People Advisory Services

Who we are

PAS is a team that delivers exceptional client service to provide end-to-end people solutions working together with EY’s other service lines.

Value for the client

- Do your people have difficulties adapting to organizational changes or are you facing compliance challenges?
- Do you want to optimize your company’s objectives by aligning talent-oriented initiatives with wider business goals?

We are ready to help!

Key strengths

The diversity of our talent, global connectivity and collaborative philosophy means we are well-poised to ask better questions to help organizations design better outcomes, deliver long-lasting results and achieve a competitive advantage.

11,000 dedicated tax, HR and immigration professionals globally

2,000+ corporate clients

130 countries

1 Globally consistent process and technology platform

Global Payroll certification ISAE 3402 in 2018
Assurance Reports on Controls at a Service Organization

3 locations in Kazakhstan

Almaty, Nur-Sultan, and Atyrau

Over 40 PAS experts in Kazakhstan

More than 100 clients use our services in Kazakhstan

Winners of APAC and EMEA Immigration Service Provider of the year, 2017
Winners of EMEA Immigration Service Provider of the year, 2018
Global mobility services

1. Preparation of individual tax returns
2. Assistance with managing double taxation risk (advisory on international treaty benefits, tax residence confirmations)
3. Development of global assignment policies (tax protection and tax equalization)
4. Structuring global assignments while ensuring that your organization and its employees are in compliance with local legislation in the jurisdictions involved
5. Compliance and advisory services on social insurance for mobile employees
6. Analysis of tax liabilities and associated risks for short-term business travelers

Immigration support

1. Assistance with the relevant Kazakhstan permits
   - Work permits
   - Work/business visas
   - Temporary residence permits and notification of foreign citizens’ arrival
2. Assistance with mandatory reporting and quota applications
   - Mandatory immigration reporting, including statistical reporting on hiring foreign staff
   - Quota applications, including assistance in the submission process
3. Full-scope immigration advisory
   - Assessment of options for hiring foreign staff
   - Regular updates on the latest and planned changes in immigration legislation
4. Immigration audit
   - Review of the work permit application package for accuracy and compliance with legislative requirements
   - Review of other relevant business processes and documents related to the engagement of foreign citizens aimed at identification of immigration compliance risks

Payroll and HR administration

1. Initial set-up of payroll processes
   - Developing procedures
   - Payroll calendar
   - Modifications of payroll software
2. Calculation of payroll in 1C (accruals, taxes, contributions)
3. Preparing tax, statistical and other mandatory corporate reporting
4. Initial set-up of HR processes
   - Development of HR processes
   - Review of corporate policies
   - Establishment of employee personal files
5. Payroll advisory services
6. Preparation of HR documents based on the client's/EY's template
7. HR administration advisory services
Workforce advisory services

1. HR transformation
   - People & HR strategy
   - Assessment and transformation of the organizational structure
   - Methodological support
   - Process automation
   - Change management

2. Workforce, leadership and talent
   - Talent strategy
   - Assessment centers
   - Leadership culture
   - Knowledge management / organizational learning
   - Employee performance and enablement
   - Employee experience and engagement survey

3. New work environment
   - People analytics
   - Strategic workforce planning
   - Workforce acquisition strategy and operating model
   - Talent acquisition

4. Accelerated transactions
   - HR risk and cost assessment
   - Day 1 readiness and post-deal planning
   - Post-deal integration
   - Restructuring of the target operating model

5. Organizational design
   - Capability mapping
   - Organizational assessment
   - Organizational governance
   - Organizational structure and design

6. Reward and recognition
   - Executive remuneration and governance
   - Pay system design, grading
   - Salary and labor market surveys
   - Expatriate remuneration surveys

Private client services

1. International tax planning and consulting on taxation of individuals

2. Risk management and property protection

3. Structuring family property, inheritance planning

4. Planning and supporting transactions on the purchase / sale / lease of assets

5. Acquisition of real estate, aircraft, yachts and / or immigration status abroad

6. US tax planning, advice on the use of automatic information exchange mechanisms (FATCA, CRS)
Our team

Vladimir Fesenko
Partner,
People Advisory Services
Tel.: +7 727 258 5960
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• 16 years with EY
• Graduated from Lomonosov Moscow State University with an honors degree in Management
• Certified Public Accountant (CPA)
• Vladimir has long experience of working with both individual clients and international companies in resolving complex issues related to taxation across jurisdictions, including the coordination of international assignments of individuals. He has been involved in the establishment and management of global employment organizations, support of global personal tax compliance programs, development and application of the principles of international tax policies, development of employment structures in foreign jurisdictions, and reviews of secondment agreements
• Vladimir has hands-on experience in payroll calculation and tax reviews for both international and local companies, including providing risk mitigation recommendations to corporates
• Vladimir has expertise in international taxation of individuals in Kazakhstan, Russia and the US, as well as its immigration and currency control implications
• He has worked at EY offices in Moscow and New York

Almira Abraimova
Director,
People Advisory Services
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almira.abraimova@kz.ey.com

• 12 years with EY
• Graduated from the University of International Business with a bachelor's degree in Accounting and Audit
• Almira is a member of the working groups of the Kazakhstan Foreign Investors’ Council, the American Chamber of Commerce in Kazakhstan, and the European Business Association of Kazakhstan, and is actively engaged in discussions on changes to Kazakhstan immigration legislation
• Almira focuses on advising both corporate and individual clients on a wide range of personnel-related matters, including individual taxation and private business structures, employer tax and social security obligations, incentive programs, personnel mobility, assignment structures and policies, cross-border taxation and immigration
• Almira has worked with major local and foreign companies across multiple industries to examine and develop their tax functions, specifically for the taxation of individuals
• Almira has extensive experience of conducting tax and immigration training, workshops and seminars
• Almira has worked at EY offices in Moscow and Brussels, where she was involved in preparing personal income tax returns and providing tax advice to individuals
• She is a qualified 1st Category Tax Consultant of the Republic of Kazakhstan
Anna Borovkova
Assistant Manager,
People Advisory Services
Tel.: +7 727 158 0400
anna.borovkova@kz.ey.com

• Joined EY in 2016
• Graduated from Nazarbayev University with a degree in Economics
• Participated in projects to develop grading systems, job descriptions and evaluations, as well as basic salary models for major companies in the quasi-public sector
• Anna is participating in a project to study employee engagement and satisfaction for the largest holding company in Kazakhstan and its subsidiaries, and contributes to general industry and sector-specific surveys of compensation in mining, oil & gas, financial services, consumer products, telecommunications and other sectors
• She is actively involved in EY Academy’s HR training sessions, including organizing training and designing training materials
• Anna calculates regional coefficients, including an approach to collecting input data
• She conducts diagnostic reviews of organizational structures

Nikolay Khan
Senior Manager,
People Advisory Services
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nikolay.khan@kz.ey.com

• Joined EY in 2016
• Over 10 years of HR experience in Russian consulting companies in Moscow, including as head of the personnel assessment department
• Graduated from the Institute for the Humanities and Information Technologies with a degree in Psychology and Teaching of Psychology
• Nikolay has participated in multiple projects to assess senior, middle and junior management levels using various methods (group and individual assessments, competency-based interviews, case interviews, strategic sessions, etc.) as well as designing assessment tools and competency models
• As a project manager, he has successfully delivered projects to enhance HR processes for major Kazakhstan, Russian and international companies
• Nikolay has experience in designing personnel assessment training programs and conducting workshops for leading Russian and international companies to train their experts to establish an assessment center, design assessment exercises, acquire the observation skills of an assessor, learn to provide individual feedback and conduct competency interviews
• Teaches the HR Academy program at the EY Academy

Diana Kuleshova
Assistant Manager,
People Advisory Services
Tel.: +7 727 258 5960
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• Joined EY in 2015
• Graduated from the University of Economics (Czech Republic) with a bachelor’s degree in Business Administration and Management
• Diana has experience in advising both corporate and individual clients on a wide range of personnel issues, including assignment structures, individual taxation, personal tax reporting, and immigration issues
• She has worked on payroll and HR outsourcing projects for both foreign and domestic companies
• Diana has worked at the EY Moscow office, where she was involved in preparing personal income tax returns and providing tax advice to individuals

Anna Borovkova
Assistant Manager,
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• Joined EY in 2016
• Graduated from Nazarbayev University with a degree in Economics
• Participated in projects to develop grading systems, job descriptions and evaluations, as well as basic salary models for major companies in the quasi-public sector
• Anna is participating in a project to study employee engagement and satisfaction for the largest holding company in Kazakhstan and its subsidiaries, and contributes to general industry and sector-specific surveys of compensation in mining, oil & gas, financial services, consumer products, telecommunications and other sectors
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• She conducts diagnostic reviews of organizational structures
Other EY Tax & Law services

1
Financial accounting outsourcing
• Methodology (adoption of IFRS, drafting of financial accounting policies, etc.)
• Bookkeeping in accordance with IFRS and US GAAP
• Reports (preparation and submission): statutory reports (financial, statistical), as well as corporate reports tailored to the client's individual needs
• Financial accounting review and reconstruction of accounting records
• Financial accounting advisory services

2
Tax accounting outsourcing
• Methodology (initial set-up of the tax accounting framework, creation of tax accounting policies, etc.)
• Tax reports (all types, including personal tax returns)
• Representation of the client's interests before the state authorities
• Tax accounting and restoration services

3
Tax advisory services
• Tax reviews
• Tax structuring
• Transfer pricing

4
Legal services
• Legal structuring (legal support of M&A deals, including internal group restructuring, drafting documentation, obtaining approvals from state authorities, etc.)
• Local legal advice covering corporate law, banking law, financial law, customs law, trading law, subsurface use, competition protection, personal data protection, etc.
• Client support in litigation (including representing the client's interests in court and with other state authorities of the Republic of Kazakhstan)
• Corporate secretary services (preparation of corporate documents, including resolutions/minutes/orders of the company's governance bodies and other documents)

5
Tax controversy
• Assistance with resolving tax controversy issues (representation in tax disputes)
• Assistance and support during in-house tax audits
• Assistance in preparing for and going through a tax audit
• Assistance in appealing against the conclusions of a tax audit to a higher tax authority and courts at various levels
• Assistance and support during administrative proceedings
• Assistance and support during criminal proceedings (developing a defense strategy, engaging a licensed lawyer)