



The exemption from payment of pension, social and employer's and employee's obligatory medical contributions, was extended until January 1, 2021

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In detail:

The Government's Decree No. 721* dated October 30, 2020, extends the exemption from payment of obligatory professional pension contributions (OPPC), social contributions (SC) and employer's and employee's obligatory social medical insurance contributions (OSMIC), until **January 1, 2021** (except for individual entrepreneur).

Below is a detailed overview of payroll charges for recent and future periods:

Payroll charges	Before 1 April 2020	From 1 April until 30 September 2020	From 1 October 2020 until 1 January 2021	Who is eligible for exemption?
Individual Income Tax	10,0%	0,0%	10,0%	<ul style="list-style-type: none"> - Individuals engaged in private practice; - Micro, small, medium-sized businesses carrying out activities according to the list of activities approved by the Government (Appendix No. 1 to the Government Decree No. 224); - Large businesses carrying out activities according to the list of activities approved by the Government (Appendix No. 2 to the Government Decree No. 224).
Obligatory Pension Contributions	10,0%	0,0%	10,0%	
OPPC	5,0%	0,0%	0,0%	
Employee's OSMIC	1,0%	0,0%	0,0%	
Social Tax	9,5%	0,0%	9,5%	
SC	3,5%	0,0%	0,0%	
Employer's OSMIC	2,0%	0,0%	0,0%	

A list of activities exempt from payroll taxes and social payments can be found on the Prime Minister's website: <https://primeminister.kz/ru/decisions/30102020-721>

* On amendments to the Government's Decree dated April 20, 2020 No. 224 "On further measures to implement the President's Decree dated March 16, 2020 No. 287 "On further measures to stabilise the economy" on taxation issues."

If you are interested in additional information, please contact us.