



Updates in payroll calculation since 2025

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If you are interested in additional information, please contact us.

Dear colleagues,

We hope for the continuation of our productive cooperation in the New Year and hope that your holidays were enjoyable!

We would like to draw your attention to the following legislative changes that will impact the calculation of taxes and payroll deductions:

Changes in rates and deductions from wages:

Social tax – 11%

Social contributions – 5%

Obligatory employer's pension contribution – 2.5%

In addition, we would like to note that starting from January 1, 2025, social contributions will also apply to income from civil law contracts. The maximum limit for calculating social contributions is 7 MMW (KZT 595,000), the minimum limit is 1 MMW (KZT 85,000). If the income amount is less than 1 MMW, then social contributions are calculated and paid based on the minimum monthly wage.

Changes in regular rates:

1 MCI - KZT 3,932

14 MCI deduction - KZT 55,048

882 MCI deduction - KZT 3,468,034

1 MMW - KZT 85,000 (no change compared to the previous year).

The following abbreviations are used above:

- MCI - monthly calculation index;
- MMW - minimum monthly wage;