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Kazakhstan

Payroll & Employment Law Guide

2026 Edition · Last updated October 30, 2026

2026 income tax, mandatory contributions and foreign-worker rules

For general information purposes only

Overview

A reference for employing in Kazakhstan

Foreign investors commonly use a limited liability partnership, or LLP. Standard legal entities classified as private businesses can register electronically through eGov. Registration allocates a BIN, which anchors the employer's tax, banking and insurance processes.

KZT 85,000	40h	10%	3%
2026 MONTHLY MINIMUM WAGE	STANDARD WORKING WEEK	EMPLOYEE PENSION CONTRIBUTION	EMPLOYER MEDICAL CONTRIBUTION

WHAT THIS GUIDE COVERS

I	**Setting Up and Doing Business**	Foreign investors commonly use a limited liability partnership, or LLP.
II	**Working Conditions and Leave Entitlements**	Normal working time may not exceed 40 hours a week.
III	**Tax and Social Security**	In 2026, employment income is taxed at 10% up to annual income of 8,500 MCI and 15% on the excess.
IV	**Payroll Operations**	Salary is paid in KZT at least monthly.
V	**Hiring and Termination**	The employment contract must be in writing and cover the role, workplace, duration, pay and working conditions.
VI	**Compensation and Benefits**	There is no general statutory 13th salary obligation in the private sector.
VII	**Visas and Work Permits**	Eurasian Economic Union citizens working under a local employment contract are generally outside the work-permit quota.
VIII	**Practical Notes and Compliance Risks**	A key Kazakhstan payroll risk is treating different contribution ceilings as one cap and separating the foreign worker's citizenship and residence status from payroll parameters.
IX	**Incentives and Employer Support Schemes**	Career centres arrange subsidised jobs based on eligible employer applications.

I

Setting Up and Doing Business

Foreign investors commonly use a limited liability partnership, or LLP. Standard legal entities classified as private businesses can register electronically through eGov. Registration allocates a BIN, which anchors the employer's tax, banking and insurance processes.

STEP	GENERAL RULE	PRE-PAYROLL CONTROL
Incorporation	eGov or service centre	Legal form and name
Company number	BIN allocation	Tax-record match
Foreign founder	Legalised register extract	Kazakh and Russian translation
Banking	Local account	KZT salary file
Employee insurance	Mandatory accident insurance	Policy start date
Employment contract	Unified-system record	Employee and role data

Portal registration for a standard private business may complete within 1 hour. A foreign-participation file requires the founder's trade-register evidence, identity document and notarised Kazakh and Russian translations.

> Verify before payroll
> EOR note: The local legal employer assumes the employment contract and payroll obligations. The service agreement between the client directing personnel and the local employer does not remove worker rights or mandatory reporting.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Normal working time may not exceed 40 hours a week. Overtime must be paid at no less than 1.5 times the rate, and weekend or public-holiday work at no less than 1.5 times. Night work is also paid at no less than 1.5 times.

II

Working Conditions and Leave Entitlements

TOPIC	2026 RULE	PAYROLL EFFECT
Standard work	40 hours/week	Match time to contract
Overtime	At least 1.5 times	Approval and hour record
Holiday work	At least 1.5 times	Separate day type
Night work	At least 1.5 times	Code night hours
Annual leave	At least 24 calendar days	Average-pay calculation
Salary payment	At least monthly	Contractual pay date

Standard maternity leave is 126 calendar days, generally divided into 70 days before and 56 days after birth. The period rises for complications or multiple births. The cash benefit and employer payment are calculated separately using insurance and earnings records.

For sickness, the employer pays temporary incapacity benefit based on a medical certificate within statutory limits. Record the certificate days, average-earnings period and statutory ceiling as separate payroll fields.

III · TAX AND SOCIAL SECURITY

In 2026, employment income is taxed at 10% up to annual income of 8,500 MCI and 15% on the excess. The 2026 MCI is KZT 4,325, making the annual threshold KZT 36,762,500.

ITEM	EMPLOYEE	EMPLOYER
Mandatory pension	10%	
Medical insurance	2%	3%
Employer pension		3.5%
Social insurance		5%
Social tax		6%
Hazardous-work contribution		Conditional 5%

III

Tax and Social Security

Because social-insurance contributions offset social tax, employer rates should not simply be added into one burden. Contribution coverage depends on the employee's citizenship, residence and Eurasian Economic Union status.

The 2026 monthly minimum wage is KZT 85,000 and the MCI is KZT 4,325. The mandatory pension base is capped at 50 minimum wages, the employee medical base at 20, employer medical at 40 and social insurance at 7 minimum wages. The basic income-tax deduction is 30 MCI a month and 360 MCI a year.

IV · PAYROLL OPERATIONS

Salary is paid in KZT at least monthly. The employer withholds income tax and employee contributions, calculates employer contributions and reconciles payments to employee-level records.

PROCESS	GENERAL TIMING	CONTROL POINT
Salary payment	At least monthly	Contractual date
Tax and contribution payment	25th of following month	Bank and employee record
Quarterly payroll return	15th of second month	Period total
Employment-contract record	Within statutory time	Unified-system data
Payslip	Each pay period	Gross, deductions and net
Tax review period	Generally 3 years	Exceptions apply

The employee-level tax, pension, medical and social-insurance ceilings differ, so do not use one common cap. Prorate each base separately for mid-month hiring, unpaid leave and termination.

> Verify before payroll
> Record principle: Keep the employment contract, working time, tax calculation, fund-level contributions, quarterly return and bank payment evidence under the same employee and period key.

V

Hiring and Termination

The employment contract must be in writing and cover the role, workplace, duration, pay and working conditions. Probation is generally capped at 3 months. A longer period may apply to certain management roles where permitted by law or contract.

TOPIC	GENERAL RULE	APPLICATION NOTE
Probation	Generally 3 months	Include in written contract
Employee resignation	At least 1 month notice	Contract may be longer
Employer redundancy	At least 1 month notice	Ground and selection criteria
Unused leave	Paid at exit	Average-pay calculation
Final payment	Exit calculation	Pay, leave and other rights
Protected worker	Additional restrictions	Case-specific legal review

Employer termination is not only a payroll event. Review the statutory ground, written notice, notice period, any alternative role that must be offered and protected status separately.

For redundancy or closure, compensation and job-search period rules depend on the law and contract. A collective agreement or employer policy may provide a higher payment.

VI · COMPENSATION AND BENEFITS

There is no general statutory 13th salary obligation in the private sector. Bonuses, meals, transport, housing, private insurance and other benefits may arise under the contract, collective agreement or employer policy.

VI

Compensation and Benefits

ELEMENT	GENERAL APPROACH	PAYROLL CONTROL
Base pay	Monthly	Not below KZT 85,000
Performance bonus	Plan condition	Vesting and pay period
Meal and transport	Policy or expense	Evidence and tax character
Housing	In-kind or cash support	Taxable-benefit test
Private insurance	Employer plan	Coverage and tax treatment
Business travel	Documented expense	Limit and business purpose

Tax or contribution exemption depends on the Tax Code character and evidence, not the label. A cash payment and a direct supplier payment may not produce the same result.

VII · VISAS AND WORK PERMITS

Eurasian Economic Union citizens working under a local employment contract are generally outside the work-permit quota. For other foreigners, the employer needs a work permit from the local executive authority and the worker must complete immigration status.

ROUTE	2026 RULE	EMPLOYER CONTROL
EAEU citizen	No general work permit	Contract and residence record
Standard foreign worker	Employer permit	Category and region
Senior executive	Category 1	Role and qualification evidence
Unit manager	Category 2	Organisation chart
Specialist and skilled worker	Category 3 or 4	Diploma and experience
Seasonal work	Separate quota	Duration and activity

VII

Visas and Work Permits

The 2026 foreign-labour quota is 0.25% of the national labour force. A permit is tied to a particular employer, region and category. A role or workplace change may require amendment or a new permit.

VIII · PRACTICAL NOTES AND COMPLIANCE RISKS

A key Kazakhstan payroll risk is treating different contribution ceilings as one cap and separating the foreign worker's citizenship and residence status from payroll parameters. Lock the MCI and minimum wage as annual parameters.

CONTROL	WHY IT MATTERS	SUGGESTED EVIDENCE
Worker status	Changes contribution coverage	Identity and residence evidence
Base ceiling	Differs by fund	Calculation parameter table
Hazardous work	May add 5%	Job class and risk decision
Contract record	Employment evidence	Unified-system output
Time record	Premium and leave calculation	Approved schedule
Personal data	Cross-border transfer risk	Access and retention matrix

VIII

Practical Notes and Compliance Risks

Name spelling and identification numbers should match across tax, contribution and work-permit systems. Differences between Latin and Cyrillic records can create payment-matching and employee-register errors.

IX · INCENTIVES AND EMPLOYER SUPPORT SCHEMES

Career centres arrange subsidised jobs based on eligible employer applications. Under the 2026 rules, private commercial organisations, individual entrepreneurs, farms and social enterprises may generally apply for 1 to 5 subsidised positions.

CONDITION	2026 APPROACH	EMPLOYER EVIDENCE
Operating period	More than 12 months	Register and tax record
Salary debt	None	Employee payment record
Social payment	Regular for prior 1 year	Fund payment statement
Prior participant	Permanent-hiring condition	Employment contract
Application	Electronic process	Career-centre approval

Social jobs, youth practice, first-job and older-worker programmes have different support rates and periods. Do not hire before approval. Lock the permanent-employment commitment and maximum subsidy in the decision.

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KAZAKHSTAN PAYROLL DOSSIER · 2026



EOR & PAYROLL, HANDLED

Manage Kazakhstan payroll & employment from one center with Datassist.

Progressive income tax, fund-specific contribution ceilings, quarterly reporting and foreign-worker permits must operate within one payroll control plan. Datassist helps international employers manage Kazakhstan payroll and employment processes from one center.

Schedule a Meeting →

KZT 85,000	10%	2026
2026 MINIMUM WAGE	PENSION CONTRIBUTION	CURRENT LEGISLATION BASE

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