SALARY INCOME · 2026

Who Must File a Tax Return on Salary Income in Türkiye?

The annual income tax return for 2026 salaries, filed in March 2027

KEY POINTS

Summary in 8 topics

SWIPE TO CONTINUE →

02 · WHY IT MATTERS

Employees who changed jobs during the year may face additional tax in March 2027

For most employees, the tax withheld from salary is the final tax. However, employees who changed jobs during the year, were paid by more than one employer at the same time or earn a high salary may need to declare their salary at year end. **In that case, additional tax usually arises on the return.**

1–31 March 2027

Filing period for 2026 salaries

03 · ONE EMPLOYER

Salary from a single employer

If the annual taxable base of the salary exceeds **TRY 5,300,000**, the entire salary is declared.

⚖ **TRY 5,300,000**

Annual taxable base threshold for a single employer

Once the salary is included in the return, other declared income is taxed at the brackets the salary has reached.

04 · MORE THAN ONE EMPLOYER

Paid by more than one employer at the same time, or changed jobs during the year

If salary was received from more than one employer during the year, all salaries are declared when either threshold below is exceeded:

THRESHOLD 1

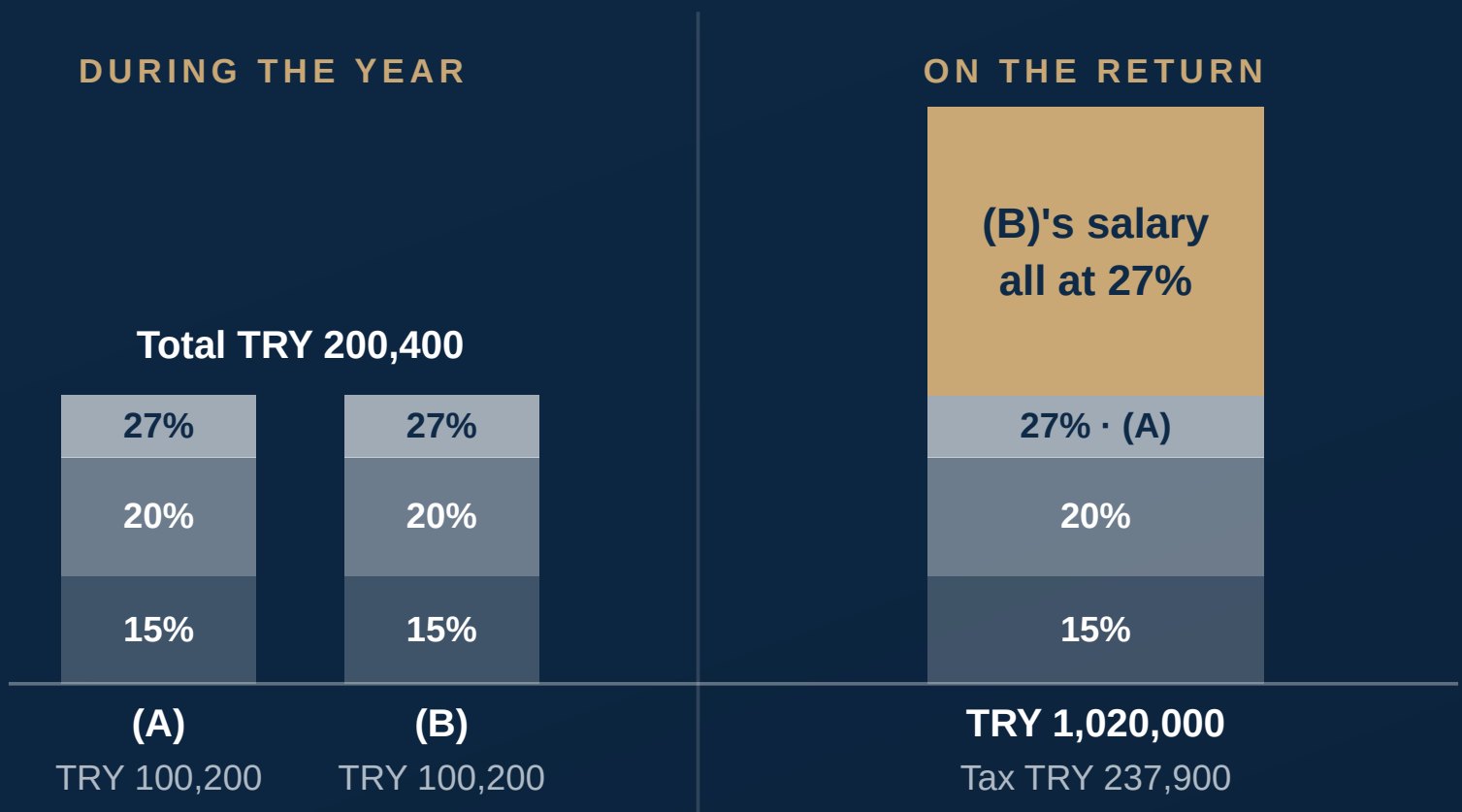
Total salary from employers other than the first employer exceeds **TRY 400,000**

THRESHOLD 2

Total salary from all employers exceeds **TRY 5,300,000**

Salaries from two employers are combined on the return

An employee works at company (A) for the first six months and at company (B) for the last six. The taxable base at each employer is TRY 510,000. Each employer calculates tax **starting from 15%**.



TRY 37,500

Difference payable with the return · two instalments in March and July 2027

06 · NET SALARY

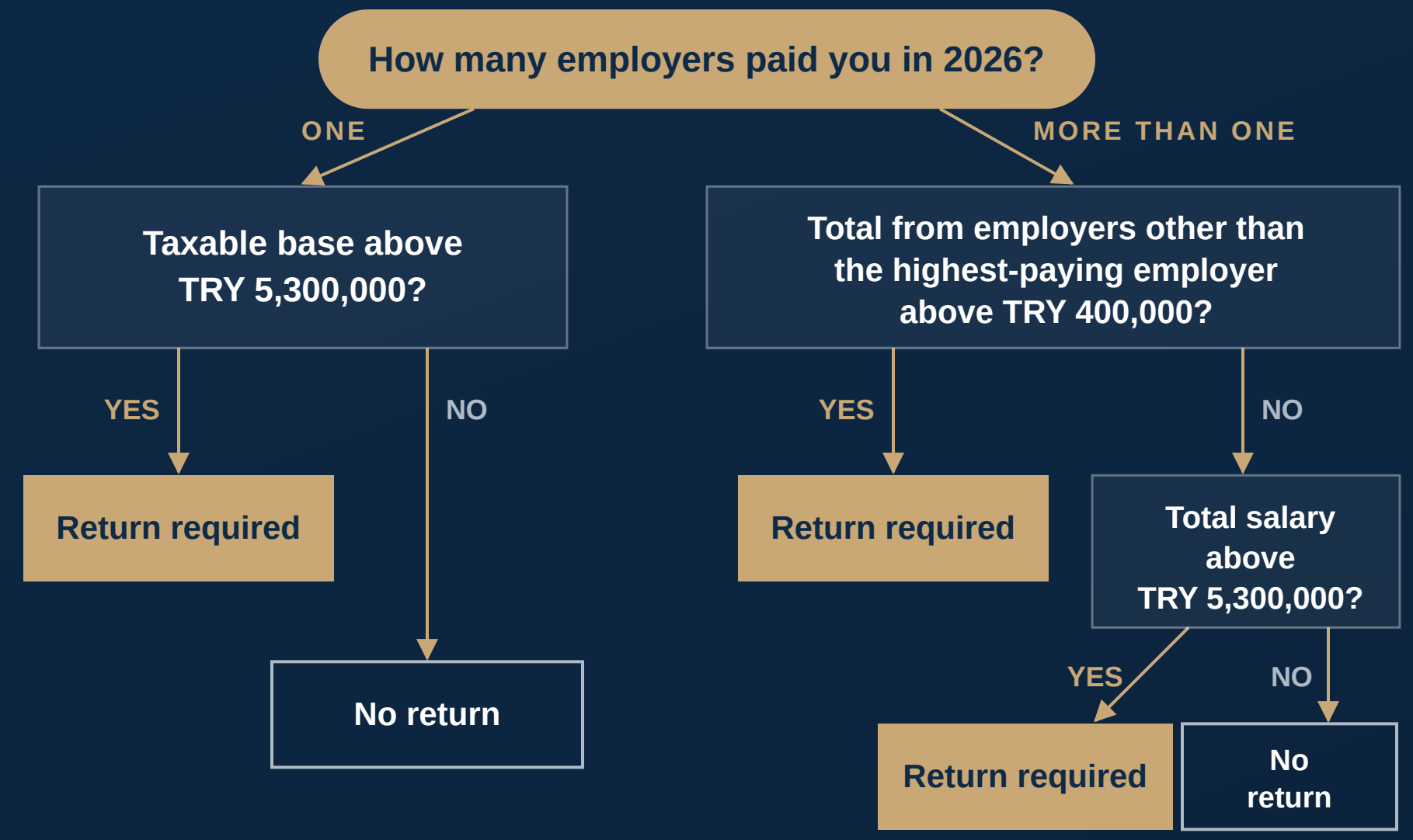
A net salary agreement does not remove the tax difference

If company (B) pays a net salary, it usually starts the tax calculation from zero. The TRY 37,500 difference on the previous page is not withheld during the year; **it arises on the return at year end and is paid by the employee.**

At the employee's request, the new employer can also carry over the previous cumulative tax base. This decision should take into account whether the filing thresholds will be exceeded at year end.

07 · DECISION CHART

Do I need to file a return?



*The taxable base is the **cumulative income tax base** on each employer's last payslip; without other deductions it is about 85% of gross salary. The employee chooses the first employer; choosing the highest-paying employer gives the more favourable result.*

Situations that are easy to miss

EMPLOYER ABROAD

Salary on which no tax is withheld in Türkiye is declared if its annual taxable base exceeds TRY 336,906.

INCENTIVISED SALARY

Salaries in technology development zones and R&D centres also count towards the thresholds.

TAX ADMINISTRATION RECORDS

Salary data reaches the Tax Administration through employers' monthly filings, so employees who must file can be identified from these records. SMS reminders are for information only; **not receiving an SMS does not remove the filing obligation.**

09 · BEFORE YEAR END

Before 31 December 2026

01 Determining the filing obligation before the year ends

02 Identifying and archiving invoices for education and health expenses

03 Requesting an e-archive invoice instead of a receipt at pharmacies, opticians and stationers

04 If a return is certain, making education and health expenses planned for early 2027 within 2026

IN SUMMARY

TRY 400,000 · TRY 5,300,000

Filing thresholds for more than one employer and for a single employer (taxable base)

1–31 March 2027

Filing period; payment in two instalments in March and July

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