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INTERNATIONAL



GLOBAL EMPLOYER OF RECORD · COUNTRY GUIDE

Hire in Kazakhstan

The talent markets, employment costs and permit rules behind a hire in Kazakhstan, and how to employ there without an LLP.

2027 edition
Rates and rules as published at November 2026

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THE MARKET

A country of 20.6 million mines 40% of the world's uranium

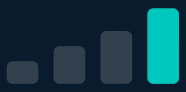
KAZAKHSTAN IN THREE NUMBERS

40%



of world uranium output in 2025, the lead producer since 2009

6.5%



real GDP growth in 2025

$155.8bn

gross foreign direct investment from 2019 to 2025

Sources: World Nuclear Association; Bureau of National Statistics of Kazakhstan

LABOUR MARKET

4.5%

Unemployment in the third quarter of 2026

Skilled people are mostly in work, so hiring means attracting them from current employers

2.1×

Finance pays 2.1 times the national average wage

Information and communication pays 1.9 times · Bureau of National Statistics, Q4 2025

61,948

Unfilled vacancies at the end of 2025

Open positions reported by enterprises and organisations · Bureau of National Statistics

WHERE THE TALENT IS

One in five people in Kazakhstan lives in Almaty or Astana

The two cities are home to 4.1 million people. The oil-producing west around Atyrau and Aktau pays the country's highest wages.



Almaty

The largest city, with 2,392,105 people. Commerce, finance, technology and regional headquarters.

Astana

The capital, with 1,707,150 people. Government, the AIFC financial centre and an average wage of KZT 594,164.

Atyrau

Centre of the oil and gas west. Atyrau region pays an average of KZT 613,062 a month.

Aktau

Caspian port of Mangystau, the region with the highest average wage: KZT 623,059.

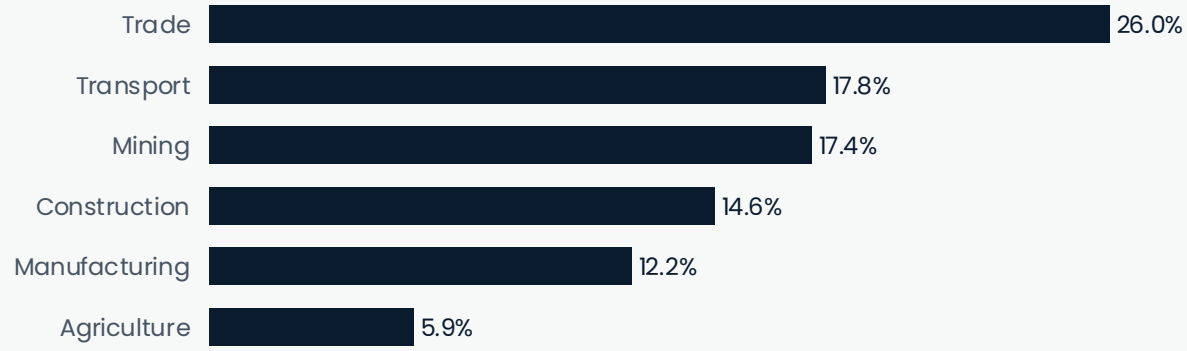
Population at 1 October 2026; average monthly wages for 2025 · Bureau of National Statistics

We employ people in all of Kazakhstan's regions and sponsor foreign specialists for the roles the local market cannot fill.

SECTORS

Trade, transport and mining led 6.5% growth in 2025

Real growth by sector, 2025



Source: Government of Kazakhstan, 2025 results

Energy and uranium

Kazakhstan has led world uranium output since 2009. Oil and gas anchor the west.

Process and petroleum engineers · HSE · Geologists

Transport and logistics

Transport grew 17.8% in 2025 as east–west freight routes expanded.

Supply chain · Customs · Operations

Finance

The AIFC runs on English common law. Finance pays 2.1 times the average wage.

Risk and compliance · Fund operations · Treasury

Technology

Information and communication pays 1.9 times the national average wage.

Software engineers · Data · Product

Manufacturing

Manufacturing grew 12.2% in 2025, with an average monthly wage of KZT 545,747.

Plant management · Quality engineering · Maintenance

WHERE PAY IS HIGHEST

2.1× finance

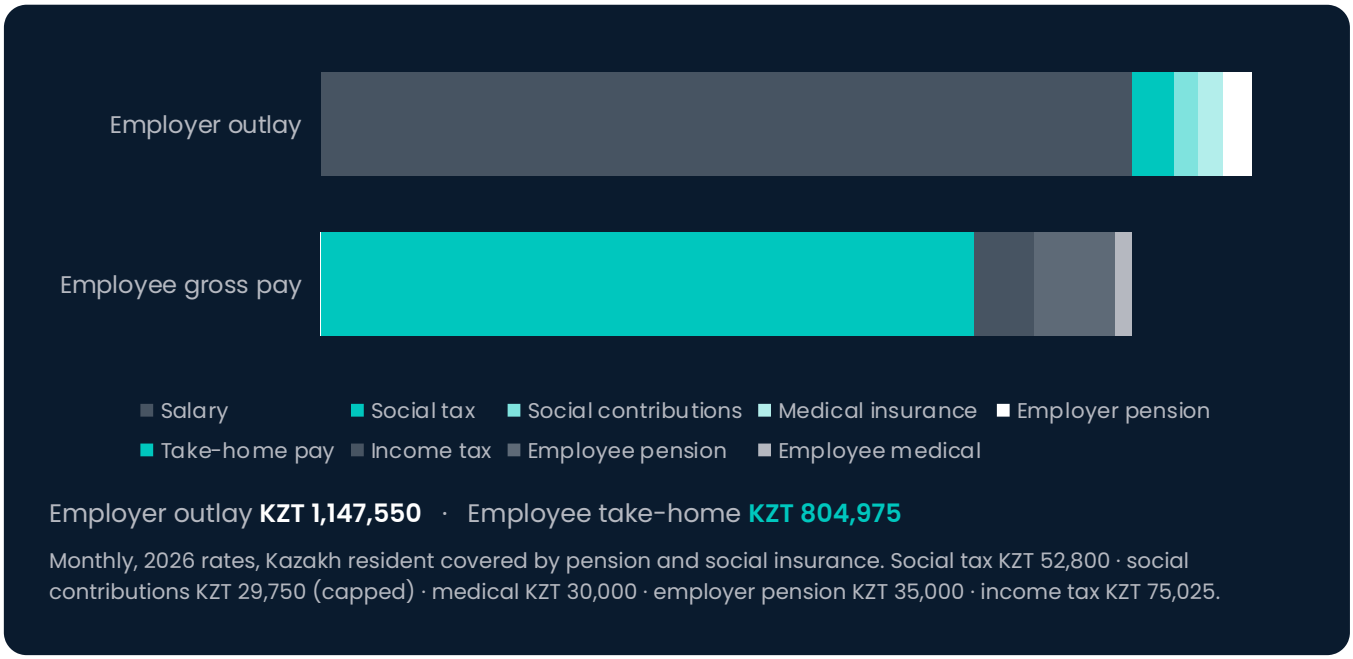
1.9× information and communication

Multiples of the national average wage

COST OF EMPLOYMENT

A KZT 1,000,000 salary costs the employer KZT 1,147,550

Employer charges add 14.8% to gross pay at this salary. The employee keeps KZT 804,975 after pension, medical insurance and income tax.



Employer outlay **KZT 1,147,550** · Employee take-home **KZT 804,975**

Monthly, 2026 rates, Kazakh resident covered by pension and social insurance. Social tax KZT 52,800 · social contributions KZT 29,750 (capped) · medical KZT 30,000 · employer pension KZT 35,000 · income tax KZT 75,025.

Contribution rates, 2026

CHARGE	EMPLOYER	EMPLOYEE
Social tax	6%	–
Social contributions	5%*	–
Medical insurance	3%	2%
Pension	3.5%	10%
Income tax	–	10% / 15%

*Capped at 7 times the minimum wage. Social tax is no longer reduced by social contributions. Employer pension applies to employees born after 1 January 1975.

Payroll essentials

- MCI KZT 4,325 and minimum wage KZT 85,000 in 2026
- 15% income tax on income above 8,500 MCI a year (about KZT 36.8 million)
- Basic deduction of 30 MCI a month before income tax
- Foreign specialists without residence status pay income tax only
- Model any salary with the Global Payroll Calculator

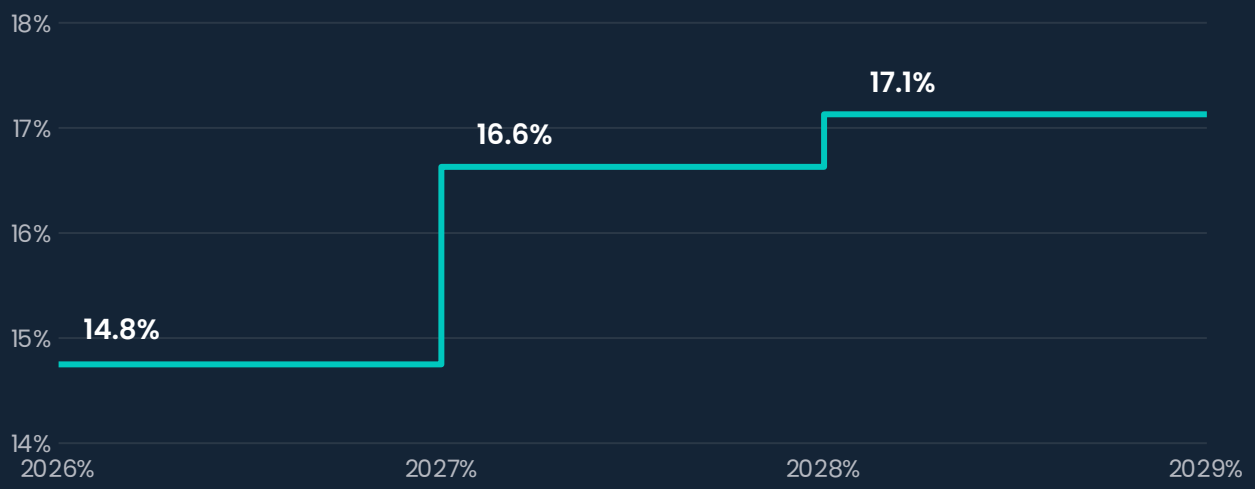
THE COST CURVE

Employer costs in Kazakhstan rise every January to 2028

Employer pension contributions step up to 5% by 2028, and the higher minimum wage approved for 2027 lifts the cap on social contributions.

Employer statutory cost on KZT 1,000,000 a month
% of gross pay

+2.4 pts
2026 to 2028



In tenge
KZT 147,550 a month in 2026 rises to KZT 171,300 from 2028

What moves
Employer pension 3.5% → 4.5% → 5%; social contributions cap follows the minimum wage

Dates to build into the budget

1 Jan 2026
New Tax Code: progressive income tax, 6% social tax without offset, 16% VAT

10 May 2026
Quota for employer permits raised to 0.3% of the labour force

Aug–Sep 2026
Employers apply for 2027 foreign worker quota

18 Nov 2026
Parliament passes the 2027–2029 budget with a KZT 110,000 minimum wage

1 Jan 2027
Employer pension 4.5%; minimum wage KZT 110,000

1 Jan 2028
Employer pension reaches 5%

Every January
MCI-based thresholds, fees and caps are reset

Every year
National quota set by the Ministry of Labour and Social Protection

Kazakh resident covered by pension and social insurance; 2028 assumes the 2027 minimum wage. Social tax charged on pay after the employee's pension and medical contributions.

EMPLOYMENT RULES

Kazakh law fixes the grounds, notice and severance

Contract essentials

- Written or electronic contract, reported to the state electronic employment system
- Fixed terms of at least 1 year, with listed exceptions; 2 one-year extensions at most
- Probation up to 3 months, or 6 months for executives and chief accountants
- 40-hour week; overtime capped at 2 hours a day, 12 a month and 120 a year, paid at 1.5× or more
- Work created in the job belongs to the employer unless the contract says otherwise

Leave

LEAVE	ENTITLEMENT
Annual leave	At least 24 calendar days
Sick leave	Paid on a doctor's certificate within a monthly MCI cap
Maternity	State social payment; employer top-up optional
Childcare	Unpaid, until the child turns 3

Ending employment for economic reasons

Liquidation or downsizing

NOTICE

1 month

SEVERANCE

1 month's pay

Employment centre notified a month ahead

Fall in production or services

NOTICE

15 working days

SEVERANCE

2 months' pay

Applies where output falls and the employer's finances worsen

Protected from economic dismissal

- Pregnant employees, mothers of children under 3, and certain single parents and guardians
- Employees on sick leave or annual leave, while they are away

> Kazakhstan's Labour Code allows the provision of personnel only on listed grounds, so the ground and the contract term are set before anyone starts.

WORK PERMITS AND GLOBAL MOBILITY

We sponsor work permits for foreign specialists

Citizens of other Eurasian Economic Union states, such as Armenia and Kyrgyzstan, work without a permit. Everyone else needs an employer permit for a named position and region, within a national quota.

0.3%
of the labour force: the quota for employer permits from 10 May 2026

70% / 90%
Kazakh staff required in categories 1–2 and 3–4

137–513
MCI permit fee, about KZT 0.59–2.2 million, by sector and category

PERMIT CATEGORIES

1
Heads and deputy heads
1–3 years, renewable for the same term

2
Heads of structural units
12 months, renewable 3 times: up to 4 years

3
Specialists
12 months, renewable 3 times: up to 4 years

4
Skilled workers
12 months, no renewal; a Kazakh hire takes over

WHAT ACUMEN INTERNATIONAL TAKES ON

Work permit sponsor
Acumen International applies to the local executive body as the sponsoring employer and meets the permit conditions.

Position matched to category
We define the role against the permit category and the professional standard it is assessed on.

Kazakh content planned
We plan each foreign hire against the 70% and 90% thresholds before applying.

Renewals and changes
We handle extensions and role changes, so the specialist's permit stays valid for the whole assignment.

OUTSIDE THE QUOTA

Qualification certificate
Professionals in priority occupations obtain their own certificate

AIFC participants
Can employ qualified foreign staff without a work permit

Business immigrants
Exempt from the employer quota

MARKET ENTRY

Hire in Kazakhstan without entity drag

Your own Kazakh LLP requires

- State registration with the justice authorities
- A Kazakh bank account and legal address
- Tax, VAT and electronic employment registrations
- Bilingual employment and HR documents
- A work permit if the director is a foreign national

With Acumen International

- We employ your hires on Labour Code contracts
- We run payroll, pension and social payments under the current Tax Code
- We sponsor work permits and file quota applications
- We cover Kazakhstan alongside 190+ countries as one provider
- We transfer staff to your LLP if and when you choose

How we keep employment in Kazakhstan compliant

AREA	THE RULE IN KAZAKHSTAN	HOW WE MITIGATE IT
Provision of personnel	The engagement must fit a ground the Labour Code allows	We set the ground and contract term before the offer
Equal pay for provided staff	Provided employees cannot earn less than comparable client staff	We benchmark base pay against your comparable employees
Worker classification	Service-contract workers managed as staff are treated as employees	We move contractors onto employment contracts
Work permits	Duties must match the permitted position, and Kazakh content ratios must hold	We keep duties within the permit and plan the ratios before applying
Category 4 permits	Cannot be extended; a Kazakh citizen is expected to take over	We use category 4 only for time-limited roles and plan the hand-over
Payroll under the new Tax Code	Progressive income tax, and social tax without the social contributions offset	We apply the progressive bands and 2026 contribution rules
Ending employment	Only listed grounds apply; protected employees cannot be downsized	We check the ground, notice, severance and protection status first
IP ownership	Work belongs to the legal employer unless the contract says otherwise	We assign all work product to you in the contract

ACUMEN INTERNATIONAL IN KAZAKHSTAN

One employer for Kazakhstan, Central Asia and beyond

Acumen International has employed people across borders since 2000. Staff in Almaty or Astana can work alongside colleagues in Uzbekistan, Georgia or the UAE under one provider.

Labour Code contracts

We set each contract on the right ground and term and assign IP to you.

Global Employer of Record

Payroll and contributions

We run income tax, pension, medical and social payments every month.

Global Payroll

Competitive benefits

We build packages with voluntary medical insurance and annual bonuses.

Employee Benefits

Recruitment

We run the search, with background and education checks.

Global Recruitment

Contractor transitions

We move service-contract workers onto compliant employment.

Contractor Management

Advisory before the hire

We compare the Labour Code and AIFC routes on cost and timing.

Global Workforce Advisory

Hiring scenarios we support in Kazakhstan

- **Market entry.** We employ your first hires in Almaty or Astana before you register an LLP
- **Foreign specialists.** We employ managers and specialists under work permits we sponsor
- **Cover for absent staff.** We employ a replacement for the length of childcare leave
- **Mergers and restructuring.** We keep staff continuously employed during integration
- **Contractor compliance.** We employ service-contract workers with full contributions
- **EAEU nationals.** We hire professionals from other member states without a permit
- **Bridge to your LLP.** We employ the team for as long as you need; transfer is your call
- **One accountable provider.** We employ in Kazakhstan alongside any of 190+ countries

NEXT STEP

Build your team in Kazakhstan with Acumen International

Share the roles, cities and start dates. We will cost each hire, confirm whether a permit is needed and set out the timeline, for Kazakhstan and every other country on your plan.

25+	95%	190+	5,000+
years of industry leadership	client retention rate	countries covered	in-country experts

TALK TO OUR TEAM

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This guide reflects rates and rules published as at November 2026. It is general information, not legal or tax advice.