by:

1) analysis, forecasting of labor demand and supply in districts (cities of regional scale) and providing updates to the local executive body of regions, cities of republican status and the capital;

2) proposals to the local executive bodies of the region, the city of republican status, the capital on measures to promote the population employment;

3) implementation of the regional employment map and active measures to promote the population employment;

4) monitoring of the creation of jobs within the national projects, development plans for the region, the city of republican status, the capital, the regional employment map;

5) support for the creation of jobs in the district (city of regional scale) through the development of entrepreneurial initiatives;

6) proposals to the local executive bodies of the region, city of republican status, the capital on selecting the localities for voluntary resettlement of persons to enhance labor mobility;

7) monitoring of organizations with the risks of layoffs and job cuts;

8) interaction with labor mobility centers for the promotion of the population employment ;

9) creation and activities of entities providing special social services under their jurisdiction;

10) provision by entities providing special social services of a guaranteed volume of special social services;

11) organization of staffing of entities providing special social services, vocational training, retraining and advanced training of social workers;

12) conducting analysis of the population's needs in special social services;

- 13) public procurement, as well as placement of a state social order for the special social services and services for assessing and determining the need in special social services;
- 14) taking measures to develop a system for the provision of special social services;
- 15) interaction with individuals, legal entities and government bodies on the provision of special social services;
- 16) provision of social assistance and coordination in the provision of charitable assistance to persons with disabilities;
- 17) provision of sanatorium treatment for persons with disabilities and children with disabilities on an individual program;
- 18) providing persons with disabilities with technical auxiliary (compensatory) means and (or) special transportation means on an individual program;
- 19) providing an individual assistant services to persons with disabilities of the first group who have difficulty in moving, a sign language specialist for persons with hearing disabilities on an individual program;
- 20) additional social assistance measures to persons with disabilities, as required by the legislation of the Republic of Kazakhstan;
- 20-1) coordination of efforts to assist individuals (families) in difficult life situations, providing comprehensive support within the competence of state bodies;
- 20-2) organization of services for the transportation of persons with disabilities by invataxi through the social services portal or in accordance with the legislation of the Republic of Kazakhstan on public procurement;
- 21) exercising, in the interests of local government, other powers assigned to local executive bodies of districts (cities of regional scale) by the legislation of the Republic of Kazakhstan.

Footnote. Article 19 as amended by the Law of the Republic of Kazakhstan dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 30.06.2025 № 204-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication).

Article 20. Competence of the labor mobility center

1. The labor mobility center shall:
 - 1) analyze, forecast the labor demand and supply, update the population, local executive bodies and the labor resources development Center on the situation in the labor market in the region, cities of republican status and the capital;
 - 2) submit to the local executive body of the region, the city of republican status, the capital for the population employment issues proposals on measures to promote employment and a draft regional employment map;
 - 3) keep records of the creation of jobs within the national projects, development plans for the region, the city of republican status, the capital, the regional employment map of the region, the city of republican status, the capital;

4) request from the structural units of local executive bodies for education, educational organizations, training centers at organizations with the right to educational activities that carry out vocational training, information on the employment of graduates, information on the occupations (vocations) for which training is conducted, the number of trained and planned for the training and graduation specialists in specific occupations (vocations);

5) request information from employers on the forecasted need for labor force;

6) keep records of vacancies posted by employers on the electronic labor exchange on current vacancies and the forecast of jobs created in projects implemented within the national projects and plans for the development of the region, the city of republican status and the capital, as well as private sector initiatives;

7) implement active measures to promote employment;

8) interact with local executive bodies of districts (cities of regional scale) on promoting the employment of targeted social assistance recipients;

9) interact with employers to create special jobs for the employment of persons with disabilities;

10) carry out outsourcing of services in the population employment area in the manner determined by the authorized state body;

11) monitor and control implementation of the agreement on outsourcing of services in the population employment area;

12) register applicants as job seekers and unemployed;

13) provide professional development and advanced training for employees of career centers;

14) provide other measures to promote employment pursuant to this Code and the laws of the Republic of Kazakhstan.

2. The labor mobility center shall perform its functions through career centers established in districts, cities of regional and republican scale, the capital in the form of branches.

To ensure the coverage of the population with measures to promote employment, the labor mobility center shall create mobile career centers.

3. When implementing its functions, the labor mobility center shall use information and communication technologies, including the electronic labor exchange.

The labor mobility center shall provide applicants with free access to the electronic labor exchange in self-service zones.

4. The labor mobility centers shall be financed as required by the legislation of the Republic of Kazakhstan.

Article 21. Regional population employment Commission

1. The regional population employment Commission shall be established by the local executive body on the territory of the region (cities of republican status, the capital) (hereinafter -the regional commission).

2. The regional commission shall be formed from members of local representative and executive bodies of the region (city of republican status, the capital), territorial trade union association at the level of the region, the city of republican status, the capital and regional chambers of entrepreneurs of the region, the city of republican status, the capital, other concerned state bodies and other organizations.

3. The regional commission shall coordinate the activities of state bodies and other organizations located on the territory of the region (cities of republican status, the capital), on the implementation of the regional development plan in terms of employment, the regional employment map and social assistance.

4. The regional commission's activities shall be pursuant to the aim of efficient implementation of measures to promote the population employment and development of proposals for their improvement in the region (city of republican status, the capital).

Article 22. District (city) population employment Commission

1. The district (city) population employment Commission (hereinafter - the district (city) commission) shall be established by the local executive body on the territory of the district (city of regional scale).

2. The district (city) commission shall be formed from members of local representative and executive bodies of the district (city of regional scale), the territorial trade union association at the level of the district, city and branches of the regional chambers of entrepreneurs in the districts of the respective regions, cities of regional, republican scale, the capital, other concerned state bodies and other organizations.

3. The district (city) commission shall coordinate the activities of state bodies and other organizations located on the territory of the district (city of oblast scale), akims of cities of district scale, villages, towns, rural districts on the implementation of the development plan of the region in terms of employment, the regional employment map and social assistance.

4. The activity of the district (city) commission shall be pursuant to the aim of efficient implementation of measures to promote employment of the population and development of proposals for their improvement in the territory of the district (city of oblast scale).

Article 23. Electronic labor exchange

1. Electronic labor exchange - an informatization object, which is a single digital employment platform for job seekers and employers, providing job search and assistance in recruitment, provision of employment services in an electronic and proactive format, in accordance with this Code.

2. Support and system maintenance of the Electronic Labor Exchange shall be provided by the labor resources development Center.

Article 24. Digital family map

1. Digital family map is an analytical solution implemented on the information and communication platform of "electronic government", which enables creating and segmenting the lists of families (persons) according to their social well-being level.

2. The information of the Digital family map shall constitute the ground for identifying potentially needy individuals (families) in social protection measures, including provision of proactive public services by state bodies and (or) organizations in accordance with this Map and (or) the current legislation of the Republic of Kazakhstan.

3. The methodology for determining the social well-being of a family (person) shall be developed and approved by the authorized state body in agreement with the informatization authority.

SECTION 2. LEGAL STATUS OF ENTITIES IN THE SOCIAL SECURITY OF THE POPULATION Chapter 4. STATE SOCIAL INSURANCE FUND

Article 25. Operation of the Fund

The Fund's operation shall be sustained at the expense of the Fund's commission fees.

The interest rate of the Fund's commission shall be set annually, but no more than twice a year by the authorized state body.

The maximum interest rate of the Fund's commission fee shall be established by the Government of the Republic of Kazakhstan at the proposal of the authorized state body.

The Fund's commission is charged from the incoming social contributions, late penalties for and (or) incomplete payment of social contributions, investment income in the manner approved by the authorized state body.

The Fund's own means shall be formed and consist of the authorized capital of the Fund, commission fees.

The Fund's activities shall be:

- 1) accumulation of social contributions;
- 2) keeping records of social contributions, penalties for late and (or) incomplete payment of social contributions, refunds of excessively (erroneously) paid social contributions and (or) penalties for late and (or) incomplete payment of social contributions, as well as investment income;
- 3) calculation (determination) of the amount, assignment, implementation, suspension, recalculation, renewal, termination and revision of the decision on the assignment (denied assignment) of social payments as contemplated by this Code;
- 4) accounting of social payments and refunds of excessively credited (paid) amounts of social payments;
- 5) advisory and explanatory work on compulsory social insurance issues;
- 6) creation and development of an information system in compulsory social insurance.

Decisions on the creation, reorganization or liquidation of the Fund shall be adopted by the Government of the Republic of Kazakhstan as prescribed by the laws of the Republic of Kazakhstan.

In the part not regulated by this Code, the legislation of the Republic of Kazakhstan on joint-stock companies shall apply to the activities of the Fund.

Article 26. Rights and obligations of the Fund

1. The Fund shall have the right to:

- 1) engage in activities related to securities and other financial instruments as contemplated by this Code;
- 2) receive commission fees to sustain the Fund's operation;
- 3) request and receive information from the subjects of the compulsory social insurance system necessary to sustain the Fund's activities, except for cases prescribed by the laws of the Republic of Kazakhstan;
- 4) open branches on the territory of the Republic of Kazakhstan;
- 5) verify the accuracy of the documents (information) required for the assignment, recalculation, suspension, renewal, termination and revision of the decision on the assignment (denied assignment) of social payments, by calls to state bodies, organizations, the payer and the applicant in the manner and terms, determined by the authorized state body;
- 6) review the decisions made on the assignment (denied assignment) of social payments in the manner and in cases determined by the authorized state body;
- 7) exercise other rights in accordance with this Code and the laws of the Republic of Kazakhstan.

2. The Fund is obliged to:

- 1) ensure timely transfer of funds for the implementation of social payments by the State Corporation;
- 2) refund overly (erroneously) paid amounts of social contributions and (or) penalties for late and (or) incomplete payment of social contributions to the payer, also to ensure the return of overly credited (paid) amounts of social payments and mandatory pension contributions deducted from them, in the manner and in cases determined by the authorized state body;
- 3) when assigning social payments, it shall not take into account the amounts of social contributions received from the income recognized as illegal by judicial acts and acts of pre-trial investigation body, paid for the period previously taken into account when determining the social payments amount;
- 4) allocate temporarily free funds of the Fund in financial instruments through the National Bank of the Republic of Kazakhstan;
- 5) ensure audit of the annual financial statements;
- 6) ensure an independent actuarial assessment of the financial stability of the compulsory social insurance system once every five years;
- 7) form draft resolutions for recalculation, suspension, renewal and termination of social payments upon the obtained information from the information systems of state bodies and organizations;
- 8) make decisions on assigning, recalculation, suspension, renewal, termination or refusal to assign social payments;
- 9) generate forecast data on the calculation of the need for social payments;

10) make daily financing of the State Corporation for the implementation of social payments according to the schedule;

11) provide the necessary explanations on assigning and receipt of social payments;

12) avail of an automated information system of the Fund in the form of software for accounting of the Fund's assets, also ensure the safety and protection of information against unauthorized access;

13) avail of a backup center for storing information;

14) ensure confidentiality of information on the amounts of social contributions and social payments received from information systems;

15) provide the State Corporation with information on the amounts of social contributions received from income recognized as illegal by judicial acts and acts of the pre-trial investigation body, in the manner established by the legislation of the Republic of Kazakhstan ;

16) provide participants in the compulsory social insurance system with information on the status and movement of social contributions in the manner established by the authorized state body;

17) perform other duties in pursuant to this Code and other laws of the Republic of Kazakhstan.

3. The Fund may not:

1) pledge the assets of the Fund;

2) engage in entrepreneurial and other activities not provided for by this Code.

Article 27. Rights and obligations of the payer

1. The payer shall have the right to:

1) refund excessively (erroneously) paid amounts of social contributions and (or) penalties for late and (or) incomplete payment of social contributions in the manner and in cases determined by the authorized state body;

2) request and receive free of charge the necessary information from the State Corporation on the paid amounts of social contributions and (or) penalties on them in the manner established by the legislation of the Republic of Kazakhstan;

3) exercise other rights pursuant to this Code and other laws of the Republic of Kazakhstan.

2. The payer is obliged to:

1) timely and fully pay social contributions and penalties for late and (or) incomplete payment of social contributions;

2) independently calculate and recalculate the social contributions amounts, also make the calculation of penalties in case of late and (or) incomplete payment of social contributions;

3) submit tax reports to the state revenue bodies in the manner and terms established by the tax legislation of the Republic of Kazakhstan;

4) keep primary records of the calculated and paid amounts of social contributions and (or) penalties for each participant in the compulsory social insurance system as required by the legislation of the Republic of Kazakhstan;

5) provide a participant of the compulsory social insurance system with information on the calculated amounts of social contributions to the Fund upon monthly notification on the constituent parts of the salary due to him for the relevant period;

6) provide information (documents, data) at the request of the Fund, necessary for the assignment of social payments;

7) at the request of the state revenue authorities, submit the list of participants in the compulsory social insurance system, in whose favor the debt on social contributions is collected, in the manner prescribed by Article 256 of this Code;

8) perform other duties pursuant to this Code and other laws of the Republic of Kazakhstan.

Article 28. Formation of the Fund's assets

1. The Fund's assets shall be formed at the expense of social contributions, penalties for late and (or) incomplete payment of social contributions, investment income, refunds of excessively credited (paid) amounts of social payments and other receipts to the Fund, provided for by the legislation of the Republic of Kazakhstan, minus the Fund's commission, the means allocated for social payments and return of excessively (erroneously) paid amounts of social contributions and (or) penalties for late and (or) incomplete payment of social contributions.

2. The Fund's assets may be used exclusively for the following purposes:

1) making social payments pursuant to this Code;

2) allocation through the National Bank of the Republic of Kazakhstan in financial instruments for investment of assets, the list and limits of which are determined by the Government of the Republic of Kazakhstan;

3) refund of excessively (erroneously) paid amounts of social contributions and (or) penalties for late and (or) incomplete payment of social contributions, as well as amounts of other erroneously credited funds.

3. The assets of the Fund cannot be:

1) the subject of pledge;

2) recovered at the request of creditors;

3) the subject of arrest or other encumbrance of property;

4) collected by collection order on the obligations of the Fund and third parties;

5) transferred to trust management, except for the cases provided for in Article 30 of this Code;

6) the subject of securing the fulfillment of a tax obligation that has not been fulfilled on time.

Article 29. Protection of the Fund's assets

1. The state guarantees protection and intended use of the Fund's assets.
2. The safety of the Fund's assets shall be ensured by:
 - 1) regulation of the activities of the Fund by establishing appropriate norms and limits that maintain its financial stability, established by the Government of the Republic of Kazakhstan;
 - 2) investment activities through the National Bank of the Republic of Kazakhstan;
 - 3) accounting for all operations on investment management of the Fund's assets in the National Bank of the Republic of Kazakhstan;
 - 4) maintaining separate accounting of own funds and assets of the Fund;
 - 5) introduction of restrictions on expenses for sustaining of the Fund's operation;
 - 6) the obligation to conduct an annual audit;
 - 7) regular financial reporting of the Fund. The list, forms, deadlines for presenting by the Fund of financial and other reporting are determined by the authorized state body;
 - 8) establishment by the Government of the Republic of Kazakhstan of the list and limits of financial instruments for investment of the Fund's assets;
 - 9) establishing requirements for diversification and risk reduction when placing the Fund's assets in an investment declaration approved by the Economic Policy Council;
 - 10) establishing requirements for the Fund's executive staff in accordance with this Code.

Article 30. Management of the Fund's assets

1. Trust management of the Fund's assets shall be performed by the National Bank of the Republic of Kazakhstan on the basis of the investment declaration approved by the Economic Policy Council and the contract between the Fund and the National Bank of the Republic of Kazakhstan.

2. The National Bank of the Republic of Kazakhstan shall allocate the Fund's assets in accordance with the list and limits of financial instruments for investing the Fund's assets, determined by the Government of the Republic of Kazakhstan.

3. The National Bank of the Republic of Kazakhstan shall keep records of all operations for accumulation and allocation of the Fund's assets, generation of investment income and shall quarterly file a report to the Fund on the status of its accounts and investment operations with the Fund's assets in accordance with the concluded agreement.

Article 31. Accounting and reporting of the Fund

1. The Fund shall maintain accounting records and present financial statements separately on its own funds and assets of the Fund in the manner prescribed by the legislation of the Republic of Kazakhstan.

2. The Fund is obliged to maintain accounting and custody of documents used in accounting and reporting. The list of basic documents subject to custody and their retention period are established by the legislation of the Republic of Kazakhstan.

Article 32. Audit of the Fund

1. The audit of the annual financial statements of the Fund shall be conducted by audit organizations authorized to conduct an audit as required by the legislation of the Republic of Kazakhstan on auditing activities.

2. The audit report shall not be a trade secret.

3. Issuing from the findings of the mandatory audit of the annual financial statements of the Fund, the auditing organization shall draw up two audit reports on:

1) own funds of the Fund;

2) assets of the Fund.

4. Expenses for the mandatory audit of the annual financial statements of the Fund shall be made from the Fund's own means.

Article 33. Requirements for the Fund's management staff

1. The first head of the executive body and his deputies, the chief accountant shall be recognized as the Fund's management.

2. The following requirements shall be established for the management staff of the Fund:

1) for the first head of the executive body and his deputies:

education - higher professional (legal, financial, economic);

at least six years of experience in senior positions in the population social security area;

2) for the chief accountant:

education - higher professional (financial, economic);

at least five years of experience in the financial and accounting work in senior positions.

3. A person cannot be appointed as a leading employee of the Fund:

1) without an impeccable business reputation.

2) who was previously the first head, deputy first head, chief accountant of a legal entity that was declared bankrupt or subjected to reorganization, conservation, forced liquidation during the period when this person was in the position of the first head, deputy first head, chief accountant of this legal entity;

3) recognized in the manner prescribed by law as incapacitated or partially incapacitated;

4) in respect of whom there is an enforced guilty verdict of the court for committing a corruption offense or who is exempt from criminal liability for committing a corruption offense under paragraphs 3), 4), 9), 10) and 12) of part one of Article 35 or Article 36 of the Criminal Procedure Code of the Republic of Kazakhstan;

5) who, within three years before the date of appointment was under administrative penalty for committing an administrative corruption offense.

Footnote. Article 33 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Chapter 5. UNIFIED ACCUMULATIVE PENSION FUND

Article 34. Organization of the unified accumulative pension fund's operation

1. The unified accumulative pension fund shall be established in the form of a joint-stock company, and shall be a non-profit organization.

2. The name of the unified accumulative pension fund must contain the words "unified accumulative pension fund".

It shall be allowed to abbreviate the name of the unified accumulative pension fund using the abbreviation "UAPF" in the name.

3. Legal entities, with the exception of the unified accumulative pension fund, shall be prohibited from using in their name the words "unified accumulative pension fund" in full and abbreviated form in any language.

4. The Government of the Republic of Kazakhstan shall be the sole shareholder of the unified accumulative pension fund.

The Government of the Republic of Kazakhstan shall make a resolution on the creation, reorganization or liquidation of the unified accumulative pension fund as prescribed by the laws of the Republic of Kazakhstan.

5. Trust management of shares of the unified accumulative pension fund held by the Government of the Republic of Kazakhstan shall be performed by the National Bank of the Republic of Kazakhstan.

6. The unified accumulative pension fund's bodies, their functions and powers, their decision-forming and decision-making procedure shall be determined by this Code, the Government of the Republic of Kazakhstan, the charter and the internal documents of the unified accumulative pension fund.

The Board of Directors of the unified accumulative pension fund shall be comprised of representatives of the National Bank of the Republic of Kazakhstan and the authorized state body on a permanent basis with the voting right.

7. The Unified Accumulative Pension Fund shall attract mandatory pension contributions, mandatory pension contributions from the employer, mandatory occupational pension contributions, voluntary pension contributions, also perform enrollment and accounting for voluntary pension contributions formed from the unclaimed amount of the guarantee compensation on the guaranteed deposit, transferred by the organization providing mandatory guarantee of deposits, in accordance with the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan", and ensure implementation of pension payments.

Other persons shall be prohibited from attracting mandatory pension contributions, compulsory pension contributions from the employer, mandatory occupational pension contributions, as well as enrollment and accounting for voluntary pension contributions formed from the unclaimed amount of the guarantee compensation on a guaranteed deposit, transferred by an organization providing mandatory deposit guarantees, in accordance with the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan".

The Unified Accumulative Pension Fund shall carry out accounting of target assets and target claims, accounting and crediting of target savings to target savings accounts, payments of target savings to the recipient of target savings from the target savings account to bank accounts of recipients of target savings intended for crediting payments of target savings, accounting of returns of target savings in the manner determined by the Government of the Republic of Kazakhstan.

The Unified Accumulative Pension Fund transfers the target savings of the target savings recipient from target savings accounts that were not used within ten years after the target savings recipient reached the age of eighteen to an individual pension account to record voluntary pension contributions.

In the event of death or the entry into force of a court decision declaring deceased a participant in target claims or a recipient of target savings having target savings in the unified accumulative pension fund, such target savings shall be inherited in the manner established by the laws of the Republic of Kazakhstan.

8. The policies of the unified accumulative pension fund shall be approved by the authorized body for regulation, control and supervision of the financial market and financial organizations.

Footnote. Article 34 as amended by the Law of the Republic of Kazakhstan dated November 16, 2023 № 40-VIII (shall be enforced from January 1, 2024).

Article 35. Rights and obligations of the unified accumulative pension fund

1. The unified accumulative pension fund shall have the right to:
 - 1) attract voluntary pension contributions;
 - 2) receive commission fees for their activities;
 - 3) represent interests of a contributor of mandatory pension contributions on issues related to pension provision, interests of an individual for whom mandatory vocational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments in court as prescribed by the legislation of the Republic of Kazakhstan;
 - 4) lease property;
 - 5) open branches and representative offices;
 - 6) generate investment revenues through investment of own assets;
 - 7) provide pension services through biometric identification procedure or other identification means in the manner determined by the internal document of the unified accumulative pension fund;
 - 8) exercise other rights in accordance with agreements on trust management of pension assets, custodial agreements.
2. The unified accumulative pension fund is obliged to:
 - 1) attract mandatory pension contributions, mandatory pension contributions from the employer, mandatory occupational pension contributions;

2) credit and record voluntary pension contributions formed from the unclaimed amount of guarantee compensation on a guaranteed deposit, transferred by an organization that provides mandatory guarantee of deposits, in accordance with the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan";

3) make pension payments to pension payments recipients and (or) authorized operator in the manner established by the Government of the Republic of Kazakhstan;

4) carry out individual accounting of pension savings, including those held in trust by the investment portfolio manager, in the manner prescribed by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations, and payments;

5) provide the individual, in whose name the individual pension account is opened, with information without charging a fee, with regard to the provisions of Article 55 of this Code:

on the state of pension savings at his request on any requested date from the date of opening an individual pension account in the unified accumulation pension fund, including with regard to the provisions of paragraph 5 of Article 262 of this Code;

on the amount of pension savings from mandatory pension contributions available for lump-sum pension payments;

on the amount of pension savings from mandatory pension contributions, mandatory occupational pension contributions, voluntary pension contributions, available for transfer to trust management of the investment portfolio manager.

The way in which the unified accumulative pension fund provides the said information on the state of pension savings shall be determined by the internal documents of the unified accumulative pension fund;

6) interact with the State Corporation on the issues of accounting, transfer, refund, termination of pension payments in the manner determined by the Government of the Republic of Kazakhstan;

7) interact with the authorized operator on the issues of accounting, transfer, payment and return of lump-sum pension payments as determined by the Government of the Republic of Kazakhstan;

8) interact with the organization providing mandatory guarantee of deposits in the manner prescribed by the agreement between the unified accumulative pension fund and the organization providing mandatory guarantee of deposits;

9) publish information on its own Internet resource on the structure of the investment portfolio of the unified accumulative pension fund at the expense of pension assets in the manner and terms established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

10) disclose information about investment portfolio managers, including the list of investment portfolio managers with whom the unified accumulative pension fund has

agreements on trust management of pension assets, in the manner and to the extent established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

11) annually, no later than five working days after the official publication of the law on the republican budget for the next financial year, place in the media by publishing in at least two printed publications in Kazakh and Russian, as well as on their own Internet resource, the thresholds for the minimum sufficiency of pension savings calculated and valid for the coming year;

12) provide free consulting services to contributors of mandatory pension contributions, individuals for whom mandatory occupational pension contributions, voluntary pension contributions (recipients of pension payments) are transferred, on the functioning of the pension system and investment portfolio management activities;

13) ensure confidentiality of information on the state of pension savings of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions (a recipient of pension payments) are transferred;

14) take responsibility for breaching the rules of this Code in accordance with the laws of the Republic of Kazakhstan;

15) transfer pension savings of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions (a recipient of pension payments) are transferred, to an insurance organization in the manner prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

16) transfer pension assets for trust management to the investment portfolio manager as prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

17) transfer pension assets from the trust management of the investment portfolio manager to the trust management of the National Bank of the Republic of Kazakhstan as prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

18) conclude an agreement on trust management of pension assets with the National Bank of the Republic of Kazakhstan;

19) conclude an agreement on trust management of pension assets with an investment portfolio manager, as well as a custody agreement with an investment portfolio manager and a custodian bank;

20) transfer pension savings of an individual for whom voluntary pension contributions (pension payments recipient) are transferred, at the expense of voluntary pension contributions

to a voluntary accumulative pension fund as prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial institutions;

21) publish in the media and place on their own Internet resource financial statements and an audit report in the manner and terms established by the authorized body for regulation, control and supervision of the financial market and financial organizations and the legislation of the Republic of Kazakhstan on accounting and financial reporting, other reporting and information about their activities as determined by the authorized body for regulation, control and supervision of the financial market and financial organizations. At the same time, it shall not be allowed to publish information containing guarantees or promises of income on contributions to the unified accumulative pension fund, as well as other information prohibited by the legislation of the Republic of Kazakhstan;

22) present an annual report on the activities of the unified accumulative pension fund for consideration by the Council for Management of the National Fund of the Republic of Kazakhstan;

23) ensure equal conditions for all contributors of mandatory pension contributions, individuals for whom the mandatory pension contributions of the employer, mandatory occupational pension contributions, voluntary pension contributions (recipients of pension payments) are transferred;

24) exchange data on pension annuity agreements with an organization for the formation and maintenance of an insurance database in the manner and terms established by the authorized body for regulation, control and supervision of the financial market and financial organizations;

25) interact with the organization for the formation and maintenance of the database on insurance in the manner determined by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

26) use certified equipment and software in their work;

27) avail of a backup center for storing information;

28) conduct an audit of software and hardware, including information, communication systems and technologies used by the unified accumulative pension fund in its work, at least once every three years;

29) provide the individual, in whose name the conditional pension account is opened, with information on the mandatory pension contributions of the employer, free of charge.

The method of providing the said information by the unified accumulative pension fund shall be determined by the internal documents of the unified accumulative pension fund.

30) carry out other duties provided for by the Law of the Republic of Kazakhstan “On the rights of a child in the Republic of Kazakhstan”.

3. To protect the rights and interests of contributors of mandatory pension contributions, individuals for whom the mandatory pension contributions of the employer, mandatory

occupational pension contributions, voluntary pension contributions (recipients of pension payments) are transferred, the unified accumulative pension fund shall be prohibited from:

1) carrying out other entrepreneurial activities, with the exception of the types of activities prescribed by this Code;

2) using pension assets for purposes not provided for by the legislation of the Republic of Kazakhstan;

3) provision at the expense of own assets of the unified accumulative pension fund of financial assistance on a gratuitous basis, with the exception of financial assistance to its employees in the amount not exceeding 100 times the monthly calculation index established for the corresponding financial year by the law on the republican budget;

4) pledge of pension assets, with the exception of cases of making margin or other collateral when concluding transactions with financial instruments on organized and unorganized securities markets;

5) pledge of own assets, with the exception of cases of making margin or other collateral when concluding transactions with financial instruments on organized and unorganized securities markets, as well as collateral when participating in tenders and (or) competitions;

6) issue of securities, except for shares;

7) attraction of borrowed funds;

8) provision of loans by any means, with the exception of the acquisition of financial instruments permitted for acquisition at the expense of pension assets of the unified accumulative pension fund, as well as transactions for the provision of loans with secured securities;

9) issuance of sureties and guarantees of any kind;

10) engagement for the performance of the duties specified in subparagraph 12) of paragraph 2 of this article, of persons with whom the unified accumulative pension fund has not concluded an employment contract or an agreement with the National Postal Operator;

11) participation in the creation and activities of legal entities, with the exception of cases established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

The requirements of this paragraph shall not apply to "repo" transactions with securities carried out at the expense of pension assets and (or) own assets of the unified accumulative pension fund.

Footnote. Article 35 as amended by the Law of the Republic of Kazakhstan dated 16.11.2023 № 40-VIII (shall be enforced from 01.01.2024).

Article 36. Management by the National Bank of the Republic of Kazakhstan of the unified accumulative pension fund's assets. Investment declaration of the unified accumulative pension fund

1. Trust management of the pension assets of the unified accumulative pension fund shall be performed by the National Bank of the Republic of Kazakhstan on the trust management

agreement between the National Bank of the Republic of Kazakhstan and the unified accumulative pension fund.

2. The National Bank of the Republic of Kazakhstan shall develop the list of financial instruments allowed for acquisition at the expense of pension assets of the unified accumulative pension fund, which shall be approved by the Government of the Republic of Kazakhstan, and it shall also develop and approve the investment declaration of the unified accumulative pension fund.

3. The National Bank of the Republic of Kazakhstan may assign another person to perform the actions necessary to manage the pension assets entrusted to him, in accordance with the investment assets management agreement and this Code. And the trust manager shall be responsible for the actions of the attorney chosen by him as for his own.

4. The functions of the Council for the management of the National Fund of the Republic of Kazakhstan in managing pension assets of the unified accumulative pension fund shall be:

- 1) development of proposals for improving management efficacy;
- 2) consideration and development of proposals for investment areas;
- 3) development of proposals for determining the list of financial instruments allowed for acquisition at the expense of pension assets of the unified accumulative pension fund;
- 4) examination of the annual report on the operation of the unified accumulative pension fund.

5. The investment declaration of the unified accumulative pension fund shall be drawn up taking into account the list of financial instruments allowed for acquisition at the expense of the pension assets of the unified accumulative pension fund.

Article 37. Management of pension assets held in trust with the investment portfolio manager, also custody and accounting for pension assets held in trust with the investment portfolio manager

1. Trust management of pension assets by the investment portfolio manager shall be based on the agreement on trust management of pension assets concluded between the unified accumulative pension fund and the investment portfolio manager (hereinafter -the agreement on trust management of pension assets).

2. The unified accumulative pension fund shall sign an agreement on trust management of pension assets with the investment portfolio manager and, within one working day after conclusion of the agreement on trust management of pension assets, post information on its Internet resource about such an investment portfolio manager pursuant to subparagraph 10) of paragraph 2 of Article 35 of this Code.

3. A standard form of an agreement on trust management of pension assets is established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

The agreement on trust management of pension assets shall take effect from the date of pension assets receipt into the accounts in the custodian bank specified in paragraph 11 of this article.

4. The investment portfolio manager in the event of a negative difference between the nominal return on pension assets received by the investment portfolio manager and the minimum value of the return on pension assets calculated in accordance with the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations as agreed with the National Bank of the Republic of Kazakhstan, shall reimburse the unified accumulative pension fund for this negative difference from its equity in the manner and terms established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations in agreement with the National Bank of the Republic of Kazakhstan, for subsequent transfer of this amount to individual pension accounts for contributors of mandatory pension contributions, individuals for whom mandatory occupational pension contributions are transferred, whose pension savings were under trust management of this investment portfolio manager as of the end of the year preceding the year in which the reimbursement is made.

5. The unified accumulative pension fund shall transfer pension assets to trust management of the investment portfolio manager, subject to simultaneous fulfillment of the following conditions:

1) presence of a written application by the contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, on (about) the choice (change) of the investment portfolio manager according to the form and with the attachment of documents that are established by the internal documents of the unified accumulative pension fund;

2) existence of an agreement on trust management of pension assets, as well as a custodial agreement concluded between the unified accumulative pension fund, the investment portfolio manager and the custodian bank;

3) pension savings of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions are transferred, subject to transfer to trust management of the investment portfolio manager:

do not exceed fifty percent of the amount of pension savings on the individual pension account of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions are transferred, as of the date of receipt of the application of this person on (about) the choice (change) of the investment portfolio manager.

Upon subsequent transfer to trust management of the investment portfolio manager, the amount of pension savings shall be determined taking into account previously transferred pension savings, with account to the investment income of the investment portfolio manager (an application is made no more than once a year from the date of pension savings transfer to trust management of the investment portfolio manager);

or

do not exceed the amount of pension savings at the expense of mandatory pension contributions and (or) mandatory occupational pension contributions on their individual pension accounts in the event that a pension annuity agreement has been concluded with an insurance company;

4) pension savings formed from voluntary pension contributions that are subject to transfer to trust management of the investment portfolio manager, do not exceed the available pension savings on the individual pension account for accounting for voluntary pension contributions;

5) the investment portfolio manager specified in the application of the contributor of mandatory pension contributions, the individual for whom the mandatory occupational pension contributions, voluntary pension contributions are transferred, complies with the requirements established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

6. The unified accumulative pension fund shall transfer pension assets to trust management of the investment portfolio manager within thirty calendar days after the date of receipt of the application referred to in subparagraph 1) of paragraph 5 of this article, in the size corresponding to the amount of pension savings specified in this application, taking into account the restrictions established by subparagraphs 3) and 4) of paragraph 5 of this article.

In cases of non-fulfillment of the conditions specified in part one of this paragraph, and (or) filing an incomplete package of documents, the unified accumulative pension fund, within five working days after the date of receipt of the application specified in subparagraph 1) of paragraph 5 of this article, shall not transfer pension assets to trust management of the investment portfolio manager.

7. The investment portfolio manager is not entitled to transfer pension assets that are under its trust management to another person for trust management.

8. An agreement on trust management of pension assets shall be terminated:

1) if the investment portfolio manager fails to eliminate the grounds for applying supervisory response measures within the time frames established by the authorized body for regulation, control and supervision of the financial market and financial organizations;

2) in case of non-compliance of the investment portfolio manager with the requirements established by the authorized body for regulation, control and supervision of the financial market and financial organizations for the management of pension assets in accordance with subparagraph 7) of Article 15 of this Code (in case of exclusion of the investment portfolio manager from the register of investment portfolio managers that meet the requirements of the authorized body for regulation, control and supervision of the financial market and financial organizations for the management of pension assets);

3) on the initiative of the investment portfolio manager, in the absence in his trust management of pension assets and liabilities on them;

4) in case of suspension or revocation of the license of the custodian bank that keeps and accounts for pension assets held in trust by the investment portfolio manager, and failure to conclude a new custodial agreement with another custodian bank within ten calendar days after the date of suspension or revocation of the license of the custodian bank.

9. When terminating the agreement on trust management of pension assets, the investment portfolio manager shall carry out procedures for the transfer of pension assets to trust management of the National Bank of the Republic of Kazakhstan in the manner and terms established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations in agreement with the National Bank of the Republic of Kazakhstan.

10. The statutory regulations of the Republic of Kazakhstan on securities market shall be applied to investment portfolio managers in the part that does not contradict this Code.

11. Pension assets held in trust by the investment portfolio manager shall be kept and accounted for in the accounts of the unified accumulative pension fund in the custodian bank, which is chosen by the investment portfolio manager.

Custody and accounting for pension assets transferred to investment management by one investment portfolio manager must be carried out by one custodian bank.

The standard form of a custodial agreement concluded between the unified accumulative pension fund, an investment portfolio manager and a custodian bank is established by a regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Specificities of custody and accounting of pension assets held in trust by the investment portfolio manager are established by the legislation of the Republic of Kazakhstan on securities market.

12. The list of financial instruments permitted for acquisition at the expense of pension assets held in trust by the investment portfolio manager shall be approved by the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 38. Agreements on pension from mandatory pension contributions, mandatory occupational pension contributions of the contributor (recipient) with the unified accumulative pension fund and contingent pension accounts

1. Agreements on pension from mandatory pension contributions, mandatory occupational pension contributions, which establish the rights, obligations, responsibilities and other legal relations of the unified accumulative pension fund and contributors of mandatory pension contributions, individuals for whom the mandatory occupational pension contributions are transferred (pension payments recipients), are accession agreements, and shall be developed by the unified accumulative pension fund on the basis of this Code, approved by the internal document of the unified accumulative pension fund and posted on the Internet resource of the unified accumulative pension fund.

2. Opening of an individual pension account in the unified accumulative pension fund for recording mandatory pension contributions, mandatory occupational pension contributions shall be made on the basis of lists of individuals provided by agents to the unified accumulative pension fund when transferring mandatory pension contributions, mandatory occupational pension contributions or penalties in the manner determined by the Government of the Republic of Kazakhstan.

At the same time, information on citizenship, status, legal capacity, details of a valid identity document, residency registration in the Republic of Kazakhstan, telephone number of a cellular subscriber device registered on the "electronic government" web portal, and other information on an individual in case of their availability, necessary for implementation of the functions of the unified accumulative pension fund, envisaged by the legislation of the Republic of Kazakhstan, shall be retrieved by the unified accumulative pension fund from the relevant information systems of state bodies.

A contributor of mandatory pension contributions, an agent and an individual for whom the mandatory occupational pension contributions are transferred shall be considered to have acceded to the pension agreement at the expense of mandatory pension contributions, mandatory occupational pension contributions from the date of crediting the mandatory pension contributions, mandatory occupational pension contributions or a penalty to the opened individual pension account for recording mandatory pension contributions, mandatory occupational pension contributions. At the same time, the consent of the legal representative of a minor is not required to join the agreement on pension provision at the expense of mandatory pension contributions.

3. If an individual has an open individual pension account in the unified accumulative pension fund for recording mandatory occupational pension contributions, the re-opening of an individual pension account for accounting for mandatory professional pension contributions shall not be made.

At the same time, an agent who has paid mandatory occupational pension contributions in favor of an individual shall be considered to have acceded to the pension agreement at the expense of mandatory professional pension contributions from the day the mandatory occupational pension contributions or penalties are credited to the previously opened individual pension account for recording mandatory occupational pension contributions.

4. Opening of contingent pension accounts in the unified accumulative pension fund for recording the mandatory pension contributions of the employer shall be made on the basis of the list of individuals submitted by the agent to the unified accumulative pension fund when transferring the mandatory pension contributions of the employer in the manner established by the internal rules of the unified accumulative pension fund.

In the existence of a contingent pension account opened in the name of an individual in the unified accumulative pension fund, the employer's mandatory pension contributions shall be transferred to the previously opened contingent pension account.

Article 39. Custody and accounting of pension assets of the unified accumulative pension fund held in trust by the National Bank of the Republic of Kazakhstan

1. Pension assets of the unified accumulative pension fund shall be kept in custody and recorded on accounts with the National Bank of the Republic of Kazakhstan in accordance with the custodial agreement concluded between the National Bank of the Republic of Kazakhstan and the unified accumulative pension fund.

2. For the purposes of accounting and keeping pension assets of the unified accumulative pension fund the National Bank of the Republic of Kazakhstan shall have the right to open accounts with foreign custodians.

3. The National Bank of the Republic of Kazakhstan shall exercise control over the target allocation of pension assets of the unified accumulative pension fund as established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

4. The National Bank of the Republic of Kazakhstan shall keep records of all operations on the accumulation of pension assets, their placement, receipt of investment income as established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations, and shall monthly update the unified accumulative pension fund on the status of its accounts.

Article 40. Rights and obligations of contributors of mandatory pension contributions, individuals for whom mandatory pension contributions are made, employer's mandatory pension contributions, mandatory occupational pension contributions, voluntary pension contributions are transferred, of pension payments recipients and agents

1. Contributors of mandatory pension contributions, individuals for whom mandatory pension contributions of the employer, mandatory occupational pension contributions, voluntary pension contributions are transferred, recipients of pension payments from the unified accumulative pension fund shall have the right to:

1) receive information on the status of their pension savings on any requested date from the date of opening the individual pension account through the personal account of the Internet resource of the unified accumulative pension fund and (or) the web portal of the "electronic government", also when personally contacting the unified accumulative pension fund without charging a fee, as prescribed in Article 55 and paragraph 5 of Article 262 of this Code, as well as change the method of obtaining information on the state of pension savings from the unified accumulative pension fund in the manner prescribed by the internal documents of the unified accumulative pension fund;

2) receive information on pension savings from mandatory pension contributions available for lump-sum pension payments;

3) receive information on the amount of pension savings available for transfer to trust management of the investment portfolio manager;

4) receive information on mandatory pension contributions of the employer;

5) appeal as prescribed by the laws of the Republic of Kazakhstan, the decisions, actions (inaction) of the unified accumulative pension fund;

6) receive pension payments from the unified accumulative pension fund in the manner established by the legislation of the Republic of Kazakhstan at the pension payment time;

7) bequeath their pension savings in accordance with the legislation of the Republic of Kazakhstan;

8) submit to the unified accumulative pension fund an application for the selection of an investment portfolio manager to transfer pension savings to it for trust management in the amount pursuant to subparagraph 3) of paragraph 5 of Article 37 of this Code, in the manner determined by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

9) submit to the unified accumulative pension fund an application for changing the investment portfolio manager to transfer their pension savings to trust management from one investment portfolio manager to another investment portfolio manager (at least one year from the date of transfer of pension savings to trust management of the investment portfolio manager);

10) submit an application to the unified accumulative pension fund for the return of pension savings held in trust by the investment portfolio manager to trust management of the National Bank of the Republic of Kazakhstan (not earlier than one year from the date of transfer of pension savings to trust management by the investment portfolio manager).

If pension savings were transferred several times into trust management by the same investment portfolio manager in accordance with the application for choosing the investment portfolio manager, then the return of pension savings into trust management by the National Bank of the Republic of Kazakhstan shall be carried out no earlier than one year from the date of initial transfer of pension savings into trust management;

11) receive information from the unified accumulative pension fund on investment portfolio managers and other information envisaged by the internal documents of the unified accumulative pension fund;

12) conclude a pension annuity agreement with an insurance organization at the expense of their pension savings;

13) submit to the unified accumulative pension fund an application for the selection of an investment portfolio manager to transfer to it for trust management the pension savings formed from voluntary pension contributions in the amount not exceeding the actual amount of pension savings on the individual pension account for recording the voluntary pension contributions;

14) exercise other rights under the legislation of the Republic of Kazakhstan.

2. Contributors of mandatory pension contributions, individuals for whom the mandatory pension contributions of the employer, mandatory occupational pension contributions are paid, and recipients of pension payments from the unified accumulative pension fund shall:

1) in the manner established by the Government of the Republic of Kazakhstan, notify the unified accumulative pension fund or the State Corporation of all changes affecting fulfillment of the obligations of the unified accumulative pension fund when making pension payments, within ten calendar days from the date of such changes;

2) fulfill other obligations in accordance with the legislation of the Republic of Kazakhstan.

3. If an individual for whom the mandatory pension contributions of the employer are transferred does not meet the requirements provided for in paragraph 1 of Article 222 of this Code, the funds recorded in the conditional pension account shall be directed to reserve funds formed pursuant to paragraph 4 of Article 57 of this Code.

4. Agents shall have the right to receive confirmation from the State Corporation that the employee has an individual pension account as established by the Government of the Republic of Kazakhstan.

5. Agents are required to:

1) timely calculate, withhold (credit) and pay mandatory pension contributions, employer's mandatory pension contributions, mandatory occupational pension contributions to the unified accumulative pension fund;

2) submit to the state revenue authorities lists of individuals in whose favor arrears are collected on mandatory pension contributions, mandatory pension contributions from the employer, mandatory occupational pension contributions, within the time frames established by paragraph 5 of Article 256 of this Code;

3) keep primary records of calculated, withheld (accrued) and transferred mandatory pension contributions, mandatory pension contributions of the employer, mandatory occupational pension contributions for each employee in accordance with the procedure established by the legislation of the Republic of Kazakhstan;

4) provide to contributors of mandatory pension contributions and employees in whose favor the employer's mandatory pension contributions, mandatory occupational pension contributions are paid, information on the calculated and withheld (accrued) amounts of mandatory pension contributions, employer's mandatory pension contributions, mandatory occupational pension contributions to the unified accumulative pension fund with a monthly notification on the constituent parts of the wages due to them over the respective term.

Footnote. Article 40 as amended by Article 263 of this Code (effective from 01.01.2024).

Article 41. Agreement on pension from voluntary pension contributions of a contributor of voluntary pension contributions (pension payments recipient) with the unified accumulative pension fund

1. Agreements on pension from voluntary pension contributions establish the rights, obligations, responsibilities and other legal relations of the unified accumulative pension fund and contributors of voluntary pension contributions (pension payments recipients).

The procedure for concluding and the standard form of agreement on pension from voluntary pension contributions shall be determined by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

2. Individual pension account shall be opened in the unified accumulative pension fund for recording voluntary pension contributions on the basis of lists of individuals submitted by agents to the unified accumulative pension fund when transferring voluntary pension contributions in the manner determined by the regulatory legal act of the authorized body for regulation, control and supervision financial market and financial organizations.

3. Individual pension account shall be opened in the unified accumulative pension fund for accounting for voluntary pension contributions on the basis of the initial contribution received by the unified accumulative pension fund from an individual in his favor or in favor of a third person when transferring voluntary pension contributions in the manner prescribed by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

4. A contributor of voluntary pension contributions (pension payments recipient) shall be considered to have acceded to the agreement on pension provision from voluntary pension contributions from the date of receipt of the voluntary pension contribution amount.

At the same time, the consent of the legal representative of a minor is not required to join the agreement on pension provision at the expense of voluntary pension contributions.

5. In the event that an organization providing mandatory deposit insurance transfers an unclaimed amount of guarantee compensation on a guaranteed deposit of a contributor (recipient) to the unified accumulative pension fund, an agreement on pension from voluntary pension contributions shall be concluded on the basis of the list of contributors (beneficiaries) with unclaimed amounts of guarantee compensation on guaranteed deposits, submitted by an organization providing mandatory guarantee of deposits, in the manner and terms established by the agreement concluded between the unified accumulative pension fund and the organization providing mandatory guarantee of deposits, pursuant to the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan".

Chapter 6. VOLUNTARY ACCUMULATIVE PENSION FUNDS

Article 42. Organization of voluntary accumulative pension fund's operation

1. A voluntary accumulative pension fund shall be created in the form of a joint stock company.

The voluntary accumulative pension fund shall operate on the license for managing an investment portfolio with the right to attract voluntary pension contributions, issued by the authorized body for regulation, control and supervision of the financial market and financial organizations, and attract voluntary pension contributions in the manner and under the

conditions established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations and an agreement on pension payment through voluntary pension contributions.

2. The founders and (or) shareholders of a voluntary accumulative pension fund may be individuals - residents of the Republic of Kazakhstan, legal entities.

A voluntary accumulative pension fund cannot act as a founder or shareholder of another voluntary accumulative pension fund.

3. The name of a voluntary accumulative pension fund must contain the words "voluntary accumulative pension fund".

It shall be allowed to abbreviate the name of a voluntary accumulative pension fund using the abbreviation "VAPF" in the name.

Legal entities, with the exception of a voluntary accumulative pension fund, shall be prohibited to use in their name the words "voluntary accumulative pension fund" in full and abbreviated form in any language.

4. The rules for carrying out the voluntary accumulative pension fund's operations shall be approved by the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 43. Rights and obligations of voluntary accumulative pension funds

1. Voluntary accumulative pension funds shall have the right to:

1) attract voluntary pension contributions;

2) receive commission fees for their operations;

3) on issues related to pension provision, represent the interests of the contributor (recipient) at his written request in court as prescribed by the legislation of the Republic of Kazakhstan;

4) lease out own property;

5) manage pension assets of the unified accumulative pension fund in accordance with the agreement on investment assets management concluded with the National Bank of the Republic of Kazakhstan;

6) independently carry out brokerage and (or) dealer activities in the securities market without the right to maintain customer accounts as a nominal holder on the basis of the license issued by the authorized body for regulation, control and supervision of the financial market and financial organizations;

7) provide pension services through biometric identification procedure in the manner determined by the internal document of the voluntary accumulative pension fund;

8) exercise other rights under the legislation of the Republic of Kazakhstan and the terms of the agreement on pension provision from voluntary pension contributions.

2. Voluntary accumulative pension funds are obliged to:

1) make pension payments to beneficiaries in the manner prescribed by the agreement on pension provision through voluntary pension contributions;

2) carry out individual accounting of pension savings and payments;

3) provide the contributor (recipient) with information on the state of his pension savings in the manner prescribed by the agreement on pension provision through voluntary pension contributions, and provide electronic and other ways of accessing information on his pension savings, in keeping with the provisions of Article 55 of this Code.

The method of transmission by a voluntary accumulative pension fund of information on the state of pension savings shall be determined by agreement with the contributor (recipient);

4) provide free consulting services to contributors (beneficiaries), as well as persons intending to conclude an agreement on pension provision through voluntary pension contributions with a voluntary accumulative pension fund, on the functioning of the accumulative pension system and investment portfolio management activities;

5) ensure confidentiality of information on the state of the pension savings of the contributor (recipient);

6) incur liability for breaking the legislation of the Republic of Kazakhstan in the pension provision and the terms of the agreement on pension provision through voluntary pension contributions in accordance with the legislation of the Republic of Kazakhstan;

7) transfer the pension savings of a contributor (recipient) to another voluntary accumulative pension fund or the unified accumulative pension fund, or an insurance organization in the manner prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

8) publish in the media and place on its Internet resource financial statements and an audit report in the manner and terms established by the authorized body for regulation, control and supervision of the financial market and financial organizations and the legislation of the Republic of Kazakhstan on accounting and financial reporting, other reporting and information about their activities in the manner determined by the authorized body for regulation, control and supervision of the financial market and financial organizations. At the same time, it shall not be allowed to publish information containing guarantees or promises of income from contributions to a voluntary accumulative pension fund, as well as other information prohibited by the legislation of the Republic of Kazakhstan;

9) perform other obligations in accordance with the legislation of the Republic of Kazakhstan and the terms of the agreement on pension provision from voluntary pension contributions.

3. To protect the rights and interests of contributors, a voluntary accumulative pension fund shall be prohibited to:

1) make transactions, leading to breaching of the requirements established by the legislation of the Republic of Kazakhstan or the investment declaration of the voluntary accumulative pension fund;

2) carry out entrepreneurial activities, with the exception of the types of activities established by this article;

3) use pension assets for purposes not provided for by the legislation of the Republic of Kazakhstan;

4) make investment decisions on gratuitous alienation of pension assets;

5) use pension assets for fulfillment of their own obligations or obligations of third parties unrelated to the pension portfolio management;

6) sell (transfer) the assets held by it into the pension assets;

7) sell assets on credit;

8) receive, on loan agreements terms money or other property subject to return at the expense of pension assets, except for the cases when transactions with financial instruments are made in the trading systems of the organizers of trades in accordance with the investment declaration;

9) acquire pension assets managed by it, except for reimbursement of expenses and receipt of remuneration in accordance with the agreement on pension provision through voluntary pension contributions and the investment declaration of the voluntary accumulative pension fund;

10) indicate in advertising and media the information on profitability of pension assets of a voluntary accumulative pension fund for a period of less than one year;

11) pledge pension and (or) own assets;

12) issue securities other than shares;

13) provide loans by any means, except for acquisition of debt securities by a voluntary accumulative pension fund.

4. To ensure financial sustainability and solvency of voluntary accumulative pension funds, mandatory prudential standards shall be established. The list of prudential standards, their standard values, calculation methods shall be established by the regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations.

The list, forms of reporting on the implementation of prudential standards by voluntary accumulative pension funds, the terms and procedure for its submission to the National Bank of the Republic of Kazakhstan are established by the regulatory legal act of the National Bank of the Republic of Kazakhstan in agreement with the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 44. Pension rules and investment declaration of a voluntary accumulative pension fund

1. The pension rules of a voluntary accumulative pension fund shall comprise:

1) the procedure for changing and terminating agreements on pension provision through voluntary pension contributions;

2) the procedure and conditions for making pension contributions and payments;

3) liability for obligations of the voluntary accumulative pension fund to contributors (recipients);

4) the procedure for informing about the state of pension savings;

5) providing information to depositors (recipients) about the shareholders of the voluntary accumulative pension fund and the custodian bank;

6) other features of legal relations between the voluntary accumulative pension fund and contributors (recipients).

2. Investment of pension assets at the expense of voluntary pension contributions shall be made by the voluntary accumulative pension fund independently in accordance with the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations and the investment declaration.

3. The pension rules and the investment declaration of the voluntary accumulative pension fund, as well as amendments and additions to them, shall be approved by the management body of the voluntary accumulative pension fund.

Article 45. Agreement on pension provision from voluntary pension contributions of the contributor (recipient) with a voluntary accumulative pension fund

An agreement on pension provision from voluntary pension contributions shall be concluded between the voluntary accumulative pension fund and a contributor (recipient) in writing in accordance with the standard agreement on pension provision through voluntary pension contributions.

The procedure for concluding and the standard form of the agreement on pension provision from voluntary pension contributions are established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 46. Custody and accounting of pension assets of a voluntary accumulative pension fund in a custodian bank

1. Pension assets of a voluntary accumulative pension fund shall be in custody and accounted for on accounts of a custodian bank not affiliated with the voluntary accumulative pension fund in accordance with custodial agreement.

2. A custodial agreement shall be concluded between the custodian bank and the voluntary accumulative pension fund.

3. The form of a standard custodial agreement shall be developed and approved by the authorized body for regulation, control and supervision of the financial market and financial organizations.

4. The custodian bank shall exercise control over the targeted allocation of pension assets of the voluntary accumulative pension fund and is obliged to immediately notify the authorized body for regulation, control and supervision of the financial market and financial

organizations, the voluntary accumulative pension fund and the stock exchange, if the transaction is concluded in its trading system, on non-compliance of the concluded transaction with the legislation of the Republic of Kazakhstan.

5. The custodian bank shall keep records of all operations on the accumulation of pension assets, their allocations, receipt of investment income and monthly update the voluntary accumulative pension fund on the status of its accounts.

6. A voluntary accumulative pension fund must have one custodian bank.

7. The custodial agreement shall be terminated on the relevant decision of the executive body of the voluntary accumulative pension fund unilaterally at the request of the voluntary accumulative pension fund with notification of the custodian bank and completion of the procedure for transferring pension assets to a new custodian bank within twenty calendar days before the scheduled termination date.

8. Within thirty calendar days from the date of custodial agreement conclusion with a new custodian bank, the voluntary accumulative pension fund shall notify its depositors and agents of this by relevant publications in two printed editions and on its own Internet resource in Kazakh and Russian.

9. For a term of up to six months from the termination date of the custodial agreement between the voluntary accumulative pension fund, the former and new custodian banks, a corresponding agreement shall be concluded on the transfer by the former custodian bank of pension contributions incoming to it to the new custodian bank.

Article 47. Reorganization of a voluntary accumulative pension fund

1. Reorganization of a voluntary accumulative pension fund shall be made by decision of the general shareholders meeting with the permission of the authorized body for regulation, control and supervision of the financial market and financial organizations in the form of accession. The conditions and procedure for issuing permission for reorganization of a voluntary accumulative pension fund are established by the regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Specificities of reorganizing the voluntary accumulative pension fund with participation of the state, the national welfare fund and (or) the authorized body are determined by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

2. Reorganized voluntary accumulative pension fund shall have the right to attract voluntary pension contributions and make pension payments on the basis of a license of a voluntary accumulative pension fund that has joined another voluntary accumulative pension fund.

3. Pension assets and liabilities of the attached voluntary accumulative pension fund under agreements on pension provision from voluntary pension contributions are subject to transfer to the reorganized voluntary accumulative pension fund in the manner established by the

regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 48. Denial of a permit for reorganization of a voluntary accumulative pension fund

Grounds for non-issuance of a permit from the authorized body for regulation, control and supervision of the financial market and financial organizations for reorganization of a voluntary accumulative pension fund shall be:

1) violation of the interests of contributors (recipients) resulting from the proposed reorganization;

2) breaching as a result of the proposed reorganization of the legislation of the Republic of Kazakhstan in the competition protection;

3) non-compliance of documents provided for obtaining a permit from the authorized body for regulation, control and supervision of the financial market and financial organizations for reorganization with legal requirements of the Republic of Kazakhstan.

Article 49. Liquidation of a voluntary accumulative pension fund

1. A voluntary accumulative pension fund shall be liquidated:

1) by decision of the general meeting of shareholders of the voluntary accumulative pension fund, subject to the permission of the authorized body for regulation, control and supervision of the financial market and financial organizations, issued in the manner prescribed by it;

2) by a court ruling in cases provided for by the legislative acts of the Republic of Kazakhstan.

2. The rules for conducting voluntary or forced liquidation, as well as transfer of pension assets and liabilities under pension provision agreements through voluntary pension contributions, shall be approved by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 50. Denial of a permit for voluntary liquidation of a voluntary accumulative pension fund

Grounds for non-issuance of a permit from the authorized body for regulation, control and supervision of the financial market and financial organizations for a voluntary liquidation of a voluntary accumulative pension fund shall be:

1) non-compliance of documents for obtaining a permit from the authorized body for regulation, control and supervision of the financial market and financial organizations for liquidation with the legal requirements of the Republic of Kazakhstan;

2) presence of liabilities and current contracts on licensed types of activities;

3) insufficient funds to satisfy the claims of all creditors of the voluntary accumulative pension fund.

Article 51. Specifics of terminating the license for investment portfolio management with the right to attract voluntary pension contributions

1. In case of revocation of the license for managing an investment portfolio with the right to attract voluntary pension contributions, the voluntary accumulative pension fund shall transfer the voluntary pension savings of contributors (beneficiaries) to the unified accumulative pension fund in the manner established by the regulatory legal act of the authorized body for regulation, control and supervision of financial market and financial institutions.

2. Voluntary return of the license for managing an investment portfolio with the right to attract voluntary pension contributions shall be made on the basis of an application from the voluntary accumulative pension fund and only after fulfillment by the voluntary accumulative pension fund of all the obligations on this type of activity.

3. The rules for voluntary return of the license for managing an investment portfolio with the right to attract voluntary pension contributions, as well as the transfer of pension assets and liabilities under agreements on pension provision through voluntary pension contributions shall be established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Chapter 7. OPERATION PROCEDURE OF THE UNIFIED ACCUMULATIVE PENSION FUND AND VOLUNTARY ACCUMULATIVE PENSION FUNDS

Article 52. Pension assets of the unified accumulative pension fund and voluntary accumulative pension funds

1. Pension assets formed of mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions shall include pension contributions, investment income, funds received as penalties and compensation for losses, minus commission.

2. The rights of individuals and legal entities to pension assets, formed of mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions, shall be ranked as real rights as prescribed by this Code.

3. Seizure or foreclosure of mandatory pension contributions, mandatory occupational pension contributions, penalties, pension assets and pension savings on the arrears of a contributor of mandatory pension contributions, individuals for whom mandatory occupational pension contributions are transferred, recipients of pension payments, the State Corporation, the unified accumulative pension fund, custodian bank and persons to whom pension assets were transferred on the basis of an investment assets management agreement pursuant to paragraph 3 of Article 36 and Article 37 of this Code, shall not be allowed, including in cases of liquidation and (or) bankruptcy of the listed entities.

4. Pension assets formed from mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions shall be used exclusively for:

1) allocation in financial instruments, the list of which is approved by the Government of the Republic of Kazakhstan;

2) allocation in financial instruments permitted for acquisition at the expense of pension assets transferred to trust management by the investment portfolio manager pursuant to Article 37 of this Code;

3) pension payments, including lump-sum pension payments from mandatory pension contributions to improve housing conditions and (or) pay for medical treatment pursuant to the legislation of the Republic of Kazakhstan;

4) transfer of pension savings to an insurance company under a pension annuity agreement in the manner prescribed by this Code and the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

5) transfer of pension assets for trust management to the investment portfolio manager pursuant to Article 37 of this Code;

6) transfer of pension savings at the expense of voluntary pension contributions from the unified accumulative pension fund to a voluntary accumulative pension fund, from a voluntary accumulative pension fund to the unified accumulative pension fund, as well as from one voluntary accumulative pension fund to another voluntary accumulative pension fund;

7) refund of erroneously credited pension contributions and other erroneously credited money;

8) payment of commission to the unified accumulative pension fund, voluntary accumulative pension funds, the National Bank of the Republic of Kazakhstan managing the investment portfolio in the cases and in the amount established by this Code;

9) return of the unclaimed amount of guarantee compensation from the individual pension account of an individual for whom voluntary pension contributions (pension payments recipient) are transferred, based on a notification from the organization that provides mandatory guarantee of deposits, submitted in accordance with the Law of the Republic of Kazakhstan "On compulsory insurance of deposits placed in second-tier banks of the Republic of Kazakhstan";

10) payment of brokerage commissions, exchange fees and other expenses associated with the purchase or sale of financial instruments on organized and unorganized securities markets.

Article 53. Pension assets generated from employer's mandatory pension contributions

1. Pension assets formed from the employer's mandatory pension contributions shall comprise the employer's mandatory pension contributions, investment income, funds received as penalties and compensation for losses, less commission.

2. Pension assets formed at the expense of the employer's mandatory pension contributions shall not be the property of the agent and (or) the individual for whom the employer's mandatory pension contributions have been paid.

3. Seizure or foreclosure on the employer's mandatory pension contributions, penalties, pension assets formed of the employer's mandatory pension contributions, on arrears of the

unified accumulative pension fund, the individual in whose name the conditional pension account is opened, the State Corporation, the custodian bank and investment portfolio manager shall not be allowed, including in cases of liquidation and (or) bankruptcy of the listed entities.

4. Pension assets formed from the employer's mandatory pension contributions shall be used exclusively for the following purposes:

1) placement in financial instruments, the list of which is determined by the Government of the Republic of Kazakhstan and the investment declaration of the unified accumulative pension fund;

2) pension payments in accordance with the legislation of the Republic of Kazakhstan;

3) payment of commission fees from investment income in the cases and in the amount established by this Code;

4) return of erroneously credited mandatory pension contributions of the employer.

Article 54. Master financial agreement, settlements under which are made from own funds and (or) pension assets of the unified accumulative pension fund, voluntary accumulative pension funds

The provisions of paragraph 1 of Article 51, Article 62 of this Code shall not apply to the offset of claims and (or) a liquidation netting on a transaction (transactions) within the master financial agreement, settlements under which are made from own funds and (or) pension assets of the unified accumulative pension fund, voluntary accumulative pension funds.

The parties to the master financial agreement shall make (apply) the offset of claims and (or) a liquidation netting on the transaction (transactions) under the master financial agreement in the manner and on the terms specified in the master financial agreement.

A net claim that has arisen (calculated) as a result of the offset of claims and (or) liquidation netting carried out (applied) in the manner and on the terms specified in the master financial agreement shall be satisfied on the general basis in accordance with the rules for settlements with creditors established by this Code and the civil legislation of the Republic of Kazakhstan.

Article 55. Secrecy of pension savings

1. The secret of pension savings includes information on balances and on the movement of money on individual pension accounts of contributors (beneficiaries).

The unified accumulative pension fund, voluntary accumulative pension funds and the State Corporation shall guarantee the pension savings secrecy.

2. Officials, employees of the unified accumulative pension fund, voluntary accumulative pension funds, the State Corporation and other persons who, due to the performance of their official and functional duties, have gained access to information constituting the secret of pension savings, shall not disclose information constituting the secret of pension savings, and bear responsibility for their disclosure as required by the laws of the Republic of Kazakhstan, except for the cases referred to in paragraphs 3 and 4 of this article.

Exchange of information, including information constituting the secret of pension savings, between the National Bank of the Republic of Kazakhstan and the authorized body for regulation, control and supervision of the financial market and financial organizations shall not be considered a disclosure of the secret of pension savings.

It is not disclosure of the secret of pension savings when an official of a state body or a person performing managerial functions in an organization submits documents and information containing the secret of pension savings as supporting documents and materials when sending a report on a criminal offense to the criminal prosecution body.

3. The secret of pension savings may be disclosed to a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments, any third party on the written consent of the contributor of mandatory pension contributions, an individual for whom the mandatory occupational pension contributions, voluntary pension contributions are transferred, the recipient of pension payments, executed as required by the legislation of the Republic of Kazakhstan.

4. Notices of balances and cash flow on individual pension accounts may be issued to:

- 1) pre-trial investigation bodies - on criminal cases being processed by them;
- 2) courts - on the cases in their proceedings on the basis of a court ruling;
- 3) bailiffs - according to the enforcement documents in their production on the basis of a decision of a bailiff authorized by the prosecutor;
- 4) state revenue bodies - on issues related to the calculation, withholding (crediting) of mandatory pension contributions, mandatory occupational pension contributions;
- 5) the authorized body for regulation, control and supervision of the financial market and financial organizations - on an issue that has arisen in connection with the application from a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments, or in connection with checking by him of the activities of the unified accumulative pension fund, voluntary accumulative pension funds;
- 6) prosecutor - on the basis of a decision on conducting an audit within his competence on the material under examination by him;
- 7) to the financial monitoring authority— for the purposes and in the manner provided for by the Law of the Republic of Kazakhstan “On combating legalization (laundering) of proceeds from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction”;
- 8) representatives of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments - on the basis of a notarized power of attorney or an enforced court ruling;

9) State Corporation - to form a database of contributors of mandatory pension contributions, individuals for whom mandatory occupational pension contributions are transferred, and to calculate the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified accumulative pension fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, with adjustment to inflation rate at the time the recipient acquired the right to pension payments, as well as for the provision of public services on the basis of an application by the pension payments recipient or his representative under a notarized power of attorney or an enforced court ruling;

10) the authorized state body - on an issue that arose in connection with the application from a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments;

11) audit organizations conducting an annual mandatory audit of the unified accumulative pension fund, voluntary accumulative pension funds;

12) to heirs - in the event of death of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments upon request, providing a certificate of inheritance right;

13) to notaries and foreign consular institutions - on inheritance cases being handled by them in the event of the death of a contributor of mandatory pension contributions, an individual for whom mandatory occupational pension contributions, voluntary pension contributions are transferred, a recipient of pension payments upon request.

Footnote. Article 55 as amended by the Law of the Republic of Kazakhstan dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 56. Secrecy of contingent pension accounts

1. The secrecy of contingent pension accounts opened in the name of individuals includes information on the amount of the employer's mandatory pension contributions and other receipts in accordance with the legislation of the Republic of Kazakhstan, as well as information on the amount of pension payments from the employer's mandatory pension contributions for the respective financial year.

The Unified Accumulative Pension Fund and the State Corporation shall guarantee the secrecy of contingent pension accounts.

2. Officials, employees of the unified accumulative pension fund, the State Corporation and other persons who, due to the performance of their official and functional duties, have gained access to information constituting the secret of contingent pension accounts, shall not disclose them, except for the cases provided for in paragraphs 3 and 4 of this article.

Exchange of information, including information constituting the secret of contingent pension accounts, between the National Bank of the Republic of Kazakhstan and the authorized body for regulation, control and supervision of the financial market and financial organizations shall not be considered a disclosure of the secrecy of conditional pension accounts.

It is not a disclosure of the secrecy of conditional pension accounts when an official of a state body or a person performing managerial functions in an organization submits documents and information containing the secrecy of contingent pension accounts as supporting documents and materials when sending a report on a criminal offense to the criminal prosecution body.

3. The secret of contingent pension accounts may be disclosed to an individual in whose name a contingent pension account is opened, to any third party on a written consent of the individual in whose name a contingent pension account is opened, as required by the legislation of the Republic of Kazakhstan.

4. Information constituting the secrecy of contingent pension accounts shall be issued to:

- 1) pre-trial investigation bodies - on criminal cases being processed by them;
- 2) courts - on the cases in their proceedings on the basis of a court ruling;
- 3) state revenue bodies - on issues related to the calculation (accrual) and transfer of the employer's mandatory pension contributions;
- 4) authorized body for regulation, control and supervision of the financial market and financial organizations - on the issue that arose in connection with the application from an individual in whose name a contingent pension account is opened, or in connection with his inspection of the activities of the unified accumulative pension fund;
- 5) prosecutor - on the basis of a decision on the conduct of an audit within his competence on the material under examination by him;
- 6) State Corporation - to form a database of individuals for whom the employer's mandatory pension contributions have been paid to the unified accumulative pension fund;
- 7) to the authorized state body - on the issue that arose in connection with the application from the individual in whose name the contingent pension account is opened;
- 8) audit organizations conducting an annual mandatory audit of the unified accumulative pension fund;
- 9) to representatives of an individual in whose name a contingent pension account is opened - on the basis of a notarized power of attorney or an enforced court ruling.

Article 57. Accounting and reporting of the unified accumulative pension fund and voluntary accumulation pension funds

1. The Unified Accumulative Pension Fund, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, maintains accounting records and prepares financial statements separately for:

- 1) pension assets formed at the expense of mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions;
- 2) pension assets formed at the expense of mandatory pension contributions from the employer;
- 3) own funds intended to sustain financial and economic operation of the unified accumulative pension fund;
- 4) target savings and target assets formed through transfers from the National Fund of the Republic of Kazakhstan.

The voluntary accumulative pension fund maintains accounting records and prepares financial statements separately for its own funds and pension assets formed through voluntary pension contributions.

1-1. The Unified Accumulative Pension Fund and voluntary accumulative pension funds shall submit to the National Bank of the Republic of Kazakhstan financial and other reports, as well as primary statistical data in accordance with the regulatory legal acts of the National Bank of the Republic of Kazakhstan.

2. Accounting for pension savings from mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions on individual pension accounts of contributors of mandatory pension contributions, individuals for whom mandatory occupational pension contributions, voluntary pension contributions (pension payments recipients) are transferred, shall be carried out separately in the manner determined by the authorized body for regulation, control and supervision of the financial market and financial organizations.

3. Accounting for contingent pension liabilities shall be carried out in the manner determined by the authorized body for regulation, control and supervision of the financial market and financial organizations.

4. The procedure for the formation of contingent pension liabilities, including formation and use of reserve funds, their calculation method and structure shall be determined by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

5. To record pension assets and savings on an individual pension account and ensure reliability, safety and protection of information from unauthorized access, automated information systems shall be used as software for the unified accumulative pension fund, voluntary accumulative pension funds.

Requirements for automated information systems for accounting for pension assets and savings are established by the authorized body for regulation, control and supervision of the financial market and financial organizations, as required by the Law of the Republic of Kazakhstan "On Informatization".

6. Accounting for pension savings from voluntary pension contributions of individuals for whom voluntary pension contributions are transferred (pension payments recipients), shall be

maintained by voluntary accumulative pension funds in the manner determined by the authorized body for regulation, control and supervision of the financial market and financial organizations.

7. Control over correctness of accounting for pension contributions and accrual of investment income to contributors of mandatory pension contributions, individuals for whom the mandatory pension contributions of the employer, mandatory occupational pension contributions, voluntary pension contributions are transferred (pension payments recipients), shall be conducted by the authorized body for regulation, control and supervision of the financial market and financial organizations.

8. The unified accumulative pension fund and voluntary accumulative pension funds are obliged to ensure the accounting and custody of documents used in accounting and reporting. The list of documents to be in custody and the terms of their custody are established by the authorized body for regulation, control and supervision of the financial market and financial organizations.

Footnote. Article 57 as amended by the Law of the Republic of Kazakhstan dated 16.11.2023 № 40-VIII (shall be enforced from 01.01.2024); dated 30.06.2025 № 205-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication).

Article 58. Commission fees of the National Bank of the Republic of Kazakhstan, the unified accumulative pension fund managing the investment portfolio and voluntary accumulative pension funds

1. The size of the commission fee of the unified accumulative pension fund shall be set at 0.008 percent per month of pension assets, but not more than the amount determined as the product of 0.04-fold monthly calculation index established by the law on the republican budget and effective as of January 1 of the corresponding financial year, and of the number of individual pension accounts of contributors (beneficiaries) with pension savings on accounting for mandatory pension contributions opened in the unified accumulative pension fund as of the 1st day of the corresponding calendar month.

2. The maximum amount of the commission fee of the National Bank of the Republic of Kazakhstan shall be set within not more than 2.0 percent of the investment income.

3. The maximum amount of the commission fee of the investment portfolio manager shall be set within the limits not exceeding 7.5 percent of the investment income.

4. The maximum amount of the commission fee of a voluntary accumulative pension fund shall be set within no more than 15 percent of the investment income.

The procedure for collecting and the amount of the commission fee of voluntary accumulative pension funds shall be established by the agreement on pension provision from voluntary pension contributions.

5. The amount of the commission fee of the National Bank of the Republic of Kazakhstan shall be annually approved by the Board of the National Bank of the Republic of Kazakhstan.

The amount of the commission fee of the investment portfolio manager shall be annually approved by the management body of this organization.

The amount of the commission fee of the National Bank of the Republic of Kazakhstan, the investment portfolio manager and the voluntary accumulative pension fund may change no more than once a year.

Article 59. Risk management and internal control system of the unified accumulative pension fund, voluntary accumulative pension funds

The unified accumulative pension fund, voluntary accumulative pension funds shall form a risk management and internal control system, which must contain:

- 1) powers and functional responsibilities for risk management and internal control of the board of directors, management board, units of the unified accumulative pension fund, voluntary accumulative pension funds, their responsibility;
- 2) internal policies and procedures of risk management and internal control;
- 3) limits on the allowable amount of risks;
- 4) internal procedures for reporting on risk management and internal control of the bodies of the unified accumulative pension fund, voluntary accumulative pension funds;
- 5) internal criteria for evaluating the risk management system efficacy.

The formation procedure of risk management and internal control system is established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Article 60. Audit of the unified accumulative pension fund or voluntary accumulative pension funds

1. Audit of the unified accumulative pension fund or voluntary accumulative pension funds shall be conducted by an audit organization authorized to conduct an audit in accordance with the legislation of the Republic of Kazakhstan on audit activities.

2. The auditor's report of the financial statements of the unified accumulative pension fund or voluntary accumulative pension funds shall not constitute a trade secret.

3. Based on the results of the mandatory annual audit of the unified accumulative pension fund, the audit organization shall prepare four audit reports on:

- 1) pension assets formed from mandatory pension contributions, mandatory occupational pension contributions and voluntary pension contributions;
- 2) pension assets formed from mandatory pension contributions of the employer;
- 3) own funds;
- 4) target savings and target assets formed through transfers from the National Fund of the Republic of Kazakhstan.

On the results of the mandatory annual audit of the voluntary accumulative pension fund, the audit organization shall draw up two audit reports on:

- 1) financial reporting on own assets;
- 2) financial reporting on pension assets.

4. The annual audit report on pension assets of the unified accumulative pension fund or voluntary accumulative pension funds shall comprise checking of the accounting procedure and preparation of financial statements in respect of pension assets of the unified accumulative pension fund or voluntary accumulative pension funds for compliance with the requirements established by the legislation of the Republic of Kazakhstan.

Expenses on the mandatory annual audit of the unified accumulative pension fund or voluntary accumulative pension funds shall be made at the expense of own funds of the unified accumulative pension fund or voluntary accumulative pension funds.

Footnote. Article 60 as amended by the Law of the Republic of Kazakhstan dated 16.11.2023 № 40-VIII (shall be enforced from 01.01.2024).

Article 61. Prohibition of advertising information that does not reflect actual situation

1. The Unified Accumulative Pension Fund, voluntary accumulative pension funds shall be prohibited to advertise activities that do not reflect the actual situation as of the day of its publication.

2. The authorized body for regulation, control and supervision of the financial market and financial organizations shall be entitled to demand from the unified accumulative pension fund, voluntary accumulative pension funds to make changes to advertising that does not reflect the actual situation, to stop it or to publish its refutation.

The authorized body for regulation, control and supervision of the financial market and financial organizations, in case of non-compliance with this requirement within the time established by it, shall have the right to make a publication about the falsehood of the information contained in the advertisement or clarify it at the expense of the unified accumulative pension fund, voluntary accumulative pension fund that published such an advertisement.

3. Information on profitability of pension assets may be provided only with an indication of the period over which the relevant investment revenue was raised.

Article 62. Limited remedial actions and sanctions applied by the authorized body for regulation, control and supervision of the financial market and financial organizations

1. Detection by the authorized body for regulation, control and supervision of the financial market and financial organizations of violations of the legislation of the Republic of Kazakhstan, the revealed illegal actions or inaction of officials and employees of the unified accumulative pension fund, voluntary accumulative pension fund, as well as non-compliance with other requirements provided for by this Code, shall entitle the authorized body for regulation, control and supervision of the financial market and financial organizations to apply one of the following limited remedial actions to the unified accumulative pension fund, voluntary accumulative pension funds:

- 1) issue a binding written ordinance;
- 2) issue a written warning;
- 3) draw up a written agreement.

2. The procedure and conditions for applying limited remedial actions to the unified accumulative pension fund, voluntary accumulative pension funds shall be determined by the regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations.

3. The authorized body for regulation, control and supervision of the financial market and financial organizations shall have the right to suspend the license for managing an investment portfolio with the right to attract voluntary pension contributions for up to six months on any of the following grounds:

- 1) unreliability of the information on which the license was issued;
- 2) delay of the start of operation of the voluntary accumulative pension fund for more than a year from the date of the license issue;
- 3) systematic (three or more cases within twelve consecutive calendar months) non-fulfillment or improper fulfillment by a voluntary accumulative pension fund of obligations under agreements on pension provision from the voluntary pension contributions;
- 4) systematic (three or more cases within twelve consecutive calendar months) breach of the standards established by the authorized body and other norms and limits binding on the voluntary accumulative pension fund;
- 5) systematic (three or more cases within twelve consecutive calendar months) violation of the regulatory legal acts of the Republic of Kazakhstan, provisions of the pension rules and (or) the investment declaration of the voluntary accumulative pension fund;
- 6) breach of the requirement of limited remedial measures applied by the authorized body for regulation, control and supervision of the financial market and financial organizations;
- 7) refusal to sign a written agreement with the authorized body for regulation, control and supervision of the financial market and financial organizations;
- 8) non-elimination by the voluntary accumulative pension fund of the violations indicated in the report of the audit organization on the audit, within three months from the date of receipt by the voluntary accumulative pension fund of the audit report;
- 9) non-provision or provision of deliberately misleading reports and information;
- 10) systematic (three or more cases within twelve consecutive calendar months) violation by a voluntary pension fund of the requirements of the legislation of the Republic of Kazakhstan on combating legalization (laundering) of proceeds obtained by illegal means, financing of terrorism and financing of the proliferation of weapons of mass destruction.

4. Suspension of the license shall entail a ban on attracting new investors.

Footnote. Article 62 as amended by the Law of the Republic of Kazakhstan dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Article 63. Requirements for senior employees of the unified accumulative pension fund, voluntary accumulative pension funds

1. The Unified accumulative pension fund and voluntary accumulative pension funds must create an internal audit service and form the following collegial bodies:

- 1) the board of directors - a management body;
- 2) the management board - the executive body.

The head and members of the management body, the head and members of the executive body, the chief accountant, with the exception of the first head and chief accountant of a separate subdivision of the unified accumulative pension fund or voluntary accumulative pension funds, other heads of the unified accumulative pension fund, voluntary accumulative pension funds, are recognized as managing employees of the unified accumulative pension fund, voluntary accumulative pension funds, coordinating and (or) monitoring the activities of one or more structural divisions of the unified accumulative pension fund, voluntary accumulative pension funds and having the right to sign documents submitted to the authorized body provided for by regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations.

2. For the purposes of this article, a candidate for the position of a senior employee means an individual who intends to hold the position of a senior employee of a unified accumulative pension fund or a voluntary accumulative pension fund, or a person elected to the position of a head or a member of a management body who is an independent director.

3. A person may not hold (may not be appointed or elected to) the position of a senior employee of a unified accumulative pension fund or a voluntary accumulative pension fund:

- 1) not having a higher education;
- 2) who does not have the work experience established by this article:

in international financial organizations, the list of which is established by the authorized body for regulation, control and supervision of the financial market and financial organizations;

and (or) in the field of regulation, control and supervision of the financial market and financial organizations;

and (or) in the provision of financial services;

and (or) to conduct an audit of financial organizations;

and (or) in state bodies that regulate and control the economics and finance areas;

and (or) in the field of regulation of audit services of financial organizations;

and (or) in the field of software development used to automate the activities of financial organizations;

and (or) in foreign legal entities operating in the areas listed in this subparagraph;

and (or) in the national management holding or the Development Bank of Kazakhstan, or a special fund for the development of private entrepreneurship in the positions provided for in subparagraph 3) of paragraph 5 of this article;

- 3) not having an impeccable business reputation;

4) whose consent to the appointment (election) to the position of a senior employee was revoked and (or) who was suspended from performing official duties in this and (or) in another financial organization, banking, insurance holding, branch of a non-resident bank of the Republic of Kazakhstan, branch of an insurance (reinsurance) organization – non-resident of the Republic of Kazakhstan, a branch of a non-resident insurance broker of the Republic of Kazakhstan.

This requirement is applied within the last twelve consecutive months after the decision of the authorized body for regulation, control and supervision of the financial market and financial organizations to revoke consent to the appointment (election) to the position of a senior employee;

4-1) in respect of whom there is an enforced guilty verdict of the court for committing a corruption offence or who has been exempted from criminal liability for committing a corruption offence under paragraphs 3), 4), 9), 10) and 12) of part one of Article 35 or Article 36 of the Criminal Procedure Code of the Republic of Kazakhstan;

5) subjected to administrative penalty for committing a corruption offense within three years before the date of filing an application for approval for a leadership position.

The unified accumulative pension fund or voluntary accumulative pension fund, when appointing (electing) executives, independently checks them for compliance with the requirements of this article, including taking into account information posted on the Internet resource of the authorized body for regulation, control and supervision of the financial market and financial organizations.

The assessment of business reputation for the presence or absence of an impeccable business reputation in relation to executives and candidates for positions of executives is carried out by the authorized body for regulation, control and supervision of the financial market and financial organizations, including using reasoned judgment.

4. To comply with the requirement provided for in subparagraph 2) of part one of paragraph 3 of this article, it is necessary to have work experience for candidates for positions of:

1) the head of the executive body of the unified accumulative pension fund or voluntary accumulative pension fund for at least five years, including at least three years in a managerial position;

2) the head of the management body of the unified accumulative pension fund or voluntary accumulative pension fund for at least five years, including at least two years in a managerial position;

3) a member of the executive body of the unified accumulative pension fund or voluntary accumulative pension fund for at least three years, including at least two years in a managerial position;

4) a member of the management body of the unified accumulative pension fund or voluntary accumulative pension fund for at least two years, including at least one year in a managerial position;

5) a chief accountant of the unified accumulative pension fund or voluntary accumulative pension fund for at least three years;

6) other managers of the unified accumulative pension fund or voluntary accumulative pension fund for at least one year.

For candidates for the positions of members of the executive body of the unified accumulative pension fund or voluntary accumulative pension fund, overseeing exclusively security issues, administrative and economic issues, information technology issues, the work experience specified in subparagraph 2) of part one of paragraph 3 of this article is not required.

The length of service specified in this paragraph shall not include work in divisions of a financial organization related to ensuring its security, implementing administrative and economic activities, developing information technologies (except for the head of the division for the development of information technologies and (or) information security), or work in a mutual insurance company.

For a member of the Government of the Republic of Kazakhstan, deputy head of the central executive body of the Republic of Kazakhstan, who is a candidate for the position of the head of the management body of the unified accumulative pension fund or voluntary accumulative pension fund, more than fifty percent of the outstanding shares of which directly or indirectly belong to the state and (or) the national management holding, the length of service specified in this article is not required.

5. For the purposes of subparagraphs 1), 2), 3) and 4) of part one of paragraph 4 of this article, a management position shall be understood to mean a position:

1) a manager, a director who coordinates and/or controls the activities of two or more structural divisions, a director, deputy director of a structural division, as well as a separate division of a financial institution, a branch of an insurance (reinsurance) organization that is a non-resident of the Republic of Kazakhstan, a branch of an insurance broker that is a non-resident of the Republic of Kazakhstan, a branch of a bank that is a non-resident of the Republic of Kazakhstan;

2) the first manager and his deputy, the manager, deputy manager of a structural subdivision of a state body in the sphere of regulation of financial services and (or) the sphere of regulation and state control in the field of auditing activities of financial organizations;

3) the head of the management body, the head of the executive body, as well as his deputy, who oversees financial issues and (or) the activities of subsidiary financial organizations, the national management holding, the Development Bank of Kazakhstan and the special fund for the development of private entrepreneurship;

4) the first manager and his deputy, the manager or deputy manager of a structural subdivision, as well as a separate subdivision in:

international financial organizations specified in the second paragraph of subparagraph 2) of part one of paragraph 3 of this article;

organizations conducting audits of financial institutions;

organizations operating in the area specified in paragraph eight of subparagraph 2) of part one of paragraph 3 of this article;

foreign legal entities specified in paragraph nine of subparagraph 2) of part one of paragraph 3 of this article.

6. Documents for obtaining consent to the appointment (election) of a senior employee of a unified accumulative pension fund or a voluntary accumulative pension fund may be submitted by a candidate for the position of a senior employee or a unified accumulative pension fund or a voluntary accumulative pension fund.

The consent of the authorized body for regulation, control and supervision of the financial market and financial organizations for the appointment (election) of a senior employee of a unified accumulative pension fund or a voluntary accumulative pension fund may be issued for one or more positions, provided that the candidate for the position of a senior employee meets the requirements for these positions.

The consent of the authorized body for regulation, control and supervision of the financial market and financial organizations to the appointment (election) of a senior employee of the unified accumulative pension fund or voluntary accumulative pension fund entitles to hold the position of a senior employee without re-approval and is terminated in the following cases:

1) non-appointment (non-election) of an agreed candidate for the position of a senior employee in a unified accumulative pension fund or a voluntary accumulative pension fund within twelve months from the date of consent or dismissal from office (termination of powers) of a senior employee;

2) withdrawal by the authorized body for regulation, control and supervision of the financial market and financial organizations of consent to the appointment (election) to the position of the head of the unified accumulative pension fund or voluntary accumulative pension fund.

7. A candidate for the position of a senior employee is not entitled to perform the relevant functions without the approval of the authorized body for regulation, control and supervision of the financial market and financial organizations.

The prohibition established by part one of this paragraph does not apply to a person elected to the position of the head or a member of the management body, who is an independent director, who has the right to perform the relevant functions without the consent of the authorized body for regulation, control and supervision of the financial market and financial organizations for no more than sixty calendar days from the date of his election.

The authorized body for regulation, control and supervision of the financial market and financial organizations considers the documents submitted for the issuance of consent to the appointment (election) of senior executives of the unified accumulative pension fund or voluntary accumulative pension fund, within thirty working days from the date of submission of the full package of documents in accordance with the requirements of the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

It shall be prohibited for a person who does not have the consent of the authorized body for regulation, control and supervision of the financial market and financial organizations to appoint (elect) to the position of executive employee to perform duties (replace a temporarily absent) of a manager of a unified accumulative pension fund or voluntary accumulative pension fund, except in cases where the duties of the head of the executive body are assigned to a member of the executive body, or the chief accountant to the deputy chief accountant for a period of no more than sixty calendar days.

It shall be prohibited to assign the performance of duties (replacement of a temporarily absent) of the head of the executive body or chief accountant to the persons specified in part four of this paragraph, due to the absence of a candidate agreed upon with the authorized body for regulation, control and supervision of the financial market and financial organizations, for a total of more than one hundred and eighty calendar days within twelve consecutive months.

8. A candidate for the position of the head or a member of the management body of the unified accumulative pension fund or voluntary accumulative pension fund, who is an independent director, may be approved both before his election to the specified position and after.

When approving the head or a member of the management body of the unified accumulative pension fund or a voluntary accumulative pension fund, who is an independent director, after his election, the documents for approval must be submitted to the authorized body for regulation, control and supervision of the financial market and financial organizations within the time period established by part two of paragraph 7 of this article.

Upon expiration of the period specified in this paragraph, and in case of failure to submit a complete package of documents for approval to the authorized body for regulation, control and supervision of the financial market and financial organizations, or refusal by the authorized body for regulation, control and supervision of the financial market and financial organizations to approve, the unified accumulative pension fund or voluntary accumulative pension fund is obliged to take measures to terminate the powers of this senior employee.

9. When the authorized body for regulation, control and supervision of the financial market and financial organizations uses a reasoned judgment regarding a candidate for the position of a senior employee in accordance with Article 13-5 of the Law of the Republic of Kazakhstan "On state regulation, control and supervision of the financial market and financial

organizations", the authorized body for regulation, control and supervision of the financial market and financial organizations notifies the person who submitted documents for approval of a candidate for the position of a senior employee, on the formation of a reasoned judgment in relation to a candidate for the position of a senior employee.

The authorized body for regulation, control and supervision of the financial market and financial organizations suspends the term of consideration of documents submitted for obtaining consent to the appointment (election) of candidates for the positions of managers of the unified accumulative pension fund or voluntary accumulative pension fund, when the authorized body for regulation, control and supervision of the financial market and financial organizations forms a reasoned judgment in relation to these candidates for the positions of managers. This period is suspended from the date of sending the draft reasoned judgment to the person who submitted the documents for approval of the candidate for the position of a senior employee of the unified accumulative pension fund or voluntary accumulative pension fund, until the date of the decision of the authorized body for regulation, control and supervision of the financial market and financial organizations using the reasoned judgment.

10. The procedure for issuing the consent of the authorized body for regulation, control and supervision of the financial market and financial organizations for the appointment (election) of a senior employee of the unified accumulative pension fund or voluntary accumulative pension fund, including criteria for the absence of impeccable business reputation, documents required to obtain consent, are established by regulatory legal acts of the authorized body for regulation, control and supervision of the financial market and financial organizations.

11. The authorized body for regulation, control and supervision of the financial market and financial organizations refuses to grant consent to the appointment (election) of senior executives of the unified accumulative pension fund or voluntary accumulative pension fund on the following grounds:

1) non-compliance of candidates for senior positions with the requirements established by this Article, subparagraph 20) of Article 1, paragraph 4 of Article 54 and paragraph 2 of Article 59 of the Law of the Republic of Kazakhstan "On joint stock companies" and Article 9 of the Law of the Republic of Kazakhstan "On accounting and financial reporting" or a regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

2) negative test result.

Negative test results are:

the test result of a candidate for the position of a senior employee is less than seventy percent of the correct answers;

violation by a candidate for the position of a senior employee of the testing procedure determined by the authorized body for regulation, control and supervision of the financial market and financial organizations;

failure to appear for testing at the appointed time during the period of approval of a candidate for the position of a senior employee by the authorized body for regulation, control and supervision of the financial market and financial organizations;

3) failure to remove the comments of the authorized body for regulation, control and supervision of the financial market and financial organizations or submission of documents modified taking into account the comments of the authorized body for regulation, control and supervision of the financial market and financial organizations after the expiration of the period established by the regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations;

4) violation of the procedure established by the legislation of the Republic of Kazakhstan for the election (appointment) of a candidate for the position of the head or a member of a management body who is an independent director;

5) submission of documents after the expiration of the period established by part two of paragraph 8 of this article, during which a candidate for the position of the head or a member of the management body, who is an independent director, holds his position without the consent of the authorized body for regulation, control and supervision of the financial market and financial organizations;

6) when the authorized body for regulation, control and supervision of the financial market and financial organizations has information (facts) about the commission of actions by the candidate for the position of a senior employee recognized as those committed for the purpose of manipulation in the securities market and (or) caused damage to a third party (third parties).

This requirement is applied within one year from the date of occurrence of the earliest of the listed events:

recognition by the authorized body for regulation, control and supervision of the financial market and financial organizations of the actions of a candidate for the position of a senior employee as committed for the purpose of manipulation in the securities market;

receipt by the authorized body for regulation, control and supervision of the financial market and financial organizations of facts confirming the damage caused to a third party (third parties) as a result of such actions;

7) the authorized body for regulation, control and supervision of the financial market and financial organizations has information that the candidate for the position of a senior employee was an employee of a financial organization in respect of which the authorized body for regulation, control and supervision of the financial market and financial organizations applied supervisory response measures and (or) imposed administrative penalty for an administrative offense provided for in Article 259 of the Code of the Republic of Kazakhstan on administrative offenses, for committing actions, recognized as those

committed for the purpose of manipulating the securities market, and (or) by an employee of a financial institution whose actions caused damage to the financial organization and (or) to a third party (third parties) involved in the transaction.

This requirement is applied within one year from the date of the occurrence of the earliest of the listed events:

recognition by the authorized body for regulation, control and supervision of the financial market and financial organizations of the actions of a financial organization as those committed for the purpose of manipulation in the securities market;

receipt by the authorized body for regulation, control and supervision of the financial market and financial organizations of facts confirming the damage caused by the actions of a candidate for the position of a senior employee to a financial organization and (or) a third party (third parties).

For the purposes of this subparagraph, an employee of a financial organization means a senior employee or a person who performed his duties and (or) a stock exchange trader whose competence included making decisions on issues that entailed the above violations.

The information specified in sub-paragraphs 6) and 7) of part one of this paragraph, including the information received by the authorized body for regulation, control and supervision of the financial market and financial organizations from the financial supervisory authority of the state whose resident is a non-resident financial organization of the Republic of Kazakhstan.

12. The unified accumulative pension fund or voluntary accumulative pension fund shall notify the authorized body for regulation, control and supervision of the financial market and financial organizations within ten working days from the date of the decision of the relevant body of the unified accumulative pension fund or voluntary accumulative pension fund of all changes that have occurred in the composition of the executive staff, including their appointment (election), transfer to another position, termination of an employment contract and (or) termination of powers, about bringing an executive to administrative responsibility for committing a corruption offence, as well as about changes in the surname, first name, patronymic (if indicated in the identity document) of the executive staff with attached copies of supporting documents.

If a senior employee is brought to criminal responsibility, the unified accumulative pension fund or voluntary accumulative pension fund notifies the authorized body for regulation, control and supervision of the financial market and financial organizations within five working days from the day when this information became known to the unified accumulative pension fund or voluntary accumulative pension fund.

13. The authorized body for regulation, control and supervision of the financial market and financial organizations revokes the issued consent to the appointment (election) to the position of a senior employee of the unified accumulative pension fund or voluntary accumulative pension fund on the following grounds:

- 1) identification of false information on the basis of which consent was issued;
- 2) systematic (three or more cases within twelve consecutive calendar months) violation by a voluntary pension fund of the requirements stipulated by the legislation of the Republic of Kazakhstan on combating legalization (laundering) of proceeds obtained by illegal means, financing of terrorism and financing of the proliferation of weapons of mass destruction;
- 3) removal by the authorized body for regulation, control and supervision of the financial market and financial organizations from performance of official duties of the persons referred to in this article on the basis of sufficient data to recognize the actions (inaction) of the specified executive employee (employees) of the unified accumulative pension fund or voluntary accumulative pension fund as not meeting the requirements of the legislation of the Republic of Kazakhstan;
- 4) removal by the authorized body for regulation, control and supervision of the financial market and financial organizations from the performance of official duties of the persons referred to in this article on the basis of sufficient data to recognize the actions of the specified executive employee (employees) of the unified accumulative pension fund or voluntary accumulative pension fund as not meeting the requirements of the legislation of the Republic of Kazakhstan in the event of their removal by the unified accumulative pension fund, voluntary accumulative pension fund from the performance of official duties or dismissal before removal from the performance of official duties of these persons by the authorized body for regulation, control and supervision of the financial market and financial organizations;
- 5) the presence of an outstanding or unspent criminal record;
- 6) non-compliance of senior employees with the requirements established by this Article, subparagraph 20) of Article 1, paragraph 4 of Article 54, paragraph 2 of Article 59 of the Law of the Republic of Kazakhstan "On joint stock companies" and Article 9 of the Law of the Republic of Kazakhstan "On accounting and financial reporting" or a regulatory legal act of the authorized body for regulation, control and supervision of the financial market and financial organizations.

Withdrawal by the authorized body for regulation, control and supervision of the financial market and financial organizations of consent to the appointment (election) of a senior employee of the unified accumulative pension fund or voluntary accumulative pension fund is the basis for revocation of previously issued (issued) consent (consents) to this senior employee in other financial organizations, banking, insurance holdings, branches of insurance (reinsurance) organizations – non-residents of the Republic of Kazakhstan, branches of insurance brokers – non-residents of the Republic of Kazakhstan, branches of non-resident banks of the Republic of Kazakhstan.

A unified accumulative pension fund or a voluntary accumulative pension fund is obliged to terminate an employment contract with a senior employee or, in the absence of an

employment contract, to take measures to terminate the powers of a senior employee in the following cases:

1) withdrawal by the authorized body for regulation, control and supervision of the financial market and financial organizations of consent to the appointment (election) to the position of a senior employee;

2) violations of the procedure established by the legislation of the Republic of Kazakhstan for the election (appointment) of a candidate for the position of a senior employee.

Footnote. Article 63 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023); dated 30.06.2025 № 205-VIII (shall come into effect from the date of its first official publication); dated 19.09.2025, № 219-VIII (effective sixty calendar days after the date of its first official publication).

Chapter 8. SOCIAL WORKERS

Article 64. Status and peculiarities of work of social workers

1. A person has the status of a social worker when carrying out professional activities in the field of providing special social services.

2. A social worker who assesses and determines the need for special social services prepares a conclusion on provision of special social services, taking into account the individual characteristics of persons in need of special social services, and ensures the confidentiality of information about the health status of the person, the diagnosis, the degree of disability and personal data of recipients of special social services.

3. A social worker providing special social services adheres to the conclusion of a social worker on the assessment and determination of the need for special social services and provides services in accordance with the standards for provision of special social services.

4. A social worker, with the informed consent of the recipient of special social services or his legal representative, has the right to provide information about the recipient of special social services for rehabilitation activities.

5. The regulatory burden on a social worker is established by authorized state bodies, as well as taking into account the individual needs of recipients of special social services in accordance with the standards for provision of special social services in the field of social protection of the population, education and health.

6. The system of remuneration, official salaries, bonuses, allowances and other payments of an incentive nature to a social worker engaged in professional activity in state organizations is determined in accordance with the procedure established by the legislation of the Republic of Kazakhstan in accordance with the list of positions.

Social workers maintained at the expense of the state budget, basic paid annual leave and health benefits are provided in accordance with the labor legislation of the Republic of Kazakhstan.

The remuneration of a social worker engaged in professional activity in private organizations is determined by their founders or an authorized person in accordance with the legislation of the Republic of Kazakhstan.

7. In order to carry out professional activities, a social worker must meet the qualification requirements determined by professional standards approved by the relevant authorized bodies in coordination with the authorized state body.

8. Social workers for carrying out professional activities undergo certification, according to which the qualification categories are assigned (confirmed) in accordance with the procedure determined by the authorized state body.

9. The certification program for social workers is developed by the authorized bodies in accordance with the professional standard.

Article 65. Rights and obligations of social workers in carrying out professional activity

1. Social workers, when carrying out their professional activities, have the right to:

1) free choice of methods and forms of organization of activities in the field of providing special social services, subject to compliance with the standards for provision of special social services;

2) protection from unlawful interference and obstruction by officials and other persons;

3) respect for the profession and proper behavior on the part of recipients of special social services and their parents or other legal representatives;

4) organizational and logistical support and creation of the necessary conditions for implementation of professional activities;

5) implementation of scientific, research, creative activities, development and submission of recommendations on introduction of new methods and technologies in the practice of social work;

6) participation in the discussion of issues aimed at improving the quality of social services, including those related to the professional activities of a social worker;

7) professional development at least once every five years;

8) continuous professional development;

9) early assignment of a qualification category;

10) encouragement for success in professional activity;

11) internships on international scholarships and grants to maintain and improve professional skills in the manner and under the conditions defined by the legislation of the Republic of Kazakhstan;

12) other rights provided for by the legislation of the Republic of Kazakhstan.

2. A social worker who evaluates and determines the need for special social services, except for the rights established by paragraph 1 of this Article, has the right:

1) to request and receive the necessary information from state and local executive bodies, including through information systems;

2) to involve the necessary specialists to assess and determine the need for special social services;

3) to involve the necessary specialists of another profile or higher qualifications for consultation.

3. Social workers are not entitled to:

1) recommend to recipients of special social services certain objects of retail sale of medicines and medical devices, organizations providing special social services, or rehabilitation measures for the purpose of personal interest in receiving remuneration for their services;

2) promote medicines and medical devices, types of special social services and rehabilitation activities with the participation of suppliers, except for scientific and practical conferences and specialized seminars.

4. Social workers are obliged:

1) to prevent the occurrence of the need for special social services in accordance with their qualifications, official duties;

2) to provide special social services in accordance with their qualifications, job responsibilities;

3) to ensure the quality of special social services provided;

4) not to disclose professional secrets;

5) not to discriminate against the recipient of special social services;

6) immediately inform law enforcement agencies about the facts of actions of the recipient of special social services or actions (inaction) against them containing signs of a criminal or administrative offense to the social protection organizations, as well as about the facts of violation of the legislation of the Republic of Kazakhstan, which became known to them in connection with professional activities;

7) to advise parents or other legal representatives of recipients of special social services on the provision of special social services;

8) to pass certification at least once every three years;

9) to draw up an individual plan for the provision of special social services;

10) to comply with the norms of professional ethics of social worker;

11) to undergo mandatory periodic medical examinations in accordance with the procedure established by the legislation of the Republic of Kazakhstan;

12) to respect the honor and dignity of recipients of special social services and their parents or other legal representatives;

13) to perform other duties provided for by this Code and the legislation of the Republic of Kazakhstan.

Article 66. Professional secret of a social worker

1. Information about individual characteristics, health status, disease diagnosis, degree of disability, as well as personal data of recipients of special social services constitute a professional secret of a social worker.

2. With the informed consent of the recipient of special social services or his legal representative, it is allowed to submit information to third parties constituting a professional secret of a social worker for rehabilitation measures.

3. The submission of information constituting a professional secret of a social worker without the consent of the recipient of special social services is allowed in the following cases :

1) subjects engaged in medical activities, for the purpose of examination and treatment of a person who is not capable of independent expression of will, in the absence of a legal representative;

2) at the request of the pre-trial investigation bodies, the prosecutor, the lawyer and (or) the court in connection with the investigation or trial;

3) when providing special social services to a minor or incapacitated person to inform his legal representative;

4) when conducting inspections of compliance with the law by the prosecutor's office in accordance with the procedure established by the Constitutional Law of the Republic of Kazakhstan "On the prosecutor's office".

4. The following is not a disclosure of the professional secret of a social worker:

1) transfer of a backup copy of an electronic information resource to a single platform for the backup storage of electronic information resources in accordance with the procedure and deadlines determined by the authorized body in the field of information security, except in cases when such electronic information resources contain information related to intelligence, counterintelligence activities and security measures to ensure the security of protected persons and objects, the transfer of which is carried out in accordance with the legislation of the Republic of Kazakhstan on state secrets;

2) exchange of information using information and communication technologies for the purpose of providing special social services and carrying out the activities of law enforcement and special state bodies.

Article 67. Professional ethics of social worker

1. The professional ethics of the behavior of a social worker is based on the principles of legality, integrity, responsibility, respect for the honor and dignity of the individual.

2. Violation of professional ethics of behavior of a social worker entails disciplinary responsibility of a social worker in accordance with the Labor Code of the Republic of Kazakhstan.

3. Violation of professional ethics of behavior of a social worker is considered by the Council on professional ethics of social workers in the manner determined by the organization providing special social services.

Article 68. Restrictions related to the performance of professional activities of a social worker

The following persons are not allowed to engage in the professional activities of social workers:

- 1) those deprived of the right to carry out the professional activity of a social worker in accordance with a court verdict that has entered into legal force;
- 2) those recognized by a court decision as incompetent or with limited legal capacity;
- 3) those having medical contraindications, as well as with mental, behavioral disorders (diseases), including those related to the use of psychoactive substances, registered in organizations providing medical care in the field of mental health;
- 4) on the basis of other restrictions provided for by the Labor Code of the Republic of Kazakhstan.

Article 69. Ensuring the professional activity of social workers

When performing professional activities by social workers, it is not allowed:

- 1) involving them in types of work not related to professional duties, except in cases provided for by the laws of the Republic of Kazakhstan;
- 2) requesting from them reports or information not provided for by the legislation of the Republic of Kazakhstan in the field of social protection;
- 3) conducting inspections not provided for by the laws of the Republic of Kazakhstan.

Article 70. Social guarantees for social workers

1. Social workers are guaranteed:

1) housing, including office and (or) dormitory, in accordance with the legislation of the Republic of Kazakhstan;

2) land plots for individual housing construction in accordance with the procedure provided for by the legislation of the Republic of Kazakhstan. Social workers, engaged in professional activities in rural settlements, receive land plots for individual housing construction in a priority manner provided for by the legislation of the Republic of Kazakhstan;

3) paid annual labor leave in accordance with the Labor Code of the Republic of Kazakhstan;

4) a health improvement allowance in the amount of at least one official salary once in a calendar year when they are granted another labor leave;

5) compensation for damage caused to life and health in the performance of labor (official) duties, in accordance with the legislation of the Republic of Kazakhstan;

6) reimbursement by the employer of transportation costs associated with travel for social workers providing special social services at home.

2. A social worker engaged in professional activity in a rural settlement:

1) by decision of local representative bodies, salaries and tariff rates are established, increased by at least twenty-five percent in comparison with the rates of social workers engaged in professional activities in urban conditions;

2) social assistance is provided for the payment of utilities and the purchase of fuel at the expense of budgetary funds in the manner and amounts approved by local representative bodies.

3. A social worker who has arrived to carry out professional activities and live in rural settlements, by decision of local representative bodies, is provided with a relocation allowance and social assistance for the purchase or construction of housing.

4. Local executive bodies have the right to establish compensation payments to a social worker for renting housing and utilities, full or partial payments for the purchase of vouchers for sanatorium treatment and recreation, as well as other benefits aimed at social assistance of a social worker.

5. For conscientious work and exemplary performance of their professional duties, the social worker gets incentives provided for by the legislation of the Republic of Kazakhstan, as well as the internal regulations of the organization providing special social services.

6. Local executive bodies have the right to establish additional measures to encourage social workers through the establishment of local insignia and honorary titles with or without payment of one-time remuneration and other forms of incentives, including for holidays established in the Republic of Kazakhstan.

The description, the procedure for awarding local insignia and honorary titles, including the amount of lump-sum remuneration payments, are determined by the local executive body.

THE SPECIAL PART SECTION 3. DIRECTIONS OF SOCIAL PROTECTION OF THE POPULATION AND THE PROCEDURE FOR THEIR IMPLEMENTATION Chapter 9. SOCIAL PROTECTION OF PERSONS (FAMILIES) WITH CHILDREN Paragraph 1. General provisions

Article 71. The right to social protection of persons (families) with children

1. Persons (families) with children have the right to social protection in the form of:

1) social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children);

2) a one-time state allowance in connection with the birth of a child (hereinafter - the birth allowance);

3) monthly state allowance for child care upon reaching the age of one and a half years (hereinafter referred to as the care allowance);

4) social payment in case of loss of income in connection with the care of a child upon reaching the age of one and a half years (hereinafter – social payment for care);

5) subsidizing additionally established mandatory pension contributions in favor of recipients of social benefits in case of loss of income in connection with the care of a child upon reaching the age of one and a half years at the expense of budgetary funds (hereinafter – budgetary subsidies);

6) monthly state allowance to large families with four or more minor children living together, including children studying full-time in general education or professional programs in organizations of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education, after they reach the age of eighteen until the graduation of educational organizations (but not more than until the age of twenty three) (hereinafter referred to as the allowance for a large family);

7) monthly state allowance for mothers with many children, awarded with "Altyn Alka", "Kumisalka" pendants or who previously received the title of "Mother Heroine", awarded with the orders of "Maternal Glory" of the I and II degrees (hereinafter - the awarded mother's allowance).

2. The rights provided for in this Article shall be exercised in the manner and under the conditions provided for by this Code.

3. The employer pays maternity leave, leave to employees who have adopted a newborn child (children), with the preservation of the average salary, if this is provided for by the terms of labor and (or) collective agreements, an act of the employer, minus the amount of social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) in accordance with the Labor Code of the Republic of Kazakhstan.

4. By decision of local executive bodies, additional social assistance measures may be provided to families with children.

Article 72. Procedure for appointment and implementation of social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), payment of birth allowances, social care payments, care allowances, benefits for large families, the awarded mother's allowance

1. The basis for the appointment of social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), birth allowances, social care benefits, care benefits, benefits for large families, the awarded mother's allowance (hereinafter – social benefits and benefits to families with children) is an application of a person entitled to social benefits and allowances to families with children, or his legal representative.

Submission of an application for the appointment of social benefits and allowances to families with children is not required when they are appointed through a proactive service in accordance with the Law of the Republic of Kazakhstan "On public services".

2. The authorized state body shall determine the procedure for:

appointment and payment of state birth allowance, care allowance, allowances for large families, allowances to the awarded mother;

calculation (determination) of the size, appointment, implementation, suspension, recalculation, renewal, termination and revision of the decision on the appointment (refusal to

appoint) of social benefits for loss of income due to pregnancy and childbirth, adoption of a newborn child (children), social benefits for loss of income due to care for a child upon reaching the age of one and a half years;

subsidizing mandatory pension contributions to recipients of social benefits in the event of loss of income in connection with the care of a child upon reaching the age of one and a half years.

Article 73. Refusal to accept an application and appoint social benefits and allowances to families with children

1. The grounds for refusal to accept an application for appointment of social benefits and allowances to families with children are:

1) obtaining information from the information system of the authorized state body confirming the facts of appointment, implementation of social payments and payment of benefits to families with children, submission of an application or consent through a proactive service for their appointment;

2) submission by the applicant of an incomplete package of documents in accordance with the legislation of the Republic of Kazakhstan and (or) expired documents, and (or) documents that expire on the day of the decision on the appointment or refusal to assign social benefits and allowances to families with children;

3) inconsistency of information on the identity document (except for its replacement according to the legislation of the Republic of Kazakhstan, confirmed by information from state information systems) with the documents necessary for their appointment;

4) lack of the right to assign social benefits and allowances to families with children;

5) the absence of the applicant's consent to access the personal data of restricted access, which are required for the appointment of social benefits and allowances to families with children.

2. The grounds for refusal to assign social benefits and allowances to families with children are:

1) establishing the unreliability of documents and (or) information, including those obtained from state information systems, necessary for the appointment of social benefits and allowances to families with children;

2) non-compliance of documents and (or) information necessary for the appointment of social benefits and allowances to families with children with the requirements established by the legislation of the Republic of Kazakhstan;

3) failure to submit the document requested by the Fund during verification and (or) the information necessary for the appointment of social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), social care payments.

Article 74. Rights and obligations of the recipient of social benefits and allowances to families with children

1. The recipient of social benefits and allowances to families with children has the right:

1) to request and receive free information from the State Corporation and the Fund on the procedure for assigning and receiving social benefits and allowances to families with children ;

2) to appeal against decisions, actions (inaction) of state bodies, the State Corporation and the Fund in accordance with the procedure established by the laws of the Republic of Kazakhstan.

2. The recipient of social benefits and allowances to families with children is obliged to:

1) provide complete and reliable information for the appointment of social benefits and allowances to families with children, in accordance with the legislation of the Republic of Kazakhstan;

2) during the period of receiving social benefits and allowances to families with children, inform the State Corporation about the circumstances that may serve as a basis for changing the amount of birth allowance, care allowance, allowances for large families, allowances to the awarded mothers, social care payments, within ten working days from the date of occurrence of such changes.

In the case when the recipient has not informed in a timely manner about the circumstances affecting the amount of birth allowance, care allowance, allowances for large families, allowances to the awarded mothers, social care payments, their amounts are reviewed from the moment of occurrence of these circumstances, but not earlier than the date of their appointment;

3) to refund excessively credited (paid) amounts of social benefits and allowances to families with children on a voluntary basis, and in case of refusal – in court on the basis of a court decision that has entered into legal force.

Article 75. Changing the recipient

In cases of death (recognized by the court as missing or declared dead), deprivation or restriction of parental rights, serving a prison sentence, reversal of a court decision declaring missing the recipient of social benefits for care, care benefits, benefits for a large family, the payment shall be made to the legal representative of a child (children) or a person appointed as a guardian (trustee), if the grounds for receiving them are preserved, with the exception of cases of putting the child (children) on full state support, on the basis of documents provided for by the legislation of the Republic of Kazakhstan.

Footnote. Article 75 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 76. Deductions from social benefits and allowances to families with children

1. Mandatory pension contributions in the amount of 10 percent are withheld from social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), social care payments and are transferred to the unified accumulative pension fund in accordance with this Code.

2. Deductions from social payments and allowances to families with children are not made in the order of enforcement proceedings.

3. Excessively credited (paid) amounts of social care benefits upon their further receipt are deducted from the amounts due for payment on the basis of the recipient's application.

Paragraph 2. Social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children)

Article 77. The right to social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children)

1. Social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) are assigned to a participant of the compulsory social insurance system from the date of the right to social payment.

2. The right to social benefits arises:

in case of loss of income due to pregnancy and childbirth – from the date of maternity leave specified in the temporary disability certificate;

in case of loss of income in connection with the adoption of a newborn child (children) – from the date of leave to employees who adopted a newborn child (children) specified in the temporary disability certificate.

3. Social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) are assigned for the entire period specified in the temporary disability certificate issued in accordance with the procedure determined by the authorized body in the field of healthcare.

Residents of the city of Baikonur who are participants in the compulsory social insurance system, social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) are assigned on the basis of a temporary disability certificate issued in accordance with the procedure provided for in part one of this paragraph, or issued by federal healthcare organizations of the Russian Federation and their divisions located on the territory of the city of Baikonur, for the period of leave due to pregnancy and childbirth, adoption of a newborn child (children) in accordance with the Labor Code of the Republic of Kazakhstan.

4. The terms of applying for the appointment of social payments for loss of income in connection with pregnancy and childbirth, adoption of a newborn child (children), as well as for recalculation of social payments for loss of income in connection with pregnancy and childbirth in complicated childbirth, the birth of two or more children may not exceed twelve months from the date of the right to social benefits.

Recalculation of social benefits in case of loss of income due to pregnancy and childbirth is carried out in accordance with the procedure determined by the authorized state body.

5. In case of receipt of social contributions to the Fund for the period that was adopted for calculating social payments for loss of income due to pregnancy and childbirth, adoption of a

newborn child (children), after the date of applying for their appointment, the recalculation of the amount of assigned social payments for loss of income due to pregnancy and childbirth, adoption (adoption) of a newborn child (children) to the recipient is not made.

6. The amounts of social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), not received in a timely manner or not received in full due to the fault of the State Corporation and (or) the Fund, are paid for the past time from the date of the right to social payments without time limits.

Article 78. The amount of social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children)

1. The amount of social benefits in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children) is determined by multiplying the average monthly amount of income recorded as an object of calculation of social contributions by the corresponding coefficient of the number of days of disability in accordance with the procedure determined by the authorized state body, and is paid at the expense of the assets of the Fund.

2. The average monthly amount of income recorded as an object of calculation of social contributions is determined by dividing the amount of income from which social contributions were made for the last twelve calendar months (regardless of whether there were breaks in social contributions during this period) preceding the month in which the right to social payment occurred, by twelve.

At the same time, income received during periods of labor, entrepreneurial activity, private practice by types of activities to which, by decision of the Government of the Republic of Kazakhstan, a correction factor of 0 was applied to the rate of social contributions is taken into account when determining the average monthly amount of income on the basis of an income certificate issued by the payer.

Periods of receiving social benefits in case of loss of income due to restrictions on activities for the period of the state of emergency, restrictive measures are excluded from the calculation of the average monthly income and are replaced by other months immediately preceding the beginning of the period of determining the average monthly income.

If the individuals specified in subparagraph 7) of part one of Article 243 of this Code have determined the rate of social contributions to be one percent, then when calculating social benefits in the event of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), the income for each month for which social contributions were made shall be determined by dividing the amount of social contributions actually received in that month by the rate of social contributions established in paragraph 1 of Article 244 of this Code.

The coefficient of the number of days of disability is determined by dividing the number of days for which a temporary disability certificate has been issued in connection with

pregnancy and childbirth, as well as adoption of a newborn child (children) by thirty calendar days.

3. Social contributions received from income recognized as illegal on the basis of judicial acts and acts of the pre-trial investigation body, paid for the period taken into account when determining the amount of social benefits, are not taken into account in subsequent applications of a participant in the compulsory social insurance system for the appointment of social benefits in case of loss of income due to pregnancy and childbirth, adoption (adoption) a newborn child (children).

4. If the payer has not made a refund of excessively (erroneously) paid social contributions in the terms and cases determined by the authorized state body, when calculating the amount of social payments in case of loss of income due to pregnancy and childbirth, adoption of a newborn child (children), the amount of excessively (erroneously) paid social contributions are not taken into account.

Footnote. Article 78 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Paragraph 3. Birth allowance

Article 79. Right to birth allowance

1. Birth allowance is provided to citizens of the Republic of Kazakhstan permanently residing in the Republic of Kazakhstan, candas, as well as foreigners whose right to receive benefits is provided for by an international treaty ratified by the Republic of Kazakhstan, having children born, adopted (adopted), as well as children taken into custody, from the date of the child's birth.

2. The birth allowance is assigned from the date of application. If two or more children are born, a birth allowance is assigned and paid for each child.

3. The terms of applying for the appointment of a birth allowance may not exceed eighteen months from the date of birth of the child.

Article 80. The amount of the birth allowance

1. The birth allowance is paid at the expense of budgetary funds in the following amounts:
for the first, second, third child – 38.0 monthly calculation index;
for the fourth and more child – 63.0 monthly calculation index.

2. The birth allowance is paid taking into account the change in the size of the monthly calculation index established for the corresponding financial year by the law on the republican budget.

Paragraph 4. Care allowance

Article 81. Right to care allowance

1. A care allowance is provided to citizens of the Republic of Kazakhstan permanently residing in the Republic of Kazakhstan, candas, as well as foreigners whose right to receive benefits is provided for by an international treaty ratified by the Republic of Kazakhstan.

2. Persons (families) who have children born alive, adopted (adopted), as well as children taken into custody, step-children, if they are not registered in the family of another parent, have the right to receive care benefits in cases where the person caring for the child is not a participant in the compulsory social insurance system.

3. When assigning a family care allowance, children in respect of whom parents are deprived or restricted in parental rights are not taken into account.

The care allowance is not assigned to children who are on full state support.

4. The care allowance is assigned:

1) from the date of birth of the child indicated in the child's birth certificate, upon reaching the age of one and a half years inclusive;

2) persons (families) who have adopted (adopted) children, as well as children taken into custody, – from the date of entry into legal force of a court decision on the adoption of a child (children) or from the date of establishment of guardianship upon reaching the age of one and a half years;

3) Candas – from the date of birth of the child, but not earlier than the date of establishment of the status of candas.

5. In the case of caring for two or more children under the age of one and a half years, a care allowance is assigned and paid for each child.

6. In case of death of a child under the age of one and a half years, payments are made by the month of death inclusive.

7. In case of applying for the appointment of a care allowance after the death of a child under the age of one and a half years, the care allowance is assigned by the month of death inclusive.

8. The terms of applying for the appointment of a care allowance may not exceed eighteen months from the date of birth of the child.

Article 82. The amount of the care allowance

1. Monthly care allowance is paid at the expense of budgetary funds in the following amounts:

for the first child – 5.76 monthly calculation index;

for the second child – 6.81 monthly calculation index;

for the third child – 7.85 monthly calculation index;

for the fourth or more child – 8.90 monthly calculation index.

2. The care allowance is paid taking into account the change in the size of the monthly calculation index established for the corresponding financial year by the law on the republican budget.

Article 83. Suspension, renewal and termination of the payment of care allowance

1. The payment of the care allowance is suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) the absence of expenditure transactions for three or more months on the recipient's bank account. In this case, the payment of the care allowance is resumed from the date of suspension;

2) departure of the recipient of the care allowance for permanent residence outside the Republic of Kazakhstan. In this case, the payment of the care allowance is resumed to the recipient of the care allowance who has left for permanent residence outside the Republic of Kazakhstan and returned back before the child reaches the age of one and a half years, from the date of arrival for permanent residence on the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

3) serving by the recipient of the care allowance a criminal sentence imposed by the court in the form of imprisonment. In this case, the care allowance is paid to the legal representative of the child (children) from the date of suspension or to the person appointed by the guardian from the date of establishment of guardianship, but not earlier than the date of suspension;

4) the residence of the recipient of the care allowance in the centers for the provision of special social services in a hospital and being on full state support, with the exception of a person who is provided with an over-guaranteed amount of special social services. In this case, the payment of the care allowance is resumed from the date of the recipient's discharge from the center for provision of special social services, but not earlier than the date of suspension;

5) presence of a supporting document on the conduct of operational search measures to find missing persons or a court decision to recognize a person as missing in relation to the recipient of care benefits. In this case, the care benefit shall be paid to the legal representative of the child (children) from the date of suspension or to the person appointed as the guardian from the date of establishment of guardianship, but not earlier than the date of suspension;

6) the expiration of the validity period of the identity document of a foreigner - recipient of the care allowance or the candas' certificate of the recipient of the care allowance. In this case, the payment of the care allowance is resumed from the date of issuance of the foreigner's identity document or the candas certificate, but not earlier than the date of suspension;

7) the presence of a supporting document on the death of the recipient. In this case, the care allowance is paid to the legal representative of the child (children) from the date of suspension or to the person appointed by the guardian from the date of establishment of guardianship, but not earlier than the date of suspension.

2. The payment of the care allowance is resumed upon application on the basis of documents and (or) information received from information systems confirming the expiration of the circumstances that caused the suspension of the care allowance.

3. The grounds for termination of the payment of the care allowance are:

- 1) death of a child;
- 2) determination of the child for full state support;
- 3) submission by the applicant of false information that entailed the illegal assignment of a care allowance;
- 4) identification of the fact of termination of citizenship of the Republic of Kazakhstan in relation to the recipient of the care allowance;
- 5) deprivation or restriction of parental rights of parents, invalidation or cancellation of adoption, release or removal of guardians from performance of their duties in cases established by the marriage and family legislation of the Republic of Kazakhstan.

In the event of the death of a child (children), the payment of the care allowance is terminated after the month of the death of the child (children).

The payment of the care allowance is terminated from the date of occurrence of the circumstances specified in subparagraphs 2), 3), 4) and 5) of this paragraph.

Footnote. Article 83 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 5. Social care payment

Article 84. The right to social care payment

1. A social care payment is assigned to a participant of the compulsory social insurance system who has the right to receive social benefits and takes care of a child (children) upon reaching the age of one and a half years inclusive.

At the same time, if the child is cared for by several participants of the compulsory social insurance system, the social care payment is assigned only to one of these persons.

At the birth of two or more children, a social care payment is assigned to each child separately.

2. The right to social care payment arises from the date of birth indicated in the child's birth certificate, in cases of adoption of a child (children) and the appointment of custody of a child left without parental care, under the age of one and a half years – from the date of entry into force of a court decision on adoption a child (children) or from the date of appointment of a guardian.

3. When assigning a social care payment as part of a family, live-born, adopted (adopted), step-children are taken into account, if they are not taken into account in the family of another parent, as well as children taken into custody, with the exception of children in respect of whom parents are deprived of parental rights or restricted in parental rights.

At the same time, if a child (children) who is not included in the family is identified in the period of appointment of a social care payment, the Fund decides to recalculate the amount of social care payment taking into account the total number of children in the manner determined by the authorized state body.

4. In case of applying for the appointment of a social care payment after the death of a child under the age of one and a half years, the social payment is assigned for the month of death inclusive.

5. The terms of applying for the appointment of a social care payment, as well as for recalculation, may not exceed eighteen months from the date of the right to social care payment.

6. In case of receipt of social contributions to the Fund for the period that was accepted for calculating the social care payment, after the date of applying for its appointment, the amount of the assigned social care payment to the recipient is not recalculated.

7. The amounts of social care payments not received in a timely manner or not received in full due to the fault of the State Corporation and (or) the Fund are paid for the past time from the date of the right to social payment without time limits.

8. Social care payment is not assigned to children who are on full state support.

Article 85. The amount of social care payment

1. The amount of social care payment is determined by multiplying the average monthly amount of income recorded as an object of calculation of social contributions by the income replacement coefficient in accordance with the procedure determined by the authorized state body, and is paid monthly at the expense of the Fund's assets.

The average monthly amount of income recorded as an object of calculation of social contributions is determined by dividing the amount of income from which social contributions were made for the last twenty-four calendar months (regardless of whether there were breaks in social contributions during this period) preceding the month in which the right to social care payment occurred, by twenty four.

At the same time, income received during periods of labor, entrepreneurial activity, private practice by types of activities to which, by decision of the Government of the Republic of Kazakhstan, a correction factor of 0 was applied to the rate of social contributions, is taken into account when determining the average monthly amount of income on the basis of an income certificate issued by the payer.

Periods of receiving social benefits in case of loss of income due to restrictions on activities for the period of the state of emergency, restrictive measures are excluded from the calculation of the average monthly income and are replaced by other months immediately preceding the beginning of the period of determining the average monthly income.

If the individuals specified in subparagraph 7) of part one of Article 243 of this Code have determined the rate of social contributions to be one percent, then when calculating the social benefit for childcare, the income for each month for which social contributions were made shall be determined by dividing the amount of social contributions actually received in that month by the rate of social contributions established in paragraph 1 of Article 244 of this Code.

The income replacement coefficient is 0.40.

2. The amount of the monthly social care payment may not be less than the amount of the care allowance established depending on the order of birth of the child in accordance with Article 82 of this Code, with additional calculation of mandatory pension contributions subject to deduction in accordance with Article 76 of this Code.

The maximum amount of social care payment should not exceed 40 percent of the 7-fold minimum wage established by the law on the republican budget on the date of the right to social care payment.

3. Social contributions received from income recognized as illegal on the basis of judicial acts and acts of the pre-trial investigation body, paid for the period taken into account when determining the amount of social benefits, are not taken into account in subsequent applications of a participant in the compulsory social insurance system for the appointment of social care benefits.

4. If the payer has not made a refund of excessively (erroneously) paid social contributions in the terms and cases determined by the authorized state body, when calculating the amount of social care payment, the amounts of excessively (erroneously) paid social contributions are not taken into account.

Footnote. Article 85 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 86. Suspension, renewal and termination of social care payments

1. Social care payment is suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) the absence of expenditure transactions for three or more months on the recipient's bank account. At the same time, the social payment is resumed from the date of suspension;

2) departure of the recipient of the social care payment for permanent residence outside the Republic of Kazakhstan. At the same time, the social care payment is resumed to the recipient who has returned back:

in case of non-receipt of payment in the country of departure - from the date of suspension of payment;

in case of receiving payment in the country of departure – from the first day of the month following the month of termination of payment in the country of departure;

3) serving by the recipient of the social care payment a criminal sentence imposed by the court in the form of imprisonment. In this case, the social care payment is made to the legal representative of the child (children) from the date of suspension or to the person appointed by the guardian from the date of establishment of guardianship, but not earlier than the day of suspension;

4) expiration of the validity of the identity document of a foreigner or a stateless person, the certificate of candas. At the same time, the social payment for care is resumed from the

date of issuance of the identity document of a foreigner or a stateless person permanently residing in the territory of the Republic of Kazakhstan, the certificate of candas;

5) presence of a supporting document on the conduct of operational search measures to find a missing person or a court decision to recognize the person as missing in relation to the recipient of social benefits for care. In this case, social benefit for care shall be paid to the legal representative of the child (children) from the day of suspension or to the person appointed as a guardian from the day the guardianship is established, but not earlier than the day of suspension;

6) presence of a confirming document on the termination of operational search measures to find a missing person, or enforcement of a judicial act on annulment of a court decision on recognizing a person as missing, who was a recipient of social benefits for care. In this case, the social payment for care shall be resumed from the first day of the month following the month of suspension of payment to the legal representative of the child (children) or the person appointed as the guardian;

7) termination of citizenship of the Republic of Kazakhstan by the recipient of the social care payment on the grounds provided for by the Law of the Republic of Kazakhstan "On citizenship of the Republic of Kazakhstan". At the same time, the social care payment is resumed from the date of issuance of the identity document of a foreigner or a stateless person permanently residing in the territory of the Republic of Kazakhstan;

8) provision by the applicant of false information that entailed an unjustified determination of the amount of social care payment. In this case, the social care payment is resumed in the amount determined in accordance with this Code from the date of suspension.

2. The social care payment is suspended after the expiration of the month in which:

1) the child (children) is determined (determined) for full state support. At the same time, the social care payment is resumed from the date of the placement of the child (children) in the family;

2) the parent has been deprived or restricted in parental rights in cases established by the marriage and family legislation of the Republic of Kazakhstan. In this case, the social care payment is made to the legal representative of the child (children) from the date of suspension or to the person appointed by the guardian from the date of establishment of guardianship, but not earlier than the day of suspension. In case of restoration of parental rights, the social care payment is resumed from the date of entry into force of the court decision on the restoration or cancellation of restrictions on parental rights;

3) guardians are released or suspended from performing their duties in cases established by the marriage and family legislation of the Republic of Kazakhstan. In this case, the social care payment is made to the person appointed by the guardian, or to the person restored to the status of the guardian, from the date of suspension;

4) the death of the recipient has occurred (the court decision on declaring him dead has entered into force). In this case, the social care payment is made to the legal representative of

the child (children) from the date of suspension or to the person appointed by the guardian from the date of establishment of guardianship, but not earlier than the day of suspension.

3. The social care payment is resumed subject to the preservation of the right to payment upon application on the basis of documents and (or) information from information systems received before the child reaches the age of one and a half years, confirming the expiration of the circumstances that caused the suspension of social care payment.

4. Social care payment is terminated on the following grounds:

- 1) after the expiration of the month in which the death of the child (children) occurred;
- 2) after the expiration of the month in which the decision on adoption is declared invalid or canceled in cases established by the marriage and family legislation of the Republic of Kazakhstan;
- 3) in connection with the submission of an application by the recipient of the social care payment for termination of the social care payment. At the same time, the social care payment is terminated from the first day of the month following the month of filing the application;
- 4) in connection with the submission by the recipient of the social care payment of false documents (information) that served as the basis for making a decision on appointment of a social care payment. At the same time, the social care payment is terminated from the date of its appointment.

Footnote. Article 86 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 6. Budget subsidies

Article 87. The right to receive budget subsidies

1. For recipients of social care payments, mandatory pension contributions to the unified accumulative pension fund are additionally established, which are subject to subsidization at the expense of budgetary funds, in accordance with the procedure determined by the authorized state body.

2. To the recipient of the social care payment who has a disability of the first or second category, if the disability is established indefinitely, the budget subsidies are paid with his consent to withhold mandatory pension contributions from the amount of the social care payment in accordance with subparagraph 2) of paragraph 3 of Article 248 of this Code.

3. If the amount of mandatory pension contributions withheld from social care payments exceeds 10 percent of the average monthly income recorded as an object of calculation of social contributions, the budget subsidies of mandatory pension contributions are not made.

4. Budget subsidies are made from the date of birth of the child indicated in the birth certificate, and in cases of adoption of a child (children) and the appointment of custody of a child left without parental care, under the age of one and a half years – from the date of entry into force of a court decision on the adoption of a child (children) or from the date of appointment of a guardian until the day the child reaches the age of one and a half years or

until the guardian (adoptive parent) reaches the retirement age specified in paragraph 1 of Article 207 of this Code.

Article 88. The amount of budget subsidies

1. The amount of monthly budget subsidies is defined as the difference between the amount of mandatory pension contributions calculated from the average monthly income recorded as an object of calculation of social contributions and the amount of mandatory pension contributions withheld from social care payments.

2. The amount of monthly budget subsidies of mandatory pension contributions is subject to recalculation in case of recalculation of the amount of social care payment due to a change in the size of the monthly calculation index established by the law on the republican budget for the corresponding financial year.

Article 89. Suspension, renewal and termination of budget subsidies

Budget subsidies are suspended in case of receipt of social contributions and (or) mandatory pension contributions, and (or) mandatory pension contributions of the employer.

In this case, budgetary subsidies are suspended, resumed and terminated simultaneously with the suspension, resumption and termination of social care payments in the manner provided for in Article 86 of this Code.

Paragraph 7. Allowance for large families

Article 90. The right to allowance for a large family

1. The allowance for a large family is provided to citizens of the Republic of Kazakhstan permanently residing in the Republic of Kazakhstan, candas, as well as foreigners whose right to receive benefits is provided for by an international treaty ratified by the Republic of Kazakhstan.

2. Families with four or more minor children living together, including children studying full-time under general education or vocational programs in organizations of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education, after they reach the age of eighteen until the time of graduation from educational organizations (but not more than up to the age of twenty-three), have the right to receive allowances for large families.

3. When assigning benefits to a large family, the family includes children born, adopted (adopted), as well as children taken into custody (guardianship), step-children, if they are not taken into account in the family of another parent.

At the same time, children in respect of whom parents are deprived or restricted in parental rights are not taken into account in the family.

4. The allowance for a large family is not assigned to children who are on full state support.

5. The payment of benefits to a large family is made for the current month and for the period of compliance with the conditions under which this benefit is assigned, from the date

of application, in the presence of all supporting documents. In the event of the death of the recipient, the allowance to a large family is paid by the month of death inclusive, except for cases when the recipient of the allowance changes in accordance with Article 75 of this Code.

6. The accrued amount of the allowance for a large family, not claimed by the recipient in a timely manner, is paid for the past time, but not more than 3 years before applying for their receipt.

7. Cohabitation of children is confirmed by the applicant independently by specifying children living together in the application for the assignment of benefits to a large family.

At the same time, in accordance with article 16 of the Civil Code of the Republic of Kazakhstan, the place of residence of children under the age of fourteen is recognized as the place of residence of their legal representatives.

In case of dissolution of marriage (matrimony) between spouses, the cohabitation of children with one of the parents is confirmed by a court decision.

8. When assigning benefits to a large family, children studying full-time under general education or vocational programs in organizations of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education, after they reach the age of eighteen until the time of graduation from educational organizations (but not more than before reaching the age of twenty-three) are taken into account in the composition of the family, regardless of the fact of cohabitation.

Article 91. The amount of the allowance for a large family

1. The allowance for a large family is paid monthly at the expense of budgetary funds in the following amounts:

for four children – 16.03 monthly calculation index;

for five children – 20.04 monthly calculation index;

for six children – 24.05 monthly calculation index;

for seven children – 28.06 monthly calculation index;

for eight or more children – 4 monthly calculation indices for each child.

The allowance for a large family is paid taking into account the change in the size of the monthly calculation index established for the corresponding financial year by the law on the republican budget.

2. The amount of the allowance for a large family is recalculated in connection with a change in the number of minor children, including children studying full-time under general education or vocational programs in organizations of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education, after they reach the age of eighteen until the time of graduation from educational organizations (but not more than until the age of twenty-three).

In the event of a change in the composition of the family, affecting an increase or decrease in the amount of benefits for a large family, the amount of benefits for a large family

is changed from the date of the right to change the amount of benefits, but not earlier than the date of its appointment.

Article 92. Suspension, renewal and termination of allowances for a large family

1. The payment of allowances to a large family is suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) the absence of expenditure transactions for three or more months on the recipient's bank account. At the same time, the payment of benefits to a large family is resumed from the date of suspension;

2) departure of the recipient of the allowance to a large family for permanent residence outside the Republic of Kazakhstan. At the same time, the payment of benefits to a large family is resumed from the date of arrival for permanent residence on the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

3) serving by the recipient of the allowance to a large family of a criminal sentence imposed by the court in the form of imprisonment. At the same time, the allowance for a large family is paid to the legal representative of the children from the date of suspension or to the person appointed by the guardian (trustee) from the date of establishment of guardianship, but not earlier than the date of suspension;

4) the residence of the recipient of the allowance to a large family in the centers for provision of special social services in hospital conditions and being on full state support, with the exception of a person who is provided with an over-guaranteed amount of special social services. In this case, the payment of allowances to a large family is resumed from the date of the recipient's discharge from the center for provision of special social services, but not earlier than the date of suspension;

5) when the child reaches the age of eighteen. At that, the payment of benefits to a large family is resumed:

from the date of suspension in case of continuing education under general education or professional programs in the organization of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education (but not more than until the age of twenty-three);

from the date of admission of a child who has reached the age of eighteen to full-time education under general education or professional programs in the organization of general secondary, technical and professional, post-secondary, higher and (or) postgraduate education (but not more than until the age of twenty-three);

6) presence of a supporting document on the conduct of operational search measures to find a missing person or a court decision to recognize the person as missing in relation to the recipient of a large family allowance. In this case the large family allowance shall be paid to

the legal representative of the children from the date of suspension or to the person appointed as a guardian (trustee) from the date of establishment of guardianship or trusteeship, but not earlier than the date of suspension;

7) the expiration of the period of validity of the an identity document of a foreigner or the candas certificate of the recipient of the allowance to a large family. At the same time, the payment of benefits to a large family is resumed from the date of issuance of a foreigner's identity document or a candas certificate, but not earlier than the date of suspension;

8) the presence of a supporting document on the death of the recipient. In this case, the payment of benefits to a large family is made to the legal representative of the children from the date of suspension or to the person appointed by the guardian (trustee) from the date of establishment of guardianship, but not earlier than the date of suspension.

In case of death of the recipient, the allowance to a large family is paid by the month of death inclusive, and in case of departure of the recipient of the allowance to a large family for permanent residence outside the Republic of Kazakhstan – by the month of departure inclusive, except in cases of change of the recipient of the allowance to a large family in accordance with Article 75 of this Code.

2. The payment of allowance to a large family is resumed upon application on the basis of documents and (or) information received from information systems confirming the expiration of the circumstances that caused the suspension of allowance to a large family.

3. The grounds for termination of the payment of allowance to a large family are:

1) death of a child;

2) the expulsion of a child studying full-time under general education or professional programs in organizations of general secondary, technical and vocational, post-secondary, higher and (or) postgraduate education, after reaching the age of eighteen;

3) determination of the child for full state support;

4) submission by the applicant of false information that entailed the illegal assignment of allowance to a large family;

5) deprivation or restriction of parental rights of parents, invalidation or cancellation of adoption, release or removal of guardians (trustees) from performance of their duties in cases established by the marriage and family legislation of the Republic of Kazakhstan;

6) identification of the fact of termination of citizenship of the Republic of Kazakhstan in relation to the recipient of benefits to a large family.

4. The payment of benefits to a large family is terminated from the date of occurrence of the circumstances specified in paragraph 3 of this Article, except for the cases provided for in subparagraphs 1), 2) and 3) of paragraph 3 of this Article, while maintaining the grounds for its appointment.

5. In the event of the death of a child (children), the payment of benefits to a large family is terminated after the month of the death of the child (children).

Footnote. Article 92 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 8. The awarded mother's allowance

Article 93. The right to the awarded mother's allowance

1. The allowance of the awarded mother is assigned to mothers awarded with the pendants "Altyn Alka", "Kumisalka" or who previously received the title "Mother Heroine", awarded with the orders of "Maternal Glory" of the I and II degrees.

Foreigners and stateless persons permanently residing in the Republic of Kazakhstan, awarded in accordance with the Law of the Republic of Kazakhstan "On state awards" with the pendants "Altyn alka", "Kumisalka" or previously received the title "Mother Heroine", awarded the orders of "Maternal Glory" of I and II degrees, enjoy the right to the allowance of the awarded mother on a par with citizens of the Republic of Kazakhstan.

2. The payment of the benefit to the awarded mother is made for the current month and for the period of compliance with the conditions under which this benefit is assigned, from the date of application, in the presence of all supporting documents.

3. The accrued amount of the awarded mother's allowance, not claimed by the recipient in a timely manner, is paid for the past time, but not more than 3 years before applying for their receipt.

Article 94. The amount of the awarded mother's allowance

1. The allowance of the awarded mother is paid monthly at the expense of budgetary funds in the following amounts:

awarded with the "Kumisalka" pendant – 6.40 monthly calculation index;

awarded with the "Altyn Alka" pendant or previously received the title of "Mother Heroine", awarded with the orders of "Maternal Glory" of the I and II degrees - 7.40 monthly calculation index.

2. The allowance of the awarded mother is paid taking into account the change in the size of the monthly calculation index established for the corresponding financial year by the law on the republican budget.

Article 95. Suspension, resumption and termination of the payment of allowance of the awarded mother

1. The payment of benefits to the awarded mother is suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) the absence of expenditure transactions for three or more months on the recipient's bank account. At the same time, the payment of the awarded mother's allowance is resumed from the date of suspension;

2) departure of the recipient of the awarded mother's allowance for permanent residence outside the Republic of Kazakhstan. At the same time, the payment of benefits to the awarded

mother is resumed from the date of arrival for permanent residence on the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

3) serving by the recipient of the benefit of the awarded mother of a criminal sentence imposed by the court in the form of imprisonment. At the same time, the payment of the allowance to the awarded mother is resumed from the date of the release of the awarded mother from the institution of the penal correction system;

4) the residence of the recipient of the awarded mother's allowance in the centers for provision of special social services in hospital conditions and being on full state support, with the exception of a person who is provided with an over-guaranteed amount of special social services. At the same time, the payment of benefits to the awarded mother is resumed from the date of expulsion from the center for provision of special social services, but not earlier than the date of suspension;

5) presence of a confirming document on the conduct of operational search measures to find a missing person or a court decision to recognize the person as missing in relation to the recipient of the awarded mother's benefit. In this case, the payment of benefits to the awarded mother shall be resumed from the date of termination of operational search measures to find a missing person or enforcement of a judicial act on annulment of a court ruling declaring a person missing, but not earlier than the date of suspension;

6) the expiration of the validity period of the identity document of a foreigner or a stateless person, the certificate of candas of the recipient of the awarded mother's allowance. At the same time, the payment of the allowance to the awarded mother is resumed from the date of issuance of the identity document of a foreigner or a stateless person permanently residing in the territory of the Republic of Kazakhstan, the certificate of candas, but not earlier than the date of suspension.

2. Payment of the awarded mother's allowance is resumed upon application on the basis of documents and (or) information received from information systems confirming the expiration of the circumstances that caused the suspension of the awarded mother's allowance.

3. The grounds for termination of the payment of benefits to the awarded mother are:

1) submission by the applicant of false information that entailed the illegal assignment of benefits to the awarded mother;

2) deprivation of the recipient of the benefit of the awarded mother of the state award of the Republic of Kazakhstan in accordance with Article 40 of the Law of the Republic of Kazakhstan "On state awards of the Republic of Kazakhstan";

3) identification of the fact of termination of citizenship of the Republic of Kazakhstan in relation to the recipient of the awarded mother's allowance;

4) death of the recipient of the awarded mother's allowance.

4. The payment of the benefit to the awarded mother shall be terminated from the date of occurrence of the circumstances specified in subparagraphs 1), 2) and 3) of paragraph 3 of this Article.

5. In case of death of the recipient, the awarded mother's allowance is paid by the month of death inclusive.

Footnote. Article 95 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Chapter 10. EMPLOYMENT OF THE POPULATION Paragraph 1. General provisions

Article 96. Employment rights

1. Employment rights include the following rights to:

- 1) get advice and social professional orientation;
- 2) labor mediation;
- 3) employment within the quotas established by local executive bodies;
- 4) employment within the framework of special jobs created for persons with disabilities;
- 5) participation in active employment promotion measures, including:
vocational training;
promotion of entrepreneurial initiative;
referral to subsidized jobs;
facilitating voluntary relocation to increase labor mobility;
- 6) social payment in case of job loss.

2. The rights provided for in this Article shall be exercised in the manner and under the conditions provided for by this Code.

Article 97. Employed persons

1. An employed person is an individual who carries out activities for payment or through extracting income through the use of property, production and sale of goods, performance of works, provision of services.

2. Employed persons include:

- 1) employees, as well as persons with other paid work (elected, appointed or approved);
- 2) individual entrepreneurs;
- 3) persons engaged in private practice;
- 4) individuals who carry out activities under a civil law contract that do not belong to employees;
- 5) individuals who are founders (participants) of business partnerships and founders, shareholders (participants) of joint-stock companies, as well as members of production cooperatives;
- 6) independent workers;
- 7) serving in the Armed Forces of the Republic of Kazakhstan, other troops and military formations, law enforcement and special government agencies of the Republic of Kazakhstan, civil defense agencies;
- 8) persons carrying out activities in the form of a peasant or farm.

Footnote. Article 97, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the day of its first official publication).

Article 98. Job seekers

1. Citizens of the Republic of Kazakhstan, candas, foreigners and stateless persons permanently residing in the Republic of Kazakhstan, who do not have a job and (or) earnings (income), who are looking for work, are registered as a job seeker in accordance with the procedure determined by the authorized state body.

2. The career center provides employment advice to a job seeker free of charge, provides assistance in finding employment and (or) provides social professional orientation services in accordance with the procedure determined by the authorized state body.

3. A job seeker who has received a job offer from a career center, including through an Electronic Labor Exchange, must notify the career center of the consent or refusal of the proposed job.

Article 99. Unemployed

1. As an unemployed person, a job seeker is registered after checking his data through the information systems of state bodies and (or) organizations in accordance with the procedure determined by the authorized state body.

2. A registered unemployed person who has received a job offer from a career center, including through an Electronic Labor Exchange, must notify the career center of the consent or refusal of the proposed job in accordance with the procedure determined by the authorized state body.

3. The following persons are not registered as unemployed:

- 1) persons who have not reached the age of sixteen;
- 2) employed persons;
- 3) persons who have reached the retirement age established by paragraphs 1-3 of Article 207 of this Code;
- 4) persons who have submitted documents containing deliberately false information about the absence of work and earnings (income), as well as other false information;
- 5) students and students of the senior classes of secondary schools applying for participation in active measures to promote employment, in accordance with this Code;
- 6) persons sentenced by a court decision to correctional labor or community service, as well as to punishment in the form of imprisonment, if this punishment is not imposed conditionally.

4. The unemployed are obliged to:

- 1) get a job at the workplace declared by the employer after completing vocational training at his request;

2) comply with the procedure, conditions and deadlines for visiting or notifying a career center in accordance with this Code and the rules for registering job seekers, the unemployed and implementation of labor mediation provided by career centers;

3) contact the employer on the issue of employment within three working days from the date of notification by the career center;

4) promptly, within five working days, provide the career center with information about changes affecting the further procedure for working with the unemployed, including:

change of residence;

employment for permanent, temporary work, work under civil contracts;

engaging in entrepreneurial activity;

founding (co-founding) in an organization, regardless of the organizational and legal form and form of ownership;

establishing or changing a disability group;

assignment of pension payments.

5. Termination of the employment obligation provided for in subparagraph 1) of paragraph 4 of this article, comes:

1) in case of employment for another permanent job;

2) in connection with the death of an unemployed person, confirmed by relevant documents;

3) in connection with conscription for military service;

4) in case of deprivation of liberty by a court decision;

5) due to pregnancy;

6) in case of independent upbringing of a child (children) under the age of three years;

7) in connection with admission to organizations of technical and vocational, post-secondary, higher and postgraduate education.

Article 100. Deregistration of the unemployed

1. The career center shall remove an unemployed person from the register (except for family members of military personnel, employees of special state and law enforcement agencies, civil defense agencies, as well as persons dependent on them who are not engaged in labor activity, registered and removed from the register in the manner determined by the authorized state body) in the following cases:

1) refusal of three suitable job options offered by the career center or untimely notification of the career center, and for the person, residing in rural settlements - the akim of the settlement, village, rural district about the consent or refusal of the proposed options for suitable work after registration as unemployed;

2) absences without valid reasons:

within five working days from the date of notification by the career center at the place of the proposed employment or training;

within three working days on call to the career center to participate in active employment promotion measures;

3) unauthorized termination of participation in active employment promotion measures;

4) violations by the unemployed without valid reasons of the deadlines for visiting or notifying the career center provided for by this Code and the rules for registration of job seekers, the unemployed and implementation of labor mediation provided by career centers;

5) sentencing an unemployed person to a custodial sentence, if this punishment is not imposed conditionally, or referral to compulsory treatment by a court decision that has entered into legal force;

6) provided for in subparagraph 4) of paragraph 4 of Article 99 of this Code;

7) submission of deliberately false or forged documents.

2. Unemployed persons removed from the register in accordance with sub-paragraphs 1) - 4) of paragraph 1 of this Article may re-register at the career center as unemployed only after thirty calendar days from the date of removal from the register.

Footnote. Article 100 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 101. Suitable job

1. A suitable work, including temporary work, is the work corresponding to professional training, work experience in the previous specialty, health status, working hours, transport accessibility of the workplace.

2. A suitable job related to a change of residence may be provided only with the consent of a job seeker or an unemployed person.

The transport accessibility of a suitable job from the place of residence is determined by career centers, taking into account the availability of public transport routes and the remoteness of a suitable job from the place of residence.

3. For persons who are looking for work for the first time, but do not have a profession (specialty), as well as those who have not worked for more than two years, a job requiring preliminary professional training may be considered suitable, and if it is impossible to provide it - other paid work (including temporary work), taking into account age and other characteristics of persons and requirements of the labor legislation of the Republic of Kazakhstan.

4. Work is considered suitable for a person with a disability, provided that access to it is provided, taking into account the degree of limitations of his life, and for persons engaged in caring for children under the age of three years – in a flexible and part-time mode.

5. Temporary work that requires or does not require (taking into account the age and other characteristics of citizens) preliminary training is considered suitable for job seekers and unemployed from among:

- 1) first-time job seekers (who have not worked before) and at the same time do not have qualifications;
- 2) students and high school students of secondary schools during the summer holidays;
- 3) persons who are not provided with work due to downtime;
- 4) those who seek to resume their work after a long (more than two years) break, as well as those sent by career centers for training and who have stopped training without a valid reason;
- 5) those who refused to undergo vocational training or receive additional education after termination of social benefits in case of job loss.

Article 102. Platform employment

1. Platform employment is a type of activity for provision of services or performance of work using the Internet platforms and (or) mobile applications of platform employment.

2. The parties to platform employment are:

1) the operator of the Internet platform (hereinafter referred to as the Operator) - an individual entrepreneur or a legal entity that provides services using the Internet platform to provide technical, organizational (including services involving third parties to provide works or services), information and other opportunities using information technologies and systems to establish contacts and conclude transactions for provision of services and performance of works between contractors and customers registered on the Internet platform;

2) customer – an individual or legal person registered on the Internet platform and placing an order for provision of services or performance of works on it;

3) contractor – an individual, an individual entrepreneur or a legal entity registered on the Internet platform, providing services to customers or performing work using the Internet platform on the basis of a public contract.

3. In order to implement platform employment, the customer and the contractor register on the Internet platform and (or) in the mobile application of platform employment.

The relationship between the Operator and the customer, as well as the contractor, is regulated in accordance with the Civil Code of the Republic of Kazakhstan.

4. If the contractor – a legal entity attracts employees to provide services and perform work using the Internet platforms and (or) mobile applications of platform employment, labor relations with them are formalized in accordance with the Labor Code of the Republic of Kazakhstan.

Article 102-1. Social protection of individuals engaged in activities related to the provision of services or performance of works using Internet platforms and (or) mobile applications for platform employment

1. The operator shall withhold mandatory pension contributions and social deductions in accordance with this Code, contributions for mandatory social health insurance in accordance with the Law of the Republic of Kazakhstan "On Mandatory Social Health Insurance", and individual income tax in accordance with the Code of the Republic of Kazakhstan "On Taxes

and Other Mandatory Payments to the Budget" (Tax Code) from the income of performers who are individual entrepreneurs using a special tax regime with the help of a special mobile application, and shall transfer the withheld amounts.

2. The rate of social contributions to be paid by the Operator for performers who are individual entrepreneurs using a special tax regime with the help of special mobile application shall be determined at the discretion of the performer, either at one percent of the assessment base for social contributions or at the rate established in paragraph 1 of Article 244 of this Code.

The assessment base for social contributions for performers who are individual entrepreneurs using a special tax regime with the help of a special mobile application shall be the income they receive for the services provided or the works performed.

At the same time, the income considered for calculating social contributions shall not exceed seven times the minimum wage established for the corresponding financial year by the law on the republican budget.

3. The rate of mandatory pension contributions to be paid by the Operator for performers who are individual entrepreneurs using a special tax regime with the help of a special mobile application shall be determined at the discretion of the performer, either at one percent of the income considered for calculating mandatory pension contributions or at the rate specified in subparagraph 2) of paragraph 1 of Article 249 of this Code.

The income considered for calculating mandatory pension contributions refers to the income earned by performers who are individual entrepreneurs using a special tax regime with the help of a special mobile application for the services provided or the works performed

At the same time, the income taken into account for calculating mandatory pension contributions shall not exceed fifty times the minimum wage established for the corresponding financial year by the law on the republican budget.

4. The procedure for determining the rates of social contributions and mandatory pension contributions by the performer in accordance with paragraphs 2 and 3 of this Article, contributions for mandatory social health insurance in accordance with the Law of the Republic of Kazakhstan "On Mandatory Social Health Insurance", as well as the withholding and transfer by the Operator of individual income tax, mandatory pension contributions, social contributions, and contributions for mandatory social health insurance specified in this Article, shall be determined by the authorized state body in coordination with the relevant authorities responsible for health management, tax revenue collection, informatization, and the National Bank of the Republic of Kazakhstan.

Footnote. Chapter 10 has been supplemented by Article 102-1 in accordance with the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 103. Participation of employers in ensuring employment of the population

1. Employers participate in the implementation of the state policy in the field of employment by:

- 1) assistance in employment in compliance with the terms of labor and collective agreements in accordance with the Labor Code of the Republic of Kazakhstan;
- 2) development of the system of professional training of personnel;
- 3) training of personnel through educational organizations implementing training programs of technical and vocational, post-secondary, higher and postgraduate education;
- 4) preservation and rational use of the personnel potential of qualified employees during structural changes;
- 5) providing jobs for the organization of subsidized jobs;
- 6) acceptance of persons who have applied for employment, including those sent by career centers, as well as private employment agencies, to existing vacancies in accordance with the qualification requirements established in organizations;
- 7) creation of special jobs for the employment of persons with disabilities;
- 8) providing current vacancies and data on projected job creation in the context of demanded specialties to career centers (labor mobility center) and (or) an Electronic labor exchange;
- 9) creating jobs.

2. The employer is obliged to:

1) post information on the Electronic Labor Exchange about the availability of vacancies within five working days from the date of their appearance, indicating the working conditions and pay, except for vacant positions of civil servants, elected government positions, deputies of Parliament and maslikhats, judges of the Republic of Kazakhstan, persons in military service, employees of special state, law enforcement agencies, civil defense agencies and the state courier service, employees of the National Bank of the Republic of Kazakhstan and its departments, the authorized body for regulation, control and supervision of the financial market and financial organizations;

2) provide the career center (labor mobility center) in writing or through the Electronic labor exchange with full information about the upcoming release of employees in connection with the termination of the activity of the employer – an individual or the liquidation of the employer – a legal entity, a reduction in the number or staff, a decrease in the volume of production and work performed and services that led to a deterioration in the economic condition of the employer, the number and categories of employees that it may affect, indicating the positions and professions, specialties, qualifications and the amount of remuneration of the released employees and the time during which they will be released, not less than one month before the start of release;

3) employ an unemployed person at the declared workplace after he completes training at his request or reimburse the expenses of the career center (labor mobility center) for training, except in cases of liquidation of the employer – a legal entity or termination of the employer –

an individual, reduction in the number or staff of employees, reduction in the volume of production and work and services performed, which entailed deterioration of the employer's economic condition;

4) fulfill the established quota for the employment of persons with disabilities, except in cases of liquidation of the employer – a legal entity or termination of the employer – an individual, reduction in the number or staff of employees, reduction in the volume of production, work performed and services rendered, which led to a deterioration in the economic condition of the employer;

5) not to allow discriminatory requirements in the field of labor in the information about vacancies for employment;

6) make pension and social contributions in accordance with this Code;

7) calculate (withhold) and transfer (pay) deductions and (or) contributions of employees in accordance with this Code and the legislation of the Republic of Kazakhstan on compulsory social health insurance.

3. The employer has the right:

1) to employ persons who have directly applied to him, on equal terms with persons referred by career centers, as well as private employment agencies;

2) to receive information about the state of the labor market free of charge;

3) to receive services from career centers for selection and referral of unemployed;

4) to take part in the organization of temporary jobs;

5) to receive a subsidy for creation of special jobs for employment of persons with disabilities.

Footnote. Article 103 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Paragraph 2. Consultation and social professional orientation

Article 104. Consultation of employees of career centers

Employees of career centers provide applicants with information about:

1) the availability of vacant jobs and the projected creation of jobs in the context of demanded specialties;

2) opportunities and conditions for participation in active employment promotion measures;

3) guarantees, rights and obligations of job seekers and the unemployed.

Article 105. Social professional orientation

1. The right to social professional orientation is granted to job seekers, the unemployed, candas, as well as students, high school students of secondary schools.

2. Social professional orientation includes:

1) professional information about employment, the state of the labor market, employment opportunities in the existing profession (specialty) or vocational training;

2) professional advice on the choice of a place of work and profession based on professional knowledge, skills, personal interests, health status and labor market needs;

3) professional selection by establishing the compliance of a person with the qualification requirements defined for specific types of profession (specialty) and positions.

3. Social professional orientation is carried out in accordance with the procedure determined by the authorized state body.

4. Information about persons who have passed social professional orientation is placed by career centers in the unified information system of the social and labor sphere and (or) in the Electronic labor exchange.

Paragraph 3. Labor mediation

Article 106. Provision of labor mediation

1. Persons seeking employment, the unemployed or employers who have applied to career centers and (or) private employment agencies have the right to labor mediation.

2. Career centers:

for employers:

1) carry out personnel selection;

2) advise on the organization and financing of subsidized jobs and vocational training;

3) organize professional training according to their requests and conclude a social contract

;

4) conclude contracts for the organization and financing of subsidized jobs;

5) fully or partially subsidize the wages of persons employed in subsidized jobs;

for job seekers:

1) advise on participation in active employment promotion measures;

2) form an individual employment plan for the unemployed in order to ensure their sustainable integration into the labor market;

3) issue directions for participation in active employment promotion measures.

3. Career centers provide labor mediation in accordance with the procedure determined by the authorized state body.

4. The labor mobility center has the right to conclude an agreement on outsourcing services in the field of employment with a private employment agency.

Information on conclusion of an agreement on outsourcing services in the field of employment of the population is posted by the labor mobility center on the Electronic labor exchange within ten working days from the date of its conclusion.

Private employment agencies applying for participation in the outsourcing services in the field of employment of the population must have the appropriate experience, material and

labor resources sufficient to fulfill obligations under the contract on outsourcing services in the field of employment of the population.

The rules for organization and financing of outsourcing services, qualification requirements for private employment agencies applying for participation in outsourcing services, the list of services offered as part of outsourcing, as well as the standard form of the contract on outsourcing services in the field of employment of the population are developed and approved by the authorized state body.

5. A private employment agency has the right:

- 1) to advise the applicants on employment issues;
- 2) to provide information about employment opportunities and labor mediation services;
- 3) to generate information about employers who have vacancies and people who want to find a job;
- 4) to carry out the selection of employees taking into account their compliance with the qualification requirements of the employer;
- 5) to organize professional training and retraining of applicants with subsequent employment;
- 6) to receive information on the state of the labor market from the labor mobility center free of charge;
- 7) to interact with government agencies, labor mobility centers, career centers, employers on the issues of employment, job creation, vocational training;
- 8) to participate in the outsourcing services in the field of employment in accordance with this Code.

6. A private employment agency is obliged:

- 1) not to allow any form of discrimination;
- 2) to ensure the confidentiality of information received from the applicants;
- 3) to prevent the exploitation of child labor, recruitment of people for sexual and (or) other exploitation;
- 4) to conclude contracts with applicants for provision of labor mediation services;
- 5) to quarterly provide the labor mobility center through the Electronic labor exchange with information on the number of persons who have applied for labor mediation and are employed, in the context of professions (specialties), as well as on persons registered in career centers and sent to private employment centers for employment.

Paragraph 4. Quotas of jobs and organization of special jobs for employment of persons with disabilities

Article 107. Quotas of jobs

1. The right to employment within the quota of jobs established by local executive bodies of regions, cities of republican significance and the capital, have:

- 1) persons with disabilities;

- 2) persons registered with the probation service;
- 3) persons released from places of deprivation of liberty;
- 4) citizens from among the youth who have lost or remained until the age of eighteen without parental care, who are graduates of educational organizations.

2. Local executive bodies shall establish quotas in the amount of two to four percent for employment of persons with disabilities to employers with a list of employees from 50 people and above, excluding jobs in heavy work, work with harmful, dangerous working conditions in the manner determined by the authorized state body.

3. For public associations of persons with disabilities, as well as organizations where the number of persons with disabilities is more than twenty percent of the average annual number of employees, the quota is not established.

4. When establishing quotas provided for in paragraph 1 of this Article, the list number of employees of the sending party does not include employees engaged to work in accordance with the contract for provision of personnel services.

Article 108. Organization of special workplaces for employment of persons with disabilities

1. A special workplace shall be created for the employment of persons with disabilities and preservation of their employment for a period of at least twelve calendar months from the date of its creation in accordance with the procedure determined by the authorized state body.

2. The creation of a special workplace for the employment of persons with disabilities is carried out by the employer on the basis of an agreement with career centers (labor mobility center). The standard of the workplace of persons with disabilities is approved by the authorized state body.

Paragraph 5. Active measures to promote employment

Article 109. Vocational training

1. Citizens of the Republic of Kazakhstan and candas from among the unemployed have the right to vocational training once within two years.

2. Vocational training includes vocational training, retraining and advanced training and is carried out:

1) in educational organizations implementing educational training programs of technical and vocational, post-secondary education, training centers with employers who have the right to educational activities, in accordance with the legislation of the Republic of Kazakhstan in the field of education (hereinafter referred to as educational organizations) or at the workplace of the employer at the request of the employer;

2) on the Electronic labor exchange according to the list of demanded professions.

The procedure for organizing and financing vocational training is determined by the authorized state body.

3. A referral for vocational training is issued by a career center if:

1) it is impossible to find a suitable job due to the lack of necessary professional qualifications;

2) it is necessary to change the profession (specialty), occupation due to the lack of a job that meets professional skills;

3) the ability to perform work in the previous profession has been lost.

4. Persons who have voluntarily stopped training without a valid reason may be re-sent for training after one calendar year from the date of re-registration as unemployed, but not more than once.

Article 110. Support of entrepreneurial initiative

1. Certain categories of individuals defined by the authorized state body have the right to receive services to support an entrepreneurial initiative.

2. Support of an entrepreneurial initiative is provided by:

1) teaching the basics of entrepreneurship;

2) providing gratuitous grants for the implementation of new business ideas;

3) micro-loans on a refundable basis.

3. The procedure for organizing and financing measures to support entrepreneurial initiative is determined by the authorized state body.

Article 111. Organization of subsidized jobs

1. The unemployed, students and students of the senior classes of secondary schools in their free time, participating in work that does not cause harm to health and does not violate the learning process, have the right to employment in subsidized jobs.

2. An employer creates subsidized jobs on a contractual basis with a career center, during the creation of which vacancies for permanent jobs cannot be used.

Subsidized jobs are not created for heavy work, work with harmful and (or) dangerous working conditions.

3. An agreement on the organization of subsidized jobs between an employer and a labor mobility center is concluded through an Electronic labor exchange.

4. Subsidized jobs are organized to assist in getting initial work experience in the profession (specialty) or to preserve existing work skills.

5. Labor mobility center:

1) determines the supply and demand for the organization of subsidized jobs;

2) approves the list of organizations that have submitted an application for the creation of subsidized jobs and the number of jobs organized.

6. Referral to subsidized jobs is allowed only with the consent of the persons specified in paragraph 1 of this article, while taking into account their health status, age, professional and other individual characteristics.

If the person referred to in paragraph 1 of this article has not reached the age of eighteen, sending him to subsidized jobs is allowed with the consent of his legal representatives.

7. Persons who have voluntarily stopped working at subsidized jobs without a valid reason are removed from the register as unemployed and can participate in active employment promotion measures again only after three months from the date of re-registration as unemployed.

8. The labor legislation of the Republic of Kazakhstan applies to persons employed in subsidized jobs.

9. The list of subsidized jobs, requirements for persons employed in subsidized jobs, the amount and terms of subsidizing their wages are determined by the Government of the Republic of Kazakhstan.

10. The procedure for organizing subsidized jobs and subsidizing the wages of persons employed in subsidized jobs is determined by the authorized state body.

Article 112. Support of voluntary relocation to increase labor mobility

1. The right to participate in measures to support voluntary resettlement to increase the mobility of the workforce belongs to the job seekers and (or) unemployed, candas, as well as employers.

2. The preferential right for voluntary relocation to a new place of residence is enjoyed by :

1) pupils and graduates of educational organizations for orphans and children left without parental care, aged from sixteen to twenty-three years;

2) graduates of organizations of secondary, technical and vocational, post-secondary, higher and postgraduate education;

3) persons released in connection with the liquidation of the employer – a legal entity or termination of the activity of the employer – an individual, a reduction in the number or staff of employees, a decrease in the volume of production and work performed and services that led to a deterioration in the economic condition of the employer.

3. Labor mobility centers assist in the voluntary relocation of persons to a new place of residence to ensure employment:

1) within one region – from villages with low economic potential to rural settlements, single-industry towns, towns of district (regional) significance with high economic development potential;

2) to the regions determined by the Government of the Republic of Kazakhstan, within the framework of regional quotas for admission of migrants and candas in accordance with the legislation of the Republic of Kazakhstan in the field of migration, providing for voluntary resettlement.

4. State support for voluntarily relocating persons includes:

1) provision of financial assistance to individuals and members of their families in the form of relocation subsidies, reimbursement of housing rental expenses, payment of utilities,

as well as certificates of economic mobility in the manner determined by the authorized state body, at the expense of budgetary funds, except in cases where the employee's relocation is carried out at the expense of the employer;

2) provision of office premises or rooms in dormitories, except in cases when the employer provides the employee with accommodation;

3) vocational training if there is an employer's need;

4) assistance in employment and entrepreneurial initiative at a new place of residence;

5) assistance in finding employment with employers participating in voluntary resettlement measures to increase labor mobility, with the provision of employment subsidies.

5. The labor mobility center shall conclude a social contract with the parties participating in voluntary resettlement in the form approved by the authorized state body.

6. The procedure for voluntary relocation of persons to increase the mobility of the workforce is determined by the authorized state body.

Footnote. Article 112 as amended by the Law of the Republic of Kazakhstan dated 16.05.2024 № 82-VIII (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

Paragraph 6. Social payment in case of job loss

Article 113. The right to social benefits in case of job loss

1. The right to social payment in case of job loss arises from the date of registration of a participant in the compulsory social insurance system as an unemployed person in accordance with Article 99 of this Code.

2. The right to receive social benefits in case of job loss remains with the recipient when the career center sends him to subsidized jobs, vocational training.

3. The term of applying for the appointment of social benefits in case of loss of job may not exceed twelve months from the date of the right to social benefits in case of loss of job.

4. The amount of social payment in case of job loss, not received in a timely manner or not received in full due to the fault of the State Corporation and (or) the Fund, is paid for the past time from the date of the right to it, without time limits.

5. In case of receipt of social contributions to the Fund for the period that was taken for calculating social benefits for job loss, after the date of applying for their appointment, the amount of assigned social benefits for job loss to the recipient is not recalculated.

Article 114. Procedure for appointment and payment of social benefits in case of loss of job

1. The basis for appointment of social benefits in case of loss of job is the application of a person entitled to social benefits.

2. Submission of an application for the appointment of a social benefit in case of loss of job is not required when it is appointed through a proactive service in accordance with the Law of the Republic of Kazakhstan "On public services".

3. A social benefit in case of job loss is assigned if a participant in the compulsory social insurance system is registered as unemployed, regardless of the fact of his participation in subsidized jobs, in vocational training by the referral of a career center.

4. The procedure for calculating (determining) the amount, appointment, payment, suspension, recalculation, renewal, termination and revision of the decision on the appointment (refusal to appoint) of a social benefit in case of loss of job is determined by the authorized state body.

Article 115. Refusal to accept an application and appoint a social benefit in case of loss of job

1. The grounds for refusal to accept an application for appointment of social benefit in case of loss of job are:

1) obtaining information from the information system of the authorized state body confirming the facts of appointment, payment of social benefit in case of job loss, submission of an application or consent through a proactive service for its appointment;

2) submission by the applicant of an incomplete package of documents in accordance with the legislation of the Republic of Kazakhstan and (or) expired documents, and (or) documents that expire on the day of the decision on the appointment or refusal to assign social benefit in case of job loss;

3) inconsistency of information on the identity document (except for its replacement according to the legislation of the Republic of Kazakhstan, confirmed by information from state information systems) with the documents necessary for its appointment;

4) the absence of the right to receive social benefit in case of loss of job;

5) the absence of the applicant's consent to access the personal data of restricted access, which are required for appointment of social benefit in case of loss of job;

6) the absence of payment of social contributions for a participant in the compulsory social insurance system for the last twenty-four months preceding the month of occurrence of social risk in case of job loss;

7) a participant in the compulsory social insurance system has less than six months of participation in the system, determined in accordance with this Code.

2. The grounds for refusal to assign social benefit in case of job loss are:

1) establishing the unreliability of the documents submitted by the applicant for the appointment of social benefit in case of loss of job, and (or) the data (information) contained therein;

2) non-compliance of the applicant and (or) the submitted documents and (or) the information necessary for the appointment of social benefit in case of loss of job with the requirements established by the legislation of the Republic of Kazakhstan;

3) failure to submit the document requested by the Fund during verification and (or) the information necessary for appointment of social benefit in case of job loss.

Article 116. Rights and obligations of the recipient of social benefit in case of job loss

1. The recipient of social benefit in case of job loss has the right to:

1) receive social benefit in case of job loss in accordance with the procedure provided for by this Code;

2) request and receive free of charge information from the State Corporation and the Fund on the procedure for assigning and receiving social benefit in case of job loss;

3) appeal against decisions, actions (inaction) of state bodies, the State Corporation and the Fund in accordance with the procedure established by the laws of the Republic of Kazakhstan.

2. The recipient of social benefit in case of job loss is obliged to:

1) submit complete and reliable documents (information) for the appointment of social benefit in case of job loss in accordance with the legislation of the Republic of Kazakhstan;

2) during the period of receiving social benefit in case of loss of job, inform the State Corporation about the circumstances that may serve as a basis for termination of payment, within ten working days;

3) refund excessively credited (paid) amounts of social benefit in case of job loss on a voluntary basis, and in case of refusal – in court on the basis of a court decision that has entered into legal force.

Article 117. Deductions from social benefit in case of job loss

1. Mandatory pension contributions in the amount of 10 percent shall be deducted from the social payment in case of loss of job and transferred to the unified accumulative pension fund in accordance with this Code.

2. Deductions from social benefit in case of loss of job may be made in the order of enforcement proceedings, with the exception of excessively credited (paid) amounts of social benefit in case of loss of job, which are withheld on the basis of the recipient's application.

3. Deductions from social benefit in case of loss of job are made from the amounts due for payment.

4. No more than 25 percent of the amount due for payment may be withheld from the social payment in case of loss of job.

Article 118. Condition and amount of assignment of social benefit in case of job loss

1. A participant in the compulsory social insurance system shall be assigned a social payment in case of loss of job from the date of the right to social payment, but no more than the time when the participant in the compulsory social insurance system reaches the age specified in paragraph 1 of Article 207 of this Code, lasting:

for one month – in the case when social contributions were made for him from six to twelve months;

for two months – in the case when social contributions were made for him from twelve to twenty-four months;

for three months – in the case when social contributions were made for him from twenty-four to thirty-six months;

for four months – in the case when social contributions were made for him from thirty-six to forty-eight months;

for five months – in the case when social contributions were made for him from forty-eight to sixty months;

for six months – in the case when social contributions were made for him for sixty or more months.

2. The amount of social benefit in case of job loss is determined by multiplying the average monthly amount of income taken into account as an object of calculation of social contributions by the corresponding coefficients of income replacement and length of participation in the manner determined by the authorized state body, and is paid at the expense of the Fund's assets.

3. The average monthly amount of income recorded as an object of calculation of social contributions is determined by dividing the amount of income from which social contributions were made for the last twenty-four calendar months (regardless of whether there were breaks in social contributions during this period) preceding the month in which the right to social payment in case of loss of job occurred, by twenty-four.

At the same time, income received during periods of labor, entrepreneurial activity, private practice by types of activities to which, by decision of the Government of the Republic of Kazakhstan, a correction factor of 0 was applied to the rate of social contributions, is taken into account when determining the average monthly amount of income on the basis of an income certificate issued by the payer.

Periods of receiving social benefit in case of loss of income due to restrictions on activities for the period of the state of emergency, restrictive measures, are excluded from the calculation of the average monthly income and are replaced by other months immediately preceding the beginning of the period of determining the average monthly income.

If the individuals specified in subparagraph 7) of part one of Article 243 of this Code have determined the rate of social contributions to be one percent, then when calculating the social benefit in the event of job loss, the income for each month for which social contributions were made shall be determined by dividing the amount of social contributions actually received in that month by the rate of social contributions established in paragraph 1 of Article 244 of this Code.

The income replacement ratio is 0.45.

The coefficient of participation of a participant in the compulsory social insurance system is:

from six to twelve months – 0.7;

from twelve to twenty-four months - 0.75;

from twenty-four to thirty-six months - 0.85;

from thirty-six to forty-eight months - 0.9;

from forty-eight to sixty months - 0.95;

from sixty to seventy-two months - 1.0;

from sixty months or more – 0.02 is added to 1.0 for every twelve months of participation in the compulsory social insurance system, but not more than 1.3.

When determining the coefficient of participation, the periods of receiving social benefit in case of loss of income due to restrictions on activities for the period of the state of emergency, restrictive measures, periods of labor, entrepreneurial activity, private practice by types of activities to which, by decision of the Government of the Republic of Kazakhstan, a correction factor of 0 was applied to the rate of social contributions, as well as the period of implementation of activities, the income from which, from April 1, 2020 to October 1, 2020, was excluded from the income of an individual subject to taxation, in accordance with subparagraph 51) of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (Tax Code) are taken into account.

4. If the payer has not made a refund of excessively (erroneously) paid social contributions in the terms and cases determined by the authorized state body, when calculating the amount of social benefit in case of job loss, the amounts of excessively (erroneously) paid social contributions are not taken into account.

5. The social payment in case of loss of job upon subsequent application is assigned based on the fact that for each month of previously received social payment in case of loss of job, twelve months are deducted from the total length of participation in the compulsory social insurance system.

6. Social contributions received from income recognized as illegal on the basis of judicial acts and acts of the pre-trial investigation body, paid for the period taken into account when determining the amount of social benefits, are not taken into account in subsequent applications of a participant in the compulsory social insurance system for the appointment of social benefit in case of job loss.

Footnote. Article 118 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 119. Suspension, resumption and termination of social benefit in case of loss of job

1. Social payment in case of job loss is suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) the absence of expenditure transactions for three or more months on the recipient's bank account. At the same time, the social payment is resumed from the date of suspension;

2) expiration of the validity of the identity document of a foreigner or a stateless person, the certificate of candas. At the same time, the social payment in case of job loss is resumed from the date of issuance of the identity document of a foreigner or a stateless person permanently residing in the territory of the Republic of Kazakhstan, the certificate of candas;

3) submission by the applicant of false information that entailed an unreasonable determination of the amount of social benefits in case of loss of job. At the same time, the

social payment in case of loss of job is resumed in the amount determined in accordance with this Code from the date of suspension.

2. Social payment in case of loss of job is resumed at the request of the recipient on the basis of documents and (or) information received from information systems confirming the expiration of the circumstances that caused the suspension of social payment, provided that the right to social payment in case of loss of job is preserved.

3. Social payment in case of job loss is terminated:

1) in the event of the recipient's death (the entry into force of a court decision declaring him dead). At the same time, social payment in case of loss of job is provided by the month of the recipient's death (by the month of the entry into force of the court decision declaring him dead) inclusive;

2) in connection with the submission by the recipient of false documents (information) that served as the basis for making a decision on the appointment of a social payment in case of job loss. At the same time, the social payment in case of job loss is terminated from the date of its appointment;

3) in connection with the submission of the recipient's application for termination of social benefits in case of job loss. At the same time, the social payment in case of job loss is terminated from the first day of the month following the month of filing the application;

4) from the first day of the month following the month of removal of the recipient from the register as unemployed in the career center;

5) from the first day of the month following the month of receipt of information on termination of citizenship of the Republic of Kazakhstan of the recipient on the grounds provided for by the Law of the Republic of Kazakhstan "On citizenship of the Republic of Kazakhstan".

Chapter 11. TARGETED SOCIAL ASSISTANCE

Article 120. The right to targeted social assistance

1. Targeted social assistance is provided to citizens of the Republic of Kazakhstan, andas , refugees, foreigners and stateless persons permanently residing in the Republic of Kazakhstan with an average per capita income not exceeding the poverty line.

2. Persons (families) have the right to targeted social assistance in the form of unconditional monetary assistance or conditional monetary assistance.

3. The size of the poverty line in the Republic of Kazakhstan is determined by the authorized state body based on the median income of the population, calculated by the state body in the field of statistics, on average per capita in percentage terms, depending on the economic capabilities of the state.

4. The poverty line for regions, cities of republican significance, the capital is calculated quarterly by local executive bodies based on the size of the poverty line determined by the authorized state body.

The following information is published in media:

- 1) the poverty line – quarterly by local executive bodies;
- 2) the share of the population with incomes below the subsistence minimum in the republic, regions, cities of republican significance, the capital – annually by the authorized body in the field of state statistics.

5. Targeted social assistance is assigned to each family member who has the right to receive it.

To receive the targeted social assistance, the family includes cohabiting family members connected by property and personal non-property rights and obligations arising from marriage (matrimony), kinship, property, adoption or other form of adoption of children for upbringing, as well as cohabiting persons who are actually cohabiting, but not married, except for persons who are:

- 1) on full state support;
- 2) in military service;
- 3) in places of deprivation of liberty, on compulsory treatment.

The fact of living together is not required for:

- 1) persons or family members engaged in work outside the family's place of residence;
- 2) children living in a family and having registration in another locality at the place of study in secondary education organizations due to the absence of an educational organization of this level at the place of residence of the family;
- 3) children studying in boarding schools, except those who are on full state support, as well as full-time students in organizations of technical and vocational, post-secondary, higher and (or) postgraduate education of the Republic of Kazakhstan, after they reach the age of eighteen until the time of graduation from educational organizations (but not more than before reaching the age of twenty-three).

Footnote. Article 120 as amended by Art. 263 of this Code (shall be enforced from 01.01.2025).

Article 121. Unconditional monetary assistance

Unconditional monetary assistance is provided to:

- 1) single and (or) low-income persons living alone with limited opportunities to participate in employment promotion measures in connection with:

reaching the retirement age established by paragraph 1 of Article 207 of this Code;

disability of the first or second category;

the presence of a disease in which a temporary disability period of more than two months can be established;

- 2) low-income families, in which there are no able-bodied persons or the only able-bodied member takes care of a child under the age of three, a child with a disability, a person with a disability of the first or second category, the elderly, who needs nursing care and assistance.

Article 122. Conditional monetary assistance

1. Conditional monetary assistance is provided to single and (or) low-income able-bodied persons living alone, as well as low-income families with an able-bodied member(s), including individuals who are individual entrepreneurs whose activities have been suspended in accordance with subparagraph 1) paragraph 1 of Article 213 of the Code of the Republic of Kazakhstan "On Taxes and other mandatory payments to the Budget" (Tax Code), subject to his (their) participation in measures to promote employment and (or), if necessary, social adaptation, with the exception of the persons (families) specified in paragraph 4 of this article.

2. Conclusion of a social contract is a prerequisite for the appointment of the conditional monetary assistance.

A social contract with the recipients of the conditional monetary assistance is concluded for the period of appointment of the conditional monetary assistance.

The forms of social contract and the individual assistance plan are approved by the authorized state body.

3. A social contract with the recipients of conditional monetary assistance is terminated if a low-income person (family) fails to fully fulfill the terms of the social contract and individual plan activities, including participation in employment promotion and employment measures, as well as the submission of false information and (or) false documents that entailed illegal appointment and (or) payment of conditional monetary assistance.

Termination of a social contract is the basis for termination of payment of conditional monetary assistance to a person (family).

4. Participation in employment promotion measures is not a prerequisite for payment of conditional monetary assistance to:

- 1) persons with disabilities of the first and second category;
- 2) pupils, students, trainees, cadets and undergraduates of full-time education;
- 3) persons with diseases in which a period of temporary disability of more than two months may be established;
- 4) one of the parents caring for a child under the age of three, persons caring for a child with a disability, persons with disabilities of the first and second category, the elderly over eighty years old who need nursing care and assistance.

Only one able-bodied family member can be considered as a person caring for a child under the age of three, a child with a disability, persons with disabilities of the first and second category, the elderly over eighty years old who need nursing care and assistance;

- 5) persons who have a permanent job.

Footnote. Article 122 as amended by Article 263 of this Code (effective from 01.01.2024)

Article 123. Procedure for appointment and payment of targeted social assistance

1. The applicant quarterly confirms the right to receive targeted social assistance in accordance with this chapter in the absence of income information in the Digital Family Card.

2. The applicant is responsible for the accuracy of the information provided in accordance with the laws of the Republic of Kazakhstan.

3. Unconditional or conditional monetary assistance is assigned to each family member who has the right to receive it for the current quarter from the month of application and is paid monthly.

When assigning targeted social assistance in a proactive format, the day of applying for assistance is the day of obtaining the applicant's consent to conduct a survey of the financial situation of the person (family) by the precinct commission.

4. Social work consultants and assistants help the recipients of targeted social assistance in implementing an individual plan and fulfilling their obligations under a social contract.

5. The appointment of targeted social assistance is carried out by the authorized body for appointment of targeted social assistance within the amounts provided for by the relevant budget for provision of targeted social assistance.

6. Local executive bodies of a district in a town, a town of district significance, a settlement, a village, a rural district shall identify low-income persons in accordance with Article 35 of the Law of the Republic of Kazakhstan "On local public administration and self-government in the Republic of Kazakhstan".

7. The applicant and the recipient have the right to appeal against actions (inaction) of the akim of the settlement, village, rural district and decision of the authorized body for appointment of targeted social assistance and its officials to a higher authority, court in accordance with the procedure established by the laws of the Republic of Kazakhstan.

Article 124. Precinct commissions

1. Precinct commissions assist local executive bodies and akims of a settlement, village, rural district in providing targeted social assistance to the population.

Precinct commissions prepare conclusions on the financial situation of persons (families) who have applied for targeted social assistance.

2. Precinct commissions may consist of representatives of local government bodies, public associations, associations of property owners, multi-apartment residential buildings, the population, organizations and authorized bodies of education, health care, social protection of the population, and law enforcement officers.

3. Precinct commissions carry out their activities in accordance with the regulations on precinct commissions approved by local executive bodies of regions, cities of republican significance, the capital in coordination with local representative bodies.

A standard regulation on precinct commissions, as well as criteria for determining the need for targeted social assistance based on the results of a survey of the applicant's financial situation, are developed and approved by the authorized state body.

Footnote. Article 124 as amended by the Law of the Republic of Kazakhstan dated 15.07.2025 № 207-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication).

Article 125. Criteria for concluding that there is no need to provide targeted social assistance

1. The basis for the precinct commission's conclusion that there is no need to provide targeted social assistance to the applicant and (or) persons meeting the requirements of paragraph 1 of Article 120 of this Code is one of the following criteria:

1) the presence of more than one dwelling belonging to him (them) on the basis of the right of ownership, including the dwelling that belonged to him (them) on the basis of the right of ownership, suitable for living, which was alienated during the last five years prior to the moment of applying for targeted social assistance, except for the case when the total usable area of all dwellings does not exceed eighteen square meters per family member, as well as dwellings in disrepair, which is confirmed by the relevant act;

2) the presence in his (their) ownership, possession and (or) use of separate premises used for profit;

3) the presence in his (their) ownership of a land plot intended for individual housing construction, provided that he (they) owns (own) a dwelling, except in the case of gratuitous provision of a land plot to private ownership by a local executive body;

4) the presence in his (their) ownership of more than one unit of a passenger car in technically sound condition, with the exception of large families and families that include children with disabilities, persons with disabilities of the first and second category;

5) the presence in his (their) ownership and (or) in temporary possession, use of agricultural machinery and (or) a bus, and (or) a minibus, and (or) a truck, and (or) a specialized and (or) a special car used for transportation of passengers, baggage, cargo, or sea and (or) inland water transport, and (or) air transport, which are in technically sound condition.

The local executive body, in coordination with the local representative body, may establish additional grounds for issuing a conclusion on the need or lack of need to provide targeted social assistance, taking into account the characteristics of the region and (or) the financial situation of the person (family).

2. Precinct commissions have the right to request from the relevant authorities the information necessary for conducting surveys.

Footnote. Article 125 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 126. Determination of the amount of targeted social assistance

1. The amount of targeted social assistance per person (family) is calculated by the authorized body to appoint the targeted social assistance in the form of the difference between the average per capita income and the poverty line established in regions, cities of republican significance, the capital, for each family member.

2. An additional payment for children in accordance with this Code is made for the period of appointment of targeted social assistance in the amount of 1.5 monthly calculation index

established for the corresponding financial year by the law on the republican budget for each child aged one to six years inclusive.

3. The recipient of targeted social assistance within ten working days from the date of occurrence of circumstances that may serve as a basis for changing the amount of targeted social assistance or the right to receive it, is obliged to inform the career center, and in rural areas – the akim of the village, settlement, rural district.

4. The average per capita income for the quarter preceding the appeal and the amount of targeted social assistance assigned are recalculated in the following cases:

changes in the composition of the family – from the date of the change in the composition of the family;

revelation of facts or information not taken into account when determining the total family income, except for the submission by the applicant of false information and (or) unreliable documents in order to receive targeted social assistance – from the month of the application.

Excessively paid and (or) unlawfully received amounts of targeted social assistance are subject to refund on a voluntary basis, and in case of refusal – in court.

Upon further receipt of targeted social assistance, the overpaid and (or) illegally received amounts are withheld from subsequent payments.

5. Forms of reporting documentation in the field of targeted social assistance are developed and approved by the authorized state body.

Article 127. Calculation of per capita income

1. Determination of the total income of a person (family) applying for targeted social assistance is made on the basis of an application submitted when applying for targeted social assistance and (or) information obtained on the basis of data from a Digital Family Card and (or) organizations.

Local executive bodies of the district (town of regional significance), taking into account the peculiarities of the region, have the right to determine livestock, poultry and land (land share) as not generating income.

The rules for calculating the total income of a person (family) applying for targeted social assistance are developed and approved by the authorized state body.

2. The average per capita income is calculated by dividing the total income received in the quarter preceding the quarter of applying for targeted social assistance by the number of family members and by three months.

Article 128. Refusal to assign targeted social assistance

The grounds for refusal to assign targeted social assistance are:

1) exceeding the average per capita family income of the poverty line established in the regions, cities of republican significance, the capital;

2) refusal of the applicant to conduct a precinct commission examination of the financial situation;

3) the conclusion of the precinct commission on the lack of need, prepared according to the results of the survey of the financial situation of the person (family);

4) refusal of an able-bodied family member, with the exception of the persons specified in paragraph 4 of Article 122 of this Code, to participate in employment promotion measures - within six months from the date of refusal;

5) termination of a previously concluded social contract and (or) non-fulfillment of obligations stipulated by the social contract due to the recipient's fault - within six months preceding the repeated application for the appointment of targeted social assistance;

6) submission of deliberately false information and (or) unreliable documents for appointment of targeted social assistance – within six months from the date of their submission.

Article 129. Termination of payment of targeted social assistance

The grounds for termination of payment of targeted social assistance are:

1) death of the applicant for the targeted social assistance;

2) departure of the applicant for the targeted social assistance for permanent residence to another city of republican or regional significance, district or outside the Republic of Kazakhstan;

3) termination of the social contract due to non-fulfillment in full of the terms of the social contract and the measures of the individual plan, including participation in measures to promote employment;

4) submission of false information and (or) false documents, which entailed the illegal appointment and (or) payment of targeted social assistance.

Article 130. Monitoring the correctness of appointment and payment of targeted social assistance

Monitoring of the correctness of the appointment and payment of targeted social assistance is carried out by the authorized state body, as well as by local executive bodies within the framework of monitoring the execution of the relevant budget.

Methodological management on appointment and payment of targeted social assistance is made by the authorized state body.

Chapter 12. SPECIAL SOCIAL SERVICES Paragraph 1. The system of providing special social services

Article 131. The right to receive special social services

Persons (families) recognized as those who need special social services have the right to receive special social services in the manner and under the conditions provided for by this Code.

Article 132. Types of special social services

1. Special social services include a guaranteed volume of special social services and an over-guaranteed volume of special social services.

2. The guaranteed volume of special social services is a single list of special social services approved by the authorized state body, and is provided at the expense of budgetary funds to persons (families) recognized as those who need special social services.

3. The over-guaranteed volume of special social services is provided at the expense of the recipient of special social services in accordance with the list and procedure approved by the local representative bodies of regions (cities of republican significance and the capital), except for the case provided for in paragraph 3 of Article 133 of this Code.

4. Special social services must comply with the standards for provision of special social services approved by the relevant authorized bodies in the field of education, health, social protection and other relevant central executive bodies.

5. The procedure for providing special social services to minors who are in an educational organization with a special regime of detention is approved by the Government of the Republic of Kazakhstan.

Article 133. Grounds on which a person (family) is recognized as needing special social services

1. A person (family) is recognized as needing special social services on the following grounds:

- 1) orphanhood;
- 2) lack of parental care;
- 3) neglect of minors, including deviant behavior;
- 4) the presence of minors in special educational organizations, educational organizations with a special regime of detention;
- 5) limiting the possibilities of early psychophysical development of children from birth to three years;
- 6) disability and (or) persistent disorders of body functions caused by physical and (or) mental capabilities;
- 7) restriction of vital activity due to socially significant diseases and diseases that pose a danger to others;
- 8) inability to self-care due to old age;
- 9) ill-treatment that led to social maladaptation and social deprivation;
- 10) homelessness (persons without a fixed place of residence);
- 11) release from places of deprivation of liberty;
- 12) being registered with the probation service.

2. The criteria for assessing the presence of ill-treatment that led to social maladaptation and social deprivation are determined by the Ministry of Internal Affairs of the Republic of Kazakhstan jointly with the authorized state body and authorized bodies in the field of health and education.

Forms of ill-treatment that led to social maladaptation and social deprivation are actions related to domestic violence, human trafficking, including minors, other types of exploitation,

as well as kidnapping, regardless of whether criminal proceedings have been initiated regarding the actions committed.

3. The provision of special social services to a person (family) who is not related to those in need of special social services on the grounds specified in paragraph 1 of this article, as well as to a person who has committed an administrative or criminal offence with the use of violence, for the period of special requirements established by the court, shall be carried out at the expense of the recipient of services in the manner determined by the authorized state body.

Footnote. Article 133 as amended by the Law of the Republic of Kazakhstan dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 134. Rights and obligations of a person (family) recognized as needing special social services

1. A person (family) recognized as needing special social services has the right to:
 - 1) apply for provision of special social services;
 - 2) receive information about their rights, obligations and conditions for provision of special social services;
 - 3) take part in assessment and determination of the need for special social services;
 - 4) select entities providing guaranteed and over-guaranteed volumes of special social services, with the exception of minors who are in educational organizations with a special regime of detention;
 - 5) receive or refuse to receive special social services;
 - 6) appeal the actions (inaction) of officials, as well as entities providing special social services, to a higher authority, a court in accordance with the procedure established by the laws of the Republic of Kazakhstan;
 - 7) the confidentiality of personal information that has become known to officials or entities providing special social services.
2. A person (family) recognized as needing special social services is obliged to:
 - 1) provide complete and reliable information to determine the need and make a decision on provision of special social services;
 - 2) not to interfere with the process of assessing and determining the need for special social services;
 - 3) take care and bear joint responsibility for preservation and strengthening of their health ;
 - 4) promptly notify entities providing special social services of changes in circumstances affecting their provision;
 - 5) follow the recommendations of specialists of organizations providing special social services;
 - 6) respect the honor and dignity of social workers;

7) comply with the legislation of the Republic of Kazakhstan in the field of special social services.

Article 135. Rights and obligations of entities providing special social services

1. Entities providing special social services have the right to:

1) to participate in competitions for the provision of services for evaluating and determining the need for special social services provided at the expense of budgetary funds, in accordance with the legislation of the Republic of Kazakhstan on public procurement and a state social order, a state order for strategic partnership, grants and bonuses for non - governmental organizations in the Republic of Kazakhstan;

2) provide an over-guaranteed volume of special social services;

3) assess and determine the need for special social services;

4) request and receive the necessary information from local executive bodies to assess and determine the volume and types of special social services, except in cases provided for by the legislation of the Republic of Kazakhstan.

2. Entities providing special social services are obliged to:

1) comply with the standards for provision of special social services;

2) create conditions necessary for provision of special social services;

3) respect the dignity of recipients of special social services and their family members;

4) treat humanely and not to allow discriminatory actions towards recipients of special social services and members of their families;

5) ensure confidentiality in the provision of special social services, except in cases specified by the legislation of the Republic of Kazakhstan;

6) provide training and advanced training of social workers.

3. The procedure for activities of organizations providing special social services in the field of social protection shall be approved by the authorized state body.

Footnote. Article 135 as amended by Art. 263 of this Code (shall be enforced from 01.01.2025).

Article 136. Register of organizations providing special social services, and a register of specialists providing special social services

1. The register of organizations providing special social services is an electronic list of organizations registered as suppliers on the social services portal.

The register of specialists providing special social services is an electronic list of specialists registered on the social services portal and providing special social services.

2. The register of organizations providing special social services, and the register of specialists providing special social services are formed for accounting for organizations and specialists in electronic form on the portal of social services in the manner determined by the authorized state body.

3. The information contained in the register of organizations providing special social services and the register of specialists providing special social services are publicly available in the consent of organizations and specialists providing special social services.

Footnote. Article 136 - as amended by Art. 263 of this Code (shall be enforced from 01.01.2025).

Paragraph 2. Prevention of the need for special social services

Article 137. Prevention of the need for special social services

Prevention of the need for special social services is aimed at identifying and preventing the grounds on which a person (family) is recognized as needing special social services.

Article 138. Interdepartmental cooperation on prevention of the need for special social services

Measures to prevent the occurrence of the need for special social services are carried out by local executive bodies within the established competencies through:

- 1) identification of the grounds on which a person (family) may be recognized as potentially in need of special social services;
- 2) examination of the living conditions of a person (family), determination of the causes affecting the deterioration of these conditions;
- 3) drawing up an individual plan of measures to prevent the occurrence of the need for special social services;
- 4) analysis of the results of prevention of occurrence of the need for special social services;
- 5) monitoring and forecasting the social well-being of the family (person) based on the data of the Digital Family Card.

Article 138-1. Early identification of individuals (families) in difficult life situations

The authorized state body coordinates a comprehensive set of organizational and practical measures involving stakeholders for the early identification and organization of support for individuals (families) in difficult life situations, including through an integrated model, with the participation of education, healthcare, and internal affairs authorities.

Footnote. Paragraph 2 of Chapter 12 has been supplemented by Article 138-1 in accordance with the Law of the Republic of Kazakhstan dated 15.04.2024 № 72-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Paragraph 3. Organization and provision of special social services

Article 139. Applying for provision of special social services

1. The person (family) in need of special social services, based on the data of the family digital Card at the place of residence, receives a notification of consent to get special social services.

The day of applying for the registration of documents for the provision of special social services through a proactive service is considered the day of receipt of consent for the registration of documents for the provision of this service.

2. To a person (family) in need of special social services due to homelessness (a person without a fixed place of residence), ill-treatment that led to social maladaptation and social deprivation, special social services are provided regardless of the place of residence.

3. In the interests of a person (family) in need of special social services, an application for provision of special social services with an indication of the reason why the person (family) does not apply independently may be submitted by:

- 1) one of the adult family members;
- 2) guardian (trustee);
- 3) akim of the settlement, village, rural district;

4) a person by proxy in accordance with the civil legislation of the Republic of Kazakhstan;

5) a subject providing special social services to a person (family) in need of special social services due to:

- ill-treatment that led to social maladaptation and social deprivation;
- homelessness (to a person without a fixed place of residence);

6) an organization that carried out measures to prevent the occurrence of the need for special social services.

Footnote. Article 139 as amended by Art. 263 of this Code (shall be enforced from 01.01.2025).

Article 140. Assessment and determination of the need for special social services

1. The special social services are provided on the basis of an assessment and determination of the need for special social services of a person (family) in need of special social services, determined by a social worker to assess and determine the need for special social services.

2. The criteria for assessing and determining the need for special social services are:

- 1) restriction of vital activity;
- 2) social maladaptation;
- 3) social deprivation;
- 4) disadvantaged social environment.

Article 141. Provision of special social services

1. The guaranteed volume of special social services at the expense of budgetary funds are provided on the basis of a decision of local executive bodies of districts, cities of regional, republican significance, the capital, with the exception of persons in need of special social services due to ill-treatment that led to social maladaptation and social deprivation associated with human trafficking and homelessness.

Special social services at the expense of budgetary funds are provided to persons (families) in need of special social services on the grounds specified in:

1) subparagraph 6) of paragraph 1 of Article 133 of this Code, in accordance with an individual program through the social services portal;

2) subparagraph 9) of paragraph 1 of Article 133 of this Code, in accordance with the criteria for assessing the presence of ill-treatment that led to social maladaptation and social deprivation;

3) sub-paragraphs 10), 11) and 12) of paragraph 1 of Article 133 of this Code, on the basis of an application;

4) sub-paragraphs 1), 2), 3), 4), 5), 7) and 8) of paragraph 1 of Article 133 of this Code, by decision of local executive bodies.

2. The special social services at the expense of the recipient of special social services are provided in accordance with the contract concluded by the person (family) in need of special social services and entities providing special social services.

3. Persons (families) in need of special social services on the grounds specified in subparagraphs 6) and 8) of paragraph 1 of Article 133 of this Code, select the subjects from among the organizations included in the register providing special social services through the social services portal.

4. The grounds for refusal to provide special social services are:

1) non-compliance with the grounds specified in Article 133 of this Code;

2) unreliability of the submitted information and documents;

3) the presence of medical contraindications to the provision of special social services.

Article 142. Financing of entities providing special social services

1. Financing of entities providing special social services is carried out at the expense of:

1) budget funds in accordance with the procedure established by the legislation of the Republic of Kazakhstan;

2) funds received for provision of an over-guaranteed volume of special social services;

3) other sources that do not contradict the legislation of the Republic of Kazakhstan.

2. Financing of entities providing special social services in the field of social protection at the expense of budgetary funds established by the legislation of the Republic of Kazakhstan is implemented in accordance with the rules and methodology for formation of tariffs for special social services approved by the authorized state body.

Tariffs for provision of special social services are approved by local executive bodies.

The procedure for payment of special social services is approved by the authorized state body.

Paragraph 4. National preventive mechanism

Article 143. National preventive mechanism

1. The national preventive mechanism operates in the form of a system for prevention of torture and other cruel, inhuman or degrading treatment or punishment, functioning through the activities of the participants of the national preventive mechanism.

2. Within the framework of their activities, participants of the national preventive mechanism visit entities providing special social services and other organizations determined by the laws of the Republic of Kazakhstan for visits by these participants (hereinafter referred to as preventive visits).

3. The participants of the national preventive mechanism are the Commissioner for Human Rights in the Republic of Kazakhstan, as well as members of public monitoring commissions and public associations engaged in activities to protect the rights and legitimate interests of citizens, lawyers, social workers, doctors selected by the Coordinating council.

4. The Commissioner for Human Rights in the Republic of Kazakhstan coordinates the activities of the participants of the national preventive mechanism, takes measures in accordance with the legislation of the Republic of Kazakhstan to ensure the necessary potential and professional knowledge of the participants of the national preventive mechanism

5. Reimbursement of expenses of participants of the national preventive mechanism for preventive visits is carried out from budgetary funds in the manner determined by the Government of the Republic of Kazakhstan.

Article 144. Coordinating council

1. In order to ensure effective coordination of the activities of the national preventive mechanism, a Coordinating council shall be established under the Commissioner for Human Rights in the Republic of Kazakhstan.

The members of the Coordinating council, with the exception of the Commissioner for Human Rights in the Republic of Kazakhstan, are elected by a commission created by the Commissioner for Human Rights from among the citizens of the Republic of Kazakhstan.

2. The Commissioner for Human Rights in the Republic of Kazakhstan approves:

1) regulations on the Coordinating council under the Commissioner for Human Rights in the Republic of Kazakhstan;

2) the procedure for selecting participants of the national preventive mechanism;

3) the procedure for forming groups of participants of the national preventive mechanism for preventive visits;

4) methodological recommendations for preventive visits;

5) the procedure for preparing an annual consolidated report on the results of preventive visits.

3. The Coordinating council interacts with the Subcommittee on prevention of torture and other cruel, inhuman or degrading treatment or punishment of the United Nations Committee against torture.

Article 145. Requirements for participants of the national preventive mechanism

1. The participants of the national preventive mechanism may not be persons:
 - 1) having a criminal record that has not been expunged or has not been removed in accordance with the procedure established by law;
 - 2) suspected or accused of committing criminal offenses;
 - 3) recognized by the court as incompetent or with limited legal capacity;
 - 4) judges, lawyers, civil servants and military personnel, as well as employees of law enforcement and special government agencies, civil defense agencies;
 - 5) registered with a psychiatrist and (or) a narcologist.
2. Persons who have been released from criminal liability on non-rehabilitating grounds for committing an intentional crime; dismissed from state or military service, from service in civil defense agencies, from law enforcement and special state agencies, courts, or excluded from the bar association for negative reasons; or deprived of a license to practice law may also not be participants in the national preventive mechanism.

Footnote. Article 145 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the day of its first official publication).

Article 146. Rights of a participant of the national preventive mechanism

1. A participant of the national preventive mechanism has the right to:
 - 1) receive information on the number of persons held in organizations subject to preventive visits, the number of such organizations and their location;
 - 2) have access to information concerning the treatment of persons held in organizations subject to preventive visits, as well as the conditions of their detention;
 - 3) carry out preventive visits in accordance with the established procedure as part of the formed groups;
 - 4) conduct interviews with persons held in organizations subject to preventive visits and (or) their legal representatives without witnesses in person or, if necessary, through an interpreter, as well as with any other person who, in the opinion of a participant of the national preventive mechanism, can provide relevant information;
 - 5) freely choose and visit organizations subject to preventive visits;
 - 6) receive reports and complaints about the use of torture and other cruel, inhuman or degrading treatment or punishment.
2. The participant of the national preventive mechanism is independent in carrying out its activities.

Article 147. Responsibilities of the participants of the national preventive mechanism

1. When exercising their powers, the participants of the national preventive mechanism are obliged to comply with the legislation of the Republic of Kazakhstan.
2. The interference of the participants of the national preventive mechanism in the activities of organizations subject to preventive visits is not allowed.

3. If there are circumstances that raise doubts about the impartiality of a participant of the national preventive mechanism, which is part of the preventive visit group, he is obliged to refuse to participate in the preventive visit.

4. Participants of the national preventive mechanism are obliged to register the received reports and complaints about the use of torture and other cruel, inhuman or degrading treatment or punishment in the manner determined by the Commissioner for Human Rights in the Republic of Kazakhstan.

The received reports and complaints are submitted to the Commissioner for Human Rights in the Republic of Kazakhstan for consideration in accordance with the procedure provided for by the legislation of the Republic of Kazakhstan.

Information about received and submitted reports and complaints is included in the report on the results of preventive visits.

5. Participants of the national preventive mechanism who have violated the provisions of this Code shall bear responsibility established by the laws of the Republic of Kazakhstan.

Article 148. Termination of powers of a participant of the national preventive mechanism

The powers of a participant of the national preventive mechanism are terminated in case of:

- 1) violation of the provisions of this Code;
- 2) a written statement on resignation of their powers;
- 3) his death or entry into force of a court decision declaring him dead;
- 4) departure for permanent residence outside the Republic of Kazakhstan;
- 5) loss of citizenship of the Republic of Kazakhstan;
- 6) entry into force of the court's conviction;
- 7) the occurrence of other cases provided for by the laws of the Republic of Kazakhstan.

Article 149. Types and frequency of preventive visits

1. Preventive visits of participants of the national preventive mechanism are divided into:

- 1) periodic preventive visits conducted on a regular basis at least once every four years;
- 2) interim preventive visits conducted in the period between periodic preventive visits in order to monitor the implementation of recommendations based on the results of the previous periodic preventive visit, as well as to prevent harassment of persons with whom the participants of the national preventive mechanism conducted interviews, by the administrations of organizations subject to preventive visits;
- 3) special preventive visits conducted on the basis of received reports on the use of torture and other cruel, inhuman or degrading treatment or punishment.

2. The Coordinating council determines the dates and the list of organizations subject to preventive visits within the allocated budget funds.

Article 150. The procedure for preventive visits

1. Preventive visits are conducted by groups formed by the Coordinating council from among the participants of the national preventive mechanism, in accordance with the rules

approved by the Government of the Republic of Kazakhstan in coordination with the Commissioner for Human Rights in the Republic of Kazakhstan.

2. When forming groups for preventive visits, none of the participants of the national preventive mechanism may be subjected to any discrimination based on origin, social, official and property status, gender, race, nationality, language, attitude to religion, beliefs, place of residence or any other circumstances.

3. Ensuring the safety of participants of the national preventive mechanism is entrusted to the administration of organizations subject to preventive visits. In case of illegal actions of participants of the national preventive mechanism, the head of the administration of organizations subject to preventive visits informs the Commissioner for Human Rights in the Republic of Kazakhstan in writing.

4. Based on the results of each preventive visit, a written report is drawn up on behalf of the group in the form approved by the Coordinating council, which is signed by all members of the group that carried out the preventive visit. A member of the group who has a dissenting opinion forms it in writing and attaches it to the report.

Article 151. Annual consolidated report of the participants of the national preventive mechanism

1. The Coordinating council prepares an annual consolidated report of the participants of the national preventive mechanism, taking into account their reports on the results of preventive visits.

2. The annual consolidated report of the participants of the national preventive mechanism also includes:

recommendations to the authorized state bodies on improving the conditions of treatment of persons held in organizations subject to preventive visits and prevention of torture and other cruel, inhuman or degrading treatment or punishment;

recommendations for improving the legislation of the Republic of Kazakhstan.

The annual consolidated report of the participants of the national preventive mechanism is accompanied by a financial report on preventive visits for the past year.

3. The annual consolidated report of the participants of the national preventive mechanism is sent for consideration to the authorized state bodies and posted on the Internet resource of the Commissioner for Human Rights in the Republic of Kazakhstan no later than one month from the date of its approval by the Coordinating council.

Article 152. Confidentiality

1. Participants of the national preventive mechanism shall not have the right to disclose information about the private life of a person that became known to them during preventive visits without the consent of this person.

2. Disclosure by the participants of the national preventive mechanism of information about the private life of a person that became known to them during preventive visits, without

the consent of this person, entails liability established by the laws of the Republic of Kazakhstan.

Article 153. Interaction of authorized state bodies with participants of the national preventive mechanism

1. State bodies and their officials shall assist the participants of the national preventive mechanism in carrying out their lawful activities.

No state body or official has the right to restrict the rights and freedoms of citizens for informing the participants of the national preventive mechanism about the facts of the use of torture and other cruel, inhuman or degrading treatment or punishment.

Officials who obstruct the legitimate activities of the participants of the national preventive mechanism shall bear responsibility established by the laws of the Republic of Kazakhstan.

2. Within three months from the date of receipt of the annual consolidated report of the participants of the national preventive mechanism, the authorized state bodies shall inform the Commissioner for Human Rights in the Republic of Kazakhstan in writing about the measures taken based on the results of consideration of the received report.

3. On the basis of reports of participants of the national preventive mechanism on the results of preventive visits, the Commissioner for Human Rights in the Republic of Kazakhstan, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, has the right to apply to the authorized state bodies or officials with a petition (application) to initiate proceedings or proceedings on cases of an administrative offense or a criminal case against an official who violated human and civil rights and freedoms.

Chapter 13. STATE SUPPORT FOR PERSONS WITH DISABILITIES Paragraph 1. General provisions

Article 154. Rights and obligations of persons with disabilities

1. Persons with disabilities in the Republic of Kazakhstan have full socio-economic and personal rights and freedoms enshrined in the Constitution of the Republic of Kazakhstan, other legislative acts of the Republic of Kazakhstan, including the rights to:

- 1) social protection, including habilitation, rehabilitation, integration into society;
- 2) provision of conditions for obtaining preschool education and training, education;
- 3) guaranteed volume of free medical care and medical assistance in the system of compulsory social health insurance in the manner determined by the legislation of the Republic of Kazakhstan;
- 4) guaranteed volume of special social services;
- 5) vocational training and retraining, rehabilitation and employment;
- 6) access to infrastructure facilities, informatization, transport, information, entertainment cultural events, sports competitions and public services;
- 7) exercise their right to elect and be elected;

- 8) housing in accordance with the housing legislation of the Republic of Kazakhstan;
- 9) priority services in government and other organizations, including healthcare, culture, communications, transport, and services.

2. Persons with disabilities must:

- 1) provide complete and reliable information, including on the state of their health, in accordance with the legislation of the Republic of Kazakhstan;
- 2) undergo preventive medical examinations, screening studies in accordance with the procedure determined by the legislation of the Republic of Kazakhstan in the field of healthcare;
- 3) carry out the recommended activities of the individual program;
- 4) take part in socialization and integration into society.

Article 155. Medical and social examination

1. The disability, the category of disability of a person is established by full-time or correspondence medical and social examination by an authorized state body.

2. Referral for medical and social examination by the medical advisory commission is carried out in accordance with the procedure determined by the authorized body in the field of healthcare.

3. Medical and social examination is carried out on the basis of a comprehensive assessment of the state of the body based on the analysis of clinical, functional, social, professional and psychological data of the examined person using classifications and criteria in the manner determined by the authorized state body.

4. The applicant does not receive a medical and social examination:

when submitting expired documents;

when submitting an incomplete set of documents;

when applying to the department of medical and social examination for an in-person examination not at the place of permanent registration.

5. According to the results of the medical and social examination, disability and (or) the category of disability are not established in the absence of persistent dysfunction of body functions that lead to limitation of one of the categories of vital activity.

6. When establishing a person's disability and (or) determining the category of disability, the causes, timing, need for social protection measures are determined, as well as the social and professional parts of the individual program are developed.

7. Depending on the degree of impairment of body functions, limitations of vital activity, rehabilitation prognosis and potential, the following categories are established:

1) to a person when establishing disability:

up to the age of seven – the category of "a child with disability" for 6 months, 1 year, 2 years, 5 years or until the age of seven;

from the age of seven to the age of eighteen – categories "a child with disability of the first category", "a child with disability of the second category", "a child with disability of the third category" for 6 months, 1 year, 2 years, 5 years or until the age of eighteen;

over the age of eighteen – disability groups "first disability category", "second disability category", "third disability category" for 6 months, 1 year, 2 years, 5 years or without a period of re-examination;

2) a participant of the compulsory social insurance system, in the event of a social risk entailing loss of working capacity, – the degree of loss of general working capacity from 30 to 100 percent inclusive - for 6 months, 1 year, 2 years, 5 years, until the age of eighteen, until the participant of the compulsory social insurance system reaches the age specified in paragraph 1 of Article 207 of this Code.

In the case of establishing the degree of loss of general working capacity to a person with a disability with a regular period of re-examination, the degree of loss of general working capacity is established before the end of the disability period for this social risk;

3) to an employee who has received an occupational injury and (or) an occupational disease related to the performance of his labor (official) duties, the degree of loss of professional ability to work from 5 to 100 percent inclusive - for 6 months, 1 year, 2 years, 5 years or without a period of re-examination.

In the case of establishing the degree of loss of professional ability to work for a person with a disability with a regular period of re-examination, the degree of loss of professional ability to work is established before the end of the period of disability due to an occupational injury and (or) occupational disease.

8. The following causes of disability and (or) the category of disability are determined:

- 1) general disease;
- 2) labor injury;
- 3) occupational disease;
- 4) disability since childhood;
- 5) disability of children under seven years of age;
- 6) disability of children from seven to eighteen years of age;

7) injuries, contusions, traumas, diseases received during the performance of official duties, during military service, during the elimination of the consequences of accidents at civilian or military nuclear facilities or as a result of emergency situations at nuclear facilities, as a result of an accident not related to the performance of military service (official duties), or diseases, not related to the performance of military and official duty, subject to the establishment of a causal relationship by the authorized body of the relevant field of activity;

8) disability due to environmental emergencies, including due to radiation exposure during nuclear explosions and tests and (or) their consequences, provided that a causal relationship is established by the authorized body of the relevant field of activity.

The reasons for disability specified in subparagraphs 7) and 8) of this paragraph are made in strict accordance with the wording of the authorized body that established the causal relationship.

9. To the employees who have received an occupational injury and (or) an occupational disease associated with the performance of their labor (official) duties, the following reasons for the degree of loss of professional ability to work are established:

- 1) labor injury;
- 2) occupational disease.

10. Persons with disabilities and (or) with the loss of ability to work are re-examined in compliance with the established terms of disability and the degree of the loss of ability to work.

11. In case of disagreement with the results of the conducted medical and social examination, the person and (or) the legal representative apply to the authorized state body.

Consideration of appeals against decisions of the departments of medical and social examination and control over medical and social examination are carried out by the department of methodology and control of medical and social examination in accordance with the procedure established by the laws of the Republic of Kazakhstan.

12. The department of methodology and control of medical and social examination, upon detection of the fact of submission of false documents for medical and social examination and (or) unjustified issuance of an expert opinion, draws up a protocol on the basis of which payments and benefits related to the establishment of disability and (or) the degree of the loss of ability to work are suspended until the re-examination of the control and issuance of an expert opinion.

13. During the state of emergency, persons whose re-examination period occurred no more than a month before the introduction of the state of emergency and during the state of emergency and who did not undergo re-examination during the specified period, the terms of disability, the degree of the loss of ability to work and the individual program are automatically extended for the period of the state of emergency.

The month of the end of the state of emergency is included in full.

Article 156. Features of the correspondence proactive examination

1. When establishing disability and the degree of the loss of ability to work in a proactive correspondence format, the authorized state body shall involve independent experts of medical and social examination to conduct a medical and social examination on the basis of a contract for provision of expert services.

2. The procedure for maintaining the register of independent experts of medical and social examination, as well as the grounds for inclusion in the register and exclusion from it, shall be determined by the authorized state body.

3. The procedure and criteria for evaluating the results of the work of independent experts of medical and social examination are determined by the authorized state body.

4. The procedure for paying for the services of independent experts of medical and social examination and tariffs for the services of independent experts of medical and social examination are approved by the authorized state body.

5. The correspondence proactive examination is carried out according to the list of nosological forms determined by the authorized state body together with the authorized body in the field of healthcare.

Article 157. Individual program

1. An individual program is developed on the basis of an assessment of the individual needs of a person with a disability for the period of disability establishment and defines a set of measures including medical, social, professional measures aimed at the formation, development, restoration and (or) compensation of impaired and (or) lost body functions, in accordance with the procedure determined by the authorized state body.

2. The individual program also includes the names of technical auxiliary (compensatory) means, special means of transportation and services that a person with a disability needs, in accordance with the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities, in accordance with the procedure determined by the authorized state body.

3. A person with a disability is provided with individual program activities free of charge within the guaranteed amount for reimbursement of the cost of goods, services and the guaranteed amount of special social services and (or) on a reimbursable basis, the payment of which involves a person with a disability or an employer, through whose fault an occupational injury or occupational disease is received.

Paragraph 2. Habilitation and rehabilitation of persons with disabilities

Article 158. Specialized organizations of persons with disabilities

1. Specialized organizations of persons with disabilities – public associations of persons with disabilities, as well as organizations in which one hundred percent of the participation shares belong to public associations of persons with disabilities, provided that such associations and organizations meet the following conditions:

the average annual number of persons with disabilities is at least 51 percent of the total number of employees;

the annual wage costs of persons with disabilities amount to at least 35 percent of the total wage costs.

2. Central and local executive bodies interact with public associations of persons with disabilities and their authorized representatives when:

- 1) preparing and making decisions affecting the interests of persons with disabilities;
- 2) organizing sports events jointly with the authorized body in the field of physical culture and sports or local executive bodies of regions, cities of republican significance, the capital, districts, towns of regional significance;

3) organizing educational and cultural events jointly with the authorized territorial cultural bodies.

3. The public associations of persons with disabilities, as well as their organizations, receive the right of ownership of land plots built up with buildings (structures, facilities) owned by them, from state ownership to private ownership free of charge in cases provided for by the laws of the Republic of Kazakhstan.

In case of termination of the activities of public associations of persons with disabilities or alienation of real estate from the property of public associations of persons with disabilities, their organizations, the land plots owned by them are subject to return to state ownership.

4. Public associations of persons with disabilities have the right to participate in the formation of state policy in the field of social protection of persons with disabilities through:

1) making recommendations to central and local executive bodies to ensure the protection of the rights and legitimate interests of persons with disabilities;

2) participating in evaluation of the effectiveness of the implementation of state policy on ensuring the rights and improving the quality of life of persons with disabilities;

3) making recommendations to the regulatory legal acts of the Republic of Kazakhstan being developed on the issues of social protection of persons with disabilities.

Article 159. Prevention of disability

1. Disability prevention includes a set of medical and non-medical measures aimed at early diagnosis, prevention of the progression of diseases in the early stages and their consequences, control of complications that have already developed, damage to organs and tissues, as well as measures to protect health, improve the ecological environment of human habitation, promote a healthy lifestyle, ensure safe working conditions, prevent occupational injuries, reduction of occupational diseases.

2. Disability prevention is carried out by the relevant state bodies, local executive bodies, organizations and employers in accordance with the legislation of the Republic of Kazakhstan

Article 160. Medical rehabilitation (habilitation)

1. Medical rehabilitation (habilitation) is carried out by medical specialists in accordance with clinical protocols, standards and rules of medical care.

Medical habilitation is carried out for children with congenital functional limitations until they reach the age of three years.

2. A medical organization develops the medical part of an individual rehabilitation (habilitation) program for persons with disabilities, indicating the volume of medical services, types and terms of rehabilitation (habilitation), implements it.

3. Persons with disabilities and children with disabilities are provided with sanatorium-resort treatment through the social services portal in accordance with the procedure determined by the authorized state body, except for the cases provided for in Article 169 of this Code.

4. The costs of sanatorium treatment shall be reimbursed to a person with a disability who has received an occupational injury or occupational disease due to the fault of the employer, by the employer in accordance with the legislation of the Republic of Kazakhstan, except for the cases provided for in paragraphs 5 and 6 of this Article.

5. If a court decision on declaring an employer bankrupt enters into legal force against an employer, a person with a disability who has received an occupational injury or occupational disease due to the employer's fault is provided with sanatorium treatment in accordance with paragraph 3 of this article.

6. In case of termination of the activity of an employer – an individual entrepreneur or liquidation of a legal entity, sanatorium treatment for a person with a disability who has received an occupational injury or occupational disease due to the employer's fault is provided in accordance with paragraph 3 of this article.

Article 161. Social habilitation and rehabilitation

1. Social habilitation and rehabilitation of persons with disabilities includes:

- 1) provision of technical auxiliary (compensatory) and special means of transportation and training in their use;
- 2) provision of special social services;
- 3) provision of services of an individual assistant for persons with disabilities of the first category who have difficulty in movement;
- 4) provision of services of a sign language specialist for a person with hearing disabilities;
- 5) other types of social habilitation and rehabilitation in accordance with the individual program determined by the authorized state body.

2. Social habilitation and rehabilitation of persons with disabilities are carried out by organizations providing special social services in the field of social protection, health care and education, including psychological, medical and pedagogical consultations, rehabilitation centers, psychological and pedagogical correction offices, as well as other specialized organizations.

Article 162. Provision of prosthetic and orthopedic assistance, technical auxiliary (compensatory) means and special means of transportation to persons with disabilities

1. Persons with disabilities, in accordance with the individual program, are provided with hearing-prosthetic, prosthetic and orthopedic assistance, technical auxiliary (compensatory) means and special means of transportation according to the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities.

2. Provision of hearing-prosthetic, prosthetic and orthopedic assistance, technical auxiliary (compensatory) means and special means of transportation, including the terms of their replacement, shall be carried out in accordance with the procedure determined by the authorized state body through the social services portal, except for the cases provided for in Article 169 of this Code.

3. Prosthetic and orthopedic assistance is the provision of medical services for prosthetics, providing persons with disabilities with prosthetic and orthopedic products manufactured according to individual orders, as well as training in their use.

The provider of prosthetic and orthopedic care, depending on the characteristics of the manufactured prosthetic and orthopedic means, determines the need for stationary prosthetics.

Auditory prosthetic assistance is the provision of medical services for prosthetics, services for replacement and adjustment of the speech processor to the cochlear implant, as well as training in their use.

Payment of expenses related to stationary prosthetics and (or) travel for prosthetics is made in accordance with the procedure determined by the authorized state body.

4. Persons with disabilities received from labor injury or occupational disease caused by the employer's fault are provided with prosthetic and orthopedic assistance, technical auxiliary (compensatory) means and special means of transportation according to an individual program at the expense of the employer in accordance with the legislation of the Republic of Kazakhstan.

5. In cases of termination of the activity of an employer – an individual entrepreneur or liquidation of a legal entity, as well as the entry into force of a court decision declaring him bankrupt, prosthetic and orthopedic assistance, technical auxiliary (compensatory) means and special means of transportation are provided to a person with a disability who has received an occupational injury or occupational disease due to the employer's fault, in accordance with paragraph 1 of this article.

6. Technical auxiliary (compensatory) means and special means of transportation are subject to mandatory certification for compliance with the requirements of the certification system in accordance with the legislation of the Republic of Kazakhstan.

Article 163. Provision of individual assistant and sign language specialist to persons with disabilities

1. Persons with disabilities, in accordance with the individual program, are provided with the services of an individual assistant and (or) a sign language specialist in accordance with the procedure determined by the authorized state body.

2. The services of an individual assistant are provided to persons with disabilities of the first category who have difficulty in movement, at the rate of no more than eight hours a day in accordance with the procedure determined by the authorized state body.

The services of an individual assistant for a person with a disability of the first category who has difficulty in movement are not provided when state benefits are assigned and paid to a person caring for him, in accordance with the procedure provided for in Article 187 of this Code.

An individual assistant carries out his activities on the basis of a contract concluded in accordance with the civil legislation of the Republic of Kazakhstan.

An individual assistant cannot be a person:

- 1) registered in specialized organizations providing medical care in the field of mental health;
- 2) having contraindications for provision of services for health reasons on the basis of a medical opinion;
- 3) under the age of eighteen;
- 4) who failed vocational training as part of active employment measures;
- 5) who has reached the retirement age established by paragraph 1 of Article 207 of this Code, except for cases where the personal assistant for a person with a first-group disability is his/her close relative or spouse;
- 6) having a criminal record that has not been expunged or has not been removed in accordance with the procedure established by law;
- 7) recognized by the court as disabled or with limited legal capacity.

3. The services of a sign language specialist for persons with hearing disabilities are provided at the rate of no more than sixty hours per year in accordance with the procedure determined by the authorized state body.

4. Persons with disabilities, in accordance with an individual program, select an individual assistant and (or) a sign language specialist through the social services portal.

Payment for the services of an individual assistant and a sign language specialist is made by local executive bodies within the guaranteed amount.

Footnote. Article 163 as amended by the Law of the Republic of Kazakhstan dated 14.07.2025 № 206-VIII (shall come into effect on 01.01.2026).

Article 164. Provision of special social services in the field of social protection to persons with disabilities

1. Special social services for persons with disabilities are provided in a hospital, semi-hospital and at home in accordance with the procedure determined by the authorized state body.

2. The special social services to persons with disabilities are rendered by entities providing special social services in accordance with Article 135 of this Code.

Article 165. Professional rehabilitation of persons with disabilities

1. Professional rehabilitation of persons with disabilities includes professional guidance, vocational training (retraining), employment and is implemented in accordance with Chapter 10 of this Code.

2. The employer, at his own expense, in accordance with this Code, provides persons with disabilities received from labor injury and (or) occupational disease through the fault of the employer, with vocational training or retraining, creates special jobs for their employment.

Paragraph 3. Procedure for providing persons with disabilities with goods and services

Article 166. Social services portal

1. The social services portal - an information technology object that represents a single point of access to goods and services, services for the transportation of persons with disabilities by invataxi, provided by suppliers for persons with disabilities on the terms of reimbursement by local executive bodies of their cost within the guaranteed amount in accordance with this Code.

2. Maintenance and software maintenance of the social services portal are carried out by the Center for development of human resources.

3. Relations between persons with disabilities and suppliers of goods and services, services for the transportation of persons with disabilities by invataxi, related to the purchase of goods and services through the social services portal, shall be regulated by the civil legislation of the Republic of Kazakhstan, the legislation of the Republic of Kazakhstan on the protection of consumer rights, as well as an agreement concluded on the social services portal, the form of which is approved by the authorized state body.

Footnote. Article 166, as amended by the laws of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

Article 167. Suppliers of goods and services on the social services portal

1. Suppliers of goods and (or) services, services for the transportation of persons with disabilities by invataxi on the social services portal are legal entities and individuals engaged in entrepreneurial activities.

2. Registration of suppliers of goods and (or) services, services for the transportation of persons with disabilities by invataxi or their deregistration on the social services portal, as well as the admission of goods and services to the social services portal shall be carried out in the manner determined by the authorized state body, after receiving the conclusion of the commission on issues of the social services portal.

3. The commission on the social services portal (hereinafter referred to as the commission) is created by the decision of local executive bodies of regions, cities of republican significance, the capital and carries out its activities on an ongoing basis in accordance with the standard regulations on the commission on social services portal approved by the authorized state body.

4. Local executive bodies shall monitor the following:

1) the characteristics of goods and (or) services provided to persons with disabilities through the social services portal declared by the supplier for compliance with the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities;

2) services for the transportation of persons with disabilities by invataxis for compliance with the requirements in the manner determined by the central executive body exercising management in the field of automobile transport.

5. The commission shall consider appeals from the local executive body, persons with disabilities and suppliers of goods and services, services for the transportation of persons with disabilities by invataxi, registered on the social services portal, and if violations are detected, send a notice of the need to eliminate them. In case of failure to eliminate them within the period specified in the notice, the commission shall make a decision to remove the supplier from the social services portal.

6. The social services portal registers providers who:

1) have a certificate of conformity or a declaration of conformity for the supplied goods subject to mandatory conformity assessment;

2) have a registration certificate for the supply of technical auxiliary (compensatory) means and special means of transportation related to medical devices subject to state registration and re-registration;

3) submitted documents confirming the compliance of the supplied goods and (or) the provision of services with the requirements of the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities;

4) do not have tax arrears and arrears on social payments;

5) are not subject to bankruptcy or liquidation proceedings;

6) are not included in the register of unscrupulous participants in public procurement in accordance with the legislation of the Republic of Kazakhstan on public procurement;

7) are not included in the register of unscrupulous procurement participants and (or) the list of unreliable potential suppliers (suppliers) of the National Welfare Fund, provided for by the legislation of the Republic of Kazakhstan on procurement of certain subjects of the quasi-public sector;

8) submitted documents confirming the origin, characteristics and price for the sale of goods and (or) provision of services;

9) have a license to carry out activities that require obtaining a license in accordance with the Law of the Republic of Kazakhstan "On permits and notifications";

10) have a document confirming their qualifications in providing the services of a sign language specialist;

11) are included in the state electronic register of permits and notifications in accordance with the Law of the Republic of Kazakhstan "On Permits and Notifications" and meet the requirements established by the central executive body exercising management in the field of automobile transport.

The requirements of part one of this article do not apply to the services of an individual assistant.

The requirements of subparagraphs 1), 2), 3), 8), 9) and 10) of the first part of this paragraph shall not apply to services for the transportation of persons with disabilities by invataxi.

7. A provider is removed from registration on the social services portal in the following cases:

- 1) submission of an application for de-registration on the social services portal;
- 2) death or termination of the activity of an individual engaged in entrepreneurial activity, termination of the activity of a legal entity;
- 3) inclusion in the register of unscrupulous participants in public procurement in accordance with the legislation of the Republic of Kazakhstan on public procurement;
- 4) inclusion in the register of unscrupulous procurement participants and (or) the list of unreliable potential suppliers (suppliers) of the National Welfare Fund, provided for by the legislation of the Republic of Kazakhstan on procurement of certain subjects of the quasi-public sector;
- 5) the commission's conclusion on the removal from registration on the social services portal in accordance with paragraph 2 of this article;
- 6) exclusions from the state electronic register of permits and notifications in accordance with the Law of the Republic of Kazakhstan "On Permits and Notifications".

De-registration on the social services portal in accordance with sub-paragraphs 1), 3), 4) and 5) of part one of this paragraph does not release the supplier from fulfilling the obligations assumed by him through the social services portal on the date of de-registration.

In the case specified in subparagraph 5) of part one of this paragraph, a person with a disability, no later than fourteen calendar days from the day when he became aware of the non-fulfillment and (or) improper fulfillment of the obligations assumed by the supplier, posts relevant information on the social services portal.

This information is reviewed by the commission within ten working days from the date of placement, which determines the presence or absence of violations on the part of the supplier.

If a supplier is removed from registration on the social services portal on the grounds provided for in sub-paragraphs 3) and 4) of part one of this paragraph, the subsequent registration on the social services portal is possible after the exclusion of information about him from the relevant register and (or) list.

If a supplier is removed from registration on the social services portal on the grounds provided for in subparagraph 5) of part one of this paragraph, the subsequent registration on the social services portal is possible no earlier than one year from the date of removal from registration.

8. The supplier sells goods and (or) services on the social services portal that meet the requirements of the classifier of technical auxiliary (compensatory) means, special means of transportation and services provided to persons with disabilities.

In cases of detection of the fact of sale by suppliers through the social services portal of goods and (or) services of inadequate quality and (or) not corresponding to the declared characteristics, as well as non-fulfillment of the requirements of the contract concluded on the social services portal, their cost is reimbursed at the expense of suppliers.

Footnote. Article 167 as amended by the laws of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

Article 168. Provision of persons with disabilities with goods and services, including services for the transportation of persons with disabilities by invataxi through the social services portal

Footnote. The title of Article 168 as amended by the Law of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

1. Persons with disabilities place orders for the purchase of goods and/or services in accordance with the recommendations in the individual program, except for services for the transportation of persons with disabilities by invataxi.

Orders for the provision of services for the transportation of persons with disabilities by invataxi shall be made by persons with disabilities specified in the rules for the provision of services for the transportation of persons with disabilities by road transport, who have valid conclusions from a medical advisory commission issued for the period of establishing disability through the social services portal.

2. An order for the purchase of goods and (or) services by a person with a disability is made within two months from the date of notification of his/her referral of individual program activities to the social services portal.

3. A person with a disability has the right to be reimbursed by local executive bodies for the cost of goods and (or) services, but no more than a guaranteed amount established in accordance with the procedure determined by the authorized state body.

The difference between the guaranteed amount and the actual cost of the purchased goods and (or) services is paid by a person with a disability independently at his own expense.

3-1. A person with a disability specified in part two of paragraph 1 of this article shall have the right to reimbursement of the cost of services for the transportation of persons with disabilities by invataxi based on the methodology for determining the guaranteed amount provided as reimbursement of the cost of goods and (or) services, services for the transportation of persons with disabilities by invataxi, purchased by persons with disabilities through the social services portal.

The guaranteed amount provided as compensation for the cost of services for transporting persons with disabilities by invataxi shall be paid in an amount determined by local executive bodies, from local budget funds.

4. One of the legal representatives accompanying a child with a disability to sanatorium treatment has the right to reimbursement by local executive bodies of the cost of staying in a sanatorium organization in the amount of seventy percent of the guaranteed amount provided as compensation for the cost of sanatorium treatment determined by the authorized state body.

5. The guaranteed amount provided as compensation for the cost of goods and (or) services, except for services for the transportation of persons with disabilities by invataxi, shall be paid in the manner and amounts determined by the authorized state body.

Footnote. Article 168 as amended by the Law of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

Article 169. Provision of persons with disabilities with goods and services, services for the transportation of persons with disabilities by invataxi in accordance with the legislation of the Republic of Kazakhstan on public procurement

Footnote. Title Article 169, as amended by the Law of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

Persons with disabilities shall be provided with goods and services, services for the transportation of persons with disabilities by invataxi in accordance with the legislation of the Republic of Kazakhstan on public procurement in the following cases:

1) the lack of providers of goods and services on the social services portal, based on the commission's opinion;

1-1) the absence of service providers for the transportation of persons with disabilities by invataxi at the place of residence based on the commission's conclusion;

2) ensuring prosthetic and orthopaedic aid, hearing aid with provision of hearing aids, service of replacement and fitting of a speech processor to a cochlear implant, special mobility aids tailor-made for persons with disabilities.

Footnote. Article 169, as amended by the Law of the Republic of Kazakhstan dated 30.06.2025 № 204-VIII (shall come into effect upon expiration of sixty calendar days after the date of its first official publication).

Paragraph 4. Social protection for persons with disabilities

Article 170. Right to social protection for persons with disabilities

1. Persons with disabilities shall enjoy the right to social protection in the form of:

1) state social security disability allowances;

2) social security allowances for loss of ability to work;

3) state allowance allocated and paid to the mother or father, adoptive father or guardian raising a child or children with disabilities (hereinafter referred to as the allowance for raising a child with disabilities);

4) state allowance for persons taking care of a person with a group one disability (hereinafter carer's allowance).

2. The rights covered by this article shall be exercised in the manner and under the conditions prescribed hereby.

3. Additional social assistance measures may be provided to persons with disabilities by local executive authorities, employers and other organisations.

Article 171. Procedure for the assignment and payment of state allowances for persons with disabilities, social security payment for loss of ability to work

1. An application by a person entitled to state disability allowances, or by his or her lawful guardian shall be the ground for granting state social allowances for persons with disabilities, allowances for raising a child with a disability or allowances for a caregiver (hereinafter state allowances for persons with disabilities).

When a person with a group one disability is placed in a penal institution, the administration of the penal institution shall assist him/her in filing an application.

In this case, the convicted offender with a group one disability shall agree with the head of the penitentiary facility on the person who will take care of him or her.

2. An application by a member of the compulsory social insurance scheme who is entitled to the social security disability payment or his or her lawful guardian shall constitute the grounds for the assignment of the social security payment for loss of ability to work.

3. Applications for state allowances for persons with disabilities and social security payments for loss of ability to work shall not be required when they are assigned through a proactive service under the Law of the Republic of Kazakhstan “On Public Services”.

4. The competent public authority shall establish the procedure for:

calculation (determination) of the amount, assignment, payment, suspension, recalculation, resumption, termination and revision of decisions on the assignment (refusal to assign) of state social disability allowances;

calculation (determination) of the amount, assignment, implementation, suspension, recalculation, resumption, termination and revision of the decision on the assignment (denial of assignment) of social payment on the case of loss of ability to work;

assignment and payment of state allowances to be assigned and paid to the mother or father, adoptive parent (adoptive parent), guardian (custodian) raising a child with a disability (children with disabilities), state allowances to persons providing care for a person with a group one disability.

5. State allowances for persons with disabilities shall be assigned for the entire period of disability, as determined by the medical and social expert assessment division.

If a person with a group one disability is held in a penal institution, the caregiver's allowance shall be paid until the end of the criminal sentence of the person with a group one disability.

6. The social allowance for loss of ability to work shall be granted from the day the right to the social allowance arises for the entire period of loss of ability to work as determined by the medical and social expert assessment unit, but not exceeding the period for which the participant in the compulsory social insurance system reaches the age prescribed by paragraph 1 of Article 207 hereof.

7. The social security allowance for loss of ability to work shall be granted irrespective of whether work has ceased by the time of application for the social security allowance or whether it is still ongoing.

Article 172. Refusal to accept an application and grant state allowances for persons with disabilities, social security allowances for loss of ability to work

1. Grounds for refusal to accept an application for state allowances for persons with disabilities, social security disability payments shall include:

1) obtaining data from the information system of the competent public authority confirming the assignment, implementation of state allowances for persons with disabilities, social allowances for loss of ability to work, application or consent through a proactive service for their assignment;

2) submission by the applicant of an incomplete set of documents under the laws of the Republic of Kazakhstan and (or) documents with expired validity, and (or) documents which expire on the date of the decision to grant or refuse state allowances for persons with disabilities, social security allowances on the loss of capacity to work;

3) discrepancy between the information on the identity document (other than its replacement under the laws of the Republic of Kazakhstan, confirmed by data from state information systems) and the documents required for its assignment;

4) ineligibility for state allowances for persons with disabilities, social allowances for loss of ability to work;

5) lack of the applicant's consent to access restricted personal data required for the assignment of state allowances for persons with disabilities, social allowances for loss of ability to work.

2. Grounds for refusal to grant state allowances for persons with disabilities, social allowances for loss of ability to work shall include:

1) finding that the documents submitted by the applicant for receiving state allowances for persons with disabilities, the social allowance for loss of ability to work, and (or) the data (information) contained therein, are unreliable;

2) non-compliance of the applicant and (or) submitted documents, data and information required for the assignment of state allowances for persons with disabilities, and social allowances for loss of capacity to work, with the requirements stipulated by the laws of the Republic of Kazakhstan;

3) failure to provide the document and (or) data requested by the Fund during verification, required for the assignment of a social payment on the occasion of loss of ability to work;

4) a negative value of the calculated amount of social payment on the occasion of loss of ability to work.

3. Grounds for denial of allowances to a caregiver shall include:

1) minority of the person providing care;

2) recognition of the caregiver as legally incompetent or partially incapacitated by a legally enforceable court decision;

3) registration of the caregiver with an organization that provides mental health care;

4) a person with a group one disability is in full state care, excluding the placement of a person with a group one disability in facilities of the criminal correctional system;

5) a person with a group one disability and his or her caregiver live in different settlements.

Article 173. Rights and obligations of the recipient of state allowances for persons with disabilities, social payment on the occasion of loss of ability to work

1. A recipient of state allowances for persons with disabilities, social payments for loss of ability to work, shall enjoy the right to:

1) receive state social disability allowance in the manner envisaged herein;

2) receive social payment on the grounds of disability in the procedure stipulated hereby, notwithstanding the receipt of state allowances for persons with disabilities;

3) inquire and obtain, free of charge, information from the State Corporation and the Fund on the procedure for assigning and receiving state allowances for persons with disabilities, and social payments for loss of ability to work.;

4) appeal the decisions, actions (inaction) of public authorities, the State Corporation and the Fund in the procedure stipulated by the laws of the Republic of Kazakhstan.

2. The recipient of state allowances for persons with disabilities and social payments for loss of ability to work must:

1) submit detailed and reliable information for the assignment of state allowances for persons with disabilities, social payment on the loss of the ability to work under the laws of the Republic of Kazakhstan;

2) while receiving state allowances for persons with disabilities, social payments due to loss of ability to work, inform the State Corporation of circumstances which may serve as grounds for changing the amount of state allowances for persons with disabilities or terminating payment of allowances for persons with disabilities, social payments due to loss of ability to work, within ten working days.

Where an applicant has not timely notified the circumstances affecting the amounts of state allowances for persons with disabilities, their amounts shall be reviewed from the moment these circumstances arise, but not before the moment of their assignment.;

3) to refund excessively credited (paid) amounts of state allowances for persons with disabilities, social payments for the loss of the ability to work voluntarily, and in the case of refusal - in court based on a court decision, which has entered into legal force.

3. Sums of state allowances for persons with disabilities, social payments for loss of ability to work, not received on time, or not received in full due to the fault of the State Corporation and (or) the competent public authority, and (or) the Fund, shall be paid for the past period from the date of entitlement to them without limitation of time.

Article 174. Withholding from state allowances for persons with disabilities, social payment on the loss of the ability to work

1. Withholdings from state allowances for persons with disabilities, social payments on the occasion of loss of ability to work, may be performed as part of enforcement proceedings, with the exception of sums of state allowances for persons with disabilities, social payments on the occasion of loss of ability to work, withheld based on an application by the recipient, which were credited (paid out) in excess.

2. Withholdings from state allowances for persons with disabilities, social payments on the loss of ability to work shall be made from the sums due to be paid.

3. Compulsory pension contributions at the rate of 10 percent shall be withheld from the social payment on the grounds of loss of ability to work and channeled into a unified cumulative pension fund under this Code.

4. No more than 25 percent of the sum due may be withheld from state allowances for persons with disabilities and social payments for loss of ability to work.

Paragraph 5: State social disability allowance

Article 175. Right to state social disability allowance and terms of its assignment

1. State social disability allowances shall be granted if a disability is established, regardless of whether work has ceased by the time the allowance is applied for or continues.

2. Nationals of the Republic of Kazakhstan, foreigners and stateless persons permanently residing in the Republic of Kazakhstan shall be entitled to state social disability allowances, unless otherwise stipulated by the laws of the Republic of Kazakhstan and international treaties ratified by the Republic of Kazakhstan.

3. State social disability allowances shall be granted regardless of when the disability arose - during work or service, prior to entering employment, or after employment is terminated.

4. The state social disability allowance shall be assigned from the date of establishment of disability, but not earlier than three months prior to the date of application for its assignment, or prior to the date of consent to assignment of the allowance via a proactive service under the Law of the Republic of Kazakhstan "On State Services".

5. Persons with disabilities who have reached the age of eligibility for pension payments may only be re-examined at their request.

6. Persons who are entitled to state social allowance for disability and state social survivor allowance at the same time shall receive one allowance of their choice.

Based on the application of a person receiving a state social disability allowance or a state social survivor allowance, a transfer shall be made from one type of state social allowance to another from the day the application is registered.

7. Under the conditions set forth in paragraphs 1, 2 and 3 of Article 207 and Article 212 hereof, at the request of a citizen, disability allowances may be replaced by retirement

pension payments or pension payments for length of service in the order established by the laws of the Republic of Kazakhstan.

Article 176. Categories of persons with disabilities entitled to state social disability allowance

1. Persons with disabilities who are entitled to state social disability allowance shall include:

1) persons with disabilities from general illness, labor injury, occupational disease, children with disabilities up to seven years old, children with disabilities from seven to eighteen years old;

2) persons with disabilities from childhood;

3) persons with disabilities from among military conscripts, whose disabilities were caused by wounds, contusions, mutilation, or illnesses received while performing military service, or persons whose disabilities were caused by cleaning up after accidents at civilian or military nuclear facilities, or as a result of emergencies at nuclear facilities;

4) persons with disabilities from among military personnel (except for conscripts and military personnel serving in the reserve), employees of special government agencies, commanding and enlisted personnel of internal affairs agencies, civil defense agencies and the former State Investigative Committee of the Republic of Kazakhstan, upon the onset of disability as a result of injury received as a result of an accident not related to the performance of military service duties, service in special government agencies (official duties), or illness not related to the performance of military and official duty;

5) persons with disabilities from among military personnel (except for conscripts and military personnel serving in the reserve), employees of special government agencies whose disability occurred as a result of injury, concussion, mutilation, illness received during military service, service in special government agencies, employees of internal affairs agencies, civil defense agencies and the former State Investigative Committee of the Republic of Kazakhstan - in the performance of official duties;

6) persons with disabilities because of environmental emergencies, including as a result of the radiation impact of nuclear explosions and tests and/or their consequences, subject to the establishment of a causal connection.

2. Persons who, under the laws in effect before January 1, 1998, were awarded disability pensions, as of January 1, 1998, are paid state social security allowances for disabilities from the state budget in amounts no less than the pensions actually received before January 1, 1998

Footnote. Article 176 as amended by the Law of the Republic of Kazakhstan dated 18.03.2025 № 175-VIII (shall come into force sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 177. Amount of state social disability allowance

1. The state social allowance for persons with disabilities shall be paid from the budget on a monthly basis, subject to changes in the amount of the subsistence minimum established for the financial year in question by the law on the national budget.

2. Persons with disabilities referred to in sub-paragraphs 1), 2) and 4) of Article 176 hereof shall be granted state social disability allowances in the following amounts:

children up to seven years of age with a disability: 1.61 times the minimum subsistence income;

children with a group one disability from seven to eighteen years of age - 2.20 times the minimum subsistence income;

children with a group two disability from seven to eighteen years of age - 1.83 times the minimum subsistence income;

children with a group three disability from age seven to eighteen - 1.61 times the minimum subsistence income;

persons with group one disability from childhood - 2.20 times the minimum subsistence income;

persons with group two disability from childhood: 1.83 times the minimum subsistence income;

persons with a group three disability from childhood - 1.61 times the minimum subsistence income;

persons with a group one disability: 2.20 times the minimum subsistence income;

persons with group two disability: 1.76 times the minimum subsistence income;

persons with a group three disability: 1.20 times the minimum subsistence income.

3. Persons with disabilities listed in subparagraphs 3) and 6) of Article 176 hereof shall be granted state social disability allowances in the following amounts:

persons with a group one disability: 3.22 times the minimum subsistence income;

persons with a group two disability: 2.75 times the minimum subsistence income;

persons with a group three disability: 2.31 times the minimum subsistence income.

4. Persons with disabilities listed in sub-paragraph 5) of Article 176 hereof shall be awarded state social disability allowances in the following amounts:

persons with a group one disability: 3.94 times the subsistence minimum;

persons with a group two disability: 3.04 times the minimum subsistence income;

persons with a group three disability: 2.31 times the subsistence minimum.

5. Children with a disability of up to seven years of age and children with a disability from seven to eighteen years of age who have lost their breadwinner during the disability period shall be increased by the amount of the state social allowance for the loss of the breadwinner consistent with the number of disabled family members of the deceased breadwinner fixed under Article 236 hereof.

Children referred to in the first part of this paragraph shall be paid increased state social disability allowance irrespective of whether they are the deceased breadwinner's dependents or not.

6. Persons with a childhood disability who have lost a breadwinner during the disability period shall be paid an increase in the amount of the state social disability allowance by the amount of the state social survivor allowances corresponding to the number of disabled family members of the deceased breadwinner, set forth under Article 236 hereof.

Persons indicated in the first part of this paragraph shall be paid increased state disability allowance, provided that they are dependent on the deceased breadwinner as required under Article 234 hereof.

7. The state social security disability allowance for employed recipients shall be paid in full.

8. Should the amount of old-age pension or long-service pension allowances be less than the amount of state social disability allowance set for the relevant categories of persons with disabilities, state social disability allowance shall be payable in the form of appropriate supplements to old-age pension or long-service pension allowances up to the amount of state social disability allowance set for that category of persons with disabilities.

Article 178. Payment of state social security disability allowance

1. The state social security disability allowance shall be paid for the current month. If the recipient dies, the state social security disability allowance shall be paid up to and including the month of death.

2. Under the conditions set out in paragraphs 1 to 3 of Article 207 and Article 212 hereof, the payment of state social security disability allowance shall be discontinued or revised having regard to the age pension or long-service pension payments being received under paragraph 8 of Article 177 hereof.

3. If the disability group is changed, the new amount of state social security disability allowance shall be paid as from the date of the change in the disability group.

If the person is re-qualified as able-bodied, the state social security disability allowance shall be paid up to and including the month in which the person is declared able-bodied.

4. Where a person with a disability fails to appear in a medical and social expert assessment unit for a re-examination within the prescribed period, state social disability allowance shall be suspended, and if he or she is recognised as a person with a disability again, the payment shall be resumed from the date of suspension, but not for more than one month if the medical and social expert assessment unit recognises him or her as a person with a disability during this period.

If a person misses the re-examination period for a valid reason, the state social security disability allowance shall be paid from the date of suspension until the month of re-examination inclusive, but not for more than three years, if the medical and social expert assessment unit recognizes him/her as having a disability during this period. If a person with a

disability is reclassified to another (higher or lower) disability group, the state social security disability allowance for this period shall be paid according to the previous group.

5. Persons residing in special social services centres under residential care for the elderly and persons with disabilities who are on full state support shall be paid state social disability allowance in the amount of 30 per cent of the allowance granted under Article 177 hereof, but not lower than the subsistence minimum established for the financial year in question by the law on the national budget.

Persons residing in centres providing special social services for persons with psycho-neurological illnesses under residential conditions and who are fully supported by the State shall be paid state social disability allowance in the amount of 30 per cent of the allowance granted under Article 177 hereof, but not lower than the subsistence minimum established for the financial year in question by the law on the national budget.

70 per cent of the granted state social security disability allowance shall be transferred to a separate bank account or to a cash checking account at a special social services centre.

Authorised public authorities shall determine the procedure for the use of these funds by the special social services centres.

6. Children with disorders of the musculoskeletal system residing in special social services centres under residential care and receiving full state welfare benefits shall receive the full amount of state social allowances for disabilities.

7. If a recipient withdraws from a special social services centre, the payment of state social security disability allowance shall be resumed in full as from the first day of the month following the month of withdrawal.

8. Accrued state social security disability allowance that is not claimed by the recipient on time shall be paid for the past, but not more than 3 years before claiming them.

Article 179. Suspension, resumption, and termination of payment of state social security disability allowance

1. State social security disability allowance shall be suspended as from the first day of the month following the month in which information is received, including from information systems, on:

1) the absence of disbursement transactions for three or more months in the recipient's bank account. The payment of state social security disability allowance shall be resumed from the date of suspension;

2) the expiry of the identity document of a foreigner or stateless person, a certificate of kandas. In this case, the payment of state social disability allowance shall be resumed from the date of issuance of the identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan, a kandas certificate;

3) presence of a confirming document on the conduct of operational search measures to find a missing person or a court decision on recognizing the person missing in relation to the recipient. In this case, the payment of state social disability benefits shall be resumed from the

date of termination of operational search measures to find a missing person or entry into force of a judicial act on annulment of the court decision on recognizing the person missing, but not earlier than the date of suspension;

4) deprivation or restriction of parental rights, the annulment of an adoption decision or its annulment. However, the state social security disability allowance shall be paid to the person designated as the guardian (custodian) from the date of suspension. When parental rights are reinstated, the payment of state social security disability allowance shall be resumed from the date of entry into force of the court decision reinstating or revoking restrictions on parental rights;

5) release or removal of the guardian (custodian) from his or her responsibilities in cases specified in the marriage and family law of the Republic of Kazakhstan. However, the state social security disability allowance shall be paid to a person appointed as a guardian (custodian) or a person who has been reinstated to the status of a guardian (custodian) from the date of suspension;

6) revealing the fact of loss or renunciation of the citizenship of the Republic of Kazakhstan prior to obtaining a residence permit for a foreigner. In this case, the payment of state social disability allowance shall be resumed from the date of suspension, but not earlier than the date of receipt of the foreigner's residence permit;

7) the fact that a disability pension has been received outside the Republic of Kazakhstan. In this case, payment of state social disability allowance shall be resumed from the date of suspension upon repayment of excessively credited (paid) amounts of pensions in the country of departure;

8) issuing a report on the fact that unreliable documents have been submitted for a medical and social expert assessment and (or) that an expert opinion has been issued without justification. In such cases, payment of state social security disability allowance shall be resumed from the date of suspension upon confirmation of a previously issued expert opinion at the reassessment for monitoring.

2. The payment of state social security disability allowance shall be resumed on application based on documents and/or information obtained from information systems, confirming the expiry of the circumstances that caused the suspension of the allowance.

3. The payment of state social security disability allowance shall be discontinued as from the first day of the month following the month of receipt:

1) details of the recipient's death, including from information systems;

2) a request for the recipient's file from the competent authority of the country of origin;

3) the recipient's application for termination of payment of state social disability allowance with submission of a document confirming his/her de-registration with the internal affairs authorities;

4) data on revealing the fact of the recipient's departure for permanent residence outside the Republic of Kazakhstan, including from information systems;

5) data on identification of the fact of submission by the applicant of unreliable information, which resulted in unjustified assignment.

Footnote. Article 179 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 6. Social allowance for loss of ability to work

Article 180. Eligibility for social security allowance on the grounds of loss of ability to work

1. The entitlement to the social security allowance for loss of ability to work shall arise from the day on which the medical and social expert assessment unit establishes the degree of loss of general ability to work for the participant in the compulsory social insurance system.

2. The social security allowance for loss of ability to work shall be granted regardless of whether work has ceased by the time of application for the social security allowance or whether it is still in progress.

3. In the event that social security contributions are received by the Fund for a period that has been accepted for the calculation of the social security allowance for loss of ability to work, no recalculation of the social security allowance for loss of ability to work shall be made after the date of application for the payment of the social security allowance for loss of ability to work.

Article 181. Size of the social security allowance for loss of ability to work

1. The size of the monthly social security allowances for loss of ability to work shall be determined by multiplying the average monthly income taken into account as the object of social contribution calculation, minus 50 per cent of the minimum wage established by the law on the national budget on the date of entitlement to the social security allowance, by the corresponding income replacement, loss of ability to work and length of participation coefficients.

In this case, the income replacement rate shall be 0.6 and the average monthly amount of income taken into account as the object of calculating social contributions shall be established as per paragraph 3 of Article 118 hereof.

The coefficient of length of participation for a member of the statutory social security scheme shall be:

less than six months - 0.1;

from six to twelve months - 0.7;

from twelve to twenty-four months - 0.75;

from twenty-four to thirty-six months - 0.85;

from thirty-six to forty-eight months - 0.9;

from forty-eight to sixty months - 0.95;

from sixty to seventy-two months - 1.0;

from sixty or more months - 0.02 added to 1.0 for every twelve months of participation in compulsory social insurance, but not exceeding 1.3.

In determining the coefficient of length of participation, periods of receiving social security allowance for loss of income due to restrictions on activities during a state of emergency, restrictive measures, periods of employment, entrepreneurial activity and private practice by type of activity shall be counted, in respect of which, by decision of the Government of the Republic of Kazakhstan, a correction factor of 0 to the rate of social contributions was applied, as well as the period of performance of activities, income therefrom was excluded from the income of an individual subject to taxation from April 1, 2020 to October 1, 2020 as per sub-paragraph 51) of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code).

The loss of ability to work coefficient shall reflect the established degree of loss of general ability to work from 30 per cent to 100 per cent.

2. If the payer has not refunded excessively (erroneously) paid social contributions within the time limits and in the cases determined by the competent public authority, the amounts of excessively (erroneously) paid social contributions shall not be considered in calculating the amount of the social security payments for loss of earning capacity.

3. Was valid until 01.01.2024 pursuant to Art. 263 of this Code.

3-1. If the individuals specified in subparagraph 7) of part one of Article 243 of this Code have determined the rate of social contributions to be one percent, then when calculating the social benefit in the event of loss of capacity to work, the income for each month for which social contributions were made shall be determined by dividing the amount of social contributions actually received in that month by the rate of social contributions established in paragraph 1 of Article 244 of this Code.

4. The amount of the social security payment for loss of ability to work shall be reconsidered from the day the degree of general incapacity for work changes.

5. An increase in the amount of the social security payment for loss of ability to work shall be made based on a decision of the Government of the Republic of Kazakhstan to persons who are assigned relevant social allowances at the date of the increase, at the suggestion of the competent public authority.

6. Social contributions received from income declared illegal based on judicial acts and acts of a pre-trial investigation body, paid for the period considered in determining the amount of social allowances, shall not be taken into account in subsequent applications of a member of the compulsory social insurance system for the assignment of social security payments for loss of ability to work.

Footnote. Article 181 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 182. Suspension, renewal and termination of social security payments for loss of ability to work

1. The social security payment for loss of ability to work shall be suspended as from the first day of the month following the month when information, including from information systems, is received on:

1) the absence of debit transactions for three or more months in the recipient's bank account. In this case, the social security payment for loss of earning capacity shall be resumed from the date of suspension;

2) the recipient's departure for permanent residence outside the Republic of Kazakhstan.

A person who has left the Republic of Kazakhstan for permanent residence, who was a recipient of social security payment for loss of earning capacity and has returned back, in case of non-receipt of payment in the country of departure, the social security payment for loss of earning capacity shall be renewed from the date of suspension of payment, but not longer than three years before the application for its receipt.

However, the social security payment for loss of ability to work shall be resumed in the amount established at the time of departure from the Republic of Kazakhstan. If there was an increase in the social security payment for loss of ability to work within the period of departure, the amount of the social security payment shall be established by taking these increases into account.

If payment is received in the country of departure, the social security payment for loss of ability to work shall be renewed from the date of application, subject to registration at the permanent place of residence in the Republic of Kazakhstan in the amount set at the time of departure from the Republic of Kazakhstan;

3) serving a criminal sentence of imprisonment imposed by a court of law on the recipient as a guardian. In this regard, the social security payment for loss of ability to work shall be paid to the person designated as the guardian from the date of the suspension;

4) the expiry of the identity document of a foreigner or stateless person, the kandas certificate. In this case, the social payment for loss of ability to work shall be renewed from the date of issuance of the identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan, a kandass certificate;

5) presence of a confirming document on the conduct of operational search measures to find the missing person or a court decision to recognize the person as missing in relation to the recipient of social benefits in case of loss of ability to work. At that, social benefits in case of loss of ability to work shall be resumed from the date of termination of operational search measures to find the missing person or entry into force of a judicial act on annulment of the court decision declaring a person missing, but not earlier than the date of suspension;

6) cease of the recipient's citizenship of the Republic of Kazakhstan on the grounds stipulated by the Law of the Republic of Kazakhstan "On Citizenship of the Republic of Kazakhstan". In this case, the social security payment for loss of ability to work shall be renewed from the date of issuance of an identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan;

7) release or removal of the guardian from his or her duties in cases prescribed by the marriage and family law of Kazakhstan. However, the social security payment for loss of capacity to work shall be paid to the person declared as a guardian or to the recipient who has been reinstated to guardian status from the date of suspension;

8) provision of inaccurate information by the applicant, resulting in an unreasonable determination of the amount of the social security payment on the grounds of loss of ability to work. However, the social security payment for loss of ability to work shall be resumed in the amount established under this Code from the date of suspension;

9) drawing up a report on the fact that unreliable documents have been submitted for a medical and social expert assessment and (or) the expert opinion has been issued without justification. In this case, the social security payment for loss of ability to work shall be resumed from the date of suspension upon confirmation of the earlier expert opinion at the re-assessment for monitoring.

2. The social security payment shall be renewed upon application based on documents and /or data from information systems that confirm the expiry of the circumstances that caused the suspension of the social security payment, provided that the right to the social security payment due to loss of ability to work is retained.

3. The social security payment for loss of ability to work shall be discontinued:

1) in the case of the death of the recipient (entry into force of a court ruling declaring him/her dead). In such a case, the social security payment for loss of ability to work shall be paid up to and including the month of the recipient's death (up to and including the month the court decision declaring him/her dead enters into legal force);

2) due to the submission by the recipient of unreliable documents (data) which served as the basis for the decision to grant the social payment on the event of loss of ability to work. In this case, the social security payment in case of loss of ability to work shall be terminated from the date of its assignment;

3) due to an application by the recipient for termination of the social security payment on the grounds of loss of ability to work. In this case, the social security payment due to loss of ability to work shall be terminated from the first day of the month following the month in which the application was submitted;

4) if the medical and social expert assessment unit decides that the recipient is deemed able to work from the first day of the month following the month in which he or she is deemed able to work.

Footnote. Article 182 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 7. Allowance for a person raising a child with a disability

Article 183. Right to an allowance for raising a child with a disability

1. Allowances for a person raising a child with a disability shall be granted to nationals of the Republic of Kazakhstan permanently residing in the Republic of Kazakhstan, kandas, as well as to foreign nationals whose entitlement to an allowance is stipulated in an international treaty ratified by the Republic of Kazakhstan.

2. Allowance for a person raising a child with a disability shall be granted to a mother or father, an adoptive parent or a guardian raising a child with a disability.

3. If there are two or more children with disabilities living in the family, the allowance for a person raising a child with a disability shall be granted and paid for each child with a disability.

4. Allowance for a person raising a child with a disability shall be awarded to families with children born, adopted or taken into guardianship or custody with a disability as from the day of entry into force of the court decision on adoption or from the day of establishment of guardianship or custody.

Article 184. Size of the allowance for a person raising a child with a disability

1. The allowance for a person raising a child with a disability shall be paid monthly from the state budget in the amount of 1.61 times the subsistence minimum.

2. The allowance for raising a child with a disability shall be paid subject to the changes in the amount of the subsistence minimum established for the financial year in question by the national budget law.

Article 185. Suspension, renewal and termination of allowance for a person raising a child with a disability

1. The payment of the allowance to a person raising a child with a disability shall be suspended as from the first day of the month following the month in which the information, including from information systems, on:

1) absence of disbursement transactions for three or more months in the recipient's bank account. However, the payment of the allowance to a person raising a child with a disability shall be resumed as of the date of suspension;

2) the relocation of the recipient of the allowance for raising a disabled child to a permanent place of residence outside the Republic of Kazakhstan. In this case, the payment of allowance to a person raising a child with a disability shall be resumed from the date of arrival for permanent residence in the territory of the Republic of Kazakhstan, but not earlier than the date of its suspension;

3) serving a criminal sentence imposed by a court in the form of imprisonment by the recipient of the allowance for raising a child with a disability. In this case, the allowance for raising a child with disability shall be paid to that child's lawful guardian(s) from the date of suspension or to a person appointed guardian(s) from the date of establishment of guardianship (custody), but not earlier than the date of suspension;

4) the recipient's residence in a residential special social services centre for a child with a disability and his or her full state support, excluding a person who is provided with a

super-guaranteed amount of special social services. In such a case, the allowance for a person raising a child with a disability shall be resumed from the date the recipient is discharged from the special social services centre, but not earlier than the date of suspension of the allowance;

5) presence of a supporting document on the conduct of operational search measures to find a missing person or a court decision to recognize the person as missing in relation to the recipient of the benefit for raising a child with a disability. In this case, the payment of benefits to a person raising a child with a disability shall be resumed from the date of termination of operational search measures to find a missing person or entry into force of a judicial act on annulment of a court decision on recognizing the person missing, but not earlier than the date of suspension;

6) expiry of the validity of a foreigner's identity document or kandas card for a recipient of allowance for raising a child with a disability. In such a case, the payment of the allowance to a person raising a child with a disability shall be restored from the date of issuance of the foreigner's identity document, the kandas certificate, but not before the date of suspension;

7) a supporting document confirming the death of the recipient. In this case, the allowance for a person raising a child with a disability shall be paid to the lawful guardian of the child(ren) from the date of suspension or to the person appointed as guardian (custodian) from the date of establishment of guardianship or custody, but not before the date of suspension;

8) registration of a report on the discovery of the submission of unreliable documents for a medical and social expert assessment and (or) the unjustified issuance of an expert opinion. In this case, the payment of allowance to a person raising a child with a disability shall be resumed from the day of suspension, if the earlier expert opinion is confirmed at the re-examination on control.

2. The payment of the allowance to a person raising a child with a disability shall be resumed on application based on documents and/or information obtained from information systems that confirm the expiry of the circumstances that caused the suspension of the allowance to a person raising a child with a disability.

3. Grounds for termination of the allowance for a person raising a child with a disability shall be:

- 1) child's death;
- 2) the placement of the child on full state care;
- 3) submission of false information by the applicant, resulting in unlawful assignment of allowance to a person raising a child with a disability;
- 4) finding that the recipient of the allowance for a person raising a child with a disability has ceased to be a national of the Republic of Kazakhstan;
- 5) deprivation or restriction of parental rights, annulment or cancellation of adoption, and release or dismissal of guardians (custodians) in cases specified in the marriage and family law of Kazakhstan.

If the child(ren) dies, the allowance for a person raising a child with a disability shall be discontinued after the month in which the child(ren) dies).

Payment of the allowance to a person raising a child with a disability shall cease as from the date of the occurrence of the circumstances referred to in sub-paragraphs 2), 3), 4) and 5) of paragraph 3 of this Article.

Footnote. Article 185 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Article 186. Change of recipient

In cases of death (recognized by the court as missing or declared dead), deprivation or restriction of parental rights, serving a prison sentence, annulment of a court ruling to recognize the recipient of benefits raising a child with a disability as missing, the payment shall be made to the legal representative of the child (children) or to the person appointed as the guardian (trustee), while maintaining the grounds for receiving them, with the exception of cases of putting the child (children) on full state support, on the basis of documents provided for by the legislation of the Republic of Kazakhstan.

Footnote. Article 186 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 8: Allowance for a caregiver

Article 187. Right to a caregiver's allowance

1. The caregiver allowance shall be granted to permanent residents of the Republic of Kazakhstan, kandas, as well as foreigners whose entitlement to the allowance is established in an international treaty ratified by the Republic of Kazakhstan.

2. A person directly caring for a person with a group one disability, irrespective of the relationship to the person, shall be allocated a caregiver's allowance.

3. If two or more persons with a group one disability live in the family, the caregiver's allowance shall be granted and paid for each of them.

In penal institutions, a convicted person may only care for one person with a group one disability.

4. If more than one person cares for a person with a group one disability, the caregiver's allowance shall be allocated and paid to one of these persons.

A person with a group one disability in a penal institution may be cared for by only one convicted person.

5. A person with a group one disability and a caregiver must reside in the same locality.

Prisoners with a group one disability who need care and the prisoners caring for them must be held in the same penal institution.

Article 188. Size of the allowance for a caregiver

1. The allowance for a caregiver shall be paid monthly from the budget in the amount of 1.61 times the subsistence minimum.

2. The allowance for a caregiver shall be paid subject to the changes in the amount of the subsistence minimum set for the financial year by the law on the national budget.

Article 189. Suspension, renewal and termination of payment of allowance to the caregiver

1. The payment of the allowance to the caregiver shall be suspended as from the first day of the month following the month in which the data, including from information systems, is received on:

1) absence of disbursement transactions for three or more months in the recipient's bank account. In such a case, the payment of the allowance to the caregiver shall be resumed from the date of suspension;

2) presence of a confirming document on the conduct of operational search measures to find a missing person or a court decision recognizing a person as missing in relation to the beneficiary of the caregiver's allowance. In this case, the payment of benefits to the caregiver shall be resumed from the date of termination of operational search measures to find a missing person or entry into force of a judicial act on annulment of the court decision recognizing the person as missing, but not earlier than the date of suspension;

3) the expiry of the foreign caregiver's identity document or kandas identity card. In this case, payment of the caregiver allowance shall be restored from the date of issuance of the identity document of the foreigner permanently residing in the territory of the Republic of Kazakhstan, the kandas certificate, but not earlier than the date of suspension of the allowance ;

4) release or removal of guardians (custodians) from their duties in cases specified in the marriage and family law of the Republic of Kazakhstan. When custody (guardianship) rights are restored, the payment of the caregiver's allowance shall be resumed from the effective date of the court decision restoring or revoking the restriction of parental rights;

5) documenting the fact that unreliable documents have been submitted for a medical and social expert assessment and (or) that an expert opinion has been issued without justification. In this case, the payment of the caregiver's allowance shall be resumed from the date of suspension upon confirmation of the earlier expert opinion at the reassessment of the control of the person with a group one disability;

6) removal of a caregiver or a person with a group one disability from a penal institution to another penal institution;

7) transfer of a caregiver or a person with a group one disability to another unit of a penal institution.

2. The allowance for the caregiver shall be renewed based on an application from a person with a group one disability.

3. Grounds for termination of the payment of the caregiver's allowance shall be:

1) an application by a person with a group one disability or a caregiver;

2) the death of a person with a group one disability or a caregiver;

- 3) departure of a person with a group one disability or a caregiver for permanent residence in another locality or outside the Republic of Kazakhstan;
- 4) change of the disability group of a person with a disability;
- 5) the expiry of the sentence served in a penal institution by a person with a group one disability or by a convict caring for him or her;
- 6) identifying the cases referred to in paragraph 3 of Article 172 hereof.

4. Replacement of the caregiver shall be based on the application of the person with a group one disability.

When a person with a group one disability resides in a penal institution, the caregiver shall be replaced by the caregiver in agreement with the head of the penal institution.

Footnote. Article 189 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Chapter 14. SOCIAL ASSISTANCE FOR CERTAIN CATEGORIES OF CITIZENS

Article 190. Right to special state allowance

1. Nationals of the Republic of Kazakhstan shall be entitled to a special state allowance.

Foreigners and stateless persons permanently resident in Kazakhstan shall enjoy the same right to special state allowances as citizens of the Republic of Kazakhstan.

2. Persons who are concurrently eligible for a special state allowance on more than one basis under paragraph 3 of this Article, the special state allowance shall be paid only on the basis of their choice.

3. Nationals eligible for a special state allowance, based on the list of allowances established by legislative acts of the Republic of Kazakhstan, shall include:

- 1) veterans of the Great Patriotic War;
- 2) veterans of combat operations on the territory of other states;
- 3) persons considered equivalent in terms of privileges to veterans of the Great Patriotic War, whose status is determined by sub-paragraph 1) of Article 6 of the Law of the Republic of Kazakhstan “On Veterans”;
- 4) persons equated in terms of benefits to persons with disabilities as a result of injury, contusion, mutilation or illness sustained during the Great Patriotic War, whose status is specified in sub-paragraph 2) of Article 6 of the Law of the Republic of Kazakhstan “On Veterans”;
- 5) unmarried widows of soldiers who died (deceased, missing) in the Great Patriotic War;
- 6) families of military personnel, employees of special state bodies who were killed (missing in action) or died as a result of injury, concussion, mutilation, illness received during military operations in Afghanistan or in other states where military operations were conducted ; families of military personnel, with the exception of military personnel serving in the reserve, employees of special government agencies who were killed (passed away) while serving in military service, serving in special government agencies in peacetime, families of

employees of internal affairs agencies who was killed in the line of duty; families of those killed in the aftermath of the Chernobyl disaster and other radiation disasters and accidents at civilian or military facilities; families of those who died as a result of radiation sickness or deceased persons with disabilities, as well as citizens whose deaths are related in the established manner to the impact of the Chernobyl disaster and other radiation disasters and accidents at civilian or military facilities and nuclear testing;

7) the spouse of a deceased person with a disability as a result of an injury, contusion, mutilation or illness sustained during the Great Patriotic War, or a person with a disability equal in benefits to those sustained as a result of an injury, contusion, mutilation or illness sustained during the Great Patriotic War, who has not remarried, as well as the spouse of a deceased participant in the Great Patriotic War, partisan, underground fighter, citizen awarded the medal “For the Defence of Leningrad” or the sign “Resident of the Siege of Leningrad”, recognised as a person with a disability as a result of general illness, employment injury and other reasons (excluding unlawful acts);

8) Heroes of the Soviet Union, heroes of Socialist Labour, holders of the Order of Labour Glory of three degrees and persons awarded the honorary title of “Kazakhstannyn Garyshker Ushkyshy” [“Pilot-Cosmonaut of Kazakhstan”];

9) persons who have been awarded the title of “Khalyq Kaharmany” [“People’s Hero”];

10) persons who have been awarded the rank of “Kazakhstannyn Yenbek Yeri” [“Hero of Labour of Kazakhstan”];

11) persons who were awarded orders and medals of the former USSR for self-sacrificing labour and impeccable military service on the home front during the Great Patriotic War, and persons who worked (served) for at least six months between June 22, 1941 and May 9, 1945 and were not awarded orders and medals of the former USSR for self-sacrificing labour and impeccable military service on the home front during the Great Patriotic War;

12) persons who participated in the liquidation of the consequences of the Chernobyl Nuclear Power Plant disaster in 1988-1989 and who were evacuated (self-departed) from the exclusion and resettlement zones to Kazakhstan, including children who were in the foetal state on the day of evacuation;

13) persons with group one, two or three disabilities who are entitled to old-age pension allowances or long-service pension allowances, excluding those receiving supplementary old-age pension allowances up to the amount of state social disability allowance under paragraph 8 of Article 177 hereof, as well as persons with group one, two or three disabilities who are residents of Baikonyr city, subject to receiving disability pension under the laws of the Russian Federation;

14) children with disabilities up to the age of seven years who live in the city of Baikonyr, provided they receive a disability pension under the laws of the Russian Federation;

15) children with a first, second, third group disability from seven to eighteen years of age living in Baikonyr, provided they receive a disability pension under the laws of the Russian Federation;

16) survivors of political repression, victims of political repression, persons with disabilities or pensioners;

17) persons who have been awarded pensions for special services to the Republic of Kazakhstan.

Footnote. Article 190 as amended by the Law of the Republic of Kazakhstan dated 18.03.2025 № 175-VIII (shall come into force sixty calendar days after the date of its first official publication).

Article 191. Procedure for granting a special state allowance

1. The ground for awarding a special state allowance shall be the application of the person who is entitled to the special state allowance.

Persons who have been awarded the title of Khalyk Kakharmany and persons who have been awarded the title of Yenbek Yeri shall not be required to apply for a special state allowance via a proactive service under the Law of the Republic of Kazakhstan “On State Services”.

2. An application for a special state allowance may be made at any time after entitlement to the special state allowance has arisen, without any time limit.

3. Persons referred to in sub-paragraph 11) of paragraph 3 of Article 190 hereof shall have an employment record book or other documents containing information on employment from June 22, 1941 to May 9, 1945 as proof of length of service.

If there are no documents certifying employment from June 22, 1941 to May 9, 1945, the length of service shall be determined by special commissions established under the procedure laid down by the competent public authority.

4. The procedure for awarding a special state allowance shall be drawn up and approved by the competent public authority.

5. The competent public authority shall approve:

a list of cities and periods of combat in which a special state allowance is payable;

a list of the periods of combat in the territory of other states for which a special state allowance is awarded;

a list of states, territories and periods of combat in which a special state allowance is awarded;

a list of medals of the former Union of Soviet Socialist Republics, classified as awards for self-sacrificing labour and impeccable military service on the home front during the Great Patriotic War, for which a special state allowance is awarded.

Article 192. Refusal to accept the application and assignment of a special state allowance

1. The following shall be grounds for refusing an application for a special state allowance:

1) obtaining data from the information system of the competent public authority confirming the assignment, payment or application for a special state allowance;

2) submission by the applicant of an incomplete set of documents under the laws of the Republic of Kazakhstan and (or) documents with expired validity, and (or) documents with expired validity on the date of the decision to grant or deny a special state allowance;

3) the mismatch between the data on the identity document (other than its replacement under the laws of the Republic of Kazakhstan, confirmed by information from state information systems) and the documents required for its assignment;

4) ineligibility for a special state allowance;

5) lack of the applicant's consent to access restricted personal data required for the assignment of the special state allowance.

2. Grounds for refusal of a special state allowance shall be:

1) failure to provide supporting documents for the assignment of the special state allowance;

2) finding that the documents provided by the applicant for a public service and (or) the data (information) contained therein are unreliable;

3) non-conformity of the applicant and/or submitted documents, data and information required for the provision of a public service with the requirements laid down by the laws of the Republic of Kazakhstan.

Article 193. Procedure for payment of special state allowance

1. A competent public authority shall approve the procedure for payment of the special state allowance.

2. The special state allowance shall be paid for the current month and for the period of compliance with the conditions for which the special state allowance is granted from the day of entitlement. In the event of the death of the recipient, the special state allowance shall be payable up to and including the month of death, and in the event that the recipient of the special state allowance moves to a permanent place of residence outside Kazakhstan - up to and including the month of departure.

3. If the disability group changes, the special state allowance shall be payable in the amount set out herein for the respective disability group, as soon as the right to receive the special state allowance in the new amount arises.

4. If a person with a disability fails to appear before a medical and social expert assessment unit for a re-examination within the time limit prescribed by the laws of Kazakhstan, payment of the allowance shall be suspended until he or she is declared disabled again.

If a person misses the time limit for re-examination for a valid reason, the special state allowance shall be payable from the date of suspension until the date of re-examination, but not for longer than six months, if the medical and social expert assessment unit recognises the person as having a disability for that period. However, if a person with a disability is

reclassified to a different (higher or lower) disability group, the special state allowance for that time shall be payable according to the previous group.

Article 194. Size of special state allowance

1. The special state allowance shall be granted to those nationals who are eligible for a special state allowance, based on a list of benefits established by the laws and regulations of the Republic of Kazakhstan.

2. The special state allowance shall be payable subject to the change in the size of the monthly calculation index established for the financial year in question by the law on the national budget.

3. The special state allowance shall be awarded in the following amounts:

1) veterans of the Great Patriotic War - 16.0 times the monthly calculation index;

2) veterans of combat operations in the territory of other states, listed in sub-paragraphs 1) , 2), 3), 4) and 5) of Article 5 of the Law of the Republic of Kazakhstan “On Veterans” - 6.19 times the monthly calculation index;

3) veterans of combat operations in the territory of other states listed in sub-paragraphs 6), 7) and 8) of Article 5 of the Law of the Republic of Kazakhstan “On Veterans” - 4.8 times the monthly calculation index;

4) persons who are equal in benefits to veterans of the Great Patriotic War - 6.19 times the monthly calculation index;

5) persons considered equivalent in benefits to persons with disabilities as a result of injury, contusions, mutilation or illness sustained during the Great Patriotic War - 7.55 times the monthly calculation index;

6) widows of soldiers who fell (died, missing) in the Great Patriotic War and did not remarry - 4.48 times the monthly calculation index;

7) families of servicemen and members of special state agencies who were killed (missing) or died as a result of wounds, contusions, injury or illness sustained during combat operations in Afghanistan or in other states where combat operations were taking place; the families of servicemen and employees of special state bodies who were killed (died) while performing military service or service in special state bodies in peacetime; the families of employees of internal affairs bodies who were killed while performing their official duties; to families of those who died as a result of the liquidation of the consequences of the Chernobyl Nuclear Power Plant disaster and other radiation accidents and accidents at civilian or military facilities; to families of those who died as a result of radiation sickness or disability, as well as to those whose death is connected with the effects of the Chernobyl Nuclear Power Plant disaster or other radiation accidents at civilian or military facilities and nuclear tests – 4.59 times the monthly calculation index;

8) the spouse of a deceased person with a disability as a result of an injury, contusion, mutilation or illness sustained during the Great Patriotic War, or of a person assimilated in benefits to persons with a disability as a result of an injury, contusion, mutilation or illness

sustained during the Great Patriotic War, as well as to the spouse of a deceased participant in the Great Patriotic War, partisan, underground fighter, citizen awarded the medal “For the Defence of Leningrad” or the sign “Resident of the Siege of Leningrad”, declared disabled as a result of general illness, employment injury and other reasons (excluding illegal), who has not remarried, 2.56 times the monthly calculation index;

9) Heroes of the Soviet Union, persons awarded the honorary title of “Kazakhstannyn Garyshker-Ushkyshy” [Pilot-Cosmonaut of Kazakhstan] - 138.63 times the monthly calculation index;

10) Heroes of Socialist Labour, holders of the Order of Labour Glory of three degrees, persons awarded the title of “Yenbek Yeri of Kazakhstan” [Hero of Labour of Kazakhstan] - 138.63 times the monthly calculation index;

11) persons awarded the title of “Khalyq Kakharmany” [People's Hero] - 138.63 times the monthly calculation index;

12) holders of orders and medals of the former USSR for self-sacrificing labour and impeccable military service on the home front during the Great Patriotic War, as well as persons who were not awarded state honours and who worked (served) for at least six months between June 22, 1941 and May 9, 1945 - 2.13 times the monthly calculation index;

13) participants in the liquidation of the consequences of the Chernobyl Nuclear Power Plant disaster in 1988-1989 who were evacuated (self-departed) from the exclusion and resettlement zones to Kazakhstan, including children who were in their foetal state on the day of evacuation - 4.8 times the monthly calculation index;

14) persons with group one and two disabilities who are entitled to old-age pension allowances or pension allowances for length of service, excluding those receiving supplementary old-age pension allowances up to the amount of the monthly disability allowance under paragraph 8 of Article 177 hereof, as well as persons with group one and two disabilities residing in the city of Baikonyr, subject to receiving a disability pension under the laws of the Russian Federation - 1.71 times the monthly calculation index;

15) persons with a group three disability who are entitled to old-age pension allowances or pension allowances for length of service, excluding those receiving supplementary old-age pension allowances up to the amount of the monthly disability allowance stipulated in paragraph 8 of Article 177 hereof, as well as persons with a group three disability residing in the city of Baikonyr, subject to receiving a disability pension under the legislation of the Russian Federation - 0.74 times the monthly calculation index;

16) children with disabilities under seven years of age living in the city of Baikonyr, provided they receive a disability pension under the laws of the Russian Federation - 1.10 times the monthly calculation index;

17) children with disabilities from the age of seven to eighteen residing in the city of Baikonyr, subject to receipt of a disability pension under the laws of the Russian Federation: groups one and two - 1.71 times the monthly calculation index;

group three - 1.10 times the monthly calculation index;

18) victims of political repression, victims of political repression who are persons with disabilities or who are pensioners - 1.23 times the monthly calculation index;

19) persons receiving pensions for special services to the Republic of Kazakhstan - 1.23 times the monthly calculation index.

Article 195. Suspension, renewal and termination of payment of special state allowance

1. Special state allowance shall be suspended as from the first day of the month following the month in which the data, including from information systems, on (about) the payment of the allowance is received:

1) the absence of disbursement transactions for three or more months in the recipient's bank account. Special state allowance shall be paid again as from the day of suspension;

2) identification of a missing person as a wanted person. In this case the payment of the special state allowance shall be resumed from the date of entry into force of a judicial act on the annulment of a court decision on declaring a person missing, but not earlier than the date of suspension;

3) revealing facts of deprivation of parental rights and the rights of a guardian (custodian), of released and suspended guardians (custodians). In this case, the special state allowance shall be paid to the lawful guardian of the child (children) from the date of suspension or to the person assigned as guardian (custodian) from the date of establishment of guardianship (custody), but not earlier than the date of suspension. When parental rights are reinstated, payment of the special state allowance shall be resumed from the effective date of the court decision reinstating or revoking the restrictions on parental rights;

4) identification of the fact that recipients of allowances have left the Republic of Kazakhstan for permanent residence outside the Republic of Kazakhstan. In this case, payment of the special state allowance shall be resumed to the recipient from the date of arrival for permanent residence in the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

5) the expiry of a foreigner's residence permit in the Republic of Kazakhstan or stateless person's certificate. In this case, payment of a special state allowance shall be resumed from the date of issue of an identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

6) when the recipient of a special state allowance is serving a criminal sentence imposed by a court in the form of deprivation of liberty. The payment of the special state allowance shall be resumed from the date of release from the penal correctional system, but not before the date of suspension.

In the event that such recipient of a special state allowance is one of the citizens listed in sub-paragraph 6) of paragraph 3 of Article 190 hereof, the special state allowance may be reissued to another eligible family member;

7) the residency of recipients of special state allowances in special social services centres under residential conditions and on full state support, excluding persons who are provided with a super-guaranteed amount of special social services. In this case, payment of the special state allowance shall be resumed from the date of withdrawal of the recipient from the special social services centre, but not earlier than the date of suspension;

8) the preparation of a report revealing that unreliable documents have been presented for a medical and social expert assessment and (or) that an expert opinion has been issued without justification. However, the payment of special state disability allowance shall be resumed from the date of suspension upon confirmation of a previously issued expert opinion, upon reassessment for monitoring;

9) inaccuracy of documents presented for the assignment of the special state allowance.

2. Special state allowance payment shall be resumed upon application based on documents and/or information obtained from information systems, confirming the expiry of the circumstances that caused the suspension of the special state allowance, provided that the right to special state allowance is retained.

3. Payment of the special state allowance shall be discontinued if the grounds for entitlement cease to exist or if the beneficiary dies.

Chapter 14-1. Social security of persons employed in work with harmful working conditions

Footnote. The Code has been supplemented by Chapter 14-1 pursuant to the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024).

Article 195-1. The right to social security of persons employed in work with harmful working conditions

1. Citizens of the Republic of Kazakhstan, foreigners and stateless persons permanently residing in the territory of the Republic of Kazakhstan, employed in work with harmful conditions, upon reaching the age of fifty-five and payment of mandatory occupational pension contributions for them for at least eighty-four months in the aggregate, are entitled to a special social benefit consisting of:

1) special occupational state allowance;

2) insurance payment under a pre-retirement annuity insurance contract;

3) occupational payments at the expense of the employer;

4) pension payment formed of mandatory occupational pension contributions from the unified pension savings fund.

The right to payments provided for in this paragraph arises subject to the employee's termination of work in jobs with hazardous working conditions or transfer to another job that excludes exposure to harmful production factors.

2. Citizens of the Republic of Kazakhstan, foreigners and stateless persons permanently residing in the territory of the Republic of Kazakhstan, not employed in work with harmful

conditions, upon reaching the age of fifty-five and payment of mandatory professional pension contributions for them for a total of at least eighty-four months, have the right to:

- 1) special professional state allowance;
- 2) pension payment formed of mandatory professional pension contributions from the unified accumulative pension fund.

3. The rights provided for in paragraphs 1 and 2 of this article shall be exercised in the manner and under the conditions provided for by this Code, with the exception of:

insurance payment under a pre-retirement annuity insurance contract, which is made in accordance with the Law of the Republic of Kazakhstan “On compulsory insurance of an employee against accidents during the performance of his labor (official) duties”;

occupational payment at the expense of the employer, which is made in accordance with the Labor Code of the Republic of Kazakhstan.

Article 195-2. The procedure for assigning and implementing special occupational state benefits

1. A special occupational state benefit shall be assigned from the application date.

The day of application for the appointment of a special occupational state benefit is considered to be the day of registration of the application and necessary documents or the day of receipt of the applicant’s consent to the appointment of a special occupational state benefit through a proactive service in accordance with the Law of the Republic of Kazakhstan “On State Services”.

2. Special occupational state benefits shall be paid for the current month. In the event of death of the recipient, the special occupational state benefit shall be provided up to the month of death inclusive, and in the event of the recipient of the special occupational state benefit leaving for permanent residence outside the Republic of Kazakhstan - up to the month of departure inclusive.

3. Special occupational state benefits shall be paid at the budget expense.

4. The amounts assigned but unclaimed by the recipient of a special occupational state benefit shall be paid for the past period, but no more than three years before the date of application for their receipt.

5. The procedure for assigning, implementing, suspending, renewing and terminating the payment of special occupational state benefits shall be determined by the authorized state body.

Article 195-3. Amount of special occupational state benefit

The monthly amount of the special occupational state benefit shall be 2.0 times the subsistence minimum established for the corresponding financial year by the law on the republican budget.

Special occupational state benefits shall be paid taking into account changes in the cost of living established for the corresponding financial year by the law on the republican budget.

Article 195-4. Rejection of an application and of assignment of a special occupational state benefit

1. The grounds for refusing to accept an application for a special occupational state benefit shall be:

1) information obtained from the information system of the authorized state body confirming the fact of filing an application, assigning, payment of a special occupational state benefit or consent through a proactive service to its appointment in accordance with the Law of the Republic of Kazakhstan “On State Services”;

2) discrepancy between the information on the identity document (except for its replacement according to the legislation of the Republic of Kazakhstan, confirmed by information from state information systems) and the documents necessary for the appointment of a special occupational state benefit;

3) ineligibility for a special occupational state benefit;

4) lack of the applicant’s consent to access to restricted personal data, which is required for the assignment of a special occupational state benefit.

2. The ground for refusal to assign a special occupational state benefit shall be non-compliance with the conditions provided for in paragraphs 1 and 2 of Article 195-1 of this Code.

Article 195-5. Suspension, resumption and termination of payment of special occupational state benefits

1. Payment of special occupational state benefits shall be suspended from the first day of the month following the month of receipt of information, including from information systems, about:

1) absence of debit transactions for three or more months on the bank account of the recipient of special occupational state benefit. In this event the payment of special occupational state benefit is resumed from the date of suspension;

2) the recipient of special occupational state benefit leaves for permanent residence outside the Republic of Kazakhstan. In this case, the payment of special occupational state benefits shall be resumed from the date of arrival for permanent residence on the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

3) expiration of the validity term of the identity document of a foreigner or stateless person. In this case, the payment of special occupational state benefit shall be resumed from the date of issue of the identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan, but not earlier than the date of suspension;

4) presence of a confirming document on the conduct of operational search measures to find a missing person or a court decision that has entered into legal force to recognize the person as missing in relation to the recipient of a special occupational state benefit. In this case, the payment of special occupational state benefit shall be resumed from the date of

termination of operational search measures to find a missing person or entry into force of a judicial act on annulment of the court decision declaring the person missing, but not earlier than the date of suspension;

5) termination by the recipient of a special occupational state benefit of citizenship of the Republic of Kazakhstan on the grounds provided for by the Law of the Republic of Kazakhstan “On Citizenship of the Republic of Kazakhstan”. In this case, the payment of a special occupational state benefit shall be resumed from the day of issuance of an identification document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan.

2. Payment of special occupational state benefits shall be resumed upon application on the basis of documents and (or) information received, including from information systems, confirming the expiration of the circumstances that caused the suspension of payment of special occupational state benefits.

3. Payment of special occupational state benefits shall be terminated on the first day of the month following the month of receipt of:

1) information about the death of the recipient of a special occupational state benefit, including from information systems;

2) application from the recipient of a special occupational state benefit to terminate the payment of a special occupational state benefit with the presentation of a document confirming his deregistration with the internal affairs bodies;

3) information on the revealed fact of termination of citizenship of the Republic of Kazakhstan;

4) information on the identification of the fact of payment of mandatory occupational pension contributions in favor of the recipient of a special occupational state benefit.

Special occupational state benefit shall be paid until the recipient of such payment reaches the retirement age established by Article 207 of this Code.

Chapter 15. PENSION PROVISION Paragraph 1: General provisions

Article 196. Eligibility for pension coverage

1. Nationals of Kazakhstan, as well as foreigners and stateless persons permanently residing in Kazakhstan, unless otherwise prescribed by the laws of Kazakhstan and international treaties ratified by Kazakhstan, shall be entitled to pension coverage in the form of:

- 1) state basic pension payment;
- 2) retirement pension payments;
- 3) pension payments for length of service;
- 4) pension payments from a single funded pension fund;
- 5) pension payments from a voluntary funded pension fund;
- 6) insurance payments from insurance organisations under pension annuity contracts.

2. Persons who are simultaneously entitled to old-age pension allowance or long-service pension allowance shall be granted one of these types of pension allowance upon their request

3. The rights covered by this Article shall be exercised in the manner and under the conditions prescribed herein.

4. Employed pensioners shall be entitled to retirement pension allowance or long-service pension allowance in full, subject to the limitations stipulated herein.

Article 197. State guarantees for pension provision

1. The state shall guarantee pensions:

1) persons who retired before January 1, 1998, with retained amount of pension payments until April 1, 1999;

2) persons who are entitled to long-service pension allowances and who registered their entitlement before January 1, 1998 with the bodies responsible for granting and/or administering long-service pension allowances.

In such a case, long-service pension payments shall be made as from the date of separation from service, subject to the conditions of sub-paragraph 1) of paragraph 1 and paragraph 3 of this Article.

2. The size of the minimum pension shall be the minimum social security standard as laid down herein.

3. Annual increases in retirement pension allowances and long-service pension allowances shall be in the amount determined for the financial year in question by the law on the national budget.

Article 198. Categories of nationals entitled to receive pension payments

Pension payments shall be made to the following categories of persons:

1) those receiving a pension before January 1, 1998;

2) who have reached retirement age under paragraphs 1 to 3 of Article 207 hereof;

3) military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, who have been awarded special ranks, class ranks and have established qualification classes, as well as persons whose rights to have special ranks, class ranks and wear uniforms were abolished from January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, who have the right to receive pension payments for length of service.

Footnote. Article 198 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 199. Procedure for award and payment of state basic pension and retirement pension allowance

1. The ground for granting the state basic pension or old-age pension payment shall be an application of the person entitled to the state basic pension or old-age pension payment or his/her legal representative.

2. The competent public authority shall establish the procedure for calculating (determining) the amount, granting, implementing, suspending, recalculating, resuming, terminating and revising the decision on granting (refusing to grant) the state basic pension payment, retirement pension payments.

3. State basic pension payment, retirement pension payments shall be awarded from the day of application. The day of application for assignment of state basic pension payment, age pension payments shall be considered the day of registration of application and required documents.

Article 200. Refusal to accept application and award state basic pension and retirement pension allowance

1. Grounds for refusal to accept an application for state basic pension payments and retirement pension payments shall include:

1) obtaining data from the information system of the competent public authority confirming the facts of the assignment, payment or application for the assignment of the state basic pension payment, retirement pension payments;

2) presentation by the applicant of an incomplete set of documents under the laws of the Republic of Kazakhstan and (or) documents with expired validity, and (or) documents that expire on the date of making a decision on the assignment or refusal to assign the state basic pension payment, retirement pension payments;

3) discrepancy between the data on the identity document (other than its replacement under the laws of the Republic of Kazakhstan, confirmed by information from state information systems) and the documents required for its assignment;

4) ineligibility for state basic pension payments, retirement pension payments;

5) absence of the applicant's consent to access restricted personal data required for the award of state basic pension payments, retirement pension payments.

2. Grounds for refusal of state basic pension payments and old-age pension payments shall include:

1) finding that the documents presented by the applicant for a public service and (or) the data (information) contained therein are unreliable;

2) non-conformity of the applicant and/or the presented documents, data and information required for the provision of the public service with the requirements stipulated by the laws of the Republic of Kazakhstan.

Article 201. Rights and obligations of the recipient of state basic pension and retirement pension payments

1. A recipient of the state basic pension and retirement pension payment shall be allowed to:

1) receive the state basic pension payment, retirement pension payments as prescribed herein;

2) request and receive, free of charge, information from the State Corporation on the procedure for assigning and receiving state basic pension payments and retirement pension payments;

3) appeal against the decisions, actions (inaction) of the public authorities or organisations referred to in this chapter to a higher authority or the courts according to the procedure set out in the laws of the Republic of Kazakhstan.

2. The recipient of state basic pension and retirement pension allowance shall be obliged to:

1) submit complete and reliable data for the assignment of the state basic pension payment, retirement pension payments under the laws of the Republic of Kazakhstan;

2) repay the excessively credited (paid) amounts of the state basic pension payment, retirement pension payments voluntarily, and in case of refusal - judicially based on the court decision, which has entered into legal force.

3. The sums of the state basic pension payment, retirement pension payments not received on time or not received in full due to the fault of the State Corporation and/or the competent public authority shall be paid for the past period from the date of entitlement to them without limitation of time.

Article 202. Procedure for payment of state basic pension and retirement pension allowance

1. The state basic pension and retirement pension payment shall be paid for the current month.

2. State basic pension and retirement pension payments shall be awarded for life and shall be paid until the month of death or departure for permanent residence outside the Republic of Kazakhstan, inclusive.

Note!

Paragraph 3 from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

3. Persons residing in special social services centres in residential care for the elderly and persons with disabilities and who are on full state care shall receive retirement pensions:

1) to the extent specified in paragraph 6 of Article 210 hereof, if the retirement pension calculated under this provision is lower than the minimum pension specified in the law on the national budget for the financial year in question;

2) 30 per cent of the retirement pension payments calculated pursuant to Article 210 hereof, but not less than the minimum pension fixed by the law on the national budget for the financial year in question.

70 per cent of the allocated retirement pension payments shall be transferred to a separate bank account or to a cash checking account of the special social services centres.

The competent public authority shall establish the procedure for the use of these funds by the special social services centres.

4. The state basic pension payment shall be suspended while the recipient, who is on full state support, resides in a special social services centre under residential conditions, other than for persons who are not entitled to retirement pension and state social security disability allowance.

5. If a recipient withdraws from a special social services centre, the state basic pension payment and the retirement pension payment shall be resumed in full as from the first day of the month following the month of withdrawal.

6. State basic pension and retirement pension payments may be granted and paid under a notarised power of attorney.

7. The amounts of state basic pension and retirement pension payments assigned but not claimed by the recipient shall be paid for the past, but not more than three years prior to the date of application for receipt thereof.

Article 203. Withholding from pension

1. Withholdings from pensions may be made pursuant to enforcement proceedings, excluding amounts of pensions paid in excess due to errors in the awarding of pensions, which are withheld upon the application of the recipient.

2. Withholdings from pensions shall be made from the amount payable. 3.

3. No more than 50 per cent of the amount due may be withheld from the pension.

Article 204. Suspension, renewal and termination of state basic pension and retirement pension payments

1. The state basic pension payment and retirement pension payments shall be suspended as from the first day of the month following the month in which the data, including data from information systems, on (about):

1) absence of debit transactions for three or more months in the recipient's bank account. In such a case, the state basic pension payment and retirement pension payments shall be resumed as of the date of suspension;

2) expiry of the identity document of a foreigner or stateless person, a kandas certificate. In this case, the state basic pension payment, retirement pension payments shall be restored from the date of issue of an identity document of a foreigner or stateless person permanently

residing in the territory of the Republic of Kazakhstan, a kandass certificate, but not earlier than the date of suspension;

3) presence of a confirming document on the conduct of operational search measures to search for a missing person or a court decision to recognize the person as missing in relation to the recipient. At the same time, the state base pension payment and old-age pension payments shall be resumed from the date of termination of operational search measures to search for a missing person or the entry into force of a judicial act on annulment of a court decision on declaring a person missing, but not earlier than the date of suspension;

4) revealing the fact of loss or renunciation of citizenship of the Republic of Kazakhstan prior to obtaining a residence permit for a foreigner. In this case, the state basic pension payment, retirement pension payments shall be restored from the date of suspension, but not earlier than the date of receipt of the foreigner's residence permit;

5) revealing the fact of receiving pension payments outside the Republic of Kazakhstan, excluding pensions assigned under the Agreement on Pension Provision for Employees of the Member States of the Eurasian Economic Union. In this case, the state basic pension payment, retirement pension payments shall be resumed from the date of suspension upon repayment of excessively credited (paid) amounts of pensions in the country of withdrawal.

2. The state basic pension payment and retirement pension payments shall be restored following documents and/or data received from information systems that confirm the expiry of the circumstances that caused the suspension of payment.

3. The state basic pension payment and retirement pension payments shall be discontinued on the following grounds:

1) establishing the fact of death or recognition of the recipient as missing in the manner established by the legislation of the Republic of Kazakhstan;

2) establishment of the fact of departure of the recipient for permanent residence outside the Republic of Kazakhstan;

3) finding the assignment (renewal) of a monthly living allowance to a retired judge;

4) identification of the fact of assignment of pension payments for length of service by the competent public authority;

5) receipt of a request for pension file from the competent authority of the country of departure;

6) receipt of pension recipient's application for termination of pension payment with submission of document confirming his/her deregistration with the internal affairs authorities;

7) revealing that the applicant has provided inaccurate information, resulting in an unjustified assignment;

8) appointment by an authorized state body of pension payments for length of service on the basis of an extract from the pension file of a pensioner from among military personnel, employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear

uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023, who, at the time of reduction of the position, did not have at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, the state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, who did not have the right to the appointment of pension payments for length of service on the date of dismissal.

Footnote. Article 204 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Paragraph 2: State basic pension payment

Article 205. Eligibility for state basic pension payment

The state basic pension payment shall be granted to persons:

- 1) retirement pension payments to whom were granted before July 1, 2018 and long-service pension payments to whom were granted before January 1, 2016;
- 2) who have reached retirement age in accordance with paragraph 1 of Article 207 of this Code, with the exception of judges of the Constitutional Court of the Republic of Kazakhstan whose powers have been terminated due to the expiration of the term of office established by the Constitution of the Republic of Kazakhstan, who receive a monthly lifetime allowance, retired judges who receive a monthly lifetime allowance, military personnel, employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023 , who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, the state courier service, provided that they continue to work in medical organizations located in pre-trial detention facilities and institutions of the penal system that receive pension payments for length of service.

Footnote. Article 205 as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 206. Calculation of the size of the state basic pension payment

1. The state basic pension payment shall be provided:

from January 1, 2023 - for 10 or less years of participation in the pension system or its absence, in the amount of 60 per cent of the subsistence minimum with an increase of 2 per

cent for each full year of participation in the pension system in excess of 10 years, but not exceeding 100 per cent of the amount of the subsistence minimum fixed by the law on the national budget for the financial year concerned;

from January 1, 2024 - for ten years of participation in the pension system or for less than ten years - 65 per cent of the minimum subsistence income with an increase of 2 per cent for each full year of participation in the pension system in excess of ten years, but not exceeding 105 per cent of the minimum subsistence income set by the national budget law for the financial year concerned;

from January 1, 2025 - with ten years of participation in the pension system or without it, in the amount of 70 per cent of the minimum subsistence income with an increase of 2 per cent for each full year of participation in the pension system beyond ten years, but not exceeding 110 per cent of the minimum subsistence income set for the financial year in question by law on the national budget;

from January 1, 2026 - with ten or less years of participation in the pension system or its absence, in the amount of 70 per cent of the subsistence minimum with an increase of 2 per cent for each full year of participation in the pension system over ten years, but not exceeding 118 per cent of the subsistence minimum fixed by the law on the national budget for the financial year concerned;

from January 1, 2027 - with ten or less years of participation in the pension system or its absence, in the amount of 70 per cent of the subsistence minimum with an increase of 2 per cent for each full year of participation in the pension system beyond ten years, but not exceeding 120 per cent of the subsistence minimum fixed by the law on the national budget for the financial year concerned.

The size of the state basic pension payment granted shall be recalculated annually pursuant to part two of this paragraph.

2. The length of participation in the pension system for the state basic pension payment shall include:

1) the length of service for the period prior to January 1, 1998, calculated pursuant to Article 208 hereof;

2) the period for which the mandatory pension contributions and/or the employer's mandatory pension contributions have been made;

3) length of employment, entrepreneurial activity or private practice in activities for which, by decision of the Government of Kazakhstan, a 0 adjustment factor was applied to the rates of mandatory pension contributions and mandatory occupational pension contributions;

4) a period of activities, the income from which from April 1, 2020 to October 1, 2020 was excluded from the income of an individual subject to taxation pursuant to sub-paragraph 51) of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code);

5) time spent caring for a non-working mother or a non-working father (in the case of actual caring) with small children, but not longer than until each child reaches the age of 3 years, up to a total of 12 years;

6) the time of caring for a child with a disability up to the age of 18;

7) periods of military service, service in special state and law enforcement agencies, civil defense agencies, and state courier service;

8) the period of residence abroad of the spouse of employees of diplomatic services of the Republic of Kazakhstan and international organisations, but not exceeding 10 years in total;

9) the period of residence of spouses of military personnel (apart from conscripted military personnel), employees of special state bodies with their spouses in places where it was not possible for them to find employment in their profession, but not exceeding 10 years in total;

10) periods of employment after January 1, 1998 in Russian organisations of the Baikonur Complex;

11) periods of receiving social payment for loss of income due to restrictions of activity for the period of state of emergency, restrictive measures;

12) time spent caring for a person with a group one disability, a single person with a group two disability and an old age pensioner in need of care, and an elderly person who has reached the age of eighty;

13) the length of service of the persons referred to in sub-paragraph 2) of paragraph 3 of Article 248 hereof. From January 1, 2005, these periods shall be counted, provided that social contributions have been made to the Fund.

The state basic pension payment shall be granted irrespective of the receipt of retirement pension payments and/or from the unified accumulative pension fund and/or voluntary accumulative pension fund, as well as state social security disability allowance.

3. The state basic pension payment shall be granted from the budgetary funds.

Footnote. Article 206, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Paragraph 3: Retirement pension payments

Article 207. Assignment of retirement pension payments

1. Retirement pension payments shall be awarded:

from July 1, 2001 - for men at the age of 63 and for women at the age of 58.

However, retirement pension payments for women shall be made as follows:

from January 1, 2018 - at the age of 58.5;

from January 1, 2019 - upon reaching the age of 59;

from January 1, 2020 - upon reaching the age of 59.5;

from January 1, 2021 - upon reaching 60 years of age;

from January 1, 2022 - upon attainment of 60.5 years of age;;
from January 1, 2023 - upon reaching the age of 61;
from January 1, 2028 - upon reaching the age of 61.5;
from January 1, 2029 - upon attaining the age of 62;
from January 1, 2030 - upon reaching the age of 62.5
from January 1, 2031 - upon reaching 63 years of age.

2. Under the Law of the Republic of Kazakhstan "On Social Protection of Citizens Affected by Nuclear Tests at the Semipalatinsk Nuclear Testing Site", persons who lived in zones of extreme and maximum radiation risk for at least five years between August 29, 1949 and July 5, 1963 shall be eligible for pension payments based on the age:

- 1) men - after reaching the age of 50;
- 2) women - upon reaching 45 years of age.

3. Women who have given birth to (adopted) 5 or more children and raised them to the age of 8 shall be eligible for retirement pensions upon reaching the age of 53.

4. Judges of the Constitutional Court of the Republic of Kazakhstan, whose powers have been terminated due to expiry of the term of office established by the Constitution of the Republic of Kazakhstan, who receive a monthly allowance for life, retired judges who receive a monthly allowance for life shall not receive retirement pension payments or pension payments for length of service.

Article 208. Calculation of length of service for retirement pension payments

1. When calculating the length of service for the award of retirement pension payments, the following shall be counted:

- 1) work under employment contracts paid for by natural and legal persons;
- 2) military service;

3) service in special state and law enforcement agencies, civil defense agencies, state courier service;

4) civil service;

5) entrepreneurial and other income-generating activities;

6) the time of caring for a person with a group one disability, a single person with a group two disability and an old-age pensioner in need of assistance, as well as for an elderly person who has reached the age of eighty;

7) time caring for a child with a disability up to the age of 18 years;

8) care time of a non-working mother for small children, but not more than until each child reaches the age of 3 years, up to a total of 12 years;

9) the period of detention, imprisonment and exile of citizens who were unjustly prosecuted and repressed but subsequently rehabilitated;

10) the period of residence of able-bodied citizens in the temporarily occupied territory of the former USSR and of persons (regardless of age) in the territory of other countries during the Great Patriotic War, where they were forcibly removed, detention in fascist concentration

camps (ghettos and other places of forced detention during the war), if these persons did not commit crimes against the homeland during the above periods;

11) the time spent on disability by non-working persons disabled as a result of injury, contusion, mutilation or illness sustained during the Great Patriotic War, and persons with disabilities of equivalent status;

12) the period of residence abroad of the spouse of employees of former soviet institutions, institutions of the Republic of Kazakhstan and international organisations, but not longer than 10 years in total;

13) the period of residence of spouses of military personnel (excluding conscripts), employees of special state agencies with their spouses in places where it was not possible to find employment in their specialty, but not longer than 10 years in total;

14) studies at higher educational establishments, including preparatory courses, specialized secondary educational establishments, colleges, schools and courses for training, further training and retraining, postgraduate studies, doctoral studies and clinical residency, as well as spiritual (religious) educational institutions in Kazakhstan and abroad;

15) service in paramilitary guards, special communications agencies and mine rescue units, irrespective of departmental affiliation and special or military rank;

16) employment in the country of origin of ethnic Kazakhs who have arrived in the Republic of Kazakhstan for permanent residence in their historical homeland.

2. When calculating service time for retirement pension payments on a preferential basis, the following shall also be taken into account:

1) military service in the active army during combat operations, including the performance of military duty, as well as time spent in partisan units and formations during combat operations, and time spent in health care facilities as a result of military trauma - under the procedure laid down for calculating the length of such service when granting pension payments for length of service to servicemen;

2) employment, including as a freeman in military units, and service, other than military service under sub-paragraph 1) of this paragraph, during the Great Patriotic War - at double payment;

3) work in Leningrad during its blockade during the Great Patriotic War from September 8, 1941 to January 27, 1944 - at triple payment;

4) time spent by citizens aged 12 or older in Leningrad during the period of the siege from September 8, 1941 to January 27, 1944 - at double payment;

5) the time spent in the territory of other States during the Great Patriotic War, where they were forcibly removed, as well as the time spent in fascist concentration camps (ghettos and other places of enforced detention during the war), unless the persons in question committed crimes against the homeland during these periods - at double payment;

6) the period of detention, service of sentences in places of deprivation of liberty, exile, forced labour with restriction of liberty, work in a settlement settlement and compulsory

treatment in a mental health-care institution, of citizens who were unlawfully prosecuted and repressed and subsequently rehabilitated - at triple payment;

7) work and military service in areas adjacent to the Semipalatinsk Nuclear Testing Site from August 29, 1949, to July 5, 1963, at triple rate, and from July 6, 1963, to January 1, 1992, at one and a half rate;

8) work in anti-disease and anti-plague facilities, infectious disease facilities for the treatment of persons infected with human immunodeficiency virus or AIDS patients - at double rate, in forensic medical examination and pathologist's diagnosis organizations - at half rate under the list of work approved by the Government of Kazakhstan;

9) work on water transport during a full navigation period shall be counted as a year of work;

10) work during a full season in seasonal industrial organizations irrespective of their departmental subordination - as per the list approved by the Government of the Republic of Kazakhstan, shall be counted as work experience for a year of work.

Footnote. Article 208, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 209. Confirmation of length of service

1. The length of service for the calculation of retirement pension payments shall be taken into account for the period up to January 1, 1998.

2. The length of employment shall be confirmed by a work record book or, in the absence of a work record book or appropriate entries therein, determined on the basis of documents confirming the details of employment or a court decision.

Article 210. Calculation of retirement pension payments

1. Full retirement pension payments shall be calculated at 60 per cent of the average monthly income established under Article 211 hereof.

2. Retirement pensions shall be calculated based on the average monthly income for any three consecutive years irrespective of breaks in service since January 1, 1998.

The size of average monthly income, excluding income determined pursuant to paragraph 3 of this Article, shall be fixed depending on the income from which mandatory pension contributions have been made to cumulative pension funds or a unified cumulative pension fund, social contributions to the Fund, as determined by the competent public authority.

3. The size of average monthly income for the period from January 1, 1998 to persons employed by Russian organisations of the Baikonur Complex, for periods of labour, entrepreneurial activity, private practice in types of activity, to which the correction factor of 0 to the rates of mandatory pension contributions, mandatory professional pension contributions was applied by decision of the Government of the Republic of Kazakhstan as well as for the period of activities from April 1, 2020 to October 1, 2020, income from which was excluded from the income of an individual subject to taxation, as per sub-paragraph 51)

of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code), shall be fixed respectively to the income confirmed by a certificate of income.

Retirement pension payments shall be calculated based on the size of income paid in the currency of the Russian Federation at the official exchange rate of the national currency of the Republic of Kazakhstan to foreign currencies, fixed by the National Bank of the Republic of Kazakhstan on the date of application for the assignment of retirement pension payments.

4. Retirement pensions shall be awarded in full to the following categories of persons upon attaining the ages specified in paragraphs 1 to 3 of Article 207 hereof:

- 1) men - with at least twenty-five years of work experience as of January 1, 1998;
- 2) women, with at least twenty years of work experience as of January 1, 1998.

Note!

Paragraph 5 from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

5. The size of retirement pension payments for each full year worked prior to January 1, 1998 in excess of the required length of service shall be increased by 1 per cent, but not to exceed 75 per cent of the income considered for the calculation of retirement pension payments.

In case the calculated amount of retirement pension payments in full shall be lower than the minimum pension amount established for the financial year in question by the law on the national budget, the retirement pension payments shall be established at the minimum pension amount.

6. Partial retirement pensions shall be granted to the categories of persons referred to in paragraphs 1 to 3 of Article 207 hereof, where they are not eligible for a full retirement pension, subject to their having completed at least six months of service as of January 1, 1998

7. Partial retirement pension payments shall be calculated as a proportion of the full retirement pension payment in proportion to the length of service as of January 1, 1998.

8. Retirement pensions shall be paid from the budgetary funds.

Article 211. Determination of income to calculate retirement pension payments

1. Income for calculating pension payments for 3 years of service shall be calculated by dividing the total income for 36 consecutive calendar months of service by thirty-six.

Upon the applicant's request, the months of state of emergency or restrictive measures in the Republic of Kazakhstan shall be excluded from determining the average monthly income and replaced by other months immediately preceding or following them.

2. Income for the calculation of retirement pension allowances may not exceed the size of 55 times the monthly calculation index fixed by the law on the national budget for the financial year concerned.

Paragraph 4. Pension payments for length of service

Article 212. Eligibility for pension payments for length of service

1. The right to pension payments for length of service shall be enjoyed by military personnel (except for conscripts serving in the reserve), employees of special state and law enforcement agencies, civil defense agencies, and the state courier service:

1) those who have served in the military, in special state and law enforcement agencies, civil defense agencies, and in the state courier service for at least twenty-five years and who have reached the maximum age for service upon discharge from service established by the legislation of the Republic of Kazakhstan;

2) those who have served in the military, in special state and law enforcement agencies, in civil defense agencies, in the state courier service for at least twenty-five years, who were dismissed due to staff reductions or their request, or for health reasons, or upon the liquidation of a law enforcement agency, civil defense agency, or expiration of the contract;

3) having a total work experience of twenty-five years or more, of which at least twelve years and six months are continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, and those dismissed upon reaching the maximum age established by the legislation of the Republic of Kazakhstan for military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, or due to staff reduction or health reasons, or upon liquidation of a law enforcement agency, civil defense agency.

2. The right to pension payments for length of service shall be enjoyed by persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012:

1) those who have served in the military, in special state and law enforcement agencies, in civil defense agencies, in the state courier service for at least twenty-five years and who have reached the age corresponding to the maximum age for service in law enforcement according to the recorded special rank, class rank at the time of the abolition of the right to hold special ranks and class ranks, as well as to wear uniforms;

2) those who have served in the military, in special state and law enforcement agencies, in civil defense agencies, in the state courier service for at least twenty-five years, who were dismissed due to staff reductions or the liquidation of a law enforcement agency, civil defense agency, or at their request, or due to unsuitability for the position held or the work performed due to a health condition that prevents them from continuing to work;

3) having a total work experience of twenty-five years or more, of which at least twelve years and six months are continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, and dismissed due to staff reduction or the liquidation of a law enforcement agency, civil defense agency, or due to unsuitability for the position held or the work performed due to a health condition that

prevents continuation of work, or who have reached the age corresponding to the maximum age for the state in the law enforcement service according to the recorded special rank, class rank, at the time of abolition of the right to hold special ranks and class ranks, as well as to wear uniforms.

3. The right to pension payments for length of service to persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, dismissed due to staff reduction or health reasons, or upon reaching the age corresponding to the maximum age for the state in the law enforcement service for a special rank at the time of reduction of the position in the internal affairs bodies of the Republic of Kazakhstan, occurs upon the presence of a total work experience of twenty-five years or more, of which at least twelve years and six months are continuous military service, service in special state and law enforcement agencies, civil defense agencies, and the state courier service. The rules for maintaining benefits for pension payments for length of service for persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who at the time of the reduction of the position had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, shall be determined by the Government of the Republic of Kazakhstan.

4. Military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, who first entered service after January 1, 1998 and were dismissed before January 1, 2016, who had the conditions for the appointment of pension payments for length of service on the date of dismissal, in accordance with the provisions of the legislation in force before January 1, 2016, have the right to the appointment of pension payments for length of service taking into account length of service and salary at the time of dismissal from service, using annual increases made in the manner established by the legislation of the Republic of Kazakhstan, for the entire period from the date of dismissal from service.

Pension payments for the length of service assigned in the period from January 1, 2016, to December 31, 2023, are subject to revision taking into account annual increases made in the manner established by the legislation of the Republic of Kazakhstan for the entire period from the date of dismissal from service and are paid from January 1, 2024.

5. For military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan

as of July 1, 2022 and January 1, 2023, who, at the time of position reduction, did not have at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention facilities and institutions of the penal (penitentiary) system, who did not have the right to be assigned pension payments for length of service on the date of dismissal, pension payments by age shall be assigned in accordance with this Code.

6. When enrolling recipients of pension payments for length of service from among military personnel, employees of special state and law enforcement agencies, civil defense agencies, the state courier service, the former State Investigative Committee, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished from January 1, 2012, and persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who at the time of the reduction of the position had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, the state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, for civil service (except for military service in the reserve) with the assignment of a military (special) rank, class rank, establishing a qualification class, pension payments for length of service are suspended for the period of service from the date of enrollment in the service.

7. Upon repeated resignation from service, persons referred to in paragraph 6 of this Article who have served again for 3 years shall be eligible to choose either to receive pension payments for length of service under paragraph 1 of this Article, given length of service and salary at the time of resignation from service, or to resume previously awarded pension payments for length of service, given the increases made in the manner established by the laws of the Republic of Kazakhstan, for the period for which pension payments for length of service were suspended.

This paragraph shall apply to persons specified in paragraph 6 of this Article who were repeatedly dismissed from the prosecution service during the period from January 1, 2012 to December 31, 2015 due to the adoption of the Law of the Republic of Kazakhstan “On Law Enforcement Service”.

8. Persons from the military and internal affairs personnel of member states of the Commonwealth of Independent States who have less than twenty-five years of service, who have reached the age limit on their retirement from service or have been dismissed on redundancy or for health reasons, who have arrived for permanent residence in Kazakhstan from member states of the Commonwealth of Independent States and who have been awarded pension payments for length of service under the laws of those states, shall be entitled to pension payments for length of service.

9. The right to pension payments for length of service in accordance with paragraphs 1–4 of this article for persons in whose favor mandatory pension contributions were transferred from budgetary funds before January 1, 2016, shall arise subject to the return of 50 percent of the amount of mandatory pension contributions transferred from budgetary funds before January 1, 2016 in favor of military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, the state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal system.

10. The sums of long-service pension payments not received on time due to the fault of the long-service pension authority shall be paid for the past without any time limit.

11. Length of service pensions, which were not granted in full prior to January 1, 2016, shall be recalculated to their full amount as determined by the Government of the Republic of Kazakhstan, with a refund of 50 percent of the amounts of mandatory pension contributions transferred from the budgetary funds.

If a pension annuity contract is concluded prior to January 1, 2016 by servicemen (other than conscripted military personnel), employees of special state and law enforcement agencies, the state courier service, as well as persons whose rights to special ranks, class ranks and uniforms were abolished from January 1, 2012, the sum of mandatory pension contributions, formed from budgetary funds, remaining on the individual pension account shall be refunded.

Footnote. Article 212 as amended by the Law of the Republic of Kazakhstan dated 18.03.2025 № 175-VIII (shall come into force sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 213. Calculation of pension payments for length of service

1. Pension payments for length of service to military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023, who, at the time of position reduction, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state

courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, shall be established at the rate of fifty percent of the salary.

For each full year of service in military service, service in special state and law enforcement agencies, civil defense agencies, state courier service over twenty-five years, the amount of pension payments for length of service, assigned in accordance with subparagraphs 1) and 2) of paragraph 1 and subparagraphs 1) and 2) of paragraph 2 of Article 212 of this Code, shall be increased by two percent, for each full year of work experience accumulated on the day of dismissal from service - by one percent of the salary.

For each complete year of total seniority accrued as at the date of separation from service in excess of twenty-five years, the pension payments granted under sub-paragraph 3) of paragraph 1, sub-paragraph 3) of paragraph 2 and paragraph 3 of Article 212 hereof shall be increased by one per cent of the amount of the pensionable remuneration.

2. The amount of monetary compensation taken into account for the pension provision of military personnel, employees of special state and law enforcement agencies, civil defense agencies, and the state courier service shall include the official salary, salary (additional payment) for military (special) rank, class rank, and established qualification class.

3. The amount of monetary allowance taken into account for the pension provision of military personnel, employees of special state and law enforcement agencies, civil defense agencies, and the state courier service shall be determined on the day of dismissal (exclusion from the lists of personnel) from service and confirmed by a certificate of the established form from the relevant agency at the last place of service.

The size of the pensionable remuneration accounted for persons from among military personnel, employees of internal affairs bodies of the Commonwealth of Independent States who have arrived in the Republic of Kazakhstan for permanent residence from the member states of the Commonwealth of Independent States shall be established as of the date of their separation from service (exclusion from the personnel list) in a similar or equivalent position of military personnel, employees of internal affairs bodies of the Republic of Kazakhstan.

4. The amount of monetary allowance taken into account for the pension provision of persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention facilities and institutions of the penal (penitentiary) system, shall be determined in the manner established by the Government of the Republic of Kazakhstan.

5. Persons referred to in paragraph 8 of Article 212 hereof shall be entitled to a long-service pension at the rate of 2 per cent of their salary for each full year of service.

6. The maximum amount of monthly pension payments for length of service of military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished from January 1, 2012, and persons whose medical positions were reduced in the internal affairs bodies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who, at the time of position reduction, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, may not exceed 65 percent of the salary determined in accordance with paragraphs 2 - 5 of this article, and 109 times the amount monthly calculation indicator established for the relevant financial year by the law on the republican budget.

7. Length of service pensions shall be financed from the budget.

Footnote. Article 213, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 214. Calculation of length of service and overall length of service

Calculation of length of service of military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished from January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan from July 1, 2022 and January 1, 2023, who at the time of position reduction had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, shall be carried out in the manner determined by the Government of the Republic of Kazakhstan.

In this case, the length of service for the assignment of pension payments for length of service shall be calculated on a calendar basis, excluding cases laid down in the laws of the Republic of Kazakhstan.

The length of service calculated in a member state of the Commonwealth of Independent States shall not be subject to revision, unless otherwise stipulated by the international treaties ratified by the Republic of Kazakhstan.

The calculation of the total length of service of military personnel, employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, shall be carried out in the same way as the calculation of length of service for the assignment of old-age pension payments in accordance with Article 208 of this Code.

Footnote. Article 214, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 215. Authorities implementing pension provision for military personnel and employees of special state and law enforcement agencies, civil defense agencies, and the state courier service

The assignment of pension payments for length of service to military personnel, employees of special state and law enforcement agencies, civil defense agencies, the state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms were abolished as of January 1, 2012, and persons whose medical positions were reduced in the internal affairs agencies of the Republic of Kazakhstan as of July 1, 2022 and January 1, 2023, who, at the time of the reduction of the position, had at least twelve years and six months of continuous military service, service in special state and law enforcement agencies, civil defense agencies, the state courier service, provided that they continue to work in medical organizations located in pre-trial detention centers and institutions of the penal (penitentiary) system, shall be carried out by the relevant state bodies in the manner determined by the Government of the Republic of Kazakhstan.

Footnote. Article 215, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 216. Terms of assignment and implementation of pension payments for length of service

1. Long-service pension payments shall be granted and effected from the date of separation from service (exclusion from the personnel list), but not earlier than the date on which the salary was paid, and not longer than three years prior to the date of application for the long-service pension payments.

The day of application for long-service pension payments shall be the day on which the application and the required documents are registered with the appropriate public authority.

Upon receipt of state social security disability allowance or retirement pension payments, long-service pension payments shall be provided from the date of application for long-service pension payments, but not earlier than the date on which state social security disability allowance or retirement pension payments cease to be paid.

2. Long-service pension payments to persons mentioned in paragraph 4 of Article 212 hereof shall be awarded from the date of application for long-service pension payments.

3. Pension payments for length of service for persons who have arrived in the Republic of Kazakhstan for permanent residence from member states of the Commonwealth of Independent States shall be granted (renewed), with regard to annual indexation from the date of application, but not prior to the day on which the pension was paid in a member state of the Commonwealth of Independent States.

4. Length of service pension payments shall be paid for the current month and shall be paid up to and including the month of death or departure for permanent residence outside the Republic of Kazakhstan.

5. The sums of long-service pension payments assigned but not claimed by the recipient shall be paid for the past, but not longer than three years before the date of application for their receipt.

Note!

Paragraph 6 from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

6. Persons residing in special social services centres under residential care and who are fully covered by the state shall receive a pension for length of service equal to 30 per cent of the pension payments for length of service awarded under Article 213 hereof, but not less than the minimum pension set for the financial year in question by the law on the national budget.

70 per cent of the pension payment granted for length of service shall be transferred to a separate bank account or to a cash checking account of the special social services centres.

A designated public authority shall establish the procedure for the use of these funds by the special social services centres.

If the recipient leaves the special social services centre, the long-service pension payment shall be restored in full as from the first day of the month following the month of leaving.

Paragraph 5: Pension payments from the unified accumulative pension fund and/or voluntary pension contributions

Article 217. Guarantees for the safeguarding of pension assets

1. The state shall guarantee recipients of pension payments the safety of mandatory pension contributions, mandatory professional pension contributions in the unified pension savings fund in the amount of actually made mandatory pension contributions, mandatory professional pension contributions, subject to the rate of inflation in the order established by this Code and other normative legal acts of the Republic of Kazakhstan.

2. The safeguarding of pension assets shall also be guaranteed through:

1) accumulating pension savings through mandatory pension contributions, mandatory employer pension contributions and mandatory occupational pension contributions in the unified pension savings fund;

2) setting out the conditions and procedures for investment portfolio management activities at the expense of pension assets;

3) setting requirements for investment portfolio managers to reimburse from their own capital the negative difference between the nominal yield on pension assets received by the

investment portfolio manager and the minimum yield on pension assets, calculated hereunder and in compliance with the Code and the regulatory legal act of the competent authority for regulation, control and supervision of the financial market and financial organisations;

4) investment management of pension assets of the unified pension savings fund by the National Bank of the Republic of Kazakhstan, excluding pension assets transferred to the trust management of the investment portfolio manager;

5) regulating the activities of the unified pension savings fund by setting appropriate requirements for raising pension contributions and making pension payments;

6) regulating the activities of voluntary funded pension funds by setting appropriate standards and limits, as well as the requirements laid down in the laws of the Republic of Kazakhstan;

7) specifying requirements for the founders, shareholders and executives of voluntary pension funds, as well as for the size and composition of their share capital;

8) setting requirements for the management of the unified pension savings fund;

9) establishing requirements for storage of pension assets of the unified pension savings fund at a custodian bank;

10) requiring voluntary pension funds to hold financial instruments and money comprising pension assets exclusively at custodian banks that are not affiliated with the voluntary pension funds;

11) maintaining separate accounting of own funds and pension assets of the unified pension savings fund or voluntary pension savings fund, as well as establishing control over their target allocation;

12) setting requirements for diversification and risk reduction in the allocation of pension assets;

13) setting the size of commission fee received by the National Bank of the Republic of Kazakhstan, unified accumulative pension fund, investment portfolio manager, voluntary accumulative pension fund;

14) obligatory annual audit of the unified accumulative pension fund, voluntary accumulative pension fund;

15) regular reporting by the unified pension savings fund, voluntary pension savings fund to the relevant public authorities as prescribed by the laws of the Republic of Kazakhstan;

16) granting information on the status of pension savings to the depositor of mandatory pension contributions, a natural person for whom mandatory employer pension contributions, mandatory occupational pension contributions, voluntary pension contributions (the recipient of pension payments) have been transferred;

17) enabling a natural person for whom voluntary pension contributions have been transferred (beneficiary of pension payments) to transfer his or her pension savings, formed

from voluntary pension contributions, from the unified pension saving fund to a voluntary pension saving fund or from a voluntary pension saving fund to a unified pension saving fund , or from one voluntary pension saving fund to another voluntary pension saving fund;

18) voluntary insurance of pension savings in full or in part at the choice of the depositor of mandatory pension contributions, a natural person for whom mandatory occupational pension contributions have been transferred, voluntary pension contributions (recipient of pension payments);

19) recording and assessing pension assets pursuant to the procedure laid down by the authority responsible for regulating, monitoring and supervising the financial market and financial organisations.

Article 218. Eligibility for payment of state guarantee for safeguarding mandatory pension contributions, mandatory occupational pension contributions in the unified pension savings fund

1. The state guarantee for the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified pension savings fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, subject to the rate of inflation, shall be provided:

1) to persons who have reached retirement age under paragraph 1 of Article 207 hereof;

2) to persons listed in sub-paragraphs 2) and 3) of paragraph 1 of Article 220, sub-paragraphs 2) and 3) of paragraph 1 of Article 221 hereof.

2. Persons specified in paragraph 3 of Article 220, as well as those who have transferred their pension savings to an investment portfolio manager under sub-paragraph 1) of paragraph 5 of Article 37 hereof shall be guaranteed by the state the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified pension savings fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions, adjusted for the inflation rate, made for the period from the date of withdrawal of pension savings for the purpose of improving living conditions and (or) paying for medical treatment or from the date of transfer of pension savings to the investment portfolio manager before reaching the age specified in Article 207 hereof.

3. The state shall guarantee the persons referred to in sub-paragraph 4) of paragraph 1 of Article 220 and sub-paragraph 4) of paragraph 1 of Article 221 the safety of mandatory pension contributions, mandatory occupational pension contributions in the unified pension savings fund in the amount of actually made mandatory pension contributions, mandatory occupational pension contributions adjusted for inflation, made for the period from the conclusion of the pension annuity contract with the insurance institution until reaching the age specified in Article 207, paragraph 1 hereof.

4. The state guarantee for the safety of mandatory pension contributions in the unified pension savings fund shall not apply to the sum of mandatory pension contributions paid in the sum of pension savings to the persons referred to in paragraph 3 of Article 220 hereof.

Article 219. Arranging for the payment of the difference under a state guarantee

State guarantee for safety of mandatory pension contributions, mandatory professional pension contributions in the unified pension savings fund shall be provided to persons mentioned in paragraph 1 of Article 218 hereof, in the form of payment of the difference between the amount of actually made mandatory pension contributions, mandatory professional pension contributions, adjusted for inflation rate, and the amount of pension savings in the unified pension savings fund, generated by mandatory pension contributions, mandatory occupational pension contributions as of the date of entitlement to pension payments under sub-paragraphs 1) - 3) of paragraph 1 of Article 220 and sub-paragraphs 1) - 3) of paragraph 1 of Article 221 hereof, as determined by the Government of the Republic of Kazakhstan.

No payment of the difference shall be made if the difference between the amount of mandatory pension contributions actually made, mandatory occupational pension contributions adjusted for inflation and the amount of pension savings in the unified pension savings fund is zero or takes on a negative value.

Article 220. Eligibility for pension payments on account of mandatory pension contributions

1. Pension payments from mandatory pension contributions shall be provided to persons who have pension savings in the unified pension savings fund:

- 1) mentioned in paragraph 1 of Article 207 hereof;
- 2) persons with group one and two disabilities, if the disability has been established indefinitely;
- 3) foreigners and stateless persons who have left Kazakhstan for permanent residence outside Kazakhstan, if not otherwise specified in the laws of Kazakhstan and international treaties ratified by Kazakhstan;
- 4) upon reaching the age of forty-five, when the pension savings are sufficient to execute a pension annuity contract with an insurance company to ensure an insurance benefit not lower than 70 per cent of the minimum subsistence level set by the law on the national budget and in force as of January 1 of the financial year concerned, under Article 225 hereof.

1-1. Persons who have reached the age of fifty-five and for whom compulsory occupational pension contributions have been paid for a total of at least eighty-four months, subject to their termination of employment in jobs with harmful working conditions or transfer to another job that excludes exposure to harmful production factors, are entitled to pension payments at the expense of mandatory pension contributions in the manner determined by the Government of the Republic of Kazakhstan.

Note!

Paragraph 2 from 01.01.2028 is valid in the wording provided for in Article 263 of this Code.

2. A lump sum of pension savings from the unified pension savings fund shall be paid if the amount of pension savings of the persons mentioned in sub-paragraphs 1) and 2) of

paragraph 1 of this Article does not exceed twelve times the minimum pension set by the law on the national budget and in force as of January 1 of the respective financial year.

3. Lump-sum pension payments to improve housing conditions for the benefit of the contributor or spouse or close relatives and/or to pay for medical treatment for the contributor or spouse or close relatives shall be made under one of the following conditions:

in case the amount of pension savings through mandatory pension contributions available in the individual pension account of the mandatory pension contributions depositor exceeds the minimum pension savings adequacy threshold specified by a methodology approved by the Government of the Republic of Kazakhstan;

if the amount of pension for persons mentioned in paragraphs 1, 2 and 3 of Article 207 hereof as well as the amount of monthly maintenance of persons mentioned in paragraph 4 of Article 207 hereof ensure a replacement rate of the average monthly income of the recipient not less than 40 per cent as fixed by the Government of the Republic of Kazakhstan. In calculating the average monthly income replacement rate, the income of the recipient prior to the date of retirement shall be considered, but shall not exceed the average monthly income in the country;

if the contributor of mandatory pension contributions has concluded a pension annuity contract with an insurance company;

if the contributor is a recipient of pension payments for length of service.

4. If a person who has pension savings in the unified pension savings fund through mandatory pension contributions dies, they shall be inherited as prescribed by the laws of the Republic of Kazakhstan.

Footnote. Article 220 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024).

Article 221. Eligibility for pension payments on account of mandatory occupational pension contributions

1. Pension payments on account of mandatory occupational pension contributions shall be granted to persons who have pension savings in the unified pension savings fund:

1) referred to in paragraph 1 of Article 207 hereof;

2) persons with group one and two disabilities, if the disability has been established indefinitely;

2-1) upon the occurrence of the conditions specified in paragraphs 1 and 2 of Article 195-1 of this Code;

3) foreigners and stateless persons who have left Kazakhstan for permanent residence outside Kazakhstan, unless otherwise specified by the laws of Kazakhstan and international treaties ratified by Kazakhstan;

4) on reaching the age of forty, for whom mandatory occupational pension contributions have been paid for a total of at least sixty calendar months, by concluding a pension annuity contract with an insurance company if the pension savings are sufficient to provide the

insurance benefit at least 70 per cent of the minimum subsistence level established for the financial year in question by law on the national budget and in force as of January 1 of the financial year concerned.

2. A lump sum of pension savings from the unified pension savings fund shall be paid if the amount of pension savings of the persons mentioned in subparagraphs 1) and 2) of paragraph 1 of this Article shall not exceed twelve times the minimum pension set by the law on the national budget and in force as of January 1 of the respective financial year.

3. If a person who has pension savings in the unified pension savings fund through mandatory occupational pension contributions dies, they shall be inherited as prescribed by the laws of the Republic of Kazakhstan.

Footnote. Article 221 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024).

Article 222. Eligibility for pension payments from the mandatory pension contributions of the employer

1. Pension payments from the employer's mandatory pension contributions shall be granted to persons for whom the employer's mandatory pension contributions have been remitted for a cumulative period of at least sixty calendar months:

- 1) if the conditions laid down in paragraph 1 of Article 207 hereof arise;
- 2) persons with group one and two disabilities, if the disability has been established indefinitely.

2. The parameters used to calculate the size of pension payments from the employer's mandatory pension contributions shall be determined annually by the Government of the Republic of Kazakhstan.

3. The maximum pension payment from the employer's mandatory pension contributions may not exceed 2 times the minimum subsistence level set for the financial year in question by the law on the national budget.

4. Pension payments from the employer's mandatory pension contributions shall be awarded for life, shall be paid for the current month and shall be made until the month of death or departure for permanent residence outside the Republic of Kazakhstan, inclusive.

5. The rules for calculating the amount and making pension payments from the employer's mandatory pension contributions from the unified pension accumulation fund shall be developed by the competent public authority.

Article 223. Pension payments from voluntary pension contributions

1. Pension payments from voluntary pension contributions shall be provided to persons who have pension savings in the unified pension accumulation fund and/or a voluntary pension accumulation fund:

- 1) who have reached the age of fifty;
- 2) who are persons with disabilities;

3) foreigners and stateless persons who have left Kazakhstan for permanent residence outside Kazakhstan, except as otherwise specified by the laws of Kazakhstan and international treaties ratified by the Republic of Kazakhstan.

2. If a person who has pension savings in the unified pension savings fund and (or) a voluntary pension savings fund through voluntary pension contributions dies, they shall be inherited as stipulated by the laws of the Republic of Kazakhstan.

3. The procedure for receiving pension payments through voluntary pension contributions shall be determined in accordance with the agreement on pension provision through voluntary pension contributions and the pension rules of the unified accumulative pension fund and (or) voluntary accumulative pension fund.

Footnote. Article 223 as amended by the Law of the Republic of Kazakhstan dated 30.06.2025 № 205-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication).

Article 224. Arranging pension payments from the unified pension savings fund

1. Pension payments from pension savings formed from mandatory pension contributions, mandatory employer's pension contributions, mandatory occupational pension contributions shall be made:

1) from the unified pension savings fund for persons mentioned in sub-paragraphs 1) and 2) of paragraph 1 of Article 220, sub-paragraphs 1) and 2) of paragraph 1 of Article 221 hereof, in the form of monthly pension payments pursuant to a schedule to be set in the manner prescribed by the Government of the Republic of Kazakhstan;

2) in the form of insurance payments from an insurance company under a pension annuity contract at the expense of the pension savings of the persons mentioned in subparagraph 4) of paragraph 1 of Article 220, subparagraph 4) of paragraph 1 of Article 221 hereof, under the procedure specified by the authority responsible for regulation, control and supervision of the financial market and financial institutions.

2. The size of the monthly pension payment from pension savings in the unified cumulative pension fund, formed from mandatory pension contributions, mandatory professional pension contributions, mandatory pension contributions of the employer, shall be established as per the methodology approved by the Government of the Republic of Kazakhstan.

The amount and frequency of pension payments formed from voluntary pension contributions are established in accordance with the agreement on pension provision through voluntary pension contributions and the pension rules of the unified accumulative pension fund and (or) voluntary accumulative pension fund.

3. Payments of pension savings from the unified pension savings fund to persons listed in sub-paragraphs 1) - 3) of paragraph 1, paragraphs 1-1 and 4 of Article 220 and sub-paragraphs 1) - 3) of paragraph 1, paragraph 3 of Article 221 hereof, shall be made in the order established by the Government of the Republic of Kazakhstan to the extent of the

pension savings available to the recipient of pension savings, generated from mandatory pension contributions, mandatory occupational pension contributions, including withholdings in the form of individual income tax, made under the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code).

4. Lump-sum pension payments from the unified pension savings fund from pension savings formed at the expense of mandatory pension contributions, to the persons mentioned in paragraph 3 of Article 220 hereof, shall be made in the order established by the Government of the Republic of Kazakhstan, subject to withholdings in the form of individual income tax, effected as per the tax legislation of the Republic of Kazakhstan.

The size of the lump sum pension payment generated from the mandatory pension contributions:

to persons mentioned in the second indent of paragraph 3 of Article 220 hereof may not exceed the sum of the difference between the amount of pension savings from the recipient's mandatory pension contributions held in trust by the National Bank of Kazakhstan and the minimum adequacy threshold of pension savings;

to persons listed in the third indent of paragraph 3 of Article 220 hereof may not exceed 50 per cent of the amount of pension savings from the recipient's mandatory pension contributions, which are held in trust by the National Bank of Kazakhstan;

to persons specified in the fourth and fifth indents of paragraph 3 of Article 220 hereof may not exceed the amount of pension savings from the recipient's mandatory pension contributions, which are held in trust by the National Bank of Kazakhstan.

Lump-sum pension payments shall be transferred by the unified pension savings fund to special accounts for lump-sum pension payments from the unified pension savings fund for the purpose of improving housing conditions and (or) paying for medical treatment, opened by the competent operator.

5. Payment for banking services related to transfers, credits and payments of pension savings amounts on account of mandatory pension contributions, mandatory employer's pension contributions, mandatory occupational pension contributions shall be made from own funds of the unified pension savings fund, excluding their conversion amounts, payment for banking services related to credits and (or) subsequent transfer of lump sum pension payments by the competent operator.

Payment for services of the competent operator, including payment for banking services related to lump-sum pension payments at the expense of mandatory pension contributions to persons mentioned in paragraph 3 of Article 220 hereof, shall be made at the expense of the said persons.

Footnote. Article 224 as amended by the Law of the Republic of Kazakhstan dated 21.12.2023 № 49-VIII (shall be enforced from 01.01.2024); dated 30.06.2025 № 205-VIII (shall come into effect upon expiry of sixty calendar days after the date of its first official publication).

Paragraph 6: Procedures for making insurance payouts from insurance companies

Article 225. Insurance payouts from insurance companies under pension annuity contracts

1. Persons listed in paragraph 1 of Article 207, sub-paragraph 4) of paragraph 1 of Article 220 and sub-paragraph 4) of paragraph 1 of Article 221 hereof shall enjoy the right to conclude a pension annuity contract with an insurance company for the provision of insurance payments for life, using pension savings formed from mandatory pension contributions and (or) mandatory occupational pension contributions.

If the pension savings formed from mandatory pension contributions and/or mandatory occupational pension contributions are insufficient, the pension savings formed from voluntary pension contributions may be used to conclude a pension annuity contract.

In the event of insufficiency of pension savings formed from mandatory occupational pension contributions to conclude a pension annuity contract, the persons listed in sub-paragraph 4) of paragraph 1 of Article 221 hereof shall enjoy the right to use the pension savings formed from mandatory pension contributions.

2. The size of the monthly insurance payment from the insurance company may not be less than 70 per cent of the subsistence minimum (1.4 times the subsistence minimum in the case of a pension annuity contract concluded by two persons) applicable on the date of conclusion of the pension annuity contract.

In case of the death of one of the insured persons under the pension annuity contract, the monthly insurance payment from the insurance company for the second insured person may not be less than 70 per cent of the subsistence minimum applicable on the date of conclusion of the pension annuity contract.

Article 226. Procedure for concluding pension annuity contracts and making insurance payments

1. Pension annuity contracts shall be concluded for a term specified by the requirements hereof.

2. A party to a pension annuity contract may be two insured persons who are spouses or close relatives as specified in the Code of the Republic of Kazakhstan “On Marriage (Matrimony) and Family” and who are simultaneously insured.

3. A person entering into a pension annuity contract shall be free to choose an insurance company.

4. The pension annuity contract shall be entered into in writing.

The grounds for concluding a pension annuity contract shall be an application of the insured person(s) or contributor(s) of mandatory pension contributions and/or a natural person for whom mandatory occupational pension contributions have been transferred, which contains data required for calculating the insurance premium and identifying the insured person(s).

If the insured person (contributor) of the mandatory pension contributions and/or a natural person for whom the mandatory pension contributions have been transferred wishes, the pension annuity contract may be concluded by writing to the insurer or by exchanging information between the insured person (contributor) of the mandatory pension contributions and/or a natural person, for whom the mandatory occupational pension contributions have been transferred, and the insurer using the insurer's Internet resource or an Internet resource created with the participation of the organisation for the formation and maintenance of the insurance database.

The requirements for the insurance company and internet sources when concluding a pension annuity contract shall be laid down in Article 15-2 of the Law of the Republic of Kazakhstan “On Insurance Activities”.

5. Exchange of information upon conclusion and termination of pension annuity contracts, amendments and (or) additions to existing pension annuity contracts between the unified pension savings fund and the insurance company, between one insurance company and another insurance company shall be performed via the organisation for formation and maintenance of insurance database in the order established by the regulatory legal act of the competent authority for regulation, control and supervision of financial market and financial organisations.

6. The insurance database organisation shall compile and maintain the insurance database pursuant to this Code and the Law of the Republic of Kazakhstan “On Insurance Activities”.

7. The pension annuity contract shall enter into force and become binding on the parties as soon as the unified pension savings fund and/or the voluntary pension savings fund and/or the insurance company has transferred the insurance premium in full to the insurance company.

8. A pension annuity contract may be terminated only at the initiative of the insured (insured persons - in the case of two persons concluding a pension annuity contract) provided the pension annuity contract is concluded with another insurance company, but not earlier than two years after its conclusion, or if the insured (insured person), who is a foreigner or stateless person, leaves the Republic of Kazakhstan for permanent residence and submits the documents stipulated by the laws of the Republic of Kazakhstan, confirming the fact of departure.

The size of insurance payments, as well as the procedure for terminating a pension annuity contract, amending and/or supplementing a pension annuity contract in the event of divorce under the Code of the Republic of Kazakhstan “On Marriage (Matrimony) and Family” shall be established by the pension annuity contract concluded as per paragraph 2 of this Article.

On termination of the pension annuity contract:

1) the redemption amount stipulated therein shall not be less than the amount of the premium paid, less the amount of the insurance payments made and the expenses of the insurance company for the management of the case;

2) the amount of the monthly insurance payment from the insurance company under the newly concluded pension annuity contract may not be less than 70 per cent of the subsistence minimum in force on the date of the newly concluded pension annuity contract.

9. A contributor of mandatory pension contributions and (or) a natural person for whom mandatory occupational pension contributions have been transferred, a recipient of pension payments who has concluded a pension annuity contract, shall be eligible to use the pension savings remaining in the pension account after conclusion of the pension annuity contract and (or) newly formed to conclude another pension annuity contract with an insurance company.

10. In the event of an amendment to an existing pension annuity contract:

1) the frequency of insurance payments shall be established as set out in paragraph 12 of this Article;

2) the amount of the periodic insurance payment from the insurance company under the pension annuity contract may not be less than 70 per cent of the subsistence minimum in force on the date of amendment of the current pension annuity contract.

11. The insurance premium and payout shall be calculated by the insurance company pursuant to the methodology prescribed by the authority responsible for the regulation, control and supervision of the financial market and financial institutions.

The acceptable level of expenses incurred by an insurance company for the management of pension annuity contracts concluded, as well as the indexation rate of the insurance payout, shall be laid down by the competent authority for the regulation, control and supervision of the financial market and financial institutions.

Insurance payments shall be transferred to the recipient's bank account, the details thereof shall be specified in the pension annuity contracts, considering deductions in the form of individual income tax under the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget" (Tax Code), and contributions to the mandatory social health insurance system under the Law of the Republic of Kazakhstan "On Mandatory Social Health Insurance".

Payment for bank services associated with transfers, credits and disbursements of insurance payouts shall be made out of the insurance company's own funds.

12. Insurance payments under the pension annuity contract shall be made on a monthly basis.

The first monthly insurance payment shall be made by the insurance company no later than ten working days after the premium amount is transferred to the insurance company under the pension annuity contract, but no earlier than the insured person reaches the age of:

men - 55;

women:

from January 1, 2021 - 52;

From January 1, 2022 - 52.5;

From January 1, 2023 - 53;

From January 1, 2028 - 53.5;

From January 1, 2029 - 54;

From January 1, 2030 - 54.5;

From January 1, 2031 - 55;

persons mentioned in sub-paragraph 4) of paragraph 1 of Article 221 hereof - 50.

13. Persons who have concluded a pension annuity contract may, at the earliest two years from the date of conclusion of the contract, apply to the insurance company to change the terms of the contract in terms of reducing the amount of insurance payouts and returning the money to the unified pension savings fund.

The sum of money to be refunded to the unified pension savings fund shall be equal to the difference between the redemption amount of the pension annuity contract on the date of amendment and the amount of insurance premium calculated based on the payout defined in paragraph 2 of Article 225 hereof on the date of amendment of the pension annuity contract.

14. The procedure for transferring redemption amounts from one insurance company to another insurance company due to the conclusion of a pension annuity contract, to the unified pension savings fund under the pension annuity contract shall be established by a legal act of the competent authority for the regulation, control and supervision of the financial market and financial organisations.

Article 227. Rights and obligations of the parties to the pension annuity contract

1. The insured person shall be eligible to:

1) familiarise himself/herself with the insurance company's benefit calculations;

2) use the pension savings to pay the insurance premium when concluding a pension annuity contract with an insurance company or amending and/or supplementing the existing contracts;

3) draw own funds, if the amount of pension savings is insufficient to pay the insurance premium when concluding a pension annuity contract with an insurance company or amending and/or supplementing the existing contracts;

4) hire independent actuaries to calculate the amount of insurance payments from the insurance company;

5) obtain a copy of the pension annuity contract.

2. The insured person shall be obliged to:

1) notify the unified pension savings fund, voluntary pension savings fund within ten calendar days of entering into the pension annuity contract or amending the pension annuity contract by submitting the original of such contract and (or) an addendum to the pension annuity contract;

2) when terminating the pension annuity contract, submit an application for termination of the pension annuity contract and submit the original contract with the new insurance company within ten working days of concluding the new pension annuity contract.

3. The insurance company shall receive the premium amount under the pension annuity contract as a lump sum and in full.

4. The insurance company shall be obliged to:

1) make the insured person aware of the insurance company's benefit calculations;

2) execute the pension annuity contract as provided for in this Code and the regulatory act of the authority responsible for regulating, monitoring and supervising the financial market and financial organisations;

3) exchange data on concluded contracts with the organisation for the formation and maintenance of the insurance database following the procedure and within the time limits specified by the authority responsible for the regulation, control and supervision of the financial market and financial organisations;

4) within ten working days of receiving data from the insurance database organisation on the conclusion of a pension annuity contract with the new insurance organisation, transfer the redemption amount to the new insurance organisation;

5) in the event of failure to make timely insurance payments from the insurance company under the pension annuity contract, pay the insured person or the insured, whose rights have been violated, a penalty of 1.5 per cent of the unpaid amount for each day of delay, but not exceeding 50 per cent of the unpaid amount;

6) within twenty calendar days of receipt of the application under paragraph 13 of Article 226 hereof, transfer to the unified accumulative pension fund the amount of money to be refunded.

Article 228. The procedure for transferring pension savings to an insurance company

1. Within no later than five working days from the date of receipt of information on the concluded pension annuity agreement with the insurance organization, the unified accumulative pension fund, the voluntary accumulative pension fund are obliged to transfer the pension savings of the depositor (recipient) to the insurance organization.

2. In case of delay in fulfilling the obligations specified in paragraph 1 of this Article, the unified accumulative pension fund, the voluntary accumulative pension fund shall be liable to the recipient in accordance with the laws of the Republic of Kazakhstan.

Footnote. Article 228 as amended by Article 263 of this Code (effective from 01.01.2024)

Chapter 16. SOCIAL PROTECTION FOR SURVIVORS Paragraph 1: General provisions

Article 229. Eligibility for social protection for survivors

1. In the event of the death of relatives and friends, persons may be eligible for social protection in the form of:

1) state survivor allowances for family members of the deceased breadwinner who are unable to work and who were his or her dependents;

2) social security survivor payment if the deceased breadwinner was a member of the mandatory social security system.

2. The rights covered by this article shall be exercised in the manner and under the conditions laid down in this Code.

3. Additional social assistance measures may be granted to survivors as decided by the local executive authorities.

Article 230. Procedure for granting and payment of state social survivor allowance and social security survivor payment

1. The ground for granting the state social survivor allowance and social security survivor payment (hereinafter the survivor allowance and social security survivor payment) shall be an application of the person eligible for the survivor allowance and social security survivor payment or his/her legal representative.

2. Application for survivor allowances and social security survivor payment shall not be required when they are granted via a proactive service under the Law of the Republic of Kazakhstan “On State Services”.

3. The designated public authority shall establish the procedure for:

calculating (determining) the amount, granting, paying, suspending, recalculating, resuming, terminating and reviewing the decision on granting (refusing to grant) state social survivor allowance;

calculating (determining) the amount, granting, implementing, suspending, recalculating, resuming, terminating and reviewing the decision on granting (refusing to grant) social security survivor payment.

Article 231. Refusal to accept an application and to grant survivor allowances and social security survivor payment

1. The grounds for refusing an application for survivor allowances and social security survivor payment shall include:

1) obtaining data from the information system of the competent public authority confirming the assignment, implementation of survivor allowances and social security survivor payment, application or consent through a proactive service for their assignment;

2) submission by the applicant of an incomplete set of documents as required by the laws of the Republic of Kazakhstan and (or) documents with expired validity and (or) documents expiring on the date of making a decision on granting or denying survivor allowances and social security survivor payment;

3) discrepancy between the data on the identity document (other than its replacement under the laws of the Republic of Kazakhstan, confirmed by data from state information systems) and the documents required for its assignment;

4) ineligibility for survivor allowances and social security survivor payment;

5) lack of the applicant's consent to access restricted personal data required for granting survivor allowances and social security survivor payment.

2. The grounds for refusing to grant survivor allowances and social security survivor payment shall be:

1) finding that the documents submitted by the applicant for the granting of survivor allowances and social security survivor payment and (or) the data (information) contained therein are not authentic;

2) inconsistency of the applicant and (or) submitted documents, data and information required for granting survivor allowances and social security survivor payment with the requirements laid down by the laws of the Republic of Kazakhstan;

3) failure to submit the document and (or) data requested by the Fund during the verification process, which is necessary for the assignment of social security survivor payment;

4) a negative value of the calculated amount of survivor payment.

Article 232. Rights and obligations of recipients of survivor allowances and social security survivor payment

1. Recipients of survivor allowances and social security survivor payment shall enjoy the right to:

1) receive the social security survivor payment under the procedure laid down herein, notwithstanding the receipt of state survivor allowances;

2) request and obtain, free of charge, information from the State Corporation and the Fund on the procedure for granting and receiving survivor allowances and social security survivor payment;

3) appeal against decisions, actions (inaction) of public authorities, the State Corporation and the Fund in the order established by the laws of the Republic of Kazakhstan.

2. Recipients of survivor allowances and social security survivor payment must:

1) provide complete and reliable data for the assignment of survivor allowances and social security survivor payment as prescribed by the laws of the Republic of Kazakhstan;

2) while receiving survivor allowances and social security survivor payment, to inform the State Corporation of the circumstances that may serve as grounds for changing the amount of survivor allowances and social security survivor payment or terminating their payment, within ten working days.

If the applicant has not timely notified the circumstances affecting the amount of the survivor allowance and social security survivor payment, the amount shall be revised as soon as the circumstances arise, but not earlier than when the benefit is awarded;

3) refund over-accrued (paid out) amounts of survivor allowances and social security survivor payment voluntarily or, in case of refusal, through a legally enforceable court decision.

3. The sums of survivor allowances and social security survivor payment not received on time or not received in full due to the fault of the State Corporation and/or the competent

public authority and/or the Fund shall be paid for the past period from the date of entitlement without any time limit.

Article 233. Withholding of survivor allowances and social security survivor payment

No deductions shall be made from survivor allowances and social security survivor payment, excluding over-accrued (paid out) amounts of survivor allowances and social security payment, which are withheld from the amounts due on the basis of the recipient's application.

Paragraph 2: State social security survivor allowance

Article 234. Eligibility for state social security survivor allowance and the terms and conditions for its assignment

1. Family members incapable of working and dependent on the deceased breadwinner shall be eligible for state social security survivor allowance. The children and persons listed in sub-paragraph 3) of paragraph 2 of this Article shall be granted benefits irrespective of whether they were the breadwinner's dependents or not.

The provisions of part one of this paragraph shall apply to nationals of the Republic of Kazakhstan permanently residing in the Republic of Kazakhstan, foreigners and stateless persons, except as otherwise stipulated by the laws of the Republic of Kazakhstan and international treaties ratified by the Republic of Kazakhstan.

2. Family members who are unable to work shall be deemed to be:

1) children (including adopted children, stepchildren), brothers, sisters and grandchildren under or over the age of eighteen, if they have been declared disabled before reaching the age of eighteen, with brothers, sisters and grandchildren provided they have no working parents, stepchildren if they do not receive maintenance from their parents.

Minors who are eligible for state security survivor allowance shall also retain this eligibility if they are adopted;

2) a father, a mother (including adoptive parents), a spouse, if they have reached retirement age under Article 207 hereof;

3) one of the parents or spouse or a grandparent, brother or sister, regardless of age or ability to work, if he or she is busy caring for the deceased breadwinner's children, siblings or grandchildren under the age of eight and is not working;

4) grandparents, if they have reached retirement age under Article 207 hereof, in the absence of persons obliged to support them who have no other sources of livelihood.

3. Persons over the age of eighteen who are enrolled in general education or vocational programmes in general, technical and vocational, post-secondary, higher or postgraduate full-time education institutions, including periods of study leave, shall be eligible for the state social security survivor allowance until graduation, but no longer than until they reach the age of twenty-three.

4. Family members of the deceased shall be deemed to have been his or her dependants if they were fully supported by him or her, or received assistance from him or her which was their permanent and primary source of livelihood.

5. State social security survivor allowances granted to children who have lost both parents (orphans) shall be paid to their lawful guardian.

6. All the provisions of this paragraph concerning the families of the deceased shall apply accordingly to the families of persons who are missing or declared dead, if these facts are established in a court of law.

7. Persons who are entitled to both state social security disability allowance and survivor allowance shall receive one allowance of their choice.

Based on the application of a person receiving state social security disability allowance or state social security survivor allowance, a transfer from one type of state social security allowance to another shall be made from the day the application is registered with the State Corporation with all the required documents in the order established by the competent public authority.

8. The state social security survivor allowance shall be granted as of the day of entitlement to the allowance, but not earlier than twelve months before the day of application for the allowance with all the required documents or until the day of consent to the benefit being granted via a proactive service under the Law of the Republic of Kazakhstan “On State Services”.

9. The state social security survivor allowance shall be granted for the entire period during which the family member of the deceased is considered disabled under this Article, while the family members who have reached the age of eligibility for pension allowances under Article 207 hereof shall receive the allowance for life.

10. Persons who, under the law in force until January 1, 1998, were granted survivor's pensions shall, as from January 1, 1998, be paid state social security survivor allowances from the budget in an amount not less than the amount of pensions actually received before January 1, 1998.

Article 235. Assignment of one state social security survivor allowance to all members of the family

1. One general state social security survivor allowance shall be granted for all family members eligible for the state social security survivor allowance.

2. At the request of a family member, his or her share of state social security survivor allowance shall be allocated and paid to him or her separately.

3. A share of the state social security survivor allowances shall be allocated from the date of application for it.

4. If the number of family members covered by the state social security survivor allowance changes, the allowance shall be increased or decreased accordingly for the number of family members eligible for the allowance.

5. The same review of the state social security survivor allowance shall apply when the payment is suspended or resumed after the circumstances that led to the suspension have passed.

Article 236. Size of state social security survivor allowances

1. The state social security survivor allowance shall be paid in consideration of changes in the amount of the subsistence minimum established for the financial year in question by the law on the national budget.

2. The maximum rate of the state social security survivor allowance shall be 3.00 times the subsistence minimum for all family members who are unable to work.

3. The amount of state social security survivor allowance shall be set as follows:

if there is one family member incapable of work - 0.92 times the subsistence minimum;

if there are two - 1.70 times the subsistence minimum for all incapable family members;

if there are three, 2.25 times the minimum subsistence income for all incapable family members;

if there are four - 2.60 times the subsistence minimum for all incapable members of the family;

if there are five, 2.75 times the subsistence minimum for all incapable members of the family; if there are five, 2.75 times the subsistence minimum for all incapacitated members of the family.

When there are six or more incapacitated family members, the amount of the allowance for each shall be calculated as an equal share of 3.00 times the subsistence minimum.

4. In the case of loss of both parents, orphaned children shall be paid a monthly orphan's allowance in the amount of 1.54 times the subsistence minimum for each child and 0.62 times the subsistence minimum for other incapacitated members of the family, but not more than 2.92 times the subsistence minimum for all incapacitated members of the family.

5. For family members of military personnel, employees of special government agencies, internal affairs agencies, civil defense agencies and the former State Investigative Committee of the Republic of Kazakhstan who died or were killed as a result of injury, concussion, mutilation, illness received in the performance of official duties or military service, service in special government agencies, the amount of the monthly benefit in the event of the loss of a breadwinner shall be increased from the date of application by 0.29 of the subsistence minimum for each disabled family member, but not more than 2.92 of the subsistence minimum for all family members.

6. If the amount of retirement pension allowances received by an incapable family member is less than the amount of the monthly survivor allowance received, the monthly survivor allowance shall be paid as appropriate supplements to the retirement pension allowances up to the amount of the monthly survivor allowance set for these incapable family members.

Footnote. Article 236, as amended by the Law of the Republic of Kazakhstan dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 237. Payment of state social security survivor allowance

1. The payment of the state social security survivor allowance shall be made for the current month. In case of the recipient's death, the benefit shall be paid up to and including the month of death.

2. Persons residing in special social services centres in residential care for the elderly and persons with disabilities and who are on full state support shall be paid state social security survivor allowance:

in the amount stipulated by article 236 hereof, where the amount of the allowance is lower than the subsistence minimum established for the financial year in question by the law on the national budget;

to the extent of 30 per cent of the allowance granted under Article 236 hereof, but not less than the subsistence minimum fixed by the law on the national budget for the financial year concerned.

Persons residing in special social services centres for persons with psycho-neurological illness under residential care and who are on full state support shall be paid survivor allowance in the amount of 30 per cent of the benefit granted under Article 236 hereof, but not lower than the subsistence minimum.

70 per cent of the benefit shall be transferred to a separate bank account or to a cash checking account of the special social services centres.

The procedure for the use of these funds by special social services centres shall be decided by the competent public authority.

3. Children with muscle-skeleton disorder residing in special social services centres under residential care and who are fully supported by the state shall be paid the full amount of the state social security survivor allowance.

4. If a recipient withdraws from a special social services centre, payment of the state social security survivor allowances shall be resumed in full as from the first day of the month following the month of withdrawal.

5. Accrued state social security survivor allowances that are not claimed by the recipient on time shall be paid for the past, but not more than 3 years before they are claimed.

Article 238. Suspension, renewal and termination of payment of state social security survivor allowance

1. The payment of state social security survivor allowance shall be suspended as from the first day of the month following the month in which the data, including from information systems, is received on (about):

1) the absence of disbursement transactions for three or more months in the recipient's bank account. The payment of state social security survivor allowance shall be resumed from the date of suspension;

2) the expiry of the identity document of a foreigner or stateless person, a kandas certificate. In this case, the payment of state social security survivor allowance shall be restored from the date of issuance of an identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan, a kandas certificate;

3) presence of a supporting document on the search for a missing person or a court decision to declare a person missing in respect of the recipient and (or) dependents. In this case, the payment of state social benefits for the loss of the breadwinner shall be resumed from the date of termination of operational and search measures to search for the missing person or entry into force of a judicial act on annulment of the court decision to recognize the person as missing, but not earlier than the date of suspension;

4) the deprivation or restriction of parental rights, the invalidation of an adoption decision or its annulment. In this case, the state social security survivor allowance shall be paid to the person designated as a guardian (custodian) from the date of suspension. When parental rights are reinstated, the payment of state social security survivor allowances shall be resumed from the effective date of the court decision reinstating or revoking the restrictions on parental rights;

5) release or removal of a guardian (custodian) from his or her duties in situations specified in the marriage and family law of the Republic of Kazakhstan. Thus the state social security survivor allowance shall be paid to a person appointed as a guardian (custodian) or a person reinstated in the status of a guardian, from the date of suspension;

6) revealing the transfer of mandatory pension contributions, mandatory occupational pension contributions to individual pension accounts of persons declared missing or deceased, or receipt of information confirming the fact that the person is alive. However, if the survivor is confirmed to be alive, the payment of state social security survivor allowance shall be discontinued; if not confirmed, the payment of state social security survivor allowance shall be resumed as of the date of suspension;

7) the fact of employment of the persons caring for the children, siblings or grandchildren of the deceased breadwinner is revealed. In this case, if the fact of employment is not confirmed, the payment of state social security survivor allowance shall be restored from the date of suspension;

8) the expulsion of the recipient of state social security survivor allowances over the age of eighteen years from the educational institution or transfer to the part-time form of study. In this case, the payment of state social security survivor allowance shall be resumed from the date of resumption of full-time education in the educational institutions;

9) revealing the fact of loss or renunciation of citizenship of the Republic of Kazakhstan prior to obtaining a residence permit for a foreigner. In this case, the payment of state social

security survivor allowance shall be resumed from the date of suspension, but not earlier than the date of receipt of the foreigner's residence permit;

10) revealing the fact of receipt of survivor pension outside the Republic of Kazakhstan. Herewith, the payment of state social security survivor allowance shall be resumed from the date of suspension upon repayment of excessively credited (paid) amounts of pensions in the country of withdrawal.

2. The payment of state social security survivor allowance shall be restored on application based on the documents and/or data obtained from information systems that confirm the expiry of the circumstances that caused the suspension of the allowance.

3. State social security survivor allowance shall be discontinued as from the first day of the month following the month in which the survivor allowance is received:

1) death information, including from information systems;

2) a request for the recipient's file from the competent authority of the country of departure;

3) the recipient's application to terminate the payment of the allowance with the submission of a document confirming the de-registration of the recipient with the internal affairs authorities;

4) data on the disclosure of the departure of the recipient of allowances for permanent residence outside the Republic of Kazakhstan, including from information systems;

5) information that the applicant has been found to have submitted inaccurate information, resulting in an unjustified assignment.

Footnote. Article 238 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Paragraph 3: Social security survivor payment

Article 239. Eligibility for social security survivor payment

1. Eligibility for social security survivor payment shall arise from the date of death as stated in the death certificate or notification of death, or from the date of entry into legal force of a court decision declaring a person covered by compulsory social insurance dead, or from the date stated in a court decision declaring them missing or declaring them deceased.

If the death certificate of the deceased breadwinner, due to the impossibility of determining the exact date of death, indicates the period of death, the eligibility for the social security survivor payment shall commence from the date of commencement of the period of death.

2. The following family members who were dependent on the deceased (declared missing or declared dead by a court) breadwinner covered by the compulsory social insurance system, shall be eligible for the assignment and receipt of social security payment:

1) children, including adopted children, brothers, sisters and grandchildren under or over the age of eighteen, if they are recognised as persons with a disability before reaching the age of eighteen.

In this case, brothers, sisters and grandchildren - provided they do not have able-bodied parents or if they do not receive maintenance from their parents.

Persons mentioned in this sub-paragraph who are over the age of eighteen, who:

are studying or have studied full-time in general education or vocational programmes in general, technical, vocational, post-secondary, higher or postgraduate education institutions, including while on academic leave, shall be eligible for the assignment and receipt of social security survivor payment until graduation, but no longer than until they reach the age of twenty-three;

are persons with group one and two disabilities from childhood shall be eligible for the assignment and receipt of social security survivor payment for the duration of the disability;

2) is one of the parents or a spouse, or a grandparent, brother or sister, regardless of age or ability to work, if he or she is busy caring for the children, brothers, sisters or grandchildren of the deceased (declared missing or declared dead by a court) breadwinner under the age of three.

3. A social security survivor payment for children deprived of parental care covered by compulsory social insurance shall be paid to the adoptive parent or guardian for each lost parent under the law of the Republic of Kazakhstan.

4. One social security survivor payment shall be assigned for all family members who were the dependents of a breadwinner who has died (declared missing or deceased by a court) and are eligible for the assignment and receipt of social security survivor payment.

5. Following a written application by a dependent family member of a deceased (recognised by the court as missing or declared dead) breadwinner, his/her share of the social security survivor payment shall be allocated and paid to him/her separately in the order decided by the competent public authority.

The share of the social security survivor payment shall be allocated from the date of application to the Fund.

6. If the number of dependent family members of a deceased (recognised by a court as missing or declared dead) breadwinner changes, the Fund shall decide to recalculate the social security survivor payment in the order established by the competent public authority. In this case, the amount of the social security payment shall be increased or decreased appropriately according to the number of family members eligible for the social security payment.

If one of the dependent family members of a deceased breadwinner (recognised by the court as missing or declared dead) has not exercised his/her right to apply for social security survivor payment, such payment shall be paid to that person from the date of application to

the Fund in case the social security survivor payment is granted under paragraph 5 of this Article, and in case it is not granted - from the date of the right to social security survivor payment.

7. An application for social security survivor payment may not exceed the period of time: of attainment of the age of twenty-three years by the children, including adopted children, siblings and grandchildren, who were dependent on the deceased (declared by a court as missing or declared dead) breadwinner, on the date of application for social security payment, excluding persons recognised as persons with a disability before attaining the age of eighteen; of the attainment of three years of age by the children, brothers, sisters or grandchildren of a deceased (recognised by a court as missing or declared dead) breadwinner for whom one parent or spouse or a grandparent, brother or sister regardless of age and capacity for work was engaged in caring.

8. If social security contributions are received by the Fund for the period that was accepted for the calculation of social security survivor payment, no recalculation of the social security survivor payment shall be made to the recipient after the date of application for their assignment.

Article 240. Size of the social security survivor payment

1. The size of the monthly social security survivor payment shall be calculated by multiplying the average monthly income considered as the object of social contribution calculation, minus 50 per cent of the minimum wage specified by the law on the national budget on the date of entitlement to the social security payment, by appropriate income replacement rates, number of dependents and length of participation, as determined by the competent public authority.

If the individuals specified in subparagraph 7) of part one of Article 243 of this Code have determined the rate of social contributions to be one percent, then when calculating the social benefit in the event of the loss of a breadwinner, the income for each month for which social contributions were made shall be determined by dividing the amount of social contributions actually received in that month by the rate of social contributions established in paragraph 1 of Article 244 of this Code.

The social security survivor payment shall be paid to the family members of the deceased (recognized by the court as missing or declared dead) breadwinner who were his/her dependents, monthly for the period of time during which the family member(s) of the deceased (recognized by the court as missing or declared dead) breadwinner retains (maintain) the eligibility to receive the social security payment.

2. The dependency ratio shall be determined by the number of dependants of the breadwinner - participant of the social insurance system before his/her death and shall be 0.5 for one dependant; 0.65 for two dependants; 0.8 for three dependants; 1.0 for four or more dependants.

In this case, the income replacement rate shall be 0.6 and the average monthly size of income treated as the object of calculating social contributions shall be calculated pursuant to paragraph 3 of Article 118 hereof.

The coefficient of length of participation for a member of the mandatory social security scheme shall be:

less than six months - 0.1;

from six to twelve months - 0.7;

from twelve to twenty-four months - 0.75;

from twenty-four to thirty-six months - 0.85;

from thirty-six to forty-eight months - 0.9;

from forty-eight to sixty months - 0.95;

from sixty to seventy-two months - 1.0;

from sixty months and over - 0.02 added to 1.0 for every twelve months of participation in the mandatory social insurance scheme, but not exceeding 1.3.

In defining the coefficient of length of participation, periods of receipt of social security payments due to loss of income as a result of restrictions on activities during a state of emergency, restrictive measures, periods of employment, entrepreneurial activity, private practice in activities to which the correction factor of 0 to the rate of social contributions was applied by decision of the Government of the Republic of Kazakhstan shall be considered, as well as the period of activities, the income from which from April 1, 2020 to October 1, 2020 was excluded from the individual's income subject to taxation under sub-paragraph 51) of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code).

3. If the payer has not refunded excessively (erroneously) paid social contributions within the terms and in the cases specified by the competent public authority, the amounts of excessively (erroneously) paid social contributions shall not be included in the calculation of the amount of social security survivor payment.

4. An increase in the social security survivor payment shall be made upon the decision of the Government of the Republic of Kazakhstan to persons who are eligible for social security payments at the date of the increase, upon the proposal of the competent public authority.

5. Social contributions collected from income recognised as unlawful based on judicial acts and acts of a pre-trial investigation body, paid for the period considered in determining the amount of social payments, shall not be taken into account in subsequent applications of a member of the mandatory social insurance system for the assignment of social security survivor payment.

Footnote. Article 240 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 241. Suspension, renewal and cessation of social security survivor payment

1. The social security survivor payment shall be suspended from the first day of the month following the month in which the data, including data from information systems, is received on (about):

1) the absence of debit transactions for three or more months in the recipient's bank account. In this case, the social security survivor payment shall be resumed from the date of suspension;

2) the recipient's departure for permanent residence outside the Republic of Kazakhstan.

For a person who left the Republic of Kazakhstan for permanent residence abroad, who was a recipient of social security survivor payment and returned back, in case the payment is not received in the country of departure, the social security survivor payment shall be renewed from the date of termination of social security survivor payment, but not more than three years before the application for its receipt.

In this case, the social security survivor payment shall be restored in the amount specified at the time of departure from the Republic of Kazakhstan. If there was an increase in the social security survivor payment during the period of departure, its amount shall be set with due account of these increases.

If payments are received in the country of departure, the social security survivor payment shall be restored from the date of application, subject to registration at the permanent place of residence in the Republic of Kazakhstan in the amount set at the time of departure from the Republic of Kazakhstan;

3) the fact that the recipient is serving a criminal sentence of imprisonment imposed by a court. At the same time, the social security survivor payment shall be made to the person appointed as a guardian (custodian) from the date of suspension;

4) the expiry of the identity document of a foreigner or stateless person, a kandas certificate. In this case, the social security survivor payment shall be renewed from the date of issuance of a kandass certificate, an identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan;

5) availability of a confirming document on conducting operational and search measures to search for a missing person or a court decision on recognizing a person as missing in respect of the beneficiary and (or) dependents. In this case, the social payment for the loss of the breadwinner shall be resumed from the date of termination of operational and search measures to search for the missing person or entry into force of a judicial act on annulment of the court decision to declare the person missing, but not earlier than the date of suspension;

6) termination of the recipient's citizenship of the Republic of Kazakhstan on the grounds stipulated by the Law of the Republic of Kazakhstan "On Citizenship of the Republic of Kazakhstan". In this case, the social security survivor payment shall be resumed from the date of issuance of an identity document of a foreigner or stateless person permanently residing in the territory of the Republic of Kazakhstan;

7) the dismissal of the recipient (dependent) over the age of eighteen from the educational institution or his/her transfer to the part-time form of education. In this case the social security survivor payment shall be resumed from the date of resumption of full-time education in the educational institutions;

8) the recipient's death (a court ruling declaring him/her dead takes legal effect). The social security survivor payment shall be provided to the person appointed as a guardian (custodian) from the date of suspension;

9) the deprivation or restriction of parental rights of the recipient, the invalidation of an adoption decision or its annulment. In this case the social security survivor payment shall be made to the person appointed as a guardian (custodian) from the date of suspension. In case of reinstatement of parental rights, the social security survivor payment shall be resumed from the date of entry into force of the court decision on reinstatement or cancellation of restrictions on parental rights;

10) the release or removal of the guardian (custodian) from his/her duties in instances prescribed by marriage and family law of the Republic of Kazakhstan. In this case, social security survivor payment shall be made to a person designated as a guardian (custodian), or a person reinstated to the status of a guardian (custodian), from the date of suspension;

11) the receipt of social security contributions, as well as mandatory pension contributions, mandatory occupational pension contributions to individual pension accounts of persons declared missing or deceased, or the receipt of evidence of the fact that the citizen is alive. If the person is confirmed to be alive, the social security payment shall be discontinued; if not, the social security survivor payment shall be resumed from the date of suspension.;

12) the fact that the applicant provided unreliable data, which resulted in unreasonable calculation of the amount of the social security survivor payment. In this case, the social security survivor payment shall be resumed in the amount specified under this Code from the date of suspension.

2. The social security survivor payment shall be restored upon application based on documents and/or data obtained from information systems, confirming the expiry of circumstances that caused the suspension of the social security survivor payment, provided that the right to the social security survivor payment is retained.

3. The social security survivor payment shall be ceased:

1) due to the submission by the recipient of unreliable documents (data), which served as a basis for the decision to grant the social security survivor payment. In this case, the social security survivor payment shall be discontinued from the date of its assignment;

2) due to the recipient's application for termination of the social security survivor payment. At the same time, the social security survivor payment shall be terminated as of the first day of the month following the month when the application was submitted;

3) due to the death of the sole dependent person of the deceased (recognized as missing or declared deceased by the court) breadwinner. The social security survivor payment shall be paid up to and including the month of death;

4) from the date of expiry of the period for determining disability of the person who was a dependent of the deceased (recognized by the court as missing or declared deceased) breadwinner;

5) if the medical and social expert assessment unit decides that a person who was the dependant of a deceased (declared by a court as missing or declared dead) breadwinner is able to work from the first day of the month following the month in which he or she was declared able to work.

Footnote. Article 241 as amended by the Law of the Republic of Kazakhstan dated 04.07.2023 № 15-VIII (shall be enforced from 01.07.2023).

Chapter 17. LUMP SUM FUNERAL PAYMENTS TO CERTAIN CATEGORIES OF CITIZENS

Article 242. Lump sum funeral payments

1. In the event of the death of a recipient of a retirement pension or a recipient of a state basic pension payment or state social allowances, his/her family or the person who buried him/her shall receive a lump sum funeral payment from the national budget in the amount of 35 times the monthly estimated rate established for the financial year in question by the law on the national budget.

In the event of the death of a recipient of retirement pension payments who was a veteran of the Great Patriotic War, his/her family or the person who buried him/her shall receive a lump-sum funeral payment equal to 36.6 times the monthly calculation index specified for the financial year in question by law on the national budget.

2. The amount shall be calculated at the time of the recipient's death, if the application for a lump sum funeral benefit is submitted no later than three years after the date of death of the recipient of the pension or allowance.

3. In case of death of a person who has pension savings in the unified pension savings fund or a voluntary pension savings fund, the unified pension savings fund or a voluntary pension savings fund shall make a lump-sum funeral payment to his/her family members out of the pension savings of the deceased person in the amount of 94 times the monthly calculation index set for the financial year in question by the law on the national budget, but not exceeding the funds available on his/her individual pension account.

If the balance of pension savings in the individual pension account of the deceased person after a lump sum funeral payment does not exceed the amount of the minimum pension specified for the financial year concerned by the law on the national budget, this balance shall be paid as a funeral payment to the family members of the deceased.

4. If the insured person dies, the insurer shall make a lump-sum funeral payment to the family or the person who performed the funeral in the amount specified in the pension

annuity contract, but not lower than 35 times the monthly calculation index fixed by the national budget law for the financial year in question.

5. The procedure for awarding and paying a lump-sum funeral payment from the national budget shall be decided by the competent public authority.

SECTION 4. SOCIAL SECURITY AND PENSION CONTRIBUTIONS Chapter 18. SOCIAL SECURITY CONTRIBUTIONS

Article 243. Persons subject to mandatory social insurance

Mandatory social insurance shall cover:

1) employees, persons having other paid work (elected, appointed or approved), including those engaged in labour activities in representative offices of international organisations in the Republic of Kazakhstan, diplomatic missions and consular offices of foreign states accredited in the Republic of Kazakhstan;

2) individual entrepreneurs, including heads of peasant or farmer households, as well as their members who have reached the age of eighteen;

3) persons involved in private practice;

Note!

Subparagraph 4) is suspended until 01.01.2025 in accordance with Article 262 of this Code.

4) natural persons receiving income under civil law contracts concluded with tax agents under the laws of the Republic of Kazakhstan, the subject of which is work (services), including those working in representative offices of international organizations in the Republic of Kazakhstan, diplomatic missions and consular offices of foreign states accredited in the Republic of Kazakhstan (hereinafter - natural persons who receive income under civil law contracts);

5) is valid until 01.01.2024 in accordance with Article 263 of this Code;

6) individual assistants as defined hereby.

7) individual entrepreneurs using a special tax regime with the help of a special mobile application in accordance with the Code of the Republic of Kazakhstan “On Taxes and Other Mandatory Payments to the Budget” (Tax Code), and who are performers as defined in subparagraph 3) of paragraph 2 of Article 102 of this Code.

Persons of the age specified in Article 207 hereof shall not be subject to mandatory social insurance.

This Article shall apply to kandas, as well as to foreigners and stateless persons permanently residing in the territory of the Republic of Kazakhstan and engaged in income-generating activities in the territory of the Republic of Kazakhstan, on an equal footing with nationals of the Republic of Kazakhstan.

Footnote. Article 243 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 244. Rate of social security contributions

1. Social contributions to be paid by payers to the Fund for participants in the mandatory social insurance system and/or for their own benefit shall be set at 3.5 percent of the assessment base for social contributions, and from January 1, 2025, at 5 percent of the assessment base for social contributions, except in cases provided for in paragraph 2 of Article 102-1 of this Code.

2. is valid until 01.01.2024 in accordance with Article 263 of this Code.

3. For tax agents who have opted for the payment of social security contributions as part of the single payment, the rate of social security contributions shall be established at 3.2 per cent of the object of calculation of social security contributions, and from January 1, 2025 - 4.5 per cent of the object of calculation of social security contributions.

The share of social security contributions in the single payment rate specified in paragraph 1 of Article 776-3 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code) shall be:

from January 1, 2023 - 16.0 percent;

from January 1, 2024 - 14.9 percent;

from January 1, 2025 - 18.9 percent;

from January 1, 2026 - 18.1 percent;

from January 1, 2027 - 17.4 percent;

from January 1, 2028 - 17.1 percent.

Footnote. Article 244 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 245. Object of calculation of social security contributions

1. The object of calculating social security contributions for employees and persons mentioned in sub-paragraph 1) of Article 243 hereof shall be the employer's expenses paid by him/her in the form of income as remuneration, excluding income on which no social security contributions are payable.

The employer's expenses include the salaries of military personnel, employees of special government and law enforcement agencies, and civil defense agencies.

However, the monthly object for calculating social security contributions from a single payer must not exceed 7 times the minimum wage set for the financial year in question by the law on the national budget.

In the event that the object of calculation of social security contributions from one payer per calendar month is less than the minimum wage set for the financial year in question by the

law on the national budget, the social security contributions shall be calculated, paid based on the minimum wage.

The provisions of part four of this paragraph shall not apply to individuals specified in subparagraph 7) of part one of Article 243 of this Code.

2. The objects for the calculation of social security contributions for persons mentioned in sub-paragraphs 2) and 3) of Article 243 hereof shall be:

for themselves and the members of peasant or farmer households - the amount of income they receive, defined by themselves for the purposes of calculating social security contributions in their favour, equal to the income defined for the purposes of transferring mandatory pension contributions in their favour, excluding income from which no social security contributions are made to the Fund, but no greater than the income defined for tax purposes under the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code).

However, the income taken for the calculation of social security contributions must not exceed 7 times the minimum wage fixed by the law on the national budget for the financial year in question.

In case the income of these persons is less than the minimum wage fixed by the law on the national budget for the financial year in question, they shall pay social security contributions in their favour from the minimum wage fixed by the law on the national budget for the financial year in question;

for salaried employees - expenses paid to the employee in the form of income as remuneration, excluding income on which no social contributions are paid to the Fund, with due regard to the restrictions laid down in paragraph 1 of this Article.

Note!

Paragraph 3 is suspended until 01.01.2025 in accordance with Article 262 of this Code.

3. The object of calculation of social contributions for persons specified in sub-paragraph 4) of Article 243 hereof shall be the sum of income received under a civil-law contract the subject of which is the performance of work (provision of services), excluding income on which social contributions are not paid to the Fund, with due regard to the restrictions laid down in paragraph 1 of this Article.

4. is valid until 01.01.2024 in accordance with Article 263 of this Code.

5. The object of calculation of the single payment shall be the employee's income as specified in Article 776-2 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code).

The calculation and payment of the social security contributions that are part of the single payment shall be made from the single payment payer's funds.

However, the monthly income taken for the calculation of social security contributions from the single payment shall not exceed 7 times the minimum wage set for the financial year in question by the law on the national budget.

6. The object of the calculation of social security contributions for persons mentioned in sub-paragraph 6) of Article 243 hereof shall be the material benefit paid to them by local executive bodies and other legal entities under indent 9 of sub-paragraph 31) of paragraph 2 of Article 319 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (the Tax Code).

7. Social security contributions shall not be paid on income:

1) established by paragraph 2 of Article 319 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code), except for income specified in paragraph nine of subparagraph 25) of paragraph 2 of Article 319 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code);

2) established by paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code), except for income specified in subparagraphs 9), 10), 12), 14), the sixth paragraph of subparagraph 22), subparagraphs 26) and 53) of paragraph 1 of Article 341 of the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code);

3) specified by sub-paragraph 1) of paragraph 3 of Article 484 of the Code of the Republic of Kazakhstan “On Taxes and Other Obligatory Payments to the Budget” (Tax Code).

The provisions of this paragraph shall not apply to the income of employees from which a unified payment is calculated in accordance with Chapter 89-1 of the Tax Code of the Republic of Kazakhstan on “Taxes and Other Mandatory Payments to the Budget” (Tax Code), as well as to the income of individuals specified in subparagraph 7) of part one of Article 243 of this Code.

Footnote. Article 245 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication); dated 15.07.2025 № 207-VIII (shall come into effect from 01.01.2025).

Article 246. Payment of social security contributions

1. Social security contributions to the Fund shall be calculated and paid by the payer on a monthly basis no later than the 25th day of the month following the reporting month, indicating the month for which social security contributions are paid, unless otherwise provided by this Article, in the manner determined by the authorized state body.

2. Individual entrepreneurs applying a special tax regime based on a patent shall pay social security contributions within the period provided for by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) to pay the cost of a patent for each month separately.

Note!

Paragraph 3 is suspended until 01.01.2025 in accordance with Article 262 of this Code.

3. Tax agents for individuals who have received income under civil law agreements shall pay social security contributions no later than the 25th day of the month following the month in which the income was received.

4. is valid until 01.01.2024 in accordance with Article 263 of this Code.

5. Tax agents shall pay social contributions that are part of a single payment within the time limits established by paragraph 5 of Article 776-4 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code). The procedure for payment, transfer and distribution, as well as the return of over (erroneously) paid amounts of a single payment and (or) penalties for late and (or) incomplete payment of a single payment shall be determined by the authorized state body in agreement with the National Bank of the Republic of Kazakhstan, as well as the authorized body, exercising leadership in the field of ensuring tax revenues and other obligatory payments to the budget, and authorized bodies for state planning, in the field of healthcare and the field of informatization.

6. The day of payment of social contributions made in non-cash form shall be the day of receipt of acceptance of a payment order for the amount of social contributions from a bank or an organization carrying out certain types of banking operations, in cash - the day the payer makes social contributions to a bank or an organization carrying out certain types of banking operations.

7. Social security contributions are paid in the national currency of the Republic of Kazakhstan.

8. Control over the completeness and timeliness of payment of social contributions and (or) penalties accrued in accordance with part one of paragraph 1 of Article 256 of this Code shall be carried out by state revenue bodies in accordance with the legislation of the Republic of Kazakhstan.

9. Information on the status and movement of social contributions when participants of the compulsory social insurance system apply to the State Corporation, the Fund shall be issued by them in the manner determined by the authorized state body.

Article 247. Refund of excessively (erroneously) paid social security contributions and (or) penalties for late and (or) incomplete payment of social security contributions

1. The amounts of excessively (erroneously) paid social security contributions and (or) penalties for late and (or) incomplete payment of social security contributions by the payer shall be subject to return in the manner and in cases determined by the Government of the Republic of Kazakhstan.

2. the following shall not be subject to refund:

1) amounts of social security contributions and penalties subject to compulsory payment to the Fund;

2) the amounts of excessively (erroneously) paid social security contributions calculated for the period that was taken into account for the assignment of social benefits, with the exception of the amounts of excessively (erroneously) paid social security contributions not taken into account when calculating the amount of social benefits in accordance with paragraph 4 of Article 78, paragraph 4 of Article 85, paragraph 4 of Article 118, paragraph 2 of Article 181, paragraph 3 of Article 240 of this Code.

Chapter 19. PENSION CONTRIBUTIONS

Article 248. Payment of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions

1. Compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions to the unified accumulative pension fund shall be subject to payment by agents at the rates determined by this Code.

2. Compulsory pension contributions shall be paid to the Unified Accumulative Pension Fund by:

1) employees, persons having other paid work (elected, appointed or approved), including those working in representative offices of international organizations in the Republic of Kazakhstan, diplomatic missions and consular offices of foreign states accredited in the Republic of Kazakhstan;

2) persons receiving income under civil law contracts, the subject of which is the performance of work (rendering of services), concluded with tax agents, including those working in representative offices of international organizations in the Republic of Kazakhstan, diplomatic missions and consular offices of foreign states accredited in the Republic of Kazakhstan.

Compulsory pension contributions are withheld and paid by agents from the income of the persons specified in part one of this paragraph, in the manner prescribed by this Code.

The procedure and terms for the calculation, withholding (accrual) and transfer of compulsory pension contributions, of compulsory professional pension contributions to the Unified Accumulative Pension Fund and penalties on them shall be developed by the authorized state body.

The rules for the withdrawal and transfer to the budget of amounts of compulsory pension contributions, additionally established for judges of the Constitutional Court of the Republic of Kazakhstan, judges, in case of their dismissal for negative reasons, shall be developed by the authorized state body and approved by the Government of the Republic of Kazakhstan.

3. The following shall be exempted from payment of compulsory pension contributions to the Unified Accumulative Pension Fund:

1) persons, who have reached retirement age in accordance with paragraph 1 of Article 207 of this Code;

2) persons with disabilities of the first and second groups, if the disability is established indefinitely. The payment of compulsory pension contributions to the Unified Accumulative Pension Fund shall be carried out at the request of the persons specified in this subparagraph;

3) military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms have been abolished since January 1, 2012;

4) recipients of pension payments for the length of service.

4. Payment of compulsory pension contributions to the Unified Accumulative Pension Fund shall be carried out independently by:

1) individual entrepreneurs, including heads of peasant or farm enterprises, their members who have reached the age of eighteen, as well as persons engaged in private practice, in their favor;

2) individuals permanently residing in the territory of the Republic of Kazakhstan, receiving income under civil law contracts, the subject of which is the performance of work (rendering services), concluded with individuals who are not tax agents;

3) individuals permanently residing in the territory of the Republic of Kazakhstan, working in representative offices of international organizations in the Republic of Kazakhstan, diplomatic missions and consular offices of foreign states accredited in the Republic of Kazakhstan.

5. Compulsory professional pension contributions to the Unified Accumulative Pension Fund shall be paid by agents for workers employed in jobs with harmful working conditions, whose professions are provided for by the list of industries, jobs, professions of workers approved by the authorized state body.

The agent shall be exempted from paying of compulsory professional pension contributions to the Unified Accumulative Pension Fund for:

1) persons who have reached retirement age in accordance with paragraph 1 of Article 207 of this Code;

2) military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms have been abolished since January 1, 2012;

3) recipients of pension payments for the length of service.

6. The compulsory pension contributions of the employer to the Unified Accumulative Pension Fund shall be paid by agents for employees, persons who have other paid work (elected, appointed or approved), except as provided for in part three of this paragraph.

The procedure and terms for the calculation (accrual) and transfer of the employer's compulsory pension contributions to the Unified Accumulative Pension Fund and penalties

on them shall be developed by the authorized state body and approved by the Government of the Republic of Kazakhstan.

The agent shall be exempted from paying the employer's compulsory pension contributions to the Unified Accumulative Pension Fund for:

1) persons, who have reached retirement age in accordance with paragraph 1 of Article 207 of this Code;

2) persons with disabilities of the first and second groups, if the disability is established indefinitely;

3) military personnel (except for conscripts), employees of special state and law enforcement agencies, civil defense agencies, state courier service, as well as persons whose rights to hold special ranks, class ranks and wear uniforms have been abolished since January 1, 2012;

4) recipients of pension payments for the length of service;

5) judges of the Constitutional Court of the Republic of Kazakhstan, whose powers were terminated due to the expiration of the term of office established by the Constitution of the Republic of Kazakhstan, receiving a monthly life allowance, retired judges receiving a monthly monetary allowance;

6) persons, who were born before January 1, 1975.

7. Compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions shall be paid in the national currency of the Republic of Kazakhstan.

8. The income for the calculation of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions shall include all types of wages in monetary terms and other income.

9. Withheld (accrued) compulsory pension contributions, compulsory pension contributions of the employer, professional compulsory pension contributions shall be transferred to the State Corporation in the manner determined by the Government of the Republic of Kazakhstan.

Payment of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions shall be carried out by:

1) individual entrepreneurs and legal entities (except for the persons specified in subparagraphs 2), 3) and 4) of this paragraph), persons engaged in private practice, from income paid to employees, as well as individuals under civil law contracts, the subject of which is performance of work (provision of services), - no later than the 25th day of the month following the month of payment of income;

2) individual entrepreneurs (except for individual entrepreneurs specified in subparagraph 3) of this paragraph), peasant or farm enterprises, persons engaged in private practice, in their favor - no later than the 25th day of the month following the reporting;

3) individual entrepreneurs applying a special tax regime based on a patent - within the period provided for by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code) to pay the cost of a patent;

4) the State Corporation - no later than the 15th day of the month following the month in which social payments are made;

5) an insurance organization - no later than the 25th day of the month following the month in which the insurance payment is made as compensation for harm associated with the loss of earnings (income);

6) persons specified in paragraph 4 of this Article - no later than the 25th day of the month following the month of payment of income, unless otherwise provided by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code);

7) is valid until 01.01.2024 in accordance with Article 263 of this Code.

8) By the Operator – no later than the 25th day of the month following the month of income payment, unless otherwise provided by the Tax Code of the Republic of Kazakhstan “On Taxes and Other Mandatory Payments to the Budget”(Tax Code);

10. The amounts of withheld compulsory pension contributions of the employer and compulsory pension contributions of the employer included in the single payment shall be transferred to the State Corporation by agents for the calculation (accrual), transfer of the single payment within the time limits established by paragraph 5 of Article 776-4 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments" to the budget" (Tax Code). The procedure for payment, transfer and distribution, as well as the return of over (erroneously) paid amounts of a single payment and (or) penalties for late and (or) incomplete payment of a single payment shall be determined by the authorized state body in agreement with the National Bank of the Republic of Kazakhstan, as well as the authorized body, exercising leadership in the field of ensuring tax revenues and other obligatory payments to the budget, and authorized bodies for state planning, in the field of healthcare and the field of informatization.

11. Control over the full and timely implementation of the payment of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions and (or) penalties accrued in accordance with paragraph 1 of Article 256 of this Code, shall be carried out by the state revenue bodies in accordance with the legislation of the Republic of Kazakhstan , with the exception of the payment of compulsory pension contributions by the persons specified in subparagraphs 2) and 3) of paragraph 4 of this Article.

12. Compulsory pension contributions may not be paid in favor of other persons.

13. By decision of a resident legal entity, its branches, representative offices may be considered as agents.

Footnote. Article 248 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication); dated 24.06.2025 № 196-VIII (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

Article 249. The rate of compulsory pension contributions

1. Compulsory pension contributions subject to payment to the Unified Accumulative Pension Fund, shall be established:

1) for the persons specified in subparagraphs 1) and 2) of part one of paragraph 2 of Article 248 of this Code, in the amount of 10 percent of the monthly income accepted for the calculation of compulsory pension contributions.

At the same time, the monthly income accepted for the calculation of compulsory pension contributions from one agent should not exceed 50 times the minimum wage established for the corresponding financial year by the law on the republican budget;

2) for individuals specified in subparagraph 1) of paragraph 4 of Article 248 of this Code, at a rate of 10 percent of the income considered for calculating mandatory pension contributions, except in cases provided for in paragraph 3 of Article 102-1 of this Code.

The income accepted for the calculation of compulsory pension contributions shall be understood to mean the income received by a person, determined by him independently for the payment of social security contributions, with the exception of income from which compulsory pension contributions are not paid, but not more than the income determined for taxation purposes in accordance with Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code).

At the same time, the monthly income accepted for the calculation of compulsory pension contributions should not exceed 50 times the minimum wage established for the corresponding financial year by the law on the republican budget.

If the income of these persons is less than 1-fold the minimum wage established for the corresponding financial year by the law on the republican budget, they shall be entitled to pay compulsory pension contributions from 1-fold the minimum wage established for the corresponding financial year by the law on the republican budget. budget;

3) for the persons specified in subparagraphs 2) and 3) of paragraph 4 of Article 248 of this Code, in the amount of 10 percent of the income accepted for the calculation of compulsory pension contributions.

The income accepted for the calculation of compulsory pension contributions shall be understood to mean the income received by a person, determined by him independently for the payment of social security contributions, with the exception of income from which compulsory pension contributions are not paid, but not more than income determined for the purposes of taxation in accordance with Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code).

At the same time, the monthly income accepted for the calculation of compulsory pension contributions should not exceed 50 times the minimum wage established for the corresponding financial year by the law on the republican budget;

4) is valid until 01.01.2024 in accordance with Article 263 of this Code.

In this case, the amount of the monthly calculation index established by the law on the republican budget and effective as of January 1 of the corresponding financial year shall be applied.

2. For tax agents who have chosen the payment of compulsory pension contributions as part of a single payment specified in Chapter 89-1 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), the share of compulsory pension contributions in the single payment rate shall be:

from January 1, 2023 - 50.0 percent;

from January 1, 2024 - 46.5 percent;

from January 1, 2025 - 42.0 percent;

from January 1, 2026 - 40.3 percent;

from January 1, 2027 - 38.8 percent;

from January 1, 2028 - 38.0 percent.

Footnote. Article 249 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 250. The rate and the procedure for implementation of the compulsory professional pension contributions

1. Compulsory professional pension contributions payable to the Unified Accumulative Pension Fund for the persons referred to in paragraph 5 of Article 248 of this Code shall be established in the amount of 5 percent of the employee's monthly income accepted for the calculation of compulsory professional pension contributions.

2. Compulsory professional pension contributions shall be made by agents at their own expense in favor of employees employed in jobs with harmful working conditions, whose professions are provided for by the list of industries, jobs, professions of workers approved by the authorized state body.

In case of exclusion of harmful working conditions, confirmed by the results of certification of production facilities, the payment of compulsory professional pension contributions by agents shall not be carried out.

Article 251. The rate and the procedure for implementation of the compulsory pension contributions ~~via~~ the employer

1. The compulsory pension contributions of the employer payable to the Unified Accumulative Pension Fund shall be made at the expense of the agent's own funds, persons

who have other paid employment (elected, appointed or approved), and shall be established from the employee's monthly income, taken for the calculation of compulsory pension contributions of the employer:

- from January 1, 2024 - in the amount of 1.5 percent;
- from January 1, 2025 - in the amount of 2.5 percent;
- from January 1, 2026 - in the amount of 3.5 percent;
- from January 1, 2027 - in the amount of 4.5 percent;
- from January 1, 2028 - in the amount of 5 percent.

2. The income accepted for the calculation of the employer's compulsory pension contributions shall be established in accordance with Article 249 of this Code.

At the same time, the monthly income accepted for calculating the employer's compulsory pension contributions should be at least the minimum wage and should not exceed 50 times the minimum wage established for the corresponding financial year by the law on the republican budget.

3. For tax agents who have chosen to pay the employer's mandatory pension contributions as part of a single payment specified in Chapter 89-1 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), the share of the employer's compulsory pension contributions in the single payment rate from wages shall be:

- from January 1, 2024 - 6.95 percent;
- from January 1, 2025 - 10.5 percent;
- from January 1, 2026 - 14.1 percent;
- from January 1, 2027 - 17.4 percent;
- from January 1, 2028 - 19.0 percent.

4. The compulsory pension contributions of the employer shall be paid to the Unified Accumulative Pension Fund by agents through the State Corporation, with lists of individuals for whom the compulsory pension contributions of the employer are transferred.

Footnote. Article 251 as amended by the Law of the Republic of Kazakhstan dated 06.04.2024 № 71-VIII (shall enter into force from 01.01.2024).

Article 252. The rate of voluntary pension contributions

1. Voluntary pension contributions to the Unified Accumulative Pension Fund and (or) voluntary accumulative pension funds shall be made by contributors of voluntary pension contributions - individuals in their favor at the expense of their income when they conclude a pension agreement at the expense of voluntary pension contributions.

2. The contributor of voluntary pension contributions shall be entitled to choose to pay voluntary pension contributions Unified Accumulative Pension Fund and (or) voluntary accumulative pension funds.

3. Contributors of voluntary pension contributions in favor of the recipient may be individuals and legal entities.

4. The amount and frequency of payment of voluntary pension contributions shall be determined by the contributor of voluntary pension contributions independently.

Article 253. Crediting of voluntary pension contributions formed at the expense of the unclaimed amount of the guarantee compensation on the guaranteed deposit

The unclaimed amount of the guarantee compensation on a guaranteed deposit shall be credited by the unified accumulative pension fund to an individual pension account for accounting for voluntary pension contributions on the basis of a list of contributors (beneficiaries) with unclaimed amounts of guarantee compensation on guaranteed deposits, submitted by an organization providing compulsory guarantees for deposits, in the manner and terms, which are established by an agreement concluded between the Unified Accumulative Pension Fund and an organization that provides mandatory guarantee of deposits, in accordance with the Law of the Republic of Kazakhstan "On compulsory insurance of deposits, placed in second-tier banks of the Republic of Kazakhstan".

Article 254. Submission of information on the listed compulsory pension contributions, compulsory pension contributions of the employer, compulsory occupational pension contributions

1. Agents, within the period established by the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), shall submit a declaration on individual income tax and social tax, which reflects information on calculated, withheld (accrued) amounts of compulsory pension contributions, employer's compulsory pension contributions, compulsory professional pension contributions, unless otherwise provided by the legislation of the Republic of Kazakhstan.

The form of the declaration and the procedure for its preparation shall be established by the authorized body in charge of ensuring the receipt of taxes and other obligatory payments to the budget.

2. The declaration on individual income tax and social tax does not reflect information regarding compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions in respect of persons exempted from the payment of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory pension contributions, professional pension contributions in accordance with Article 248 of this Code.

SECTION 5. RESPONSIBILITY FOR VIOLATION OF THE LEGISLATION OF THE REPUBLIC OF KAZAKHSTAN ON SOCIAL PROTECTION. STATE CONTROL IN THE SPHERE OF SOCIAL PROTECTION. TRANSITIONAL AND FINAL PROVISIONS Chapter 20. RESPONSIBILITY FOR VIOLATION OF THE LEGISLATION OF THE REPUBLIC OF KAZAKHSTAN ON SOCIAL PROTECTION

Article 255. Responsibility for violation of the legislation of the Republic of Kazakhstan on social protection

Violation of the legislation of the Republic of Kazakhstan on social protection entails liability in accordance with the laws of the Republic of Kazakhstan.

Article 256. Liability of the payer for late and (or) incomplete payment of social security contributions, agent for late withholding and transfer of compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions

1. Timely and (or) in full, unpaid amounts of social contributions are collected by state revenue authorities or are subject to transfer by the payer with an accrued penalty in the amount of 1.25 times the base rate of the National Bank of the Republic of Kazakhstan for each day of delay (including the day of payment to the Fund).

Amounts of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions that are not withheld (not accrued) and (or) not transferred in a timely manner by the agent, subject to the actual payment and receipt of income by the employee, shall be collected by the state revenue bodies or shall be subject to transfer by the agent in favor of the contributors of compulsory pension contributions, employees in whose favor the employer's compulsory pension contributions and (or) compulsory professional pension contributions are paid, with an accrued penalty in the amount of 1.25 times the base rate of the National Bank of the Republic of Kazakhstan for each day of delay (including the day of payment of contributions to state corporation).

2. The state revenue body no later than five working days from the date of formation of debt on social contributions from the payer, on compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions from the agent, attributed to high or medium risk category in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan, shall send a notification to the payer or agent about the amount of debt.

The form of notification shall be approved by the authorized body in charge of ensuring the receipt of taxes and other obligatory payments to the budget.

3. In case of non-payment of debts on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions, the state revenue body shall suspend debit transactions on bank accounts and cash of the payer or agent:

attributed to the category of a high level of risk, in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan, - upon expiry of one working day from the date of delivery of the notification to him;

attributed to the category of a medium level of risk, in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan, – upon expiry of ten working days from the date of delivery of the notification.

By order of the state revenue bodies, banks and organizations engaged in certain types of banking operations shall be required to suspend debit transactions on the bank accounts of payers or agents and follow instructions regarding the transfer of social security contributions, of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions and penalties, in the manner prescribed by the legislation of the Republic of Kazakhstan.

The order of the state revenue body on the suspension of debit transactions on the cash desk shall be subject to unconditional execution by the payer or agent by transferring incoming cash to the Fund or the State Corporation no later than one working day following the day of their receipt.

The form of the order to suspend debit transactions at the cash desk of the payer, agent shall be approved by the authorized body in charge of ensuring the receipt of taxes and other obligatory payments to the budget.

4. Orders of the state revenue body on the suspension of debit transactions on bank accounts and cash of the payer or agent shall be canceled by the state revenue body that issued such orders no later than one working day following the day of repayment of debts on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions.

5. In case of non-payment of debts on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions, lists of participants in the compulsory social insurance system in whose favor the debt on social contributions is collected, or individuals in whose favor the debt on compulsory pension contributions is collected, compulsory pension contributions of the employer, compulsory professional pension contributions shall be submitted to the state revenue body that sent the notification by:

1) the payer or agent, classified in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan, as a high-risk category - within five working days from the date of delivery of the notification to him;

2) the payer or agent, classified in accordance with the risk management system provided for by the tax legislation of the Republic of Kazakhstan, to the category of medium risk level - within fifteen working days from the date of delivery of the notification to him.

6. Based on the lists submitted by the payer or agent in accordance with paragraph 5 of this Article, the state revenue body shall collect the amounts of debt on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions in a compulsory manner from the bank accounts of payers or agents no later than five working days from the date of receipt of the lists.

Collection of debts on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension

contributions from the bank accounts of payers or agents shall be carried out on the basis of a collection order of the state revenue body with the lists submitted by the payer or agent.

In the absence or insufficiency of money on the bank (bank) account (accounts) to meet all the requirements for the client, the bank shall withdraw the client's money in the order of priority established by the Civil Code of the Republic of Kazakhstan.

If there is no money on the bank account of the payer or agent in national currency, the collection of debts on social contributions, compulsory pension contributions, compulsory pension contributions of the employer, compulsory professional pension contributions shall be made from the bank accounts of the payer or agent in foreign currency on the basis of collection orders issued in the national currency by the state revenue bodies.

7. Banks and organizations carrying out certain types of banking operations are required to transfer the amounts of social security contributions, of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions through the State Corporation on the day these amounts shall be debited from the bank accounts of payers or agents.

8. State revenue bodies shall annually publish in mass media the lists of payers, agents who have arrears in social contributions, compulsory pension contributions, employer compulsory pension contributions, compulsory professional pension contributions that have not been repaid within more than six months from the date of its occurrence, indicating the identification number of the payer or agent, surname, name, patronymic (if it is indicated in the identity document) of the head and the amount of debt on social contributions, compulsory pension contributions, compulsory pension contributions from the employer, compulsory professional pension contributions.

Article 257. Settlement of disputes

All disputes arising between individuals and legal entities, government agencies, the Fund , the unified accumulative pension fund, the State Corporation for the implementation of this Code shall be resolved in accordance with the legislation of the Republic of Kazakhstan.

Chapter 21. STATE CONTROL IN THE FIELD OF SOCIAL PROTECTION

Article 258. General provisions

1. State control in the field of social protection is a set of measures aimed at preventing, detecting, suppressing and eliminating violations and verifying compliance with the legislation of the Republic of Kazakhstan in the following areas:

- social protection of persons with disabilities;
- employment of the population;
- provision of special social services;
- social security, including compulsory social and retirement insurance.

2. The subjects of state control in the field of social protection are individuals and legal entities, regardless of ownership.

3. Within the framework of the granted competence, state control in the field of social protection shall be carried out by:

the authorized state body - on issues of social protection of persons with disabilities, the provision of special social services, social security, including pensions and compulsory social insurance in terms of the timely and correct assignment of social payments, the timely and complete transfer of social payments to the recipient by the State Corporation;

bodies of the state labor inspectorate - on issues of social protection of persons with disabilities (in terms of employers' obligations) and employment of the population;

the authorized body for regulation, control and supervision of the financial market and financial organizations - on issues of retirement insurance in terms of the activities of the unified accumulative pension fund, voluntary accumulative pension funds;

state revenue bodies - to control the full and timely implementation of the calculation, deduction and transfer of compulsory pension contributions, of compulsory pension contributions of the employer, of compulsory professional pension contributions, social security contributions and (or) penalties by tax agents and individual entrepreneurs for themselves.

4. State control in the field of social protection shall be carried out in the form of preventive control with visits to the subject (object) of control and inspection in accordance with the Entrepreneurial Code of the Republic of Kazakhstan and/or in other forms provided for by the laws of the Republic of Kazakhstan.

Footnote. Article 258 as amended by the Law of the Republic of Kazakhstan dated 16.11.2023 № 40-VIII (effective from 01.01.2024); dated 06.04.2024 № 71-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

Article 259. Officials exercising state control in the field of social protection

1. State control in the field of social protection shall be carried out by state inspectors of social protection, state labor inspectors, officials of authorized bodies

2. The state inspectors of social protection are:

1) Chief state inspector of social protection of the Republic of Kazakhstan - an official of the authorized state body;

2) chief state inspectors of social protection - officials of the authorized state body;

3) the chief state inspector of social protection of the region, the city of republican significance, the capital - an official determined by the authorized state body;

4) state inspectors of social protection - officials determined by the authorized state body.

3. State inspectors of social protection implement the provided control functions in accordance with the Entrepreneurial Code of the Republic of Kazakhstan.

4. Persons who impede the state inspector of social protection in the performance of official duties shall be liable in accordance with the laws of the Republic of Kazakhstan.

5. Orders of state inspectors of social protection shall be obligatory for execution by subjects of control.

Article 260. Rights and obligations of state inspectors of social protection¹. When exercising state control, state inspectors of social protection, in addition to the rights provided for in paragraph 1 of Article 154 of the Entrepreneurial Code of the Republic of Kazakhstan and other laws of the Republic of Kazakhstan, shall have the right to:

- 1) give explanations on issues within their competence;
- 2) to request and receive from the subjects of verification the explanations necessary for the performance of the functions assigned to them;
- 3) interact with other state bodies, as well as individuals and (or) legal entities on issues of ensuring compliance with the requirements of the legislation of the Republic of Kazakhstan on social protection.

2. The chief state inspector of social protection of a region, city of republican significance, the capital, based on the results of an audit in the field of social protection of persons with disabilities and the provision of special social services, shall have the right to issue an order to take measures to eliminate, prevent, prevent, prevent identified violations to the subject of control.

3. State inspectors of social protection, in addition to the duties specified in paragraph 3 of Article 154 of the Entrepreneurial Code of the Republic of Kazakhstan, shall be obliged to:

- 1) take timely measures based on the results of the audit and, in case of revealing facts of violations in the field of social protection, issue response acts provided for by the Entrepreneurial Code of the Republic of Kazakhstan;
- 2) in case of revealing a non-compliance of a social worker with the qualification requirements and requirements for social workers, threatening the life and health of recipients of special social services, issue an order to temporarily suspend the social worker from work;
- 3) in case of revealing facts that threaten the life and health of recipients of special social services, issue an order on temporary suspension from work of officials and employees of the audited entity.

Article 261. Appeal against decisions, actions (inaction) of officials exercising state control

Decisions, actions (inaction) of officials exercising state control may be appealed to a superior body, court in the manner prescribed by the laws of the Republic of Kazakhstan.

Chapter 22. TRANSITIONAL AND FINAL PROVISIONS

Article 262. Transitional provisions

1. Legal relations that arose prior to the entry into force of this Code shall be regulated in accordance with this Code.

2. The amount of the monthly state allowance for mothers of large families awarded with Altyn Alka pendants or previously received the title of "Mother Heroine", awarded with the orders of "Maternal Glory" of I and II degrees, determined before the entry into force of this Code, shall be subject to recalculation in accordance with the amount provided for in Article 94 of this Code.

3. Individuals whose pension savings were transferred to the Unified Accumulative Pension Fund as part of the transfer of pension assets and liabilities of accumulative pension funds under pension agreements shall be considered to have acceded to pension agreements at the expense of compulsory pension contributions, voluntary pension contributions from the date of opening of individual pension accounts in the unified accumulative pension fund.

The accumulative pension fund shall be understood to mean a legal entity that carried out activities to attract pension contributions and pension payments, the license of which was terminated in the manner established by the regulatory legal act of the National Bank of the Republic of Kazakhstan.

4. The Unified Accumulative Pension Fund is the assignee of all obligations of accumulative pension funds to individuals whose pension savings were transferred to the Unified Accumulative Pension Fund in accordance with paragraph 3 of this Article.

5. The Unified Accumulative Pension Fund, upon request of an individual in whose name an individual pension account is opened in a unified accumulative pension fund, shall provide, free of charge, information on pension savings for the period the pension savings were in the accumulative pension fund from which the pension savings were transferred to the Unified Accumulative Pension Fund in accordance with paragraph 3 of this article, subject to the provisions provided for in Article 55 of this Code.

6. To suspend until January 1, 2024 the validity of:

1) item one of paragraph 2 of Article 27 of this Code, establishing that during the period of suspension this paragraph shall be valid in the following wording:

"2. The payer, with the exception of individuals who are payers of a single cumulative payment in accordance with Article 774 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), is obliged:";

2) part one of paragraph 1 of Article 256 of this Code, establishing that during the period of suspension this part is valid in the following wording:

"1. Timely and (or) fully unpaid amounts of social security contributions shall be collected by the state revenue bodies or shall be subject to transfer by the payer with accrued penalties in the amount of 1.25 times the base rate of the National Bank of the Republic of Kazakhstan for each day of delay (including the day of payment to the Fund), except for payments by individuals who are payers of a single cumulative payment in accordance with Article 774 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code).";

3) the norms of this Code regulating the issues of calculation (accrual), transfer of the compulsory pension contributions of the employer to the Unified Accumulative Pension Fund, collection of them, their storage and accounting, the implementation of pension payments at the expense of the compulsory pension contributions of the employer, as well as the secrecy of conditional pension accounts.

7. To suspend until January 1, 2025 the validity of:

1) item one of subparagraph 18) of paragraph 1 of Article 1 of this Code, establishing that this paragraph until January 1, 2024 shall be valid in the following wording:

"18) payer of social security contributions (hereinafter - the payer) - an employer, an individual entrepreneur, including a peasant or farm enterprise, a person engaged in private practice, who calculate and pay social security contributions to the State Social Insurance Fund in the manner prescribed by the legislation of the Republic of Kazakhstan, and also an individual who is the payer of a single cumulative payment in accordance with Article 774 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code);";

from January 1, 2024 to January 1, 2025 shall be valid in the following wording:

"18) payer of social security contributions (hereinafter referred to as the payer) - an employer, an individual entrepreneur, including a peasant or farm enterprise, a person engaged in private practice, who calculate and pay social security contributions to the State Social Insurance Fund in the manner prescribed by the legislation of the Republic of Kazakhstan";

2) subparagraph 4) of Article 243, paragraph 3 of Article 245, paragraph 3 of Article 246 of this Code.

Article 263. Procedure of enactment of this Code

1. This Code shall enter into force on July 1, 2023.

2. The validity of paragraph 13 of Article 226 of this Code shall apply to legal relations arising from pension annuity agreements concluded prior to the entry into force of this Code.

3. To establish that:

1) subparagraphs 23), 24), 25), 26) of paragraph 1 of Article 17, parts four and five of paragraph 2 of Article 78, parts five and six of paragraph 1 of Article 85, part two of paragraph 1 of Article 113, paragraph 3 of Article 181, parts two and the third of paragraph 1 of Article 240, subparagraph 5) of Article 243, paragraph 2 of Article 244, paragraph 4 of Article 245, paragraph 4 of Article 246, subparagraph 7) of paragraph 9 of Article 248, subparagraph 4) of paragraph 1 of Article 249 of this Code shall be valid until January 1, 2024;

2) subparagraphs 24) and 25) of paragraph 2 of Article 35, paragraphs three and four of paragraph 4, paragraph 5 of Article 226, subparagraphs 3) and 4) of paragraph 4 of Article 227 of this Code shall enter into force on January 1, 2024;

3) subparagraph 5) of Article 138, paragraph 2 of Article 142, Article 156 of this Code shall enter into force on January 1, 2025;

4) subparagraph 53) of paragraph 1 of Article 1 of this Code shall enter into force on January 1, 2028.

4. To establish that from January 1, 2024:

1) item one of paragraph 5 of Article 40 shall be valid in the following wording:

"5. The agents shall be obliged:";

2) paragraph 1 of Article 122 shall be valid in the following wording:

"1. Conditional cash assistance shall be provided to single and (or) living alone low-income able-bodied persons, as well as low-income families that have an able-bodied (able-bodied) member (s), including individuals who are individual entrepreneurs, whose activities are suspended in accordance with subparagraph 1) paragraph 1 of Article 213 of the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget" (Tax Code), subject to his (their) participation in measures to promote employment and (or) if necessary, social adaptation, with the exception of individuals (families) specified in paragraph 4 of this Article";

3) paragraph 1 of article 228 shall be valid in the following wording:

"1. Within five working days from the date of receipt of information about the concluded pension annuity agreement with the insurance organization Unified Accumulative Pension Fund, the voluntary accumulative pension fund shall be obliged to transfer the pension savings of the contributor (recipient) to the insurance organization.".

5. To establish that from January 1, 2025:

1) paragraph 3 of article 120 shall be valid in the following wording:

"3. The size of the poverty line in the Republic of Kazakhstan shall be determined by the authorized state body on the basis of the median income of the population, calculated by the state body in the field of statistics, on average per capita in percentage terms, depending on the economic capabilities of the state.";

2) subparagraph 1) of paragraph 1 of Article 135 shall be valid in the following wording:

"1) participate in tenders for the provision of services to assess and determine the need for special social services provided at the expense of budgetary funds, in accordance with the legislation of the Republic of Kazakhstan on public procurement and on state social order, state order for the implementation of strategic partnerships, grants and awards for non-governmental organizations in the Republic of Kazakhstan;"

3) Article 136 shall be valid in the following wording:

"Article 136. Register of organizations providing special social services and register of specialists providing special social services

1. Register of organizations providing special social services is an electronic list of organizations registered as providers on the portal of social services.

Register of specialists providing special social services is an electronic list of specialists registered on the portal of social services and providing special social services.

2. The register of organizations providing special social services and the register of specialists providing special social services are formed to record organizations and specialists in electronic form on the portal of social services in the manner determined by the authorized state body.

3. Information contained in the register of organizations providing special social services and the register of specialists providing special social services shall be publicly available with the consent of organizations and specialists providing special social services.";

4) paragraph 1 of Article 139 shall be valid in the following wording:

"1. A person (family) in need of special social services, based on the data of the Digital Family Card at the place of residence, shall be sent a notification of consent to receive special social services.

The day of applying for the execution of documents for the provision of special social services through a proactive service shall be the day of receipt of consent to the execution of documents for the provision of this service."

5-1. It is established that from January 1, 2026:

1) paragraph five of subparagraph 119) of paragraph 1 of Article 1 shall be in the following wording:

"An internet platform operator, as defined in subparagraph 1) of paragraph 2 of Article 102 of this Code, shall be considered as the agent for payment of mandatory pension contributions and employer's mandatory pension contributions for individuals specified in subparagraph 7) of part one of Article 243 of this Code;"

2) subparagraph 22-2) of paragraph 1 of Article 17 shall be in the following wording:

"22-2) the return of erroneously (excessively) paid amounts of social contributions, mandatory pension contributions, employer's mandatory pension contributions, and/or penalties for their late and/or incomplete payment made by the internet platform operator;"

3) paragraphs 1 and 4 of Article 102-1 shall be in the following wording:

"1. The Operator shall withhold mandatory pension contributions, employer's mandatory pension contributions, and social contributions in accordance with this Code, contributions for mandatory social health insurance in accordance with the Law of the Republic of Kazakhstan "On Mandatory Social Health Insurance", and individual income tax in accordance with the Code of the Republic of Kazakhstan "On Taxes and Other Mandatory Payments to the Budget" (Tax Code) from the income of performers who are individual entrepreneurs using a special tax regime with the help of a special mobile application, and shall transfer the withheld amounts.";

"4. The procedure for determining the rates of social contributions and mandatory pension contributions by the performer in accordance with paragraphs 2 and 3 of this Article, employer's mandatory pension contributions, contributions for mandatory social health insurance in accordance with the Law of the Republic of Kazakhstan "On Mandatory Social Health Insurance", as well as the withholding and transfer by the Operator of individual income tax, mandatory pension contributions, employer's mandatory pension contributions, social contributions, and contributions for mandatory social health insurance specified in this

Article, shall be determined by the authorized state body in coordination with the relevant authorities responsible for health management, tax revenue collection, informatization, and the National Bank of the Republic of Kazakhstan."

6. To establish that from January 1, 2028:

1) subparagraphs 75) and 79) of paragraph 1 of Article 1 shall be valid in the following wording:

"75) threshold of minimum adequacy of pension savings is the minimum amount of pension savings formed at the expense of compulsory pension contributions, necessary to ensure a monthly pension not lower than the minimum pension according to age established by the law on the republican budget and effective as of January 1 of the corresponding financial year, determined in accordance with methodology approved by the Government of the Republic of Kazakhstan;"

"79) minimum pension amount is the minimum amount of the state basic pension payment established for the corresponding financial year by the law on the republican budget, for the persons specified in Article 205 of this Code;"

2) paragraph 3 of Article 202 shall be valid in the following wording:

"3. For persons living in centers for the provision of special social services in a hospital for the elderly and persons with disabilities and who are fully supported by the state, pension payments by age shall be made:

1) in the amount provided for in paragraph 6 of Article 210 of this Code, if the amount of the pension payment by age calculated in accordance with this norm is lower than the minimum amount of the pension according to age established for the corresponding financial year by the law on the republican budget;

2) in the amount of 30 percent of the amount of pension payments by age, calculated in accordance with Article 210 of this Code, but not less than the minimum amount of pension by age established for the corresponding financial year by the law on the republican budget.

The transfer of 70 percent of the designated amount of pension payments according to age shall be made to a separate bank account or to a cash control account of centers for the provision of special social services.

The procedure for the use of these funds by centers for the provision of special social services shall be determined by the authorized state body.";

3) paragraph 5 of Article 210 shall be valid in the following wording:

"5. The amount of pension payments according to age for each full year worked before January 1, 1998 in excess of the required length of service shall be increased by 1 percent, but not more than 75 percent of the income taken into account for calculating pension payments by age.

If the calculated amount of pension payments according to age in full lower than the minimum amount of a pension according to age established for the corresponding financial

year by the law on the republican budget, pension payments according to age shall be assigned in the minimum amount of the pension according to age.";

4) paragraph 6 of Article 216 shall be valid in the following wording:

"6. Persons residing in the centers for the provision of special social services in a hospital and who are fully supported by the state, pension payments for length of service shall be made in the amount of 30 percent of the amount of pension payments for length of service assigned in accordance with Article 213 of this Code, but not less than the minimum the amount of the pension according to age established for the corresponding financial year by the law on the republican budget.

Transfer of 70 percent of the assigned amount of pension payments for length of service shall be made to a separate bank account or to a cash control account of centers for the provision of special social services.

The procedure for the use of these funds by the centers for the provision of special social services shall be determined by the authorized state body.

In case of withdrawal of the recipient from the center for the provision of special social services, the pension payment for the length of service shall be renewed in full from the first day of the month following the month of retirement.";

5) paragraph 2 of Article 220 shall be valid in the following wording:

"2. The amount of pension savings from the Unified Accumulative Pension Fund shall be paid out at a time if the amount of pension savings of the persons specified in subparagraphs 1) and 2) of paragraph 1 of this article does not exceed twelve times the minimum size of the pension according to age, established by the law on the republican budget and effective for 1 January of the relevant financial year."

7. To recognize invalid from the date of entry into force of this Code:

1) Law of the Republic of Kazakhstan dated June 16, 1997 "On state social benefits for disability and in case of loss of a breadwinner in the Republic of Kazakhstan ";

2) Law of the Republic of Kazakhstan dated April 5, 1999 "On special state benefits in the Republic of Kazakhstan";

3) Law of the Republic of Kazakhstan dated July 17, 2001 "On state targeted social assistance";

4) Law of the Republic of Kazakhstan dated April 13, 2005 "On social protection of persons with disabilities in the Republic of Kazakhstan";

5) Law of the Republic of Kazakhstan dated June 28, 2005 "On state benefits to families with children";

6) Law of the Republic of Kazakhstan dated December 29, 2008 "On special social services";

7) Law of the Republic of Kazakhstan dated June 21, 2013 "On Retirement Insurance in the Republic of Kazakhstan";

8) Law of the Republic of Kazakhstan dated August 2, 2015 "On amendments and additions to certain legislative acts of the Republic of Kazakhstan on issues of pension provision";

9) Law of the Republic of Kazakhstan dated April 6, 2016 "On employment of the population";

10) Law of the Republic of Kazakhstan dated December 26, 2019 "On Compulsory Social Insurance".

Footnote. Article 263 as amended by the Law of the Republic of Kazakhstan dated 01.07.2024 № 104-VIII (shall be enforced upon expiry of sixty calendar days after the date of its first official publication).

President of the Republic of Kazakhstan

K. Tokayev