

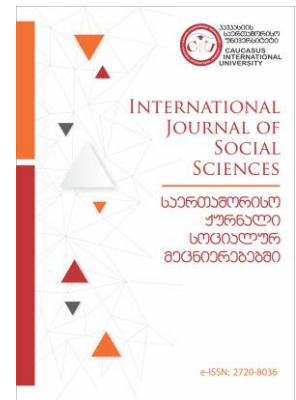


International Journal of Social Sciences

Caucasus International University
Volume 3, Issue 2

Journal homepage: <http://journal.ciu.edu.ge/>

DOI: <https://doi.org/10.55367/ILMX6957>



Programmes to Combat the Economic Impact of the COVID-19 Pandemic in Kazakhstan and Ukraine and Unemployment

Krystyna Gomółka¹

Professor at the Department of Eastern Studies
Faculty of Management and Economics
Gdańsk University of Technology

ABSTRACT

The following article presents economic programmes to combat the negative effects of the COVID-19 pandemic. The analysed programmes were undertaken by the governments of Ukraine and Kazakhstan. They contributed to reducing unemployment in both countries. The findings of Ukrainian researchers focused mainly on estimating losses in the SME sector, especially in the hotel, tourism and transport sectors. Scientific literature in Kazakhstan has focused on examining the effects of the government program to counteract the economic effects of the COVID-19 pandemic, especially from the labour market perspective (employees).

The methods used in the paper include literature studies, analysis of government programmes in the combat against the economic effects of the pandemic and comparative analysis of statistical data of employed and unemployed people in Ukraine and Kazakhstan.

The article focuses on identifying the countermeasures undertaken by the governments of Kazakhstan and Ukraine aimed at entrepreneurs and employees. The author also assessed the effects of the COVID-19 pandemic on the labour market, mainly in terms of unemployment.

In the Ukrainian government programme, the main emphasis was placed on supporting entrepreneurs and the self-employed. The government also provided tax preferences, loan grace periods, financial support for enterprises that limited or stopped performance during the pandemic, and special financial assistance for agribusiness. The programme of the Kazakh government was addressed to entrepreneurs, self-employed and employees. The implementation of the programme in Kazakhstan did not encounter any difficulties, while in Ukraine the local authorities did not comply with the decisions of the central

¹ kgom@pg.edu.pl

authorities. The closure of many businesses or reductions in working hours contributed to rising unemployment in both countries. Kazakhstan was in a more favourable situation, where a small and short-term increase in unemployment was recorded during the COVID-19 pandemic period. In Ukraine, the decline in employment in all sectors of the economy was much greater than in Kazakhstan and meant a significant increase in unemployment.

Keywords: *COVID-19 pandemic, unemployment, aid programmes, Kazakhstan, Ukraine*

1. Introduction

The COVID-19 pandemic has changed the lives of citizens around the world. It has affected the behaviour of societies, reduced people-to-people contact, generated economic costs for COVID-19 combat activities and slowed the economic development of countries. The pandemic has reduced the supply of raw materials, trade and sometimes stopped or hindered production. Forced isolation of people, switching to teleworking where possible, affected the labour market. The result of the pandemic was an increase in unemployment in some sectors and an increase in employment in others, such as the health care system, and the way work was done had also changed. Governments of countries affected by the COVID-19 pandemic have tried to alleviate its economic and social consequences, help entrepreneurs and workers. The amount of in-kind and financial assistance depended on the economic capabilities of the state and the effectiveness of its activities. For the analysis, the author selected two post-Soviet countries: Kazakhstan and Ukraine. Governments of those states independently created programs to counteract the economic effects of the pandemic and financed them from their own resources. The aim of the following study was to answer the question: *whether programmes to combat the economic impact of the pandemic, undertaken by the governments of Ukraine and Kazakhstan, contributed to reducing unemployment in both countries?*

The literature and scientists have devoted most of their attention to the effects of the programs proposed by governments, especially in the business sector, and recommendations in the post-pandemic period. The author of this paper, extended the research to include the impact of the pandemic on the labour market and the occurrence of unemployment caused by the interruption of continuity of work by enterprises. This aspect is new in previous research.

The methods of the research were: literature studies, comparative analysis of basic macroeconomic data.

In order to fulfil the paper's aim, statistical data from two statistical offices of Kazakhstan and Ukraine were used. In both cases, the applied methodology presented in the calculations used by the offices is similar, so the author was able to make comparisons and formulate conclusions. The literature review from both Ukrainian and Kazakhstani sources has contributed most to the effects of programmes reported by governments and recommendations in the post-pandemic period.

The article consists of four parts. The first one discusses the state of research, the second one presents the basic macroeconomic data of Kazakhstan and Ukraine. The third part is the presentation of the programs of the governments of Kazakhstan and Ukraine counteracting the economic effects of the COVID-19 pandemic. The fourth part presents unemployment during the COVID-19 pandemic, the total number of unemployed in both countries, broken down into salaried employees and entrepreneurs and the self-employed, taking into account gender, age and place of residence.

Research on the economic effects of the COVID-19 pandemic on the labour market focuses on the changes caused in the entrepreneurial sector, mainly SMEs (Belitski and other 2021; Meahjohna and other 2020, Zadeh 2022, Stephan and other 2021). On the other hand, the scientific papers of Ukrainian and Kazakhstan authors focus on the characteristics of government programs and the effects of the pandemic on entrepreneurs.

In Ukraine, the topic was first discussed in 2020, when two collective works were published that characterized the effects of COVID-19. In the summer of 2020, two collective papers were published in Ukraine which characterised the effects of COVID-19. The first presented the changes in the economy caused by the pandemic, the second revealed the actions of the Ukrainian government to counteract the economic effects of COVID-19 (Вплив COVID-19 та карантинних обмежень на економіку України Кабінетне дослідження 2020; Кулицький, 2020). Both scientific papers, due to the timing of their publication, do not present a complete perspective of the changes caused by the pandemic situation. This gap is filled by another book which is the work of more than twenty authors. Adelina Korskaya's article examines the measures the Ukrainian government took to save human lives. One of these was forced isolation leading to disruptions in business and loss of liquidity.



Restrictions on production, trade and consumption, reduced solvency of legal entities and individuals, extension of debt repayment periods, loss of key markets or service recipients contributed to the deterioration of the financial situation of entrepreneurs and the programme proposed by the government proved to be insufficient and not all businesses were able to survive (Конська, 2022).

The COVID-19 pandemic in Ukraine was responsible for a 4% drop in GDP in 2020, an increase in unemployment and a reduction in the production of goods and services. The results of a survey conducted by the European Business Association, revealed that one in five small businesses was threatened with closure due to the pandemic as operations became unprofitable (Чурилова, 2020). According to statistics from the Ukrainian Bureau of Statistics, only large enterprises (58% of them) were able to maintain its operations during the lockdown without major losses, but even these made employees redundant (Офіційний Сайт Державної Служби Статистики, Ukrstat (2022)).

According to Ukrainian government estimates, the tourism sector lost USD 1.5 billion in 2020 as a result of restrictions taken due to the COVID-19 pandemic. Border closures and halted air traffic have caused agencies to send staff on unpaid leave to reduce travel costs. After the state of emergency, 35-40% of hotels in Ukraine remained closed, others (7,000-8,000) operated in a very limited mode, losing 60-90% of revenue due to lack of occupancy (Лозова, 2022). Many businesses did not survive the pandemic period and their employees became unemployed. The gradual easing of restrictions in the second half of 2020 did not become a development solution for the industry, as 40-50% of tourism companies, were unable to resume work (Агентство ShiStrategies, 2022; Бирзу, 2022). Ukraine's tourism industry profit in 2021 was 60% compared to 2019 (Вплив COVID-19 та карантинних обмежень на економіку України, 2021; Адам, 2022). The COVID-19 pandemic caused an increase in unemployment in all sectors of the economy and a decline in economic development in Ukraine (Міністерство Розвитку Економіки, Торгівлі та Сільського Господарства України, 2020).

The situation was different in Kazakhstan on the other hand. A study of the effects of government programmes to mitigate the economic impact of the COVID-19 pandemic in Kazakhstan presented that employment increased during this period. The new jobs were mainly temporary job offers not generating permanent employment. The steps taken by the Kazakhstan government did not solve labour market problems, but only masked them for short period. The pandemic did not change the trend in the labour market, young people without the work experience required by many employers were still the most affected by unemployment (OIM, EU Migration, 2020). An analysis performed by Chishaev Zhanat Tulegenovna revealed that employment in the private sector in Kazakhstan in the pre-pandemic period was growing in 2015-2019. The largest group of entrepreneurs were those aged 25-54 working in the trade and industry sector (Tulegenovna, 2020). Қармыс Фазиза Сағындыққызы, proved that only 25% of private enterprises were affected by employee layoffs during the pandemic period (Сағындыққызы, 2020). Many employers paid salaries on time and continued the promotion process (EU in Kazakhstan, 2021). More than half of people with higher education found employment in enterprises in Kazakhstan's largest cities (Служба Центральных Коммуникаций при Президенте Республики Казахстан, 2022).

A specific situation of Kazakhstan's economy during the pandemic was the development of entrepreneurship supported by the provision of micro-credits for entrepreneurs and start-ups (Mussayeva and Vishnevskaya, 2021). Naila Kabeen, Sharha Razavi, Yana van der Meulen Rodger confirmed the feminist dimension of unemployment of the COVID-19 pandemic. Approximately 40% of working women in Kazakhstan were employed in: hotel and catering services, wholesale and retail trade, arts and entertainment, other services, and these sectors suffered the most during the pandemic (Kabeen and other, 2021).

2. Materials and Methods

2.1 Characteristics of the economies of Kazakhstan and Ukraine.

Kazakhstan's economy, with a population of 19 12 5000 in 2022, is one of the most dynamically developing economies in Central Asia. Kazakhstan has rich natural resources. Of the 118 chemical elements in the Mendeleev table, the country has 99 (Kazakhstan Mineral Resources (2023)). Kazakhstan is where 30% of the world's chromium reserves and 25% of the world's uranium resources are mined. The state also owns 10% the share of gas oil fields in the world estimated at 1.4 billion m³ of gas. Kazakhstan ranks 8th in the world in terms of coal mining, having 3,8% of the world's coal reserves Raw material(Kazakhstan Mineral Resources (2023)). Mineral resources, i.e. oil and petroleum products, ferrous metals and chemicals, as well as machinery, grain, meat and coal are the main export commodities. Their recipients are major trading partners: China, Russia, Greece, Great Britain, Germany, Uzbekistan, South Korea, France, Spain and the USA. Kazakhstan imports machinery and equipment, metal products, and foodstuffs from Russia, China, Germany, Turkey, Uzbekistan, France, Spain, and the USA (Kazakhstan monthly trade data (2023))

Kazakhstan's industrial sector is based on the extraction and processing of mineral wealth. The main sectors of Kazakhstan's economy include: the oil and gas sector, which accounts for the largest percentage of GDP. The state has a significant agricultural potential and a significant area of land used for animal. It produces large quantities of cereals, meat, wool, cotton, tobacco and rice, as well as other agricultural products. Cattle are also bred in Kazakhstan, the number of which is estimated at over 5 million(Agricultural Kazakhstan 2022). In the period under review, the services sector developed dynamically.

Table 1. Main macroeconomic indicators of Kazakhstan in the years 2010-2021.

Year	PKB (nominal current thousands of USD)	PKP per capita	Inflation in %	Unemployment %	Balance of trade in thousands of USD	Export in thousands of USD	Imports in thousands of USD
2010	148 047 000	8 814	7,4	5,8	33 220 437,20	57 244 063,94	24 023 666,74
2011	192 626 000	9 333	8,4	5,4	50 097 696,20	88 107 933,67	38 010 237,47
2012	207 999 000	9 645	5,1	5,3	47 743 449,81	92 281 520,63	44 538 070,81
2013	236 635 000	10 081	5,8	5,1	35 893 956,19	84 688 536,27	48 804 580 08
2014	221 416 000	10 357	6,7	4,9	38 163 293,18	79,458 749,14	41 295 455,97
2015	184 388 000	10 338	14,5	5,0	15 387 266,56	45 954 426,05	30,567 159,49
2016	137 278 000	10 312	7,4	4,9	11 600 544,58	38 775 323,40	25 174 778,83
2017	166 806 000	10 596	6,0	4,9	18 903 378,48	48 502 738,96	29 599 360,48
2018	179 340 000	10 897	6,1	4,8	27 760 942,12	61 108 294,59	33 347 352,47
2019	181 667 000	11 256	5,2	4,7	18 356 412,30	58 065 248,75	39 708 836,45
2020	171 082 000	10 845	6,8	4,8	8 585 746,76	47 514 197,79	38 928 451,03
2021	197 112 000	11 183	8,0	4,2	18 905 625,16	60 321 024,40	41 415 399,24

Source: own elaboration based on Gross Domestic Product of Kazakhstan, Inflation, Unemployment

Retrieved from: <https://data.worldbank.org/indicator/NY.GDP.PCAP.PP.CD?locations=KZ>[accessed 11.07.2023]. Trade Kazakhstan 2010-2021. Retrieved from: <https://wits.worldbank.org/CountryProfile/en/Country/KAZ/Year/2021/TradeFlow/EXPIMP>[accessed 11.07.2023]

In the initial period of the COVID-19 pandemic in 2020, some macroeconomic indicators decreased: GDP, GDP per capita, the value of the trade balance decreased, inflation increased and unemployment slightly increased.

In 2012, Kazakhstan's GDP was generated by services in 60%, industry in 36% and agriculture in 4%. By 2021, the percentage of services in GDP production was steadily increasing and amounted to 65% industry 40%

and agriculture 5% (Kazakhstan: Share of economic sectors in the gross domestic product (GDP) from 2012 to 2022) The growing economy has made it possible to employ more and more citizens. The average monthly salary in Kazakhstan in 2010 was \$412,0 and in 2021 it was \$574,6 (Женщины и Мужчины Казахстана. Статистический Сборник 2010-2022).

Ukraine's economy is diversified, it is one of the emerging economies in Central and Eastern Europe. In the 1990s, after independence, the economy experienced huge declines in production and hyperinflation. The situation stabilized only at the beginning of the 21st century, and 2000 was the first year of economic growth. The economy grew thanks to an increase in exports of ferrous and non-ferrous metals, fuels, petroleum products, machinery, chemicals, transport equipment and food products. The recipients of Ukrainian exports were: China, Poland, Turkey, Italy, Germany, India, the Netherlands, Egypt and Spain. Ukraine imported natural gas, machinery and equipment, chemicals from China, Russia, Poland, Germany, Belarus, Turkey. In the first decade of the 21st century, the growth of Ukraine's economy was boosted by increases in the prices of metals and chemicals, while the prices of natural gas were low (Sutela 2012). The contraction of the economy in the following years was caused by the loss of Russia's largest trading partner and the latter's aggression in Crimea. Ukraine's economic situation was improved by the devaluation of the hryvnia by 200%, which boosted foreign trade as Ukrainian goods became cheaper. Prudent macroeconomic management in the following years helped bring inflation and interest rates down.

Table 2. Main macroeconomic indicators of Ukraine in 2010-2021

Year	PKB (nominal current thousands of USD)	PKP per capita	Inflation in %	Unemployment %	Balance of trade in thousands of USD	Export in thousands of USD	Imports in thousands of USD
2010	141 210 000	2639,4	13,7	8,1	-9 306 849,01	51 430 285,58	60 737 134,59
2011	169 330 000	3704,8	14,2	7,8	-14 214 503,05	68 393 034,21	82 607 537,26
2012	182 590 000	4004,8	8,0	7,5	-15 962 171,53	68 694 495,45	84 656 666,98
2013	190 500 000	4187,7	10,0	7,3	-13 665 543,71	63 320 468,79	76 986 012,50
2014	133 500 000	3104,7	15,9	9,3	-468 106,66	53 913 301,43	54 381 409,09
2015	91 030 000	2124,7	38,9	9,1	610 886,34	38 127 039,56	37 516 153,22
2016	93 367 000	2187,7	17,1	9,3	-2 888 593,88	36 361 032,46	39 249 626,35
2017	112 090 000	2638,3	22,1	9,5	-6 010 784,71	43 428 391,06	49 439 155,77
2018	130 890 000	3096,6	15,4	8,8	-9 852 413,58	47 334 679,85	57 187 094,43
2019	153 880 000	3661,5	8,2	8,2	-10 745 286,68	50 054 402,43	60 799 689,21
2020	156 200 000	3757,1	10,3	9,5	-4 443 869,11	49 230 799,58	53 674 668,69
2021	197 110 000	4827,8	24,8	9,8	-4 092 540,79	65 870 275,51	69 962 516,30

Source: own elaboration based: Gross Domestic Product of Ukraine, GPD per capita, Inflation , <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD?locations=UA> ; Trade Ukraine <https://wits.worldbank.org/CountryProfile/en/Country/UKR/Year/2010/TradeFlow/EXPIMP>

In 2020 – the initial period of the COVID-19 pandemic – Ukraine's GDP and GDP per capita increased slightly. In 2021 Ukraine has reached its highest level of GDP in USD in two decades. It was caused by the strengthening of the Hryvnia and became one of the ways to fight inflation. Ultimately, however, inflation could not be reduced during the pandemic. Ukraine was characterized by a negative trade balance throughout the period under review. The only exception is 2015, when the trade balance was positive. The pandemic has further exacerbated the negative trade balance for 2020-2021. There has been an increase in unemployment.

Ukraine's GDP in 2010 was generated by 8% agriculture, 29% by industry and 63% by services (Economics structure of Ukraine 2011). In 2021, the role of agriculture in GDP production increased to 11%, industry produced 27% and 65% services Distribution of gross domestic product in Ukraine 2021). The average monthly salary in Ukraine in 2010 was \$284,81 and in 2021 it was \$513,70 (Ukraine monthly Salary 2010-2021).

The economies of both countries were not prepared to fight the COVID-19 pandemic, which emerged in November 2019. Governments in most countries around the world have taken measures to stop the spread of the pandemic. Quarantine was introduced, travel was restricted, and a number of political and cultural events were cancelled. COVID-19 has caused social and economic disruption. The governments of these countries have undertaken certain measures against the effects of the pandemic by formulating appropriate economic programs.

3. Discussion of Findings

3.1 Programmes of the governments of Ukraine and Kazakhstan to counter the economic impact of the COVID pandemic 19

In Ukraine, the first COVID-19 patients were reported on 3rd March 2020, on 13th March 2020, schools were closed, border crossings were restricted, self-isolation was advised. On 17th March, borders were closed to foreigners. The government on 25th March imposed a state of emergency (Кабінет Міністрів України, Постанова від 25 березня 2020). From 4th April 2020 onwards, a maximum of two people wearing a mask could move together in public spaces. On 7th April further border crossings were closed to Ukrainians (Кабінет Міністрів України, Постанова 30 березня 2020). The government's actions in Ukraine were hampered by local authorities. Opposition leaders, mayors of cities boycotted government initiatives and introduced their own solutions. Kharkiv mayor Hennadiy Kernes refused to implement the government's decision to close the metro (Українська Правда, 2020). Problems in city management prompted President Zelensky to seek help from the oligarchs. The president asked them to take action to fight the epidemic in the oblasts. The oligarchs took direct control of the regional anti-crisis staffs, financing, among other things, equipment purchases (Президент України, 2020). The outbreak revealed problems in governance, the execution of decisions at the regional level, and a decline in confidence in President Zelensky. Ukraine in 2020 proved the lowest number of COVID-19 tests performed in Europe (BBS News, 2020). Large shortages in the purchase of medical equipment also influenced the uncontrolled development of the pandemic. The low level of discipline of Ukrainian society, the frequent abandonment of places of isolation during quarantine, the contestation of this state by the Moscow patriachs could not lead to a quick and effective fight against the COVID-19 (Радіо Свобода, 2021). The Government of Ukraine introduced four action programmes to reduce the economic impact of the COVID-19 pandemic. At the earliest, a tax preference programme was announced on 17th March 2020. These consisted of:

1. exemption from fees and taxes for land used for business, and property tax on dwellings in March 2020;
2. reduce the majority of penalties for tax infringements;
3. a moratorium on tax audits until 30th of June 2020;
- 4 The calculation and payment of the single social security contribution has been temporarily discontinued, for the periods 1st to 31st March and 1st April to 30th April 2020;
5. The introduction of cash registers for all categories of taxpayers accounting under the simplified system has been postponed;
6. Annual income limits for sole traders increased²;
7. VAT exempted on the import of medicines and goods needed to combat COVID-19;

² The tax authorities have established the procedure for calculating the amount of income for "individuals - entrepreneurs" groups I-III in 2020. (Effective from 2nd April 2020) 1/ for the first group - 1 million hryvnias - 300 thousand hryvnias (37160,90 – 11148,27 USD); 2/ for individuals of group II - 5 million UAH – 1,5 million UAH (185 804,53 -5574,36 USD); 3/ group III - 7 million UAH - 5 million UAH (260 126,34 -185 804,53 USD) 1 April 2020 1 USD =26,91 hryvnias.

8. The accounting system for purchased goods was simplified and a zero excise duty rate was introduced for state enterprises producing alcohol-based disinfectants (Національний Банк України, 2020).

The government's second venture was the credit grace period announced on 26th March 2020, under which:

1. introduction of a special grace period for loan repayment;
2. the possibility of restructuring the loan;
3. exempt customers from loan instalment payments as scheduled for a period of not less than lockdown and restrictions due to pandemic (Верховна Рада України, Закон від, 2020);
4. waiver of fees and interest for late repayment of loan (Національний Банк України, 2020).

The government's third measure was support for the SME sector took effect from 30th March 2020 and included: 1. financial support for employers and small and medium-sized enterprises that have reduced or ceased operations due to the COVID-19 pandemic (Держава допоможе виплачувати зарплату найманим працівникам малого бізнесу під час карантину, 2020);

2. introduce the concept of temporary unemployment status for the duration of the pandemic. Small and medium-sized business owners who employ workers could declare employees as temporarily unemployed so that they could receive benefits³;

The fourth action is financial support for agribusiness for the period from January 2020 (Ukrainian Agriculture and Food Export Secretariat, 2020).

In Kazakhstan, COVID-19 outbreaks had already been being reported since the beginning of March 2020, but it was not until 16th March that the operation of public transport was suspended and most enterprises went into online mode so that a state of emergency was imposed. From this period onwards, the state began to pay monthly subsidies to people who had lost income due to the closures. The total financial support amounted to 42 500 tenge (97,17 USD) and was received by 4.5 million people (Молчановская and other, 2021). Additional social benefits amounting to one minimum wage 42 500 tenge (97,17 USD) were provided to those who were previously employed, self-employed and those working in the informal economy who proved employment (Молчановская and other, 2021). Free food parcels were provided to the registered unemployed. Disabled persons of the 1st, 2nd, 3rd groups received such assistance. In total, more than 800,000 people were given some assistance. The aid campaign was a great support to small and medium-sized enterprises producing foodstuffs and household appliances. The Ministry of Industry and Infrastructure Development of the Republic of Kazakhstan developed rules to help citizens pay their utility bills (electricity, water, heating) in the regions to the amount of 49,3 billion tenge (11,2 billion USD). Seven categories of socially vulnerable populations were identified:

1/disabled of the first, second and third degree;

2/families raising disabled children;

3/multi-child families;

4/disabled and participants in the Great Patriotic War;

5/families of persons who died in the performance of state or public duties, military service, in the preparation or execution of space flight, saving human lives, employed in law and order protection;

³. Partial unemployment benefits for the quarantine period were paid when the employer or sole proprietor was insured and paid a single compulsory social security contribution for the six months preceding the date of cessation. Exchange rate as at 1 April 2020. 1 USD = 26.91 UAH.

6/ pensioners with minimum pensions;

7/citizens receiving targeted social assistance, including single pensioners. People belonging to these categories accounted for 1.6 million people in Kazakhstan (Жумагулов and other, 2021).

The first instalment of utility payments was given to those in need from 1st April – 30th April and the second from 1st May – 30th May 2020. More than 11,500 small and medium-sized enterprises received deferred repayment of loans and credits totalling more than 360 billion tenge (823 120 thousand USD) The total of 200 billion tenge 457 287 thousand USD) has been allocated to finance youth work. The total amount of all funds allocated to support citizens and enterprises reached 600 billion tenge (1 371867 thousand USD) (Kazinform, 2020).

The Kazakhstan government has set entrepreneurs the difficult task of maintaining jobs for workers temporarily unable to perform their duties. Many entrepreneurs have not been able to fulfil this task due to lack of financial resources. In the Republic of Kazakhstan, at the end of Q1 2020, the number of entrepreneurs was 970,600, i.e. 4,8% less than at the end of Q1 2019. More than 25% worked in Almaty and Nur-Sultan. In the city of Almaty, the number of entrepreneurs decreased by 2,8% during 2020, while in Nur-Sultan it increased by 1,9%. The most noticeable decrease in the number of entrepreneurs was recorded in the transport and storage industry - by 13,2% and trade, car and motorbike repair - by 10,7%. SMEs in the area of trade, tourism and catering were in the higher risk zone, employing more than 1,6 million workers (Амангельдинова and other, 2020).

Kazakhstan has taken measures to support small and medium-sized enterprises in the form of tax preferences, deferment of loan repayment. Until 31st December 2020, small and medium-sized enterprises as well as large shopping centres with an area of more than 2,000 m², cinema halls, theatres; sports and fitness facilities and entrepreneurs in the tourism, food and hospitality industry were exempt from property tax. On 1st June 2020, deferral of the payment of all taxes and compulsory contributions to the budget, as well as social security contributions and payroll tax, was introduced for SMEs. The VAT rate on basic food products was reduced from 12% to 8% from 30th March to 1st October 2020. Entrepreneurs have been exempted from paying CIT until 31st December 2020. Producers of agricultural commodities were exempted from paying land tax until 31st December 2020. They also did not have to pay taxes and social security contributions on employees' wages during this period. Imports of agro-industrial goods were exempted from VAT until the end of 2020.

The introduction of lockdown in Kazakhstan has resulted in an exodus of young people from the big cities to the regions, mainly students, service sector and trade workers. A surplus of able-bodied population was created in some regions. The solution to this problem was the government's 'Employment Roadmap' programme. Local executive bodies launched a large-scale employment campaign for the unemployed, who were given an allowance of 85 000 tenge (205,90 USD) as soon as they started a new job. On 11th May 2020, the state of emergency was lifted in Kazakhstan, but a number of restrictive anti-epidemic measures were extended. At the government's behest, Kazakhstan's IT companies prepared a large number of platforms that monitored public support quite effectively, as well as recording official COVID-19 disease statistics. The government also instructed companies to ensure that sufficient production volumes, prices and required employment levels were maintained during and just after the pandemic. Kazakhstan faced two challenges: preventing staff reductions and increasing cash flow and this helped to avoid bankruptcy for many companies.

When comparing the programmes of the Ukrainian and Kazakhstani governments, it should be emphasised that the Kazakhstani government presented a much more elaborate and comprehensive programme than the



Ukrainian government did. There are significantly more benefits for employees in the Kazakhstan programme. The Ukrainian scheme lacks this. In Kazakhstan, there were no disruptions in the implementation of the programme, whereas in Ukraine the government's actions were hampered by local authorities. Therefore, the impact of the programme adopted by the authorities in Kazakhstan was greater than the programme adopted in Ukraine.

3.2. Unemployment in Kazakhstan and Ukraine

The COVID-19 pandemic had a major impact on the number of employed people in both countries. The structure of the economically active, employed and unemployed has changed. The total population in 2018-2021 was higher in Ukraine than in Kazakhstan.

Table 3. Population in Ukraine and Kazakhstan population of working age in both countries

Year	Population in Ukraine in thousands	Working-age population 15-64	Population in Kazakhstan in thousands.	Working-age population 15-64
2018	42 216 766	28 719 006	18187000	11720086
2019	41 983 564	28 468 034	18381000	11768164
2020	41 732 779	28 199 524	18871000	11823165
2021	41 418 717	27 927 758	19125000	11881670

Source: own elaboration based: on Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики (2022). Retrieved from: <http://database.ukrcensus.gov.ua/MULT/Dialog/view.asp?ma=3&ti=%D0%EE%E7%EF%EE%E4%B3%EB+%EF%EE%F1%F2%B3%E9%ED%EE%E3%EE+%ED%E0%F1%E5%EB%E5%ED%ED%FF+%E7%E0+%F1%F2%E0%F2%F2%FE%2C+%EE%F1%ED%EE> [accessed 16.05.2023]; Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики(2022), Демографический Ежегодник Казахстана 2018-2021, Статистический Сборник, Нур Султан. Retrieved from : <https://stat.gov.kz/edition/publication/collection> [accessed 16.06.2023].

Over the period under review, the overall population of Ukraine declined and the working-age population also declined. In Kazakhstan, conversely, the overall population was declining as evidenced by an increase in the working age population. In Kazakhstan, the opposite situation was noted, the overall population was growing and with it the working-age population was growing.

Table 4. Ukraine Economically active employed and unemployed 2018 -2021 in thousands.

Year	Population of working age 15-70	Working	Unemployed
2018	17939,5	16360,9	1578,6
2019	18155,7	16668,0	1487,7
2020 1st quarter	18123,4	16574,5	1548,9
2020 2nd quarter	17771,8	16141,2	1630,6
2020 3rd quarter	17729,0	16085,6	1643,4
2020 4th quarter	17629,8	15725,4	1674,2
2021 1st quarter	17292,4	15488,4	1806,0
2021 2nd quarter	17378,6	15995,6	1712,8
2021 3rd quarter	17479,0	15798,8	1680,2
2021 4th quarter	173420	15693,4	1711,6

Source: own elaboration based: Офіційний Сайт Державної Служби Статистики Ukrstat (2022), Безробіття населення (за методологією МОП) за статтю, типом місцевості та віковими групами у 2018-2021 році Unemployed population in 2018, 2019, 2020, 2021 by age group, sex and place of residence. Retrieved from: http://www.ukrstat.gov.ua/operativ/operativ2017/rp/eans/eans_u/arch_eansmv_u.htm [accessed 1.06.2023].

In Ukraine, the number of economically active declined except in 2019 and Q1 2020. The number of employed persons increased in 2018, 2019 and Q1 2020 and then decreased. Official data from the Ukrainian Bureau of Statistics indicate that the number of employed persons decreased in the second quarter of 2020, increased slightly in the third quarter and decreased again in the fourth quarter of 2020 and the first quarter of 2021. Among the self-employed and entrepreneurs, we can note a decrease in the first quarter of 2020 by only 0,1% can be noted and then a return to the state of 2019 and a renewed decrease in the self-employed and entrepreneurs in the first quarter of 2021 by 0,4% and a renewed increase in their number in the fourth quarter of 2021 but it did not reach the value of 2019 (Офіційний Сайт Державної Служби Статистики Ukrstat, 2022)⁴. The decline in employment in Ukraine during Pandemic COVID-19 was recorded in all sectors of the economy. Companies in the tourism, hospitality, catering, entertainment and sports, non-food retail sectors were most affected (Конська, 2022). Pandemic COVID-19 contributed to the closure of many small businesses and their owners joined the ranks of the unemployed.

Official data from the Ukrainian Statistical Office present that as a result of the COVID-19 pandemic, the number of employees decreased in the second quarter of 2020, increased slightly in the third quarter and decreased again in the fourth quarter of 2020 and the first quarter of 2021. Smaller decreases can be recorded among the self-employed and entrepreneurs, in the first quarter of 2020 by only 0,1%, followed by a return to the level of 2019 and another decrease in the self-employed and entrepreneurs in the first quarter of 2021 by 0,4% and a renewed increase in their number in the fourth quarter of 2021, but it did not reach the value of 2019. The reduction in employment in Ukraine during the COVID-19 pandemic was recorded in all sectors of the economy. The largest decreases were recorded in the following sectors: tourism, hospitality, catering, entertainment and sports, retail trade in non-food goods (Конська, 2022). The COVID-19 pandemic has contributed to the liquidation of many small businesses and their owners have joined the ranks of the unemployed (Sabash and other 2021),

Table 5. Economically active: employed and unemployed in Kazakhstan 2018 -2021 in thousands.

Year	Population of working age	Working	Unemployed
2018	9138,6	8695,0	443,6
2019	9221,5	8780,8	440,7
2020 1st quarter	9236,4	8794,0	442,4
2020 2nd quarter	9157,7	8703,7	454,0
2020 3rd quarter	9167,9	8713,1	454,8
2020 4th quarter	9197,5	8744,5	453,0
2021 1st quarter	9232,4	8781,1	451,3
2021 2nd quarter	9256,4	8805,0	451,4
2021 3rd quarter	9263,6	8812,9	450,7
2021 4th quarter	9262,3	8811,9	450,4

Source: own elaboration based: on Агентство стратегического планирования и реформа Республики Казахстан, Бюро Национальной Статистики (2022). Экспресс-информация. О ситуации на рынке труда в 2018, 2019, I четверть 2020 – IV четверть 2021. Retrieved from: <https://stat.gov.kz/official/industry/25/statistic/6> [accessed 1.06.2023].

⁴ In 2019, the total number of employed was 16668.0 thousand and the number of self-employed was 2443.3 thousand.

In Kazakhstan, the number of economically active has been increasing throughout the period under review. Among the employed in 2018 - 6485,9 thousand were employees and 2099,2 thousand were entrepreneurs and self-employed. In 2020, the number of employed workers increased to 6686,7 thousand and the number of entrepreneurs and self-employed fell to 2045,4 thousand. In 2021, further increase in the number of employed workers can be recorded to 6710,2 and an increase in the number of entrepreneurs and self-employed 2096,9 thousand (Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики, 2022). The group of entrepreneurs and the self-employed was more affected by the pandemic. The number of total unemployed increased from Q1 2020, i.e. from the beginning of the pandemic. It reached its highest value in Q3 2020 to slowly decline over the following quarters in 2021. Employees and entrepreneurs have massively benefited from the aid measures proposed by the government, reducing the economic impact of the pandemic. Қармыс Ғазиза Сағындыққызы presented that during the COVID-19 pandemic, more than half of the companies maintained their employment, 25% increased their employment and only 25% were affected by redundancies. Companies provided various types of support to employees, m.in to pay for rapid COVID-19 tests, provide food and medicine, pay internet and mobile phone bills (Сағындыққызы 2020). After the introduction of the during the state of emergency, 89% of employers moved employees to remote work (Suibayeva and other, 2021).

The increase in employment during Pandemic COVID-19 in Kazakhstan can be recorded in almost all age groups with the exception of those employed at the age of 15. Research conducted by the International Organisation for Migration has shown that the new jobs created by the government in Kazakhstan during the COVID-19 pandemic were mainly temporary job offers. Despite considerable efforts by the authorities, these programmes did not provide permanent employment for young people. The funds allocated by the state for the 'Youth Internship' and 'First Job' programmes were only used by employers during the subsidy period and did not lead to long-term employment (IOM UN Migration, 2020). The pandemic did not reduce employment levels compared to 2019 in agriculture, forestry and fishing, industry, construction, wholesale and retail management, compulsory insurance, education, health care. In these sectors, employment was higher than in 2019 (Агентство стратегического планирования и реформа Республики Казахстан, Бюро Национальной Статистики, 2022).

According to official data, the number of unemployed people in Kazakhstan in the second quarter of 2020 increased from 4,8% to 5% overall. The number of unemployed men changed from 4,3% to 4,6 % and the number of unemployed women from 5,3% to 5,4 %. In the third quarter of 2020, the number of unemployed was 5,0 % with female unemployment at 5,6 % and male unemployment at 4,4%. In the first quarter of 2021, the unemployment percentage fell to 4,9%, female unemployment decreased to 4,4 % and male unemployment remained at 4.4%. In the second quarter, the opposite was noted, with male unemployment falling to 4,2% and female unemployment rising to 5,6%. In the third and fourth quarters of 2021, unemployment remained at 4,9%, male unemployment fell and female unemployment remained at 5,6%.

Table 6. Unemployed people in Kazakhstan 2018-2021

Year	Total unemployed	Women	Men	Small towns population W %	Cities population W %
2018	443,6	241,6	202,1	4,3	3,6
2019	440,7	236,3	204,3	4,4	3,8
2020 1st quarter	442,4	238,4	204,0	4,4	3,9
2020 2nd quarter	454,0	237,7	216,3	4,5	4,0
2020 3rd quarter	454,8	249,4	205,4	4,3	4,0
2020 4th quarter	453,0	243,5	209,5	4,3	4,2

2021 1st quarter	451,3	244,6	206,7	4,3	4,1
2021 2nd quarter	451,4	253,4	198,0	4,3	4,0
2021 III quarter	450,7	246,7	204,0	4,3	4,0
2021 4th quarter	450,4	252,7	197,7	4,3	4,0

Source: own elaboration based: on Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики (2022) Экспресс-информация. О ситуации на рынке труда в 2018, 2019, I четверть 2020 – IV четверть 2021. Retrieved from: <https://stat.gov.kz/official/industry/25/statistic/6> [accessed 18.06.2023].

In 2020, the highest unemployment was in the city of Almaty and the lowest in West Kazakhstan region. In 2021, the highest unemployment was still in Almaty city and the lowest in Atyrauskaya province. In both regions where unemployment was lowest, the oil and gas extraction and processing industry was developing (Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики, 2022). The highest unemployment throughout the period under study was recorded among those in the 30-34, 25-29 and 35-39 age groups.

In Ukraine, from the very beginning of the COVID-19 pandemic, i.e. the first quarter of 2020, the number of unemployed people increased (Ширяева, and Макаренко, 2020). It reached its highest value in the first quarter of 2021 and then started to decrease and in Q4 2021 it reached 9,8% i.e. 1,6 percentage points more than in 2019. More unemployed people were recorded among men in 2019. This outturn of unemployed men continued until the fourth quarter of 2020. From the first to the fourth quarter of 2021, significantly more unemployment was recorded among women than among men. In Ukraine, higher unemployment was recorded in villages than in cities throughout the period under study.

Table 7. Unemployed men and women in Ukraine 2018-2021

Year	Total unemployed	Women	Men	In the villages	In cities
2018	1578,6 8,8	635,4	943,2	9,2	8,6
2019	1487,7 8,2	679,8	807,9	8,6	8,0
2020 1st quarter	1548,9 9,5	755,9	793,0	9,4	8,2
2020 2nd quarter	1630,6 9,6	760,4	870,2	10,1	8,7
2020 3rd quarter	1643,4 9,7	748,4	895,0	10,1	8,9
2020 4th quarter	1674,2 9,8	763,2	911,0	10,3	9,1
2021 1st quarter	1806,0 10,4	873,9	932,1	11,5	9,9
2021 2nd quarter	1712,8 9,9	828,6	884,2	10,7	9,5
2021 3rd quarter	1680,2 9,6	825,0	885,2	10,3	9,3
2021 4th quarter	1711,6 9,8	841,6	870,0	10,5	9,5

Source: own elaboration based: Офіційний Сайт Державної Служби Статистики Ukrstat (2022), Безробіття населення (за методологією МОП) за статтю, типом місцевості та віковими групами у 2018, 2019, 2020 році) Unemployed population in 2018, 2019, 2020, 2021 by age group, sex and place of residence. Retrieved from: http://www.ukrstat.gov.ua/operativ/operativ2017/rp/eans/eans_u/arch_eansmv_u.htm [accessed 1.06.2023].

In Ukraine, the highest unemployment throughout the period under study affected people aged 40-49 and 50-59. This situation also persisted during the COVID-19 pandemic. Unemployment rose the most in these age groups.

4. Conclusions

The COVID-19 pandemic has had many negative economic impacts. They also included the two post-Soviet states studied. In Kazakhstan, one of the most dynamic Since the beginning of the pandemic, Central Asia's developing economies have seen a decline in GDP, GDP per capita, a decline in the value of the trade balance, an increase in inflation and a slight increase in unemployment. In Ukraine, at the beginning of the COVID-19 pandemic, GDP and GDP per capita increased slightly, and in 2021 GDP reached its highest level in two decades. It was not possible to reduce inflation and the trade balance for 2020-2021 remained negative. Unemployment has risen.

Changes in the labour market in Kazakhstan and Ukraine during the COVID-19 pandemic resulted from the introduction of the state of emergency and business interruptions. Restrictions on production, trade and consumption, reduced solvency of legal entities and individuals, extended loan repayment deadlines, loss of key markets or recipients have seriously contributed to the deterioration of the financial situation of entrepreneurs and employees.

The Ukrainian and Kazakh governments prepared programmes to counteract the economic impact of the COVID-19 pandemic, including negative changes in the labour market. The Ukrainian programme consisted of four parts and included: tax preferences, credit holidays (grace period), financial support for enterprises that reduced or stopped work during the pandemic period and assistance for agribusiness. The main focus was on supporting entrepreneurs and the self-employed. Kazakhstan's programme was much broader and included more targeted activities augmented by assistance to wage earners. These included allowances for people who had lost their source of income due to plant closures, food parcels for the registered unemployed, deferment of loan and credit repayments, and assistance with utility bills. Entrepreneurs were offered to postpone the payment of loan instalments, property tax and other taxes in order to maintain the previous number of jobs. In addition, VAT on basic foodstuffs and on the import of agri-food products has been reduced for all citizens. The implementation of the programme in Kazakhstan did not encounter any difficulties, while in Ukraine the local authorities did not comply with the central authorities' arrangements.

The situation on the labour market in Kazakhstan was characterised by a growing number of people of working age, professionally active and employed. In Ukraine, the total population was declining, and with it the number of working-aged, economically active and employed population.

In Kazakhstan in 2020, at the beginning of the pandemic, the number of employees increased, while the number of entrepreneurs and the self-employed decreased. In 2021 a further increase in the number of salaried employees and the group of entrepreneurs and self-employed can be noted. The increase in the number of employees can be explained by the effectiveness of the measures proposed in the government programme, thanks to which it was possible to support people in the labour market. In Kazakhstan, the pandemic did not reduce employment compared to 2019 in agriculture, forestry and fisheries, construction, wholesale and retail trade, insurance, education and healthcare. The highest unemployment affected the service sector: tourism, hospitality,

gastronomy, entertainment. In Kazakhstan, higher unemployment was recorded among women and people living in rural areas. The highest number of unemployed people were in the age groups: 25-29, 30-34 and 35-39.

In Ukraine, during the COVID-19 pandemic, there has been a decline in employment among employees, entrepreneurs and the self-employed. Unemployment has risen in all sectors of the economy, most notably tourism, hospitality, catering, entertainment and sports, retail trade in non-food goods. The pandemic has contributed to the closure of small businesses that have not been able to survive long work stoppages. The government's aid program did not reach many recipients. During the COVID-19 pandemic, as before, unemployment affected men more than women. Higher unemployment was recorded in rural areas than in urban areas. People aged 40-49 and 50-59 were most at risk of unemployment.

The program counteracting the economic effects of the COVID-19 pandemic was more effective in curbing unemployment in Kazakhstan than the program of the Ukrainian government.

Bibliography

1. Амангельдинова Е., Протасова, О.В., Горковенко, Л. (2020), Казахстан в новых жизненных реалиях в период пандемии коронавируса, *Инновационная Экономика: Перспективы развития совершенствования*, №3(45), с. 13-18. Retrieved from: <https://nauka46.ru/innovatsionnaya-ekonomika-perspektivy-razvitiya-i-sovershenstvovaniya/> [accessed 22.12.2022].
2. Адам В., (2022), Вплив пандемії на розвиток готельно-ресторанного бізнесу в Україні [in:] Та світі регіональні аспекти розвитку туризму в постпандемічний період, Чернівці, с. 91-93. Retrieved from: http://chtei-knteu.cv.ua/ua/content/download/konf_14_04_2022.pdf [accessed 12.05.2023].
3. Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики (2022), *Демографический ежегодник Казахстана 2018, 2019, 2020, 2021*. Retrieved from: <https://stat.gov.kz/official/industry/25/statistic/8> [accessed 16.06.2022].
4. Агентство Стратегического Планирования и реформа Республики Казахстан, Бюро Национальной Статистики (2022), Экспресс-информация. О ситуации на рынке труда в 2018, 2019, I четверть 2020 - IV четверть 2021. Retrieved from: <https://stat.gov.kz/official/industry/25/statistic/6> [accessed 18.06.2023].
5. Агентство ShiStrategies - це (2022), Туризм в Україні народжений кризою, Retrieved from: <https://strategi.com.ua/turyzm-v-ukraini-narodzhenyy-kryzoiu/strategi.com.ua/turyzm-v-ukraini-narodzhenyy-kryzoiu/> [accessed 17.06.2023].
6. Agricultural of Kazakhstan (2022) Retrieved from: <https://www.trade.gov/country-commercial-guides/kazakhstan-agricultural-sector> [accessed 17.06.2023].
7. BBS News (2020), Статистика щодо COVID-19 України сумнівні. Що з нею не так. Retrieved from: <https://www.bbc.com/ukrainian/press-review-55951545> [accessed 30.06.2023].
8. Бирзу, І., (2022), Кризові інструменти діяльності закладів ресторанного господарства, [in:] Та світі регіональні аспекти розвитку туризму в постпандемічний період, Чернівці, с. 95-96. Retrieved from: http://chtei-knteu.cv.ua/ua/content/download/konf_14_04_2022.pdf [accessed 12.05.2023].
9. Belitski, M., Guenther CH, Kritikos A.S, Thurik R., (2021), Economic Effects of the COVID-19 Pandemic on Entrepreneurship and Small Businesses, Discussion Paper Series, IZA DP No. 14630 Retrieved from: <https://www.iza.org/publications/dp/14630/economic-effects-of-the-covid-19-pandemic-on-entrepreneurship-and-small-businesses> [accessed 30.10.2023].
10. Сағындыққызы Қ. F. (2020), Совершенствование государственного регулирования рынка труда Казахстана в условиях цифровизации, Диссертация на соискание степени доктора по профилю, Нур-Султан, Retrieved from: <https://repository.apa.kz/bitstream/handle/123456789/332/%D2%9A%D0%B0%D1%80%D0%BC%D1%8B%D1%81%20%D2%92.%20%D0%94%D0%B8%D1%81%D1%81%D0%B5%D1%80%D1%82%D0%B0%D1%86%D0%B8%D1%8F.pdf?sequence=1&isAllowed=y> [accessed 20.06.2022].
11. Чурилова, К., (2020), Як врятувати малий бізнес в умовах карантину?. Retrieved from <https://delo.ua/opinions/jakvrvatuvati-malijbiznes-v-umovah-karantinu-367890/> [accessed 12.05.2023].

12. Дію податкових преференцій продовжено до закінчення карантину. Пресслужба Державної податкової служби України, опубліковано 19 травня 2020. Retrieved from: <https://tax.gov.ua/nove-pro-podatki--novini-/419011.html> [accessed 21.06.2023].
13. Держава допоможе виплачувати зарплату найманим працівникам малого бізнесу під час карантину (2020). Retrieved from: <https://tsn.ua/politika/strimannya-cin-dopomoga-bezrobitnim-ta-doplati-medikam-zelenskiy-pidpisav-antikoronavirusni-zakoni-1519449.html> [accessed 21.05.2023].
14. Distribution of gross domestic product (GDP) in Ukraine in 2021, by sector,(2021), Retrieved from: <https://www.statista.com/statistics/1322567/ukraine-share-of-gdp-by-sector/> [accessed 25.09.2023].
15. Economics Structure of Ukraine (2011), Retrieved from: <https://www.jstor.org/stable/pdf/resrep02588.5.pdf> [accessed 25.10. 2023].
16. EU in Kazakhstan (2021), How 2020 affected the labour market in Kazakhstan, Retrieved from: https://www.ey.com/ru_kz/workforce/how-covid-19-changed-the-labor-market-in-kazakhstan [accessed 25.04. 2023].
17. Investing com (2020). Retrieved from: <https://pl.investing.com/currencies/usd-kzt> [accessed 1.08.2023].
18. Інформаційний лист №9 Карантині нововведення для бізнесу Частина 2. Податок на доходи фізичних осіб, місцеві податки, ЄСВ, адміністрування (2020). Retrieved from: https://bank.gov.ua/ua/legislation/Resolution_26032020_39 [accessed 18.06.2023].
19. Кабінет Міністрів України, Постанова Кабінету Міністрів України від 22 липня 2020 р. № 641 Про встановлення карантину та запровадження посилених протиепідемічних заходів на території із значним поширенням гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2. Retrieved from: <https://www.kmu.gov.ua/npas/pro-vstanovlennya-karantinu-ta-zapr-641> [accessed 12.05.2023].
20. Кабінет Міністрів України, Постанова від 25 березня 2020 р. № 256, Деякі питання забезпечення трудових прав державних службовців, працівників державних органів, підприємств, установ та організацій на час встановлення карантину у зв'язку із загостренням ситуації, пов'язаної з поширенням випадків гострої респіраторної хвороби COVID-19, спричиненої коронавірусом SARS-CoV-2, Київ. Retrieved from: <https://ukurier.gov.ua/media/files/2020-4/256-p.pdf>[accessed 1.07.2023].
21. Кабінет Міністрів України, Постанова 30 березня 2020 року № 540-IX30 березня 2020 року № 540-IX. Retrieved from: <https://ukurier.gov.ua/media/files/2020-4/256-p.pdf>[accessed 1.07.2023].
22. Kabeen,N., Razavi, S., van der Meulen- Rodger S., (2021), Perspectives on the COVID-19 Pandemic, *Feminist Economic*, vol.27, p. 1-2. Retrieved from: <https://doi.org/10.1080/13545701.2021.1876906>. <https://www.tandfonline.com/doi/full/10.1080/13545701.2021.1876906> [accessed 20.5.2023].
23. Кармыс, Ф. С.,(2020), Совершенствование государственного регулирования рынка труда Казахстана в условиях цифровизации, Диссертация на соискание степени доктора по профилю, Нур-Султан. Retrieved from: <https://repository.apa.kz/bitstream/handle/123456789/332/%D2%9A%D0%B0%D1%80%D0%BC%D1%8B%D1%81%20%D2%92.%20%D0%94%D0%B8%D1%81%D1%81%D0%B5%D1%80%D1%82%D0%B0%D1%86%D0%B8%D1%8F.pdf?sequence=1&isAllowed=y>repository.apa.kz/bitstream/handle/123456789/332/%D2%9A%D0%B0%D1%80%D0%BC%D1%8B%D1%81%20%D2%92.%20



[%D0%94%D0%B8%D1%81%D1%81%D0%B5%D1%80%D1%82%D0%B0%D1%86%D0%B8%D1%8F.pdf?sequence=1&isAllowed=y \[accessed 22.06.2022\].](#)

24. Kazakhstan Monthly Trade Data (2023) Retrieved from: <https://wits.worldbank.org/CountrySnapshot/en/KAZ> [accessed 12.05.2023].
25. Kazakhstan, Mineral Resources(2023), Retrieved from: <http://www.geoportal-kz.org/index.php/en/geoinfo-en/catalogen> [15.10.2023].
26. Kazakhstan: Share of economic sectors in the gross domestic product (GDP) from 2012 to 2022, Retrieved from: <https://www.statista.com/statistics/436156/share-of-economic-sectors-in-the-gdp-in-kazakhstan/> [accessed 12.05.2023].
27. Kazinform, (2020), Президент поручил обеспечить льготное кредитование малого и среднего бизнеса, пострадавшего от пандемии, на 600 млрд тенге сроком на 1 год. Retrieved from: https://www.inform.kz/ru/prezident-poruchil-obespechit-l-gotnoekreditovanie-malogo-i-srednego-biznesa-postradavshego-ot-pandemii_a3627389 [accessed 20.12.2022].
28. Конська, А.,(2022), Пріоритети підтримки малого підприємництва для подолання наслідків пандемії COVID-19, Вплив пандемії на соціальноекономічні процеси в Україні та світі, Чернівці, с.7-9. Retrieved from: http://chtei-knteu.cv.ua/ua/content/download/konf_14_04_2022.pdf [accessed 12.05.2023].
29. Кулицький, С., (2020), **Проблеми розвитку економіки України, обумовлені пандемією коронавірусу COVID-19 у світі, та пошук шляхів їх розв'язання (2022), Київ.**
30. Лозова, М., (2022), Вплив пандемії на соціальноекономічні процеси в Україні, [in:] Та світі регіональні аспекти розвитку туризму в постпандемічний період, Чернівці с.52-54. Retrieved from: http://chtei-knteu.cv.ua/ua/content/download/konf_14_04_2022.pdf [accessed 12.05.2023].
31. Meahjohna I., P.Persada P.,(2020) The Impact of COVID-19 on Entrepreneurship Globally, *Journal of Economics and Business, Vol.3 No.3,pp.1163-1173* DOI: 10.31014/aior.1992.03.03.272.
32. Міністерство Розвитку Економіки, Торгівлі та Сільського Господарства України, **Вплив COVID-19 на економіку і суспільство** (бачення постпандемічного розвитку у 2020-2024 рр. очима експертів та молоді) (2020), Київ. Retrieved from: www.gov.ua [accessed 11.07.2023].
33. Mussayeva, G., Vishnevskaya, N. (2021), Labor Market of the Republic of Kazakhstan: Transformation Stages and Current State, Proceedings of the IX International Scientific and Practical Conference. Current Problems of Social and Labour Relations. Advances in Social Science, Education and Humanities Research, volume 646, pp. 193-299. Retrieved from: <https://www.atlantis-pess.com/proceedings/ispc-cpslr-21/125970711> [accessed 1.07.2023].
34. Молчановская, А., Карабаев, А.,Шегенова, У.Мухышбаева, А., Бермағанбет, Ә, (2021), Рынок Труда Казахстана развитие в условиях новой реальности, сентябрь, с. 15-18. Retrieved from <https://iac.enbek.kz/public/pdf/%d0%a6%d0%a0%d0%a2%d0%a0 %d0%93%d0%be%d0%b4 %d0%be%d0%b2%d0%be%d0%b9 %d0%be%d1%82%d1%87%d0%b5%d1%82 %d0%bf%d0%be %d1%80%d1%8b%d0%bd%d0%ba%d1%83 %d1%82%d1%80%d1%83%d0%b4%d0 %b0, %d1%81%d0%b5%d0%bd%d1%82%d1%8f%d0%b1%d1%80%d1%8c 2021.pdf> [accessed 1.11.2022].

35. Національний банк України (2020), Правління Національного Банку України постанова 26 березня 2020 року, Київ. Retrieved from: https://bank.gov.ua/ua/legislation/Resolution_26032020_39 [accessed 21.06.2023].
36. Національний Банк України (2020), Інформаційний лист №9 Карантині нововведення для бізнесу Частина 2. Податок на доходи фізичних осіб, місцеві податки, ЄСВ, адміністрування. Retrieved from: https://bank.gov.ua/ua/legislation/Resolution_26032020_39 [accessed 18.06.2023].
37. Офіційний Сайт Державної Служби Статистики Ukrstat (2022), Безробіття населення (за методологією МОП) за статтю, типом місцевості та віковими групами у 2018-2021 році Unemployed population in 2018, 2019, 2020, 2021 by age group, sex and place of residence. Retrieved from: http://www.ukrstat.gov.ua/operativ/operativ2017/rp/eans/eans_u/arch_eansmv_u.htm [accessed 1.06.2023].
38. Офіційний Сайт Державної Служби Статистики, Ukrstat (2022), Кількість діючих суб'єктів господарювання за видами економічної діяльності у розрізі регіонів у 2014-2020 роках. Retrieved from: http://www.ukrstat.gov.ua/operativ/oper_new.html [accessed 10.07.2023].
39. Офіційний Сайт Державної Служби Статистики Ukrstat, (2022), Зайняте населення за статтю, типом місцевості та статусом зайнятості у 2018, 2019, 2020, 2021. Retrieved from: <https://ukrstat.gov.ua/> [accessed 1.0.2023].
40. Офіційний Сайт Державної Служби Статистики Ukrstat (2022), Розподіл постійного населення за статтю, основними віковими групами, співвідношення чоловіків і жінок та середній вік населення в Україні. Retrieved from: <http://database.ukrcensus.gov.ua/MULT/Dialog/view.asp?ma=3&ti=%D0%EE%E7%EF%EE%E4%B3%EB+%EF%EE%F1%F2%B3%E9%ED%EE%E3%EE+%ED%E0%F1%E5%EB%E5%ED%ED%FF+%E7%E0+%F1%F2%E0%F2%FE%2C+%EE%F1%ED%EE> [accessed 16.05.2023].
41. OIM, EU Migration (2020), Оперативная оценка возможностей для достойной занятости молодежи, столкнувшейся с долгосрочным исключением с рынков труда в отдельных регионах казахстана и таджикстана, резюме выводов и рекомендаций, Нур-Султан. Retrieved from: <https://publications.iom.int/system/files/pdf/rapid-assessment-of-the-opportunities-for-decent-employment-for-youth-ru.pdf> [accessed 20.06.2023].
42. Президент України (2020), Регіони мають кілька джерел фінансування для боротьби з коронавірусом - Володимир Зеленський. Retrieved from <https://www.president.gov.ua/news/regioni-mayut-kilka-dzherel-finansuvannya-dlya-borotbi-z-kor-60409> [accessed 30.06.2023].
43. Радіо Свобода (2021), Дії упц (мп) під час карантину: релігійний фундаменталізм чи щось інше?. Retrieved from: <https://www.radiosvoboda.org/a/30588024.html> [accessed 30.06.2023].
44. Sabash, V. V. Kharchenko D. V., Zbyrannyk O.M, (2021), The Impact of the Coronavirus Pandemic on the Economy of Ukraine: a Sectoral Analysis of the Consequences and Opportunities for Recovery Mechanism of Economic Regulation, No 3, pp.5-17. Retrieved from: https://mer.fem.sumdu.edu.ua/content/articles/issue_50/VIKTOR_V_SABADASH_DIANA_V



[KHARCHENKO OKSANA M ZBYRANNYK The Impact of the Coronavirus Pandemic on the Economy of Ukraine a.pdf](#) [accessed 18.10.2023].

45. Служба Центральних Коммуникацій при Президенті Республіки Казахстан (2022), После пандемии COVID-19 на рынке труда Казахстана наблюдается улучшение показателей. Retrieved from: <https://ortcom.kz/ru/novosti/1651577513> [accessed 18.06.2023].
46. Сағындыққызы Қ. Ф. (2020), Совершенствование государственного регулирования рынка труда Казахстана в условиях цифровизации, Диссертация на соискание степени доктора по профилю, Нур-Султан, Pobrano z: <https://repository.apa.kz/bitstream/handle/123456789/332/%D2%9A%D0%B0%D1%80%D0%BC%D1%8B%D1%81%20%D2%92.%20%D0%94%D0%B8%D1%81%D1%81%D0%B5%D1%80%D1%82%D0%B0%D1%86%D0%B8%D1%8F.pdf?sequence=1&isAllowed=y> [accessed 20.06.2022].
47. Stephan U., Zbierowski P., Perez Luno A., Klausen A (2021), Entrepreneurship during the Covid-19 Pandemic: A global study of entrepreneurs' challenges, resilience, and well-being, *KBS Covid-19 Research Impact Papers*, No. 4, Retrieved from: <https://www.kcl.ac.uk/business/assets/pdf/research-papers/global-report-entrepreneurship-during-the-covid-19-pandemic-a-global-study-of-entrepreneurs'-challenges-resilience-and-well-being.pdf> [accessed 28.10.2023].
48. Suibayeva, S., Madiyarova, S., Pestunova, E., (2021), Study of Current trends in the Labour Market: change caused by digital technologies and the COVID-19 Pandemic, *Bulletin of Karaganda University*. Series: Economy, vol. 101, no1, pp.70-82. DOI 10.31489/2021Ec1/70-82.
49. Ширяєва, А.Макаренко, М., (2020), Зміцнення фінансового потенціалу об'єднаних територіальних громад в умовах бюджетної децентралізації. *Науковий погляд: економіка та управління*. №4 (70). с.35-41.
50. Sutela, P. (2012), The Underachiever: Ukraine s Economy since 1991. Carnegie Endowment for International Peace, Retrieved from: <https://carnegieendowment.org/2012/03/09/underachiever-ukraine-s-economy-since-1991#> [accessed 22.09.2023].
51. Tulengenova, Ch., (2020), Состояние рынка труда в Казахстане и развитие самозанятости населения, *Journal of Central Asia Economy*, vol. 4 no. 2, с.15-18. Retrieved from: <https://1economic.ru/lib/110284> [accessed 19.06.2022].
52. Ukraine. Monthly Salary 2010-2021, Retrieved from: <https://www.exchangerates.org.uk/USD-UAH-spot-exchange-rates-history-2021.html> [accessed 1.11.2023].
53. Ukrainian Agriculture and Food Export Secretariat (2020), Як отримати допомогу від агробізнесу під час COVID-19?. Retrieved from: <https://ukrainefood.org/2020/04/iak-otrymaty-dopomohu-vid-ahrobiznesu-pid-chas-covid-19/> [accessed 22.11.2022].
54. Українська Правда (2020), Кернес відмовився виконувати доручення Зеленського щодо коронавірусу. Retrieved from: <https://www.pravda.com.ua/news/2020/03/16/7243864/> [accessed 1.07.2023].
55. Верховна Рада Україн, Закон від 14.07.2020 №786-IX, Про внесення змін до Податкового Кодексу України щодо функціонування електронного кабінету та спрощення роботи фізичних осіб - підприємців, Retrieved from: <https://docs.dtkr.ua/doc/786-20> [accessed 21.06.2023].
56. Вплив COVID-19 та карантинних обмежень на економіку України (2020). Retrieved from: <https://www.kas.de/documents/270026/8703904/%D0%92%D0%BF%D0%BB%D0%B8%D0%B2+COVID->



[19+%D1%82%D0%B0+%D0%BA%D0%B0%D1%80%D0%B0%D0%BD%D1%82%D0%B8%D0%BD%D0%BD%D0%B8%D1%85+%D0%BE%D0%B1%D0%BC%D0%B5%D0%B6%D0%B5%D0%BD%D1%8C+%D0%BD%D0%B0+%D0%B5%D0%BA%D0%BE%D0%BD%D0%BE%D0%BC%D1%96%D0%BA%D1%83+%D0%A3%D0%BA%D1%80%D0%B0%D1%97%D0%BD%D0%B8.+%D0%9A%D0%B0%D0%B1%D1%96%D0%BD%D0%B5%D1%82%D0%BD%D0%B5+%D0%B4%D0%BE%D1%81%D0%BB%D1%96%D0%B4%D0%B6%D0%B5%D0%BD%D0%BD%D1%8F+%D0%A6%D0%9F%D0%94.+%D0%9B%D0%B8%D0%BF%D0%B5%D0%BD%D1%8C+2020.pdf/b7398098-a602-524d-7f88-6189058f69d3?version=1.0&t=1597301028775](https://www.researchgate.net/publication/358189058/figure/fig/1/figure-pdf/b7398098-a602-524d-7f88-6189058f69d3?version=1.0&t=1597301028775) [accessed 18.07.2023].

57. Zadeh F. G. (2022), Entrepreneurship and SMEs under COVID-19 crisis: A literature review, *International Entrepreneurship Review* , vol.8, no. 3, pp. 24-34.DOI: 10.15678/IER.2022.0803.02.
58. Жумагулов, М.И., Жумагулов, Д.М., (2021), Пандемия коронавирусной инфекции COVID-19 в Казахстане: *Право и государство*, № 2 (91), с.38-58. DOI: 10.51634/2307-5201_2021_2_40.
59. Женщины и Мужчины Казахстана. Статистический сборник 2010-2022, Retrieved from:<https://stat.gov.kz/upload/iblock/4f2/6i35kaeyylzc73osejg2tkjvg1bifbtf/M%D0%B8WRusEnd.pdf> [accessed 20.10.2023].