



On approval of the Rules for the implementation of mandatory professional pension contributions

Invalidated Unofficial translation

Resolution of the Government of the Republic of Kazakhstan dated March 26, 2014 № 255. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 30.06.2023 No. 528

Unofficial translation

Footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated 30.06.2023 No. 528 (effective from 07/01/2023).

In accordance with Article 6, subparagraph 6-1) of the Law of the Republic of Kazakhstan dated June 21, 2013 "On pension provision in the Republic of Kazakhstan," the Government of the Republic of Kazakhstan hereby **RESOLVED** as follows:

1. Approve the attached Rules for the implementation of mandatory professional pension contributions.

2. To recognize as invalid resolution of the Government of the Republic of Kazakhstan dated August 26, 2013 No. 849 "On approval of the Rules for determining the monthly income of an employee accepted for calculating mandatory professional pension contributions" (Collection of Acts of the President and Government of the Republic of Kazakhstan, 2013, No. 50, Article 693).

3. This resolution shall enter into force from March 1, 2014 and shall be subject to official publication.

*Prime Minister
of the Republic of Kazakhstan*

S. Akhmetov

Approved
by the resolution of the Government
of the Republic of Kazakhstan
dated March 26, 2014 №255

Rules for implementation of mandatory professional pension contributions

1. General provisions

1. These Rules for the implementation of mandatory professional pension contributions (hereinafter referred to as the Rules) shall have been developed in accordance with Article 6, subparagraph 6-1) of the Law of the Republic of

Kazakhstan dated June 21, 2013 "On pension provision in the Republic of Kazakhstan" and shall determine the procedure for the implementation of mandatory professional pension contributions.

2. The following concepts shall be used in these Rules:

1) State corporation "Government for citizens" (hereinafter referred to as the State corporation) shall be a legal entity created by decision of the Government of the Republic of Kazakhstan to provide public services in accordance with the legislation of the Republic of Kazakhstan, shall organize work on accepting applications for the provision of public services and issuing their results to the recipient on the principle of "one window," as well as ensure the provision of public services in electronic form;

2) unified accumulative pension fund - a legal entity carrying out activities to attract pension contributions and pension payments;

3) an employee engaged in work with harmful working conditions (hereinafter referred to as the employee) - an individual who shall be in labor relations with the employer and directly shall perform work under an employment contract, engaged in work with harmful working conditions, the professions of which shall be provided for by the list of production, work, professions of employees;

4) authorized state labor body - the central executive body responsible for management and inter-sectoral coordination in the field of labor relations in accordance with the legislation of the Republic of Kazakhstan;

5) harmful working conditions - working conditions that shall be characterized by the presence of harmful production factors;

6) mandatory professional pension contributions – amount of money transferred by agents at their own expense to a unified accumulative pension fund in favor of employees engaged in work with harmful working conditions, the professions of which shall be provided for by the list of industries, works, professions of employees;

7) agreement on pension provision due to mandatory professional pension contributions - an accession agreement, the terms of which shall be accepted by the payment agent (recipient) not only by joining the proposed agreement as a whole;

8) agent for the payment of mandatory professional pension contributions (hereinafter referred to as the "agent") - an employer making mandatory professional pension contributions at the expense of its own funds in favor of employees engaged in work with harmful working conditions;

9) attestation of production facilities according to working conditions - activities to assess production facilities (workshops, sites, workplaces, as well as other, separate divisions of employers engaged in production activities) in order to determine the state of safety, harmfulness, severity, intensity of work performed on them, occupational health and determine compliance of the conditions of the production environment with standards in the field of safety and occupational safety.

Footnote. Paragraph 2 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 14.04.2016 № 215; with introduction of amendments to the resolution of the Government of the Republic of Kazakhstan dated 29.09.2017 № 603 (shall enter into force after its first official publication).

2. Procedure for implementation of mandatory professional pension contributions

3. Mandatory professional pension contributions shall be made by agents at their own expense in favor of employees.

Footnote. Paragraph 3 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

4. The rate of mandatory professional pension contributions shall be established in accordance with Article 26 of the Law of the Republic of Kazakhstan "On pension provision in the Republic of Kazakhstan."

5. Mandatory professional pension contributions shall be made to a unified accumulative pension fund in accordance with a unified list of individuals who have entered into a pension agreement through mandatory professional pension contributions.

6. The agreement shall be concluded between a unified accumulative pension fund, an agent and an employee in accordance with the Pension Rules of a unified accumulative pension fund.

Footnote. Paragraph 6 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

7. Agents shall make monthly mandatory professional pension contributions from income accepted to calculate mandatory professional pension contributions based on the amount of the employee's accrued income per month.

Footnote. Paragraph 7 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

8. When implementing mandatory professional pension contributions, all monthly incomes of an employee stipulated by the Code of the Republic of Kazakhstan "On taxes and other mandatory payments to the budget" (hereinafter referred to as the Tax Code) shall be taken into account.

9. When making mandatory professional pension contributions, the following types of payments specified in shall not be taken into account:

1) Article 319, paragraph 2 of the Tax Code;

2) Article 341, paragraph 1 of the Tax Code, with the exception of income determined by part two of this subparagraph.

When calculating mandatory professional pension contributions, the adjustments to the taxable income of the employee specified in Article 341, paragraph 1, subparagraph 52) of the Tax Code shall not be applied.

Expenses for the payment of mandatory professional pension contributions shall relate to the agent's remuneration fund.

Footnote. Paragraph 9 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 08.05.2019 № 263; (procedure for entry into force see paragraph 2).

10. The transfer of mandatory professional pension contributions, including debt, shall be made to the bank account of the State Corporation with the indication of payment purpose codes determined in accordance with the procedure for applying economic sector codes and payment purpose.

Footnote. Paragraph 10 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 14.04.2016 № 215.

11. The Agent, when making mandatory professional pension contributions, shall submit to the bank, organizations carrying out certain types of banking operations, a payment order in hard copy in three copies and a list of individuals in two copies.

Footnote. Paragraph 11 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

12. The list of individuals must contain for each individual: individual identification number, last name, first name, patronymic (if any), date of birth, amount of contribution and period (month, year) for which mandatory professional pension contributions shall be transferred.

13. The transfer of money to the State Corporation by banks and organizations carrying out certain types of banking operations shall be made by electronic payment orders with lists of individuals in accordance with the formats used in payment systems of the Republic of Kazakhstan.

Footnote. Paragraph 13 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 14.04.2016 № 215

14. The amounts of mandatory professional pension contributions paid by agents shall be subject to deduction in accordance with the tax legislation of the Republic of Kazakhstan.

Footnote. Paragraph 14 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

15. Calculation, retention (accrual) and transfer of mandatory professional pension contributions to a unified accumulative pension fund, actions of agents (recipients), if errors are detected in the transfer of mandatory professional pension contributions, as

well as the payment of penalties and debt collection in case of late transfer of mandatory professional pension contributions are carried out in accordance with the Rules and terms of calculation, retention (accruals) and transfer of mandatory pension contributions, mandatory professional pension contributions to the unified accumulative pension fund and collection on them, approved by resolution of the Government of the Republic of Kazakhstan dated October 18, 2013 No. 1116.

Footnote. Paragraph 15 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 10.12.2015 № 988; (shall enter into force from 01.01.2016).

16. Agents shall make mandatory professional pension contributions to employees engaged in work with harmful working conditions, the professions of which shall be provided for in the list approved by resolution of the Government of the Republic of Kazakhstan dated December 31, 2013 No. 1562 (hereinafter referred to as the list).

Footnote. Paragraph 16 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 29.09.2017 № 603 (shall enter into force after its first official publication).

17. Mandatory professional pension contributions shall also be paid to employees of production, auxiliary and subsidiary workshops of the organization temporarily engaged in work with harmful working conditions provided for in the list.

Footnote. Paragraph 17 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 29.09.2017 № 603 (shall enter into force after its first official publication).

18. Mandatory professional pension contributions shall be made to employees whose professions and positions shall be provided for in the section “General professions” of the List, regardless of which industries or workshops they work in, if these professions are not specifically provided for in the relevant sections or subsections of the List.

19. In case of identification, based on the results of certification of production facilities according to working conditions and periodic mandatory medical examinations of professions of workers with harmful working conditions, employed at least 80% of working hours per month, employers, representatives of employees, interested state bodies submit to the authorized labor body reasonable proposals for their inclusion in the list.

Footnote. Paragraph 19 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 29.09.2017 № 603 (shall enter into force after its first official publication).

20. In the event of exclusion of harmful working conditions confirmed by the results of certification of production facilities, the payment of mandatory professional pension contributions by agents is not carried out.

Footnote. Paragraph 20 in the wording of the resolution of the Government of the Republic of Kazakhstan dated 29.09.2017 № 603 (shall enter into force after its first official publication).

© 2012. «Institute of legislation and legal information of the Republic of Kazakhstan» of the Ministry of Justice of the Republic of Kazakhstan