

2017

TURKEY  
FACT SHEET



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# 2017

# Turkey Fact Sheet

A GUIDELINE FOR FOREIGN EMPLOYERS

# Overview

Official Language:	Turkish
Local Currency:	Turkish Lira (₺)
Number of Pay Periods:	12
Fiscal Year:	Jan 1st – Dec 31st
Population:	80 Million
Workforce:	22 Million (non-agricultural)

GDP 2015 (approx.) 720 Billion USD

## Governing Legislation

- Labor Law No. 4857
- Social Security and Social Insurance Law No. 5510
- Income Tax Law No. 193
- International Workforce Law No. 6735
- Trade Union and Collective Bargaining Law No. 6356

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# EMPLOYING STAFF

## Status/Permission/Employing Staff

Joint stock companies based abroad may only be allowed to set up a branch company or a subsidiary by the permission of Ministry of Industry and Trade, and if they wish to employ staff they must set up a legal entity. Further, they may open liaison (representative) offices which are not engaging in commercial activities.

## Social Security Registration

Registering only upon hiring staff.

The appropriate social security authorities are notified as and when a new member of staff starts working for the company.

## Tax Registration

Tax registration process is completed during legal set up of the company.

Tax number is given by tax office - it is same for both corporation tax and employee tax.

# EMPLOYING STAFF

## SSI Registration of Company

Employer should register in SSI (Social Security Institute) at the same day they employed staff.

Upon registration, companies will receive a social security registration number.

Only in the new registered companies, new starters (employees) may be notified to SSI in their first workplace report at the latest up to the end of one month time period from the date employees start to work.

## New employee SSI registration

Normally, the employer must notify the authorities of new starters immediately by submitting a notice of employment. The declaration shall be submitted online to the authorities one day before the start date at the latest.

## Information required

- Copy of identity card
- Photos (standard passport size)

## Deregistration

In case of employee's leaving of employment, SSI should be informed by filling the form online in its website within 10 days.

## Employment Contracts

Although there are several types of employment contracts owing to the nature of work, regular staff of a company is usually employed under an (open-ended) employment contract for an indefinite period which has a start date but no specified duration or an end date.

There is a legal requirement for contracts to be in writing if they are signed for a fixed time of one year or more.

In cases where no written contract has been concluded, the employer is under the obligation to provide the employee with a written document, within two months at the latest, showing the general and special conditions of work, such as the daily or weekly working time, the basic wage and any wage supplements, the time intervals for remuneration, the duration if it is a fixed term contract, and conditions concerning the termination of the contract. For the contracts with a fixed term of less than one month above stipulation is not applicable.

Telecommuting (remote working): is a written work relationship in which employees perform their work that is in the scope of employers' working organization, at home or out of the workplace by means of technological communication instruments.



## Flexible Working / Private Employment Agencies

Authorized private employment agencies can establish a temporary employment relationship by transferring its employees to the employer with a temporary employment contract in the following circumstances;

- During the suspension period of a continuing work contract of employees who cannot perform their works for the employer because of pregnancy, military service, annual leave or sickness,
- In seasonal agricultural works,
- In domestic jobs without any time limit,
- In some particular works, that are deemed as out of establishment's everyday main work routine, performed in short time and with intervals, for 4 months at the most,
- In the maintenance of emergency works occurred with regard to job safety or in the circumstances of force majeure that affects the production in considerable extent, for 4 months at the most,
- In the case of unforeseen increase in the work load of establishment, for 4 months at the most,
- Save for the seasonal agricultural work, in periodic workload increases, 4 months at the most.

For detailed information please visit our website at:

<http://turkishlaborlaw.com/news/legal-news/429-private-employment-agency-regulation-in-turkey>

## Termination of Employment Contracts

Legal requirements: Both parties can terminate the employment by mutual agreement. Employee or employer can terminate an open-ended employment contract, on condition that required notice period is given to other party.

But in companies employing thirty or more workers, job security provisions also apply for employees with a minimum seniority of six months, and those whose contracts terminated without a valid reason such as connected with the capacity or conduct of the employee or based on the operational requirements of the establishment or service, may file a reemployment lawsuit.

This article shall not be applicable to the employer's representative and his assistants authorized to manage the entire enterprise as well as the employers' representative managing the entire establishment but who is also authorized to recruit and to terminate employees.

You may find the just causes for both employees and employers in the following paragraphs or also in our website <http://turkishlaborlaw.com>

## Notice Period

The minimum notice period will depend on the number of months worked as shown below:

- Less than 6 months 2 weeks
- 6 month to 1.5 years 4 weeks
- 1.5 years to 3 years 6 weeks
- More than 3 years 8 weeks

Notice periods can be substituted by payment in lieu. The employer may terminate the employment contract by paying in advance the wages corresponding to the term of notice. Under certain circumstances, employer and employee can terminate the employment agreement without notice.

# LABOR LAW CONTRACTS & TERMINATION

# LABOR LAW CONTRACTS & TERMINATION

## Termination / Severance /Redundancy Pay

An employee who has worked at least one year is entitled to severance pay under the following conditions: (\*)

- Where employee terminates the contract for just cause, such as for reasons of health, immoral or dishonorable conduct by the employer and force majeure
- Where Employer terminates the contract without a valid reason (the reasons other than for malicious, immoral or dishonorable conduct or other similar behavior specified in Labor Act)
- Leaving the workplace due to the compulsory military service (for males)
- Leaving in order to receive an old age pension, pension fund or disability insurance pension or to receive a lump-sum payment from the statutory institutions or retirement funds
- Leaving voluntarily in order to receive partial pension (after completing 3,600 premium days and 15 years of insurance period - under certain condition)
- Where the female employee terminates the contract voluntarily within one year following the date of marriage
- In case of death of the employee

(\*) Detailed information can be found in our website <http://turkishlaborlaw.com> that includes English version of Labor Law, Article 24.

# LABOR LAW CONTRACTS & TERMINATION

## Amount to be Paid and Calculation / Cap

Qualified employee shall be paid a severance pay equal to last 30 days' gross wages for each full year of employment. For a portion of a year, pro rata payment shall be made.

In calculation of the last 30 days' wage, the money paid and the some contractual and statutory benefits in kind provided by employer shall be taken into account. There is a cap for severance pay and it is 4.426,13 TL/Year for the first half of 2017.

However, this limit may be increased by provisions of employment contracts.

## Employer's Right to Terminate Without Severance Pay

The employer may break the contract, whether for a definite or indefinite period, before its expiry or without having to comply with the prescribed notice periods, in the following cases :(\*\*)

- For reasons of health
- For immoral, dishonorable or malicious conduct or other similar behavior
- Force majeure
- Due to the employee's being taken into custody or due to his arrest, his absence from work exceeds the notice period
- Violation of occupational safety by employee

(\*\*) Detailed information can be found in our website <http://turkishlaborlaw.com> that includes English version of Labor Law, Article 25.

# WORKING TIME / WAGES / ANNUAL LEAVE

## Working Time

Forty-five hours maximum weekly. Generally spread over six-days of the week so as not to exceed seven and a half hours per day. By mutual consent weekly working time may be divided differently.

## Rest Day

As a rule rest day is Sunday, but some workplaces are allowed to work on Sunday exceptionally.

## Banks and Offices

Especially the banks and some offices work 5 days a week, taking the Saturday and Sunday as weekly rest days.

Minimum Wage	TL Gross : 1.777,50
	TL Net : 1404,06

Employers will be receiving daily 3,33 TL (monthly 99,99) premium refund throughout 2017 for each worker whose wage (earnings subject to premium) were notified under daily gross 110,00 TL (monthly gross 3.300,00 TL) in 2016, and for each personnel employed in new enterprises established / registered within 2017. The support will be applied by setting-off the support amount (daily 3,33 TL) from the premium debts of the related month.



# WORKING TIME / WAGES / ANNUAL LEAVE

## Annual Leave

Upon completion of at least one year of service, including the trial period.

### Periods of Leave

Paid Annual leave entitlement is based on the length of service.

- 1-5 years (included) : 14 days
- 5-15 years : 20 days
- More than 15 years (included) : 26 days

However, employees aged 18 and younger and aged 50 and older are entitled to a minimum 20 days. In addition, employees are also allowed to take up to 4 (four) days' leave without pay, on the condition that the employee provides documentary evidence that s/he is spending his/her annual leave at a place other than where the work place is located.

Employee's wage, pertaining to the period of annual leave, should be paid in advance or by raising an advance payment prior to commencement of the leave.

Leave periods may be divided by mutual consent, provided that one of the parts shall not be less than ten days.

If the employee leaves before completing one years of service there will be no annual leave on pro rata basis.

Increased annual leave entitlement and annual leave on pro rata basis can be granted through employers and collective agreements.

# ALLOWANCES

## Benefits In Kind

These include items such as meal allowance (cash or voucher), travel allowance, petrol, company car (provided to executives only), house rental (top executives), and company products. These benefits and allowances, up to an amount or a percentage are exempted from tax and social security premiums.

Death, Marriage, Birth Benefits: Not subject to SSI premiums. Exempt from income tax up to two months' salary of the employee, exceeding part is subject to tax.

Child Allowance: Not subject to SSI premiums. Exempt from income tax. This exemption is applicable for maximum two children and limited to the settled amount received by the government employees.

Uniform and Costumes Provided for Employee to Wear In the Workplace: Not subject to SSI premiums. Exempt from income tax.

Service Vehicle for Employees: Transportation expenses incurred by the employer for joint transportation of employees from and to the business place not subject to SSI premiums and income tax.  
Company Car: Subject to both SSI and Tax.

# ALLOWANCES

## Meal Allowance

- Meals provided in the premises: exempt from income tax, and not subject to social security premium contribution. However in the calculation of severance pay base these meals will be included.

- Money paid to employees for their meal: subject to income tax.

Only daily 3,56 TL (6% of daily gross minimum wage for 2017) of this payment is not subject to premium contributions.

- Supplying foodstuff: subject to income tax, not subject to premium contributions.

- Providing meal voucher/checks for virtually worked days: up to 14.00 TL daily (for 2017) is exempt from income tax; not subject to premium contributions.

## Share Options

Share schemes are not common practice.

# ABSENCES

# ABSENCES

## Maternity Leave / Child Care Leave

Providing that social security contributions have been paid for at least 90 days in the year prior to the birth, maternity pay is paid eight weeks prior and after the childbirth. In cases of multiple pregnancies, two weeks are added to the eight-week period prior to the birth.

If the expectant mother stops working three weeks prior to delivery, and obtains doctor's approval, the period she worked is added after the birth.

Mother, upon her request, shall be granted an unpaid leave of up to six months after the expiry of the sixteen weeks.

## Flexible Working after Childbirth and Adoption

(First time introduced in 2016)

- After the maternity leave, working women,(or the male or female adopter of a child under three years of age), may work half time up to sixty days on first childbirth, one hundred and twenty days on second and one hundred and eighty days for the third child," and non-worked hours will be compensated by the state.
- Any one of the working parents will be allowed to work part time until the child begins to school, and the same right will be granted to adopting parents.
- In case the mother dies in childbirth or after the child was born, the unused leaves related the post-natal period shall be used by the father.
- Adopters, who adopted a child under three years of age, will have 8 weeks maternity leave starting from the date the child is handed over to them. Also the right of mother to have 6 months unpaid leave after childbirth will also be granted to one of the married couple or the adopter who adopted a child under three years of age.

Detailed information can be found in our website;

<http://turkishlaborlaw.com/news/business-in-turkey/367-flexible-working-after-childbirth-and-adoption-in-turkey>

# ABSENCES

STATUTORY: THE BENEFITS INDICATED BELOW ARE PROVIDED TO EXPECTANT MOTHERS WHO ARE INSURED THROUGH EMPLOYMENT AND TO THE WIVES OF MALE EMPLOYEES:

- Doctor visits
- The provision of benefits in kind required for confinement
- Nursing allowance
- Pay during maternity leave
- Travel cost to another hospital location if necessary

Maternity pay is paid out directly by the Social Security authorities.

In order to be entitled to maternity benefits in kind or nursing allowance, or to a lump sum payment for pregnancy and confinement, minimum 120 days short term insurance branch premiums must have been paid by, or notified for employee within the last one year prior to delivery. Insurance contributions must have been made for at least 120 days in the course of the year preceding the confinement in the case of a male employee's legally married wife.

# ABSENCES

## Other Leave of Absences with Pay

(Marriage Leave / Bereavement Leave / Paternity Leave / Adoption Leave / Leave for Disabled child)

Employee shall be allowed to take leave of absence with pay in the event of ;

- Employee's marriage: 3 days
- Employee's adoption of a child: 3 days,
- Death of the employee's mother, father, spouse, brother or sister, and child: 3 days,
- Employee's spouse giving birth 5 days,
- Employed parents whose child has at least seventy percent disability or chronic disease based on medical report, shall be allowed to take up to 10 days leave of absence with pay in a year for attending the treatment of the child; on condition that leave may be taken only by one of the parents and without interruption or segments.

Remuneration of above leaves shall be paid by employer, and such leaves shall be regarded as worked in computation of the length of service required to qualify for paid annual leave.

# ABSENCES

## Sickness

**STATUTORY:** In order to qualify for sickness benefits, the claimant must be either in insured employment, be a dependant of the insured person, or a pensioner. The benefits indicated below shall be provided for the insured persons not covered by insurance against work accidents and occupational diseases:

- Health care
- To provide, fit, repair and replace of prosthesis tools and materials (20% of these materials are to be paid by the insured person)
- Payment of daily cash benefit during temporary incapacity
- To send the patient, if necessary, elsewhere in the country for examination and treatment
- Under certain circumstances, insured persons may be sent abroad for treatment, and the insurance company will pay for the cost of the treatment and the round trip expenses as well as the essential expenses of the insured person and person escorting.

Medical treatment will be provided until the insured person is cured. However such benefits must not exceed six months from the date on which the insured person



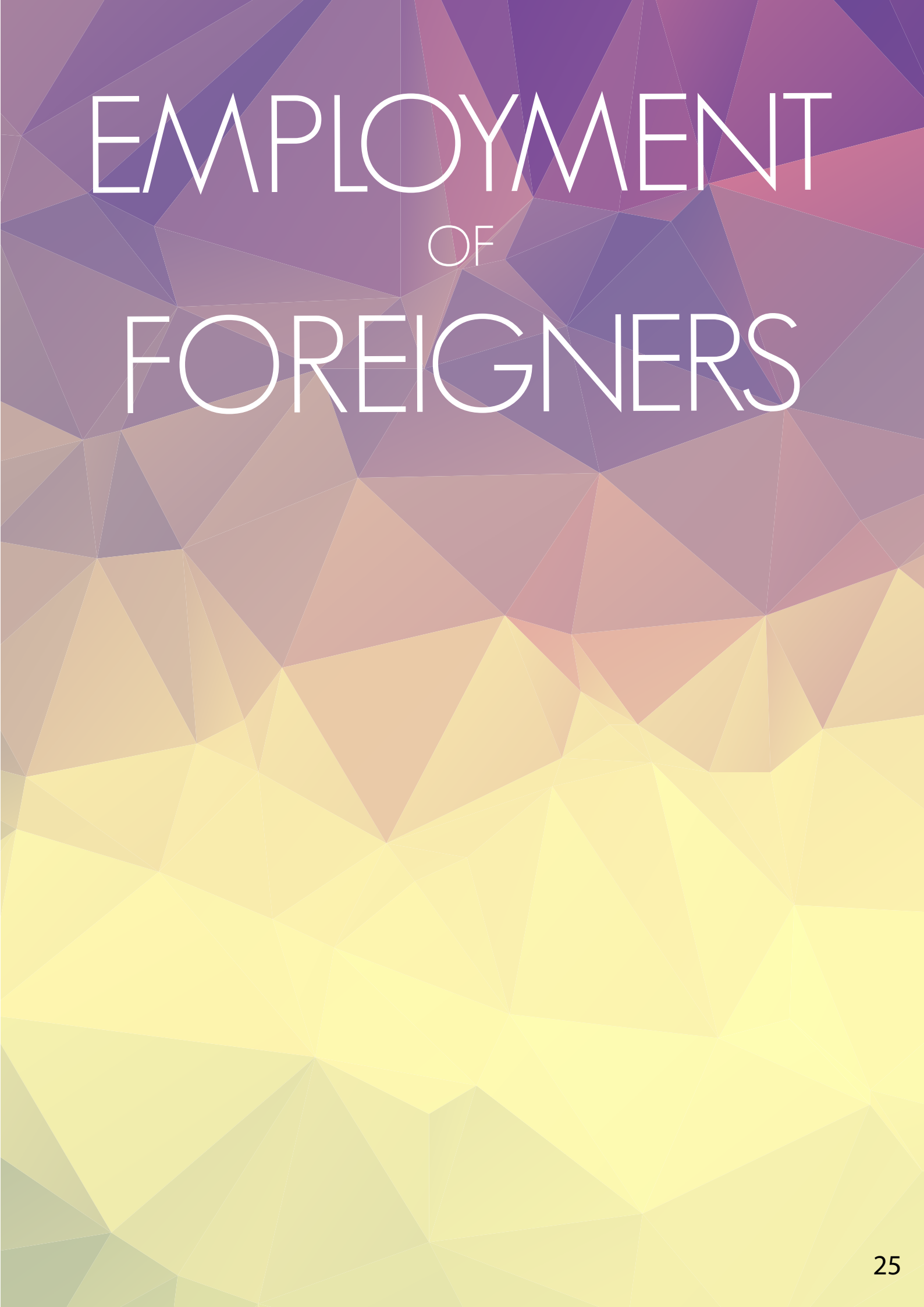
# ABSENCES

## Occupational Accidents / Diseases

OCCUPATIONAL: EMPLOYEES INVOLVED IN ACCIDENTS AT WORK OR SUFFERING FROM OCCUPATIONAL DISEASES WILL BE ENTITLED TO THE FOLLOWING BENEFITS:

- Healthcare
- Daily cash amounts payable during temporary disability
- Payment of a pension in the case of permanent disability
- Supply, fit, repair, and replace of prosthesis tools and materials
- Organize transfer to another location in order to ensure that the injured person can benefit from all of the above services and pays
- Cost of travel abroad for treatment, travel cost and living expenses for patient and accompanying person
- Funeral costs
- Survivor pension in the case of their death.

The employer is obliged to provide initial healthcare for victims of a work accident, until the Health Insurance is informed and takes the appropriate action. The expenses incurred by the employer can be claimed back from the Social Security authorities. If, due to negligence by the employer, the treatment lasts longer or the patient becomes permanently disabled, the employer will be bound to refund all expenses incurred by the Health Insurance.



# EMPLOYMENT OF FOREIGNERS

# EMPLOYMENT OF FOREIGNERS

## Employment of Foreigners

As a general rule, foreigners are obliged to get permission before they start to work dependently or independently in Turkey.

Foreigners residing out of Turkey make their working permission applications to the Republic of Turkey representations in the country where they are.

Foreigners that have valid residence permission in Turkey or their employers are entitled to make their application directly to the Ministry.

Valid work permits as well as Work Permit Exemptions are considered as residence permit.

Work permit procedures, processes and transactions to be followed are arranged in new introduced "International Workforce Law No. 6735," which aims at attracting qualified foreigners into Turkey. Eligible foreigners may be granted "Turquoise Card" that allows the holders to work permanently in Turkey and enjoy the same rights as accorded to Turkish citizens.

You can reach full English translation of International Workforce Law No. 6735 in our website:  
[http://turkishlaborlaw.com/images/INTERNATIONAL\\_WORKFORCE\\_LAW-6735\\_\\_.pdf](http://turkishlaborlaw.com/images/INTERNATIONAL_WORKFORCE_LAW-6735__.pdf)

For detailed information please visit:

<http://turkishlaborlaw.com/news/legal-news/406-turkey-s-new-law-on-international-workforce>

# TAX LAW / TAXES

# TAX LAW / TAXES

## Collection Through Payroll

Tax is withheld from employee's gross income which includes all kinds of income whether in cash or in kind earned as a result of employment in a calendar year. Taxable gross income brackets and the rates in 2017 are shown below\*:

\* Liaison (representative) offices of companies based in abroad are exempt from tax.

Taxable Income Bracket	Rate %
Up to 13.000TL	15
13.000TL - 30.000TL	20
30.000TL - 110.000TL	27
Over 110.000TL	35

# SOCIAL SECURITY

## MANDATORY STATE SOCIAL SECURITY

### Employees' & Employers' Contributions

All employees must be registered with the Social Security for healthcare benefits, work-related accident and illness, sickness, pregnancy, disability, old age and death.

Employees' and employers' contributions are calculated as a percentage of gross salary. Employee deductions reduce the taxable income.

Currently, office-based employees pay 14% and employers pay 15,5% (Normally Employers' contribution is 20.5%).

Government incentive of %5 is given to Companies due to recession). Cap of monthly earnings subjected to premium deduction is TL 13.331,40 for 2017.

Unemployment insurance premiums will be imposed on the employee and the employer at 1% and 2% respectively with a cap of TL 13.331,40

Additionally, the government will also be required to contribute 1% on behalf of the employee.

Please also see "Minimum Wage" section.

Monthly / Quarterly / Annual Returns not applicable

# SOCIAL SECURITY MANDATORY STATE SOCIAL SECURITY

## Payments to Authorities

Starting from January 2018, Income tax of employees withheld from their earnings by employer and the SSI premium contributions will be combined in a single form (Withholding Tax and Monthly Premium Service Document) and submitted online to tax offices.

Currently: Monthly employee and employer contributions document should be submitted online by the 23th of following the month document belongs to, and premiums should be paid at the end of following the month.

Employee Returns Not applicable

# AUTO ENROLMENT PENSION SYSTEM

(Starting from January 2017)

Turkish citizen employees who are under the 45 years of age and working against wage under a service contract (in the scope of Law No. 5510, articles 4/a, and 4/c) will be automatically enrolled in a pension plan arranged by employers. Participant employees may have the right of withdrawal from the system within two months. Workplaces will start to enter into contracts with pension companies and offer pension plans to the employees in the scope of Law on different dates, depended on their number of employees.

Participants' minimum contribution amount will be 3% of their earning subject to premium. It will be possible to contribute more than this amount.

Employer doesn't make any contribution, but must calculate and deduct the participant's contribution and transfer them to Pension Company at the day following the wage payment day

Workplace Number of Staff	Private Pension Start Date
1000 and over	1st January 2017
250 (inc.) to 1000	1st April 2017
100 to 249	1st July 2017
50 to 99	1st January 2018
10 to 49	1st July 2018
5 to 9	1st January 2019

Employee will be responsible of any loss on employee's saving, arising from late or missed transfer of contributions  
Digits after the comma will not be taken into calculation.  
Deduction will be made from the net salary of employees.

For detailed information please visit our website:

<http://datassist.com/blog/130-gradual-implementation-in-turkish-private-pension>



# VOLUNTARY PRIVATE PENSION

The voluntary Turkish private pension system (Individual Retirement Insurance) is a defined contribution system, intended to be complementary to the mandatory state social security scheme, which provides retirement earnings to participants on a PAYE basis. The participants are entitled to retirement benefit if both of the following two conditions are met –by women having reached the age of 58 and men 60 and having made contributions to the pension scheme for a minimum of 7200 working days.

## State Subsidy for Employees

Employees' contributions to Individual Retirement Insurance are not deductible from personal income tax liability, but government shall provide state subsidy amounting to 25% of employees' paid contributions to the Individual Retirement Insurance Account, with a cap of annual gross minimum wage (TL 21.330,00 for 2017).

## Tax and Premium Exemption for Employers

Employers' contributions to Individual Retirement Insurance are tax deductible up to 15% of monthly wage with a cap of annual gross minimum wage (TL 21.330,00 for 2017).

Employers' contribution to Individual Retirement Insurance and private health insurances shall be deducted from earnings subjected to premium up to 30% of monthly gross minimum wage.

# PRIVATE HEALTH INSURANCE

## Advantages

Although state social security (SGK) covers healthcare services, some Turkish people and most of the foreign employers and employees choose to have also private cover due to shorter waiting lists and foreign language speaking staff of private hospitals.

## Tax / Premium Exemption

The premiums paid to private health insurance institutions are deductible from the income tax liability, up to 15% of monthly wage with a cap of annual gross minimum wage (TL 21.330,00 for 2017). Employers' contribution to Individual Retirement Insurance and private health insurances shall be deducted from earnings subjected to premium up to 30% of monthly gross minimum wage. (TL 533,25 for 2017)

# PROTECTION OF PERSONAL DATA

All natural and legal persons, collecting, processing and transferring personal data are deemed as “Data Controller” and will be registered in “Data Controller Registry” before starting personal data processing with some exceptions determined by Personal Data Protection Board

For detailed information please visit our website:

<http://datassist.com/blog/114-personal-data-protection-begins-in-turkey>

<http://datassist.com/blog/129-how-dangerous-personal-data-can-be>

## PAYMENTS & CLEARING

### Electronic Payment Systems

TIC-RTGS (Turkish Interbank Clearing – Electronic Funds Transfer System) is the real-time gross settlement system of Turkey. TIC-RTGS transfers and settles domestic payments in Turkish liras between banks.

Also, TIC-ESTS, which stands for Turkish Interbank Clearing – Electronic Security Transfer and Settlement System, works in an integrated manner with the TIC-RTGS to electronically transfer and settle Turkish government securities with the “Delivery versus Payment” (DvP) principle.

### Paying Salaries

In general monthly payments are made via bank transfers.

### 13th Month and Bonus Payments

Bonus payments are not compulsory. However in some companies, employees receive quarterly, bi-annually and annual bonuses.

# YEAR END

## Timetable

Tax year runs from 1st January to 31st December.

There are no annual reporting requirements by the employer, although the employer sends leaver's earnings statements to the tax office by the 20th January of the following year and an employee's earnings report to the tax office by 20th February of the following year.

## Submission Methods

Social security contributions and reports can be submitted electronically for the time being.

# TRADE UNIONS

## Trade Unions

Trade unions exist in both private and public sector, but civil servants have no right of strike. Members have the rights to;

- Participate in union meetings and has the right to vote on the issues under consideration
- Criticize, file complaints and resort to court litigation against the actions or decisions taken by the unions
- Withdraw or resign from the union, equal treatment, and benefit from the service activities of unions
- Convene the general congress by the written request of at least one-fifth of its members

# LOCAL INFORMATION

## Annual Shutdown

Annual holiday shutdown is not common, except for few manufacturing companies.

## Summer / Winter

State offices open between:  
08.30-17.00 Summer time. Turkey will be using summer time all through 2017.

## Public Holidays 2017

New Year's Day, January 1st (Sunday)

National Sovereignty and Children's Day, April 23rd (Sunday)

Labor and Solidarity Day, May 1st (Monday)

Commemoration of Atatürk and Youth and Sports Day, May 19th (Friday)

Ramazan Bayramı\* (Feast of Ramadan) June 25th-27th (Sunday to Tuesday)

Victory Day, August 30th (Wednesday)

Kurban Bayramı\* (Feast of the Sacrifice), September 1st -4th (Friday to Monday)

Republic Day\*, October 28th (half day) and 29th (Saturday, Sunday)

\* Eves of the both feast days and the Republic Day are also given as half day holiday.

# LOCAL INFORMATION

## Local Office Working Hours

Banks and some offices work 5 days a week, but sufficient number of ATMs give 7/24 service.

## Time Zone

Turkey will be using summer time all through 2017, which is UTC/GMT +3 hours

Time zone abbreviation: EET - Eastern European Time

# USEFUL LINKS

## Official Sites

[www.calisma.gov.tr](http://www.calisma.gov.tr)

[www.sgk.gov.tr](http://www.sgk.gov.tr)

[www.iskur.gov.tr](http://www.iskur.gov.tr)

## Our Sites

[www.turkishlaborlaw.com](http://www.turkishlaborlaw.com)

[www.iskanunu.com](http://www.iskanunu.com)

[www.datassist.com/blog](http://www.datassist.com/blog)



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