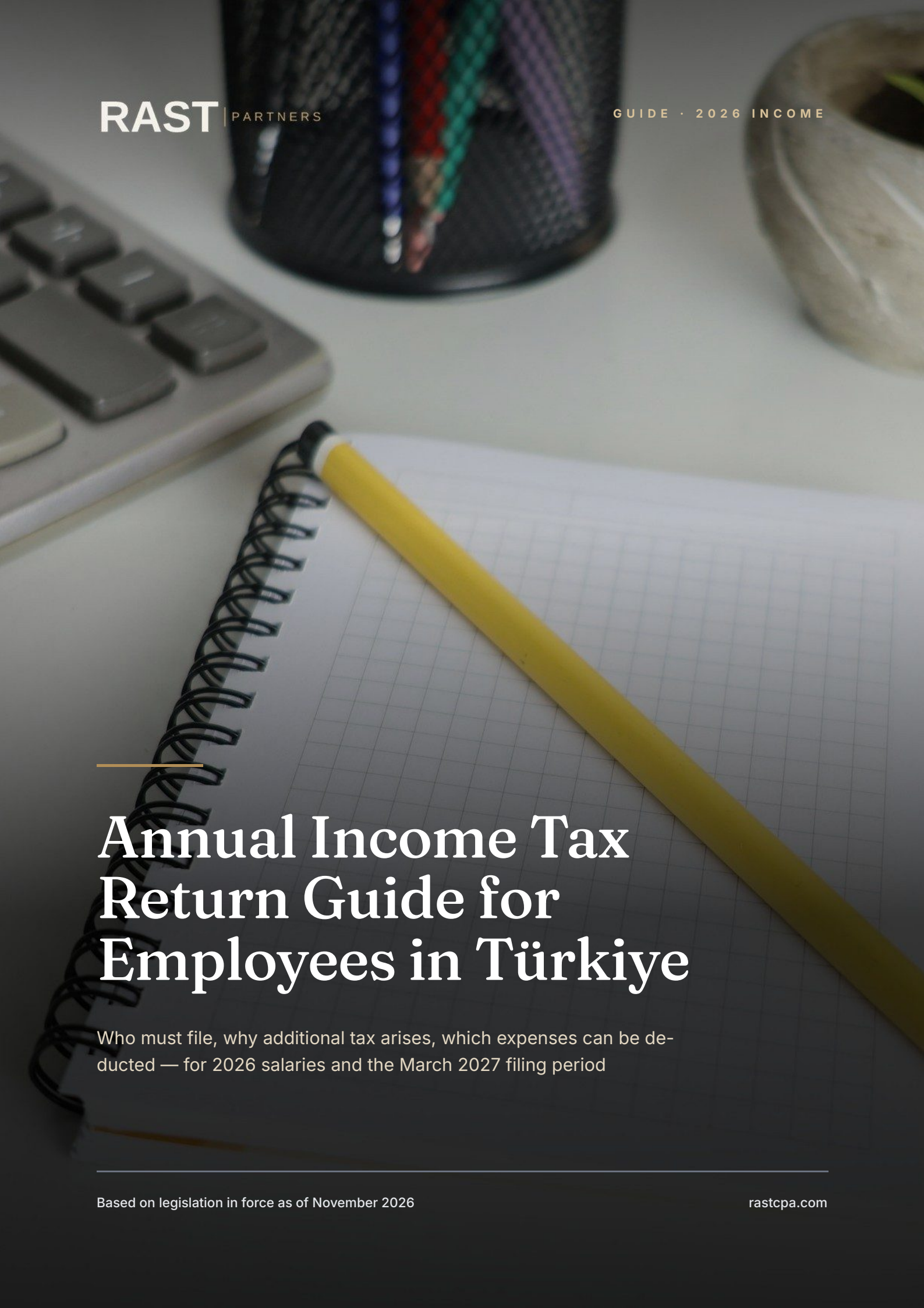


RAST | PARTNERS

GUIDE · 2026 INCOME

Annual Income Tax Return Guide for Employees in Türkiye

Who must file, why additional tax arises, which expenses can be deducted — for 2026 salaries and the March 2027 filing period

Based on legislation in force as of November 2026

rastcpa.com

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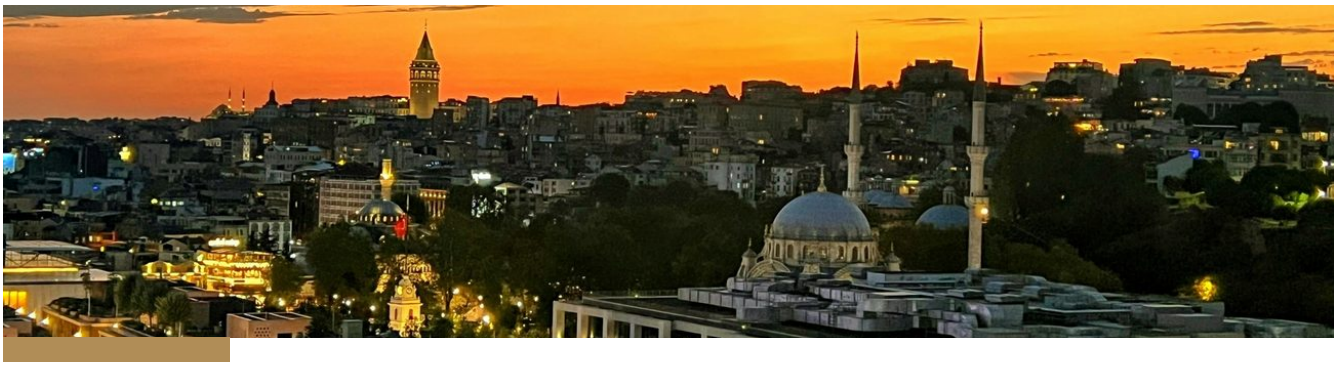
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FOREWORD

From withholding to the annual return

PRELIMINARY GUIDE · NOVEMBER 2026

This is a preliminary guide, prepared under the legislation in force **as of November 2026**, so that employees can learn about their filing obligations, and what they can still do, before the end of 2026.

The tax rates, filing thresholds and deduction amounts in this guide are final amounts that apply to 2026 income. Some information that applies in March 2027, such as the stamp duty on the return, the limit for cash refunds without a tax audit and announcements about the filing period, will be confirmed in **January 2027**. The guide will be updated in January 2027 to reflect this information and any legislative changes made by then.

Wages are taxed at source through withholding. Each month the employer calculates income tax on the wage it pays, deducts it from the wage and pays it to the tax office on the employee's behalf. For employees who receive wages from a single employer below a certain amount, this withholding is the final tax; they do not need to file a return.

Under the withholding system, each employer calculates tax only on the wage it pays itself. As a result, employees who change jobs during the year or who are paid by more than one employer at the same time may find that the tax withheld during the year differs from the tax due on their total annual income. The law requires employees whose wages from second and subsequent employers exceed a certain amount, and employees whose wages are very high even from a single employer, to declare their wages at year end on an annual income tax return. On the return, tax is recalculated on the income earned over the whole year, and the tax withheld during the year is deducted from that amount.

For employees, the annual return is not only an obligation. An employee who files a return can deduct from declared income the education and health expenses paid for themselves, their spouse and their children, certain insurance premiums they have paid and the donations they have made. These deductions reduce the tax payable on the return and may also result in a tax refund.

This guide has been prepared to explain the obligations of employees who earn wage income in 2026 in respect of the annual income tax return they will file in March 2027, the consequences they may face and the opportunities available to them. The topics are presented in an order that readers unfamiliar with tax legislation can follow, with examples. The amounts in this guide are the amounts that apply to income earned in 2026.

2026 AT A GLANCE

Key amounts in this guide

TRY 5,300,000
Single-employer threshold
Annual taxable base of the salary

TRY 400,000
Second and later employers
Total salary from employers other than the first

10%
Education and health deduction
Cap as a share of declared income

TRY 22,000
Income without withholding
Foreign interest, dividends and rent

TRY 58,000
Residential rent exemption
Lost if gross income exceeds TRY 1,500,000

1–31 March 2027
Filing period
Paid in two instalments, March and July

BEFORE 31 DECEMBER 2026

01
Check your position
Find out before the year ends whether you will need to file; most of what you can do depends on it.
Page 5

02
Review your spending
If you will certainly file, pay education and health costs planned for early 2027 in December and get invoices dated 2026.
Chapter 7

03
Ask for an invoice, not a receipt
At pharmacies, opticians and stationers, ask for an e-archive invoice in your name; till receipts are not accepted.
Chapter 6

2025 → 2026 · UPDATED AMOUNTS

Amount (TRY)	2025 income	2026 income
Wage tax brackets	158,000 · 330,000 · 1,200,000 · 4,300,000	**190,000 · 400,000 · 1,500,000 · 5,300,000**
Single-employer threshold	4,300,000	**5,300,000**
Second and later employers threshold	330,000	**400,000**
Threshold for income with withholding	330,000	**400,000**
Threshold for income without withholding	18,000	**22,000**
Residential rent exemption	47,000	**58,000**
Gross income limit for rent exemption	1,200,000	**1,500,000**
Insurance premium deduction cap	312,066	**396,360**

Amounts apply to income earned in 2026 and are used in returns filed in March 2027. Details are in the relevant chapters.

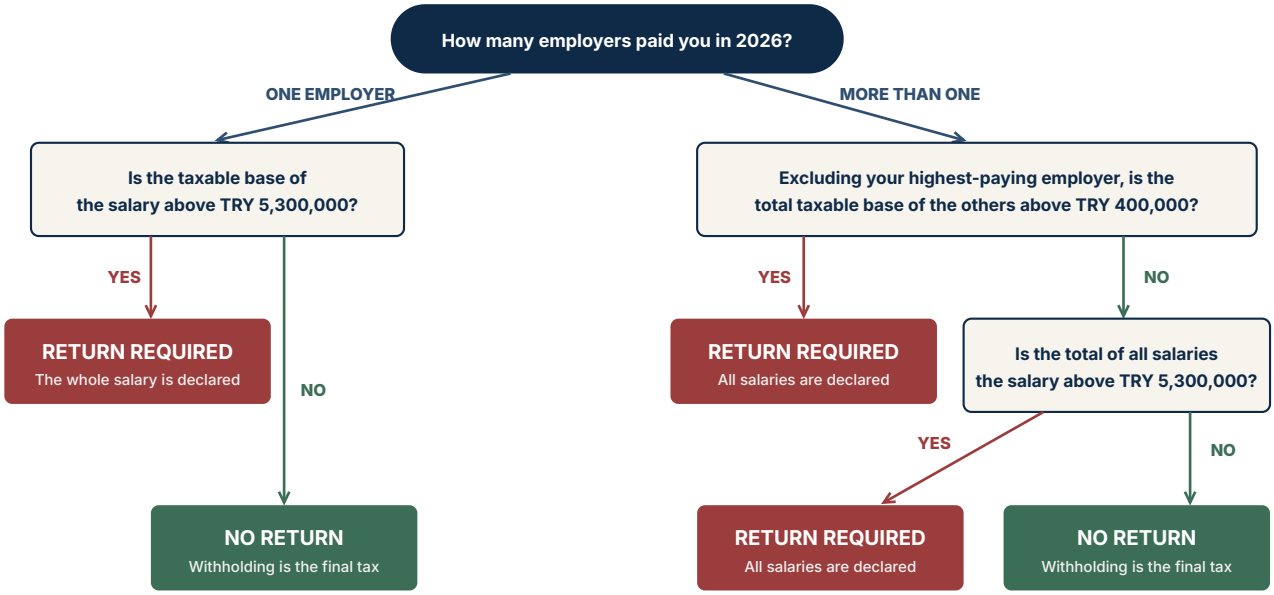
CHECK YOUR POSITION FIRST

Do you need to file a return?

Whether you must file for your salary depends on how many employers paid you in 2026 and on the taxable base of those salaries. The chart below lets you check this in a few steps. As the year is not over yet, include the salary you expect for November and December.

DECISION CHART

Do I need to file a return for my salary?



In every case, also check:

- Incentivised salaries count towards the thresholds (2.5) · Salary from abroad without withholding is declared above TRY 336,906 (2.6)
- Non-wage income is assessed separately under its own thresholds (Chapter 8)

Thresholds apply to the taxable base of 2026 salaries. For cases treated as a single employer (public sector, mergers, transfers) see 2.4.

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Where to find your figures

01

Your payslip

The cumulative income tax base on the latest payslip from each employer is your taxable salary from that employer for the year. If you have left, use the payslip for the month you left.

02

Your employer

If your payslip does not show it, ask your employer's payroll or HR team for your annual taxable base.

03

Hazır Beyan System

During the filing period, salary and withholding reported by employers in their monthly returns can be viewed in the system.

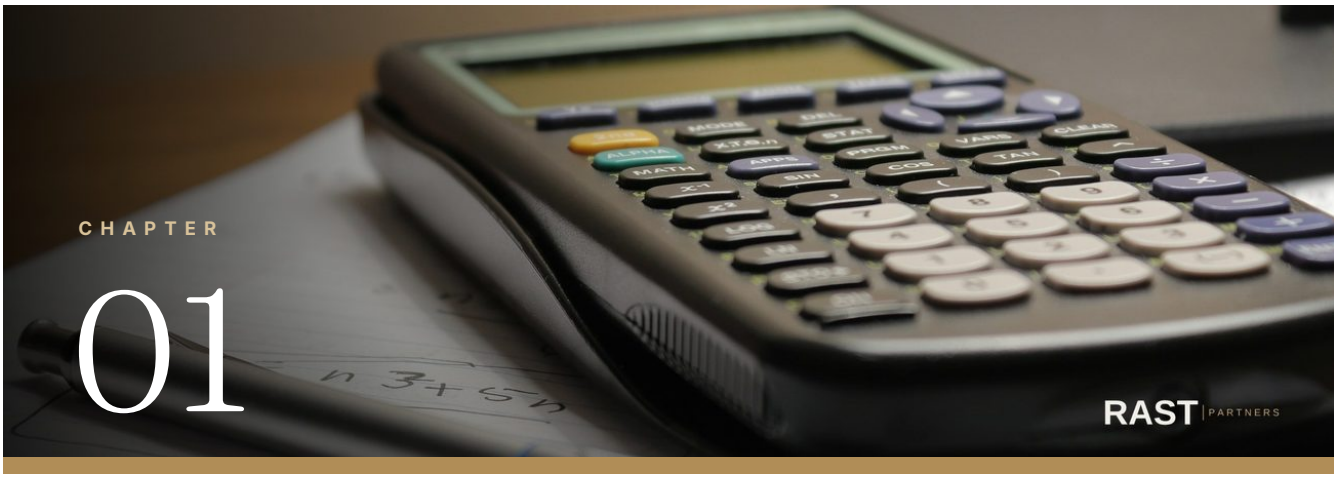
If you only know your gross salary: with no other deductions, the taxable base is about 85% of gross salary, or about 92.5% for retired employees.

IF YOU NEED TO FILE

Why additional tax arises
Chapter 3

Which expenses are deductible
Chapter 5

What to do before year end
Chapter 7



How Wages Are Taxed

To understand when a return is required and how tax is calculated on the return, you need to know how wages are taxed during the year.

IN THIS CHAPTER

1.1 Payments treated as wages
1.2 Gross wage and taxable base
1.3 Income tax rates
1.4 Cumulative taxable base
1.5 Minimum wage exemption
1.6 Withholding as the final tax

1.1 Payments treated as wages

Wages are payments made to people who work for an employer in return for their services. It makes no difference whether the payment is called salary, premium, bonus, compensation or anything else. Benefits that can be measured in money, such as a car or housing provided by the employer, are also wages.

In addition, some payments are treated as wages by law even though the recipient does not work for an employer. These include attendance fees paid to members of a company's board of directors and payments to court experts, official mediators, appraisers and arbitrators. These payments are taken into account like other wages when the filing thresholds are calculated, and each institution making such a payment counts as a separate employer.

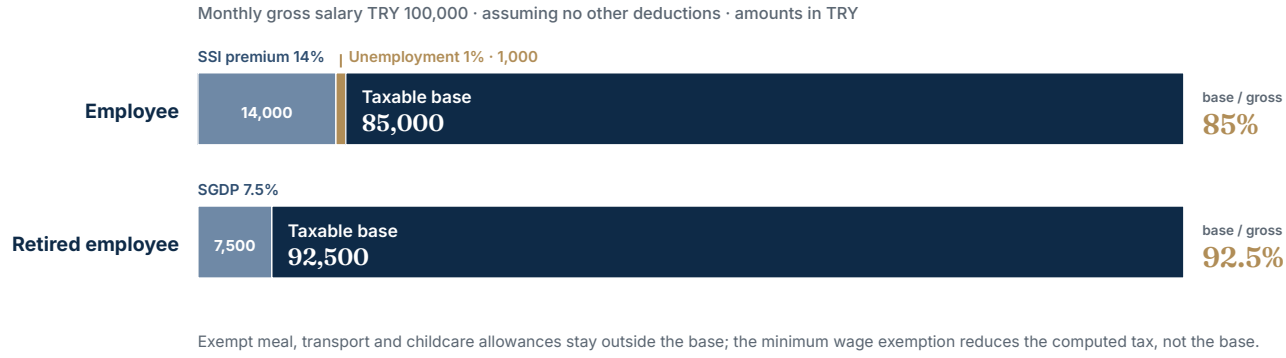
1.2 Gross wage and taxable base

Income tax is not calculated on the whole gross wage. First, the employee's share of the social security premium (14%) and the unemployment insurance premium (1%) are deducted from the gross wage. For pensioners who continue to work, a social security support premium of 7.5% is deducted instead of these premiums. Trade union dues, personal insurance premiums deducted through payroll and the disability allowance, if any, are also deducted at this stage. The remaining amount is the amount to which the tax brackets are applied and is called the **taxable base**.

In this guide, the filing thresholds and the wage amounts in the examples refer to the taxable base unless stated otherwise. On payslips this amount is shown as the "income tax base" (gelir vergisi matrahı). For an employee with no other deductions, the taxable base is about 85% of the gross wage, and about 92.5% for working pensioners. For high wages above the ceiling on which social security premiums are calculated, this ratio is higher.

Payments such as meal, transport and childcare allowances are exempt from income tax up to the amounts set by law. Because these payments are not part of the taxable base, they are not included in the return either.

FIGURE 1.1 **From gross salary to taxable base**



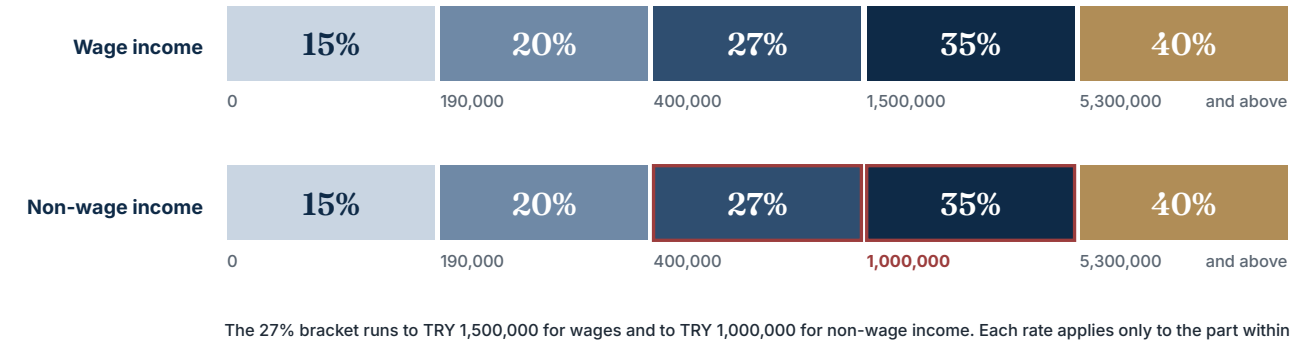
Filing thresholds and brackets apply to the taxable base. Union dues, premiums deducted in payroll and the disability allowance reduce the base further.

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1.3 Income tax rates

Income tax is calculated at rates that rise as income increases. The rates applied to wage income in 2026 are as follows:

FIGURE 1.2 **Income tax schedule 2026**



Source: Income Tax Law schedule for 2026 income. Amounts are the annual taxable base (TRY).

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Each rate applies only to the part of income that falls within that bracket. For example, for an employee with an annual taxable base of TRY 500,000, the first TRY 190,000 is taxed at 15%, the next TRY 210,000 at 20% and the remaining TRY 100,000 at 27%.

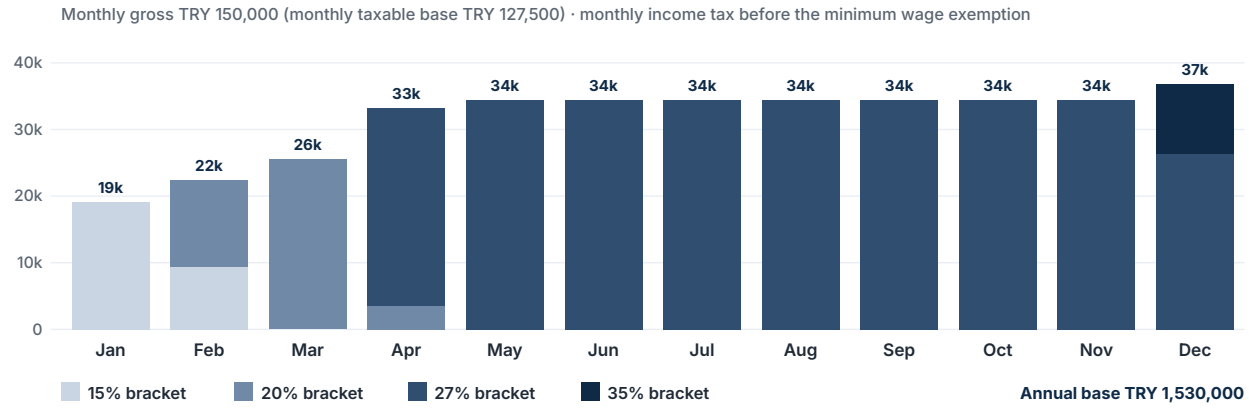
The rates applied to non-wage income are the same; the only difference is that for non-wage income the 27% bracket ends at TRY 1,000,000 rather than TRY 1,500,000.

1.4 Cumulative taxable base

When calculating tax each month, the employer takes into account not only that month's wage but the total taxable base of the wages it has paid from the start of the year to that month. This total is called the **cumulative taxable base**. At the start of the year tax is withheld at 15%; as the cumulative taxable base rises, the rate rises to 20%, 27% and, for higher wages, 35% and 40%. This is why net pay falls as the year goes on.

Unless the employee asks it to, the employer does not take into account wages the employee receives from another employer. This is the main reason why a tax difference arises at year end for employees paid by more than one employer (Chapter 3).

FIGURE 1.3 **Cumulative base: why monthly tax rises during the year**



Calculation: Rast Partners, 2026 wage schedule. As the cumulative base grows, more of the salary falls into higher brackets.

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1.5 Minimum wage exemption

The part of every employee's wage corresponding to the minimum wage is exempt from income tax. The employer first calculates the tax on the whole wage, then deducts from it the tax attributable to the minimum wage and withholds the remainder.

If wages are received from more than one employer at the same time, the exemption is applied only by the employer paying the highest wage. It is the employee's responsibility to inform the other employers of this. If the wages are equal, the employee decides which employer will apply the exemption.

1.6 Withholding as the final tax

For employees who receive wages from a single employer that do not exceed the threshold explained in Chapter 2, the tax withheld during the year is the final tax. These employees do not file a return. Employees who are not required to file a return cannot file one voluntarily in order to deduct education and health expenses.



Obligation to File a Return

Whether you must file a return depends on how many employers paid you and how much. This chapter explains when the obligation arises and which salaries count.

IN THIS CHAPTER

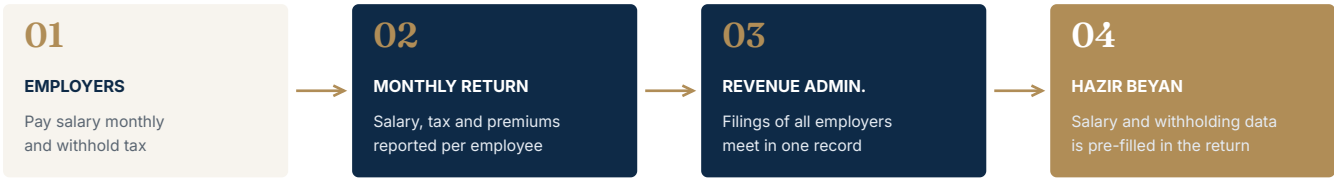
2.1 Reporting of wage information to the Revenue Administration
2.2 Wages from a single employer
2.3 Wages from more than one employer
2.4 Single employer or more than one employer
2.5 Wages under incentives and exemptions
2.6 Wages paid without withholding
2.7 Income not included in the return

2.1 Reporting of wage information to the Revenue Administration

Through the monthly withholding and social security return (muhtasar ve prim hizmet beyannamesi) they file each month, employers report each employee's identity details, the wage paid and the tax withheld separately. Because tax and social security reporting is made on a single return, the Revenue Administration (GİB) holds a record of how much wage each employee received from which employer during the year and how much tax was withheld from it.

For this reason, employees who are required to file a return can easily be identified by the Revenue Administration. Tax offices can use these records to identify employees who were paid by more than one employer but did not file a return, and send them an invitation to explain (izaha davet). Failing to meet the filing obligation means that the tax is later paid together with penalties and interest (Chapter 10). It is therefore important to check the obligation at the end of each year.

FIGURE 2.1 **How salary data reaches the Revenue Administration**



Employees who should file but do not can be identified from these records; tax offices may invite them to explain.

The monthly withholding and social security return (muhtasar ve prim hizmet beyannamesi) combines tax and social security reporting.

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2.2 Wages from a single employer

An employee who receives wages from a single employer throughout the year does not file a return unless the annual taxable base exceeds **TRY 5,300,000**. If this amount is exceeded, the whole wage is declared.

If the employer withheld tax at the correct brackets throughout the year, no additional income tax arises on the wage in the return; the tax calculated during the year is deducted from the tax calculated on the return, and only the stamp duty on the return is paid. However, including the wage in the return directly affects the tax on other income in the same return. When other income is declared together with wages, tax is calculated on total income; because the other income is added on top of the brackets the wage has already reached, it is usually taxed at the highest rates (Chapter 4.2).

EXAMPLE 1 Effect of including wages in the return on other income

Employee X earned wages with a taxable base of TRY 6,000,000 from a single employer in 2026. The employer withheld tax at the correct brackets throughout the year. Because the wage exceeds TRY 5,300,000, it is included in the return.

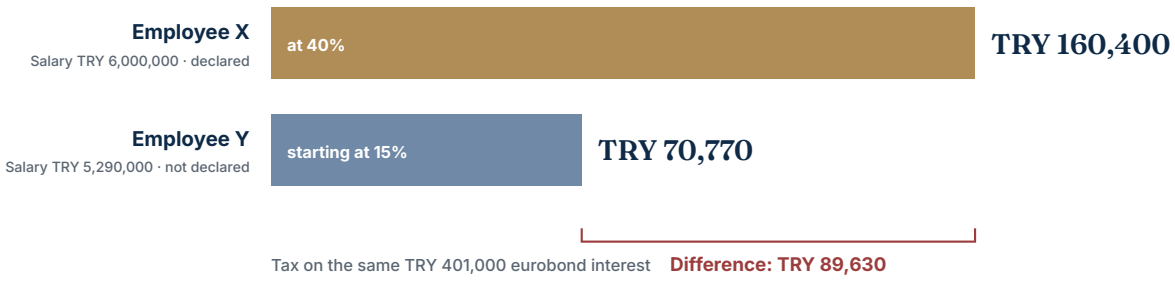
- If X has no income other than wages, the income tax calculated on the return equals the tax calculated during the year. Only the stamp duty on the return is paid.
- If X also has eurobond interest income of TRY 401,000, this interest is included in the return because it exceeds its own filing threshold (Chapter 8). Because the interest is added on top of the wage, it is taxed at 40%. The tax payable on the interest is **TRY 160,400**.

Employee Y earned wages with a taxable base of TRY 5,290,000 from a single employer in 2026 and likewise has eurobond interest income of TRY 401,000.

- Because Y's wage does not exceed TRY 5,300,000, it is not included in the return.
- The eurobond interest is declared on its own and taxed at the rates for non-wage income, starting from the lowest bracket. The tax payable on the interest is **TRY 70,770**.

> For the same interest income, X pays **TRY 89,630** more tax than Y. The difference arises solely from whether the wage is included in the return.

FIGURE 2.2 How declaring the salary changes the tax on eurobond interest



Based on Example 1. Calculation: Rast Partners, 2026 schedules.

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2.3 Wages from more than one employer

An employee who receives wages from more than one employer during the year files a return if either of the following applies:

- The total of wages received from employers other than the first employer exceeds **TRY 400,000**,
- The total of wages received from all employers, including the first employer, exceeds **TRY 5,300,000**.

If either applies, all wages are declared, including the wage received from the first employer. If neither applies, no return is filed and the tax withheld during the year is the final tax.

It makes no difference whether the wages were received one after another because of a change of job or at the same time. A person who worked at one company for part of the year and at another company for the rest of the year is also treated as having received wages from more than one employer.

The thresholds are assessed on the taxable base. For example, for an employee who receives a gross wage of TRY 450,000 from a second employer, the taxable base at that employer is TRY 382,500; this amount does not exceed TRY 400,000. For a working pensioner receiving the same gross wage, however, the taxable base is TRY 416,250, which exceeds the threshold.

The first employer is chosen by the employee. Which employer counts as the first employer is left to the employee's choice. Treating the employer paying the highest wage as the first employer reduces the total of wages from the other employers and, in some cases, removes the filing obligation.

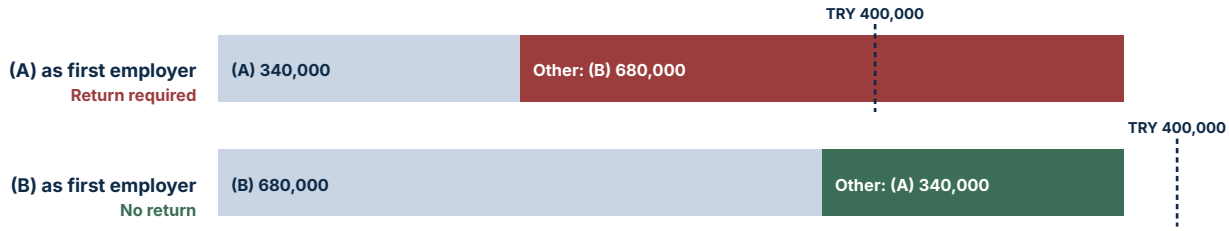
EXAMPLE 2 Choosing the first employer

Employee Z worked at company (A) for the first four months of 2026 on a gross monthly wage of TRY 100,000, moved to company (B) in May and received a gross monthly wage of TRY 100,000 there until the end of the year.

	Gross wage	Taxable base
Company (A) (4 months)	TRY 400,000	TRY 340,000
Company (B) (8 months)	TRY 800,000	TRY 680,000
Total	TRY 1,200,000	TRY 1,020,000

- If company (A) is treated as the first employer, the wage from the other employer is TRY 680,000. Because this amount exceeds TRY 400,000, a return must be filed.
- If company (B), which paid the higher wage, is treated as the first employer, the wage from the other employer is TRY 340,000. Because this amount does not exceed TRY 400,000 and the total wage does not exceed TRY 5,300,000, **no return needs to be filed.**

FIGURE 2.3 Choosing the first employer can change the outcome

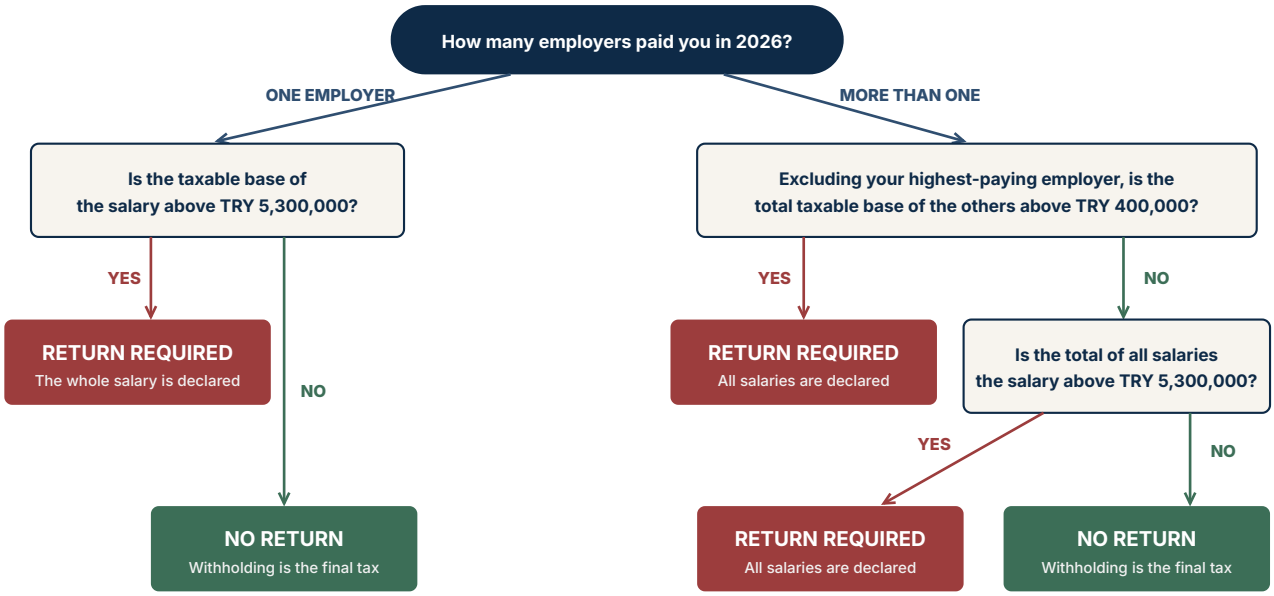


The dashed line marks the TRY 400,000 threshold for salaries from employers other than the first. Amounts are taxable bases.

Based on Example 2. The employee chooses the first employer; choosing the highest-paying one gives the better result.

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FIGURE 2.4 **Do I need to file a return for my salary?**



In every case, also check:

- Incentivised salaries count towards the thresholds (2.5) · Salary from abroad without withholding is declared above TRY 336,906 (2.6)
- Non-wage income is assessed separately under its own thresholds (Chapter 8)

Thresholds apply to the taxable base of 2026 salaries. For cases treated as a single employer (public sector, mergers, transfers) see 2.4.

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2.4 Single employer or more than one employer

In the following cases, wages are treated as received from a single employer even though the employer appears to have changed:

- The employing company merges with another company, is transferred, changes its legal form or is divided,
- For employees of a subcontractor, the subcontractor changes during the year,
- One of the partners changes in a business operated as a partnership.

Moving to another company within the same group of companies, however, means receiving wages from two separate companies; in this case there is more than one employer.

In the public sector, transfers between institutions within the scope of the general budget (for example, ministries) and wages received from such institutions at the same time are treated as a single employer. Moving to an institution outside the general budget, such as a university or municipality, or receiving an additional wage from such an institution, counts as more than one employer.

2.5 Wages under incentives and exemptions

Wages under incentives: For the wages of R&D, design and support staff working in technology development zones (teknoloji geliştirme bölgesi) and in R&D and design centres, and for the wages of staff of free zone employers that export at least 85% of the products they manufacture, all or part of the tax calculated is not paid to the tax office by the employer under the incentive. The incentive applies to wages not exceeding 40 times the gross minimum wage. Employees can see from their payslip whether they benefit from the incentive.

Because tax is calculated on these wages as well, wages under incentives are taken into account when calculating the filing thresholds. An employee who moves from a job in a technology development zone to another company, or who receives wages from another employer in addition to a wage under an incentive, must file a return if the thresholds are exceeded. On the return, the tax not paid under the incentive is deducted from the calculated tax in the same way as tax withheld during the year; in this respect the incentive is preserved. However, the additional tax arising from higher brackets when the wages are combined on the return is not covered by the incentive and is paid by the employee.

EXAMPLE 3 Employee leaving a technology development zone

Employee R worked as R&D staff at company (A) in a technology development zone for the first six months of 2026 on a gross monthly wage of TRY 150,000. The tax calculated on the wage was not paid to the tax office under the incentive. In July R moved to company (B), which is not covered by the incentive, and received a gross monthly wage of TRY 100,000 until the end of the year.

	Taxable base	Tax calculated during the year
Company (A) (6 months, incentive)	TRY 765,000	TRY 169,050
Company (B) (6 months)	TRY 510,000	TRY 100,200
Total	**TRY 1,275,000**	**TRY 269,250**

Because the taxable base at company (B) exceeds TRY 400,000, R will file a return. The tax calculated on TRY 1,275,000 on the return is TRY 306,750. The TRY 269,250 calculated during the year, including the TRY 169,050 not paid at company (A) because of the incentive, is deducted from this amount. The tax R pays with the return is **TRY 37,500**. The incentive is preserved, but the TRY 37,500 arising from the bracket difference is paid by R.

Exempt wages: No tax is calculated on wages that are fully exempt from tax, such as the wages of crew on ships registered in the Turkish International Ship Registry. These wages are not included in the return and are not taken into account when calculating the filing thresholds.

2.6 Wages paid without withholding

No tax is withheld in Türkiye from the wages of people who are resident in Türkiye, that is, who live in Türkiye for more than six months in a calendar year, and who are paid directly by an employer abroad. If the annual taxable base of these wages exceeds the annual taxable base of the minimum wage (TRY 336,906 for 2026), the whole wage is declared, and the tax attributable to the minimum wage is deducted from the tax calculated on the return.

These wages are exempt from tax if **all** of the following conditions are met:

- The employer is a foreign company with no activity in Türkiye that generates income,
- The relationship between employee and employer is an employment relationship and the payment is a wage,
- The wage is paid out of income the company earns abroad,
- The wage is paid in foreign currency,
- The wage is not recorded as an expense in any of the company's accounts in Türkiye.

Income earned by people who provide services to companies abroad by issuing invoices is not wages but self-employment income and is subject to different rules.

2.7 Income not included in the return

- **Pensions:** Pensions received from the Social Security Institution (SGK) and the Government Retirement Fund (Emekli Sandığı), and from the official social security institutions of foreign countries, are not included in the return. Pension payments made by private companies or private pension funds abroad are not covered by this rule; recipients of such payments need to assess their situation separately.
- **Severance pay:** The part of severance pay (kıdem tazminatı) calculated on the severance pay ceiling for each year of service (TRY 64,948.77 from 1 January to 30 June 2026 and TRY 73,729.87 from 1 July to 31 December 2026) is exempt from tax and is not included in the return. The part exceeding this amount, notice pay and additional compensation paid by agreement on leaving are treated as wages and are taken into account when calculating the filing thresholds.
- **Deposit interest, investment fund income and gains on shares traded on Borsa İstanbul:** These are taxed through withholding by the bank or brokerage firm and are not declared (Chapter 8).

KEY POINTS — Rast Partners

TRY 5,300,000	single-employer filing threshold
TRY 400,000	salaries from employers other than the first
TRY 336,906	threshold for salary from abroad without withholding



More Than One Employer: Tax Difference and Carrying Over the Tax Base

Employees paid by more than one employer usually have additional tax to pay in their return. This chapter explains why, and what carrying over the cumulative tax base means when you change jobs.

IN THIS CHAPTER

3.1 Why a tax difference arises
3.2 Carrying over the cumulative tax base to a new employer
3.3 For HR and payroll teams

3.1 Why a tax difference arises

On the return of an employee who is paid by more than one employer and files a return, there is, except in unusual cases, a tax difference to pay.

This is because each employer applies the tax brackets separately, only to the wage it pays itself, starting from 15%. The second employer does not know the wage the employee receives from the first employer; it taxes the first TRY 190,000 of the wage it pays at 15% and the next part at 20%. In this way the lower brackets are used separately at each employer.

On the return, however, all wages are combined and the tax brackets are applied once to the total. Because the wage from the second employer is added on top of the wage from the first employer, it actually falls into higher brackets. This is why there is a difference between the tax calculated during the year and the tax calculated on the return.

EXAMPLE 4 Wages from two employers at the same time

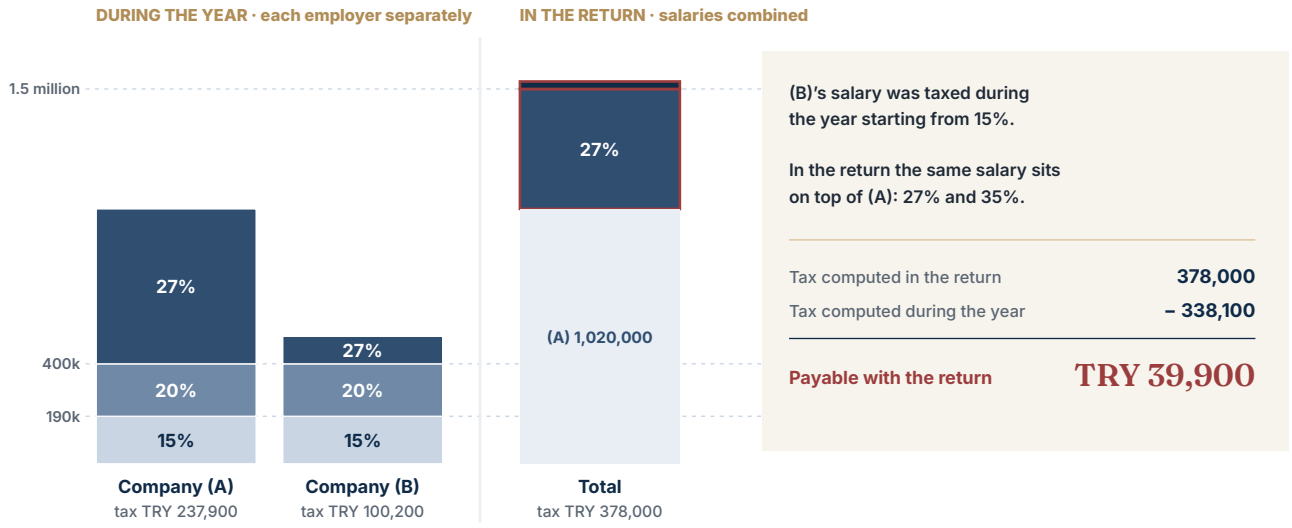
Employee V received during 2026 a gross annual wage of TRY 1,200,000 from company (A), where V worked full time, and TRY 600,000 from company (B), where V worked part time. The taxable base at company (B) is TRY 510,000; because it exceeds TRY 400,000, V will file a return.

	Taxable base	Tax calculated during the year
Company (A)	TRY 1,020,000	TRY 237,900
Company (B)	TRY 510,000	TRY 100,200
Total	**TRY 1,530,000**	**TRY 338,100**

Company (B) taxed the TRY 510,000 wage starting from 15%. However, when this wage is added on top of the TRY 1,020,000 at company (A), it falls into the 27% and 35% brackets.

The tax calculated on the total wage of TRY 1,530,000 on the return is TRY 378,000. After deducting the TRY 338,100 calculated during the year, the tax V pays with the return is **TRY 39,900**.

FIGURE 3.1 Two employers, two sets of brackets: where the difference comes from



Based on Example 4 (Employee V). The red outline shows the brackets the salary from company (B) falls into in the return. Amounts are taxable bases.

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The minimum wage exemption on the return: Because the minimum wage exemption was applied through payroll during the year, it is not applied again on the return. On the return, the taxes calculated during the year before the exemption was deducted are deducted from the tax calculated on total wages. In the examples in this guide, "tax calculated during the year" refers to this amount. In this way, the benefit of the exemption during the year is preserved.

3.2 Carrying over the cumulative tax base to a new employer

As a rule, the new employer of an employee who changes jobs during the year calculates tax from zero, without taking into account the cumulative taxable base at the previous employer. If the employee asks, the new employer must take into account the cumulative taxable base at the previous employer and continue calculating tax from the bracket reached there. This practice is referred to as **carrying over the cumulative tax base**. The request is made when starting the job by giving the new employer the last payslip from the previous employer showing the cumulative taxable base for the year.

The effect of carrying over the cumulative tax base depends on whether the filing thresholds will be exceeded at year end:

- **If the thresholds will be exceeded,** carrying over the cumulative tax base does not change the total tax payable for the year; it changes when the tax is paid. If the base is not carried over, tax at the new employer is withheld again starting from 15%, less tax is withheld during the year and the difference is paid with the return in March and July 2027. If the base is carried over, tax is withheld at the correct bracket during the year; a return is still filed, but the difference payable is small or there is none.
- **If the thresholds will not be exceeded,** no return is filed, so the tax withheld during the year is the final tax. In this case, carrying over the cumulative tax base causes tax to be withheld at higher rates at the new employer, and this extra tax cannot be recovered.

FIGURE 3.2 **Carrying over the cumulative tax base: what happens when**

	Thresholds will be exceeded A return will be filed	**Thresholds will not be exceeded** No return
New employer carries over the base	Tax is withheld at the right rate during the year. A return is still filed; the balance due is small or nil.	The new employer withholds at higher rates. This extra tax **cannot be recovered.**
New employer does not carry over the base	Less tax is withheld during the year; the difference is paid with the return in **March and July 2027**. Total tax is unchanged.	Withholding restarts at 15% and **is the final tax.** The benefit of the lower brackets is permanent.

To decide, estimate whether the salary from the new employer will exceed TRY 400,000 by year end.

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Before deciding whether to carry over the cumulative tax base, it should therefore be assessed whether the wages from the new employer up to year end will exceed TRY 400,000.

> **IMPORTANT NOTE FOR EMPLOYEES PAID ON A NET SALARY BASIS**
>
> An employer that pays a net salary bears the tax withheld on the employee's behalf as its own cost. Because taking over the taxable base from the previous employer would increase this cost, employers paying net salaries start the taxable base from zero unless the employee asks otherwise. In this case, tax is withheld on the employee's behalf at lower rates during the year. However, the difference does not disappear. When the wages from the two employers are combined on the return at year end, additional tax arises. This tax is calculated in the employee's name and is paid by the employee in March and July.

EXAMPLE 5 Change of job on a net salary

Employee W worked at company (A) for the first six months of 2026 and, from July, at company (B), with which W had agreed a net salary. W's gross monthly wage was TRY 100,000 at both employers. Company (B) started the taxable base from zero. The taxable base at company (B) is TRY 510,000; because it exceeds TRY 400,000, W will file a return.

	Taxable base	Tax calculated during the year
Company (A) (6 months)	TRY 510,000	TRY 100,200
Company (B) (6 months)	TRY 510,000	TRY 100,200
Total	**TRY 1,020,000**	**TRY 200,400**

The tax calculated on the total wage of TRY 1,020,000 on the return is TRY 237,900. W pays a total of **TRY 37,500** in tax in March and July 2027.

Had company (B) taken over the taxable base, this amount would have been withheld through payroll during the year, and only stamp duty would have been paid with the return.

To simplify the calculation, the example assumes that the gross wage at company (B) remained the same throughout the year.

FIGURE 3.3 Employee W: part of the tax is deferred past year end



Total tax for the year TRY 237,900. With a carry-over, (B) would have withheld the difference in payroll; under a net salary deal this tax stays with the employee.

Based on Example 5. Tax assessed on the return is paid in two equal instalments in March and July 2027.

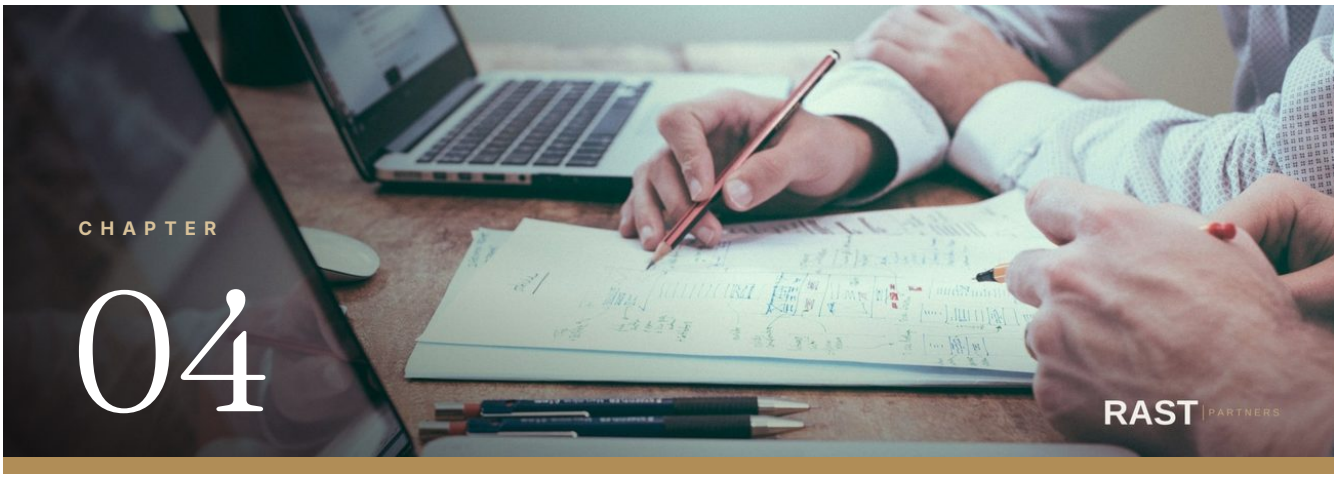
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3.3 For HR and payroll teams

Employees who join or leave during the year are the group in which the filing obligation arises most often. For these employees:

- On leaving, providing the last payslip showing the cumulative taxable base for the year,
- On joining, explaining the option to carry over the cumulative tax base and that additional tax may arise on the return at year end if it is not carried over,
- For employees also paid by another employer at the same time, obtaining a notification of which employer will apply the minimum wage exemption,

helps prevent disputes and payroll errors at year end.



How Tax Is Calculated on the Return

In the return, tax is recalculated on the income of the whole year. This chapter sets out the steps and the effect of other income declared together with salary.

IN THIS CHAPTER

4.1 Order of calculation
4.2 Other income declared together with wages

4.1 Order of calculation

Tax on the return is calculated in the following order:

01 Declared income:
The taxable bases of the wages from all employers are added together. Any other income that must be declared is also added.

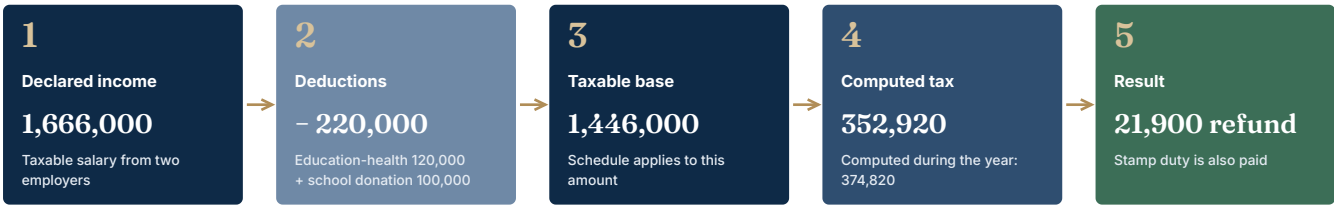
02 Deductions:
Deductible amounts such as education and health expenses, insurance premiums and donations are subtracted (Chapter 5).

03 Tax:
Tax is calculated by applying the tax brackets to the remaining amount.

04 Tax calculated during the year:
The taxes calculated by employers during the year are deducted from the tax calculated on the return.

05 Result:
If the tax calculated on the return is more than the tax calculated during the year, the difference is paid; if it is less, the difference is refunded. In both cases the stamp duty on the return is paid.

FIGURE 4.1 **Five steps of the tax calculation in the return**



Employee T (Example 6) · amounts in TRY

If the tax computed in the return is lower than the tax computed during the year, the difference is refunded; if higher, it is paid.

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4.2 Other income declared together with wages

If other income is declared together with wages, tax is calculated by applying the rates for non-wage income to total income. Because of the wider 27% bracket for wages, a reduction is made from this tax; in 2026 this reduction is at most TRY 40,000. The Hazır Beyan System (Hazır Beyan Sistemi) performs the calculation.

The practical result is this: other income included in the return is added on top of the brackets the wage has reached and is usually taxed at the highest rate reached by the wage or at a higher rate. This is why the eurobond interest is taxed at 40% in the example of Employee X.

This does not mean that all income is included in the return. Each type of non-wage income has its own filing threshold, and income is included in the return only when it exceeds its own threshold. Including the wage in the return does not change these thresholds (Chapter 8).

EXAMPLE 6 Effect of deductions on the result of the return

Employee T received a gross annual wage of TRY 1,400,000 from company (A) in 2026 and also earned gross annual attendance fees of TRY 560,000 as a board member of company (B). Attendance fees are also wages. The taxable base of the amount from company (B) is TRY 476,000; because it exceeds TRY 400,000, T will file a return. The total wages T will declare are TRY 1,666,000.

During the year T paid a total of TRY 120,000 for a child's private school fees and T's own health expenses and obtained invoices for them. T also donated TRY 100,000 to a state school in the area for the school's needs, against a receipt issued in the name of the school directorate.

- Education and health expenses can be deducted up to TRY 166,600, which is 10% of declared income. Because TRY 120,000 is below this limit, it is deducted in full.
- The donation to the state school is not an education expense. It is among the donations that can be deducted in full, without being subject to the 10% limit (Chapter 5.5).

	Without deductions	With deductions
Declared wages	TRY 1,666,000	TRY 1,666,000
Education and health expenses	—	– TRY 120,000
Donation to a state school	—	– TRY 100,000
Taxable base	TRY 1,666,000	TRY 1,446,000
Calculated tax	TRY 425,600	TRY 352,920
Tax calculated during the year	– TRY 374,820	– TRY 374,820
Result	**TRY 50,780 payable**	**TRY 21,900 refund**

By documenting the expenses and claiming them as deductions on the return, T receives a refund of TRY 21,900 instead of paying TRY 50,780 in tax. In both cases the stamp duty on the return is also paid.

The example assumes that social security and unemployment insurance premiums were deducted from the attendance fees. If no premiums are deducted, the taxable base equals the gross amount; in that case the income tax base shown on the payment document should be used.

KEY POINTS — Rast Partners

TRY 40,000 — maximum adjustment when salary and other income are declared together

5 steps — tax calculation in the return

Stamp duty — paid on every return, even with a refund



Deductions Available on the Return

Employees who file a return can deduct certain expenses for themselves and their families from declared income. Deductions reduce the tax due and can lead to a refund.

IN THIS CHAPTER

5.1 General principles
5.2 Education and health expenses
5.3 Insurance premiums
5.4 Disability allowance
5.5 Donations

FIGURE 5.1 **Deductions available in the return at a glance**

EDUCATION AND HEALTH

10%

of declared income

Spending in Türkiye for yourself, your spouse and minor children, documented by invoice or self-employment receipt

INSURANCE PREMIUMS

15%

capped at TRY 396,360

Health and accident insurance in full, half of savings life insurance; cap shared with employer pension contributions

DONATIONS

5%

in full for some donations

Public bodies, municipalities, public-benefit associations and foundations; in full for schools, health facilities, Kızılay and Yeşilay

DISABILITY

12,000

TRY / month (first degree)

Second degree TRY 7,000, third degree TRY 3,000; also available for a disabled dependant

Amounts and rates apply to 2026 income. The disability allowance is also applied in payroll during the year.

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5.1 General principles

Education and health expenses, insurance premiums deducted on the return and donations can be deducted only by employees who file a return. The disability allowance, however, is also applied through payroll during the year (Chapter 5.4).

The limits for deductions are calculated on **declared income**. Declared income is the total of the income included in the return before deductions. If non-wage income is declared, it is also part of declared income.

5.2 Education and health expenses

Education and health expenses paid in Türkiye by the employee for themselves, their spouse and their minor children can be deducted up to **10%** of declared income. Education and health expenses share this limit. Any amount above the limit cannot be deducted and cannot be carried forward to the next year. Expenses for parents cannot be deducted.

A minor child is a child who lives with or is supported by the employee and is under 18, or is under 25 and still in education. Children for whom maintenance is paid and adopted children are also included.

If both spouses file a return, each can deduct up to 10% of their own declared income. The same expense document cannot be deducted twice.

Deductible education expenses	Deductible health expenses
Private school, kindergarten, nursery and tutoring centre fees	Examination, test, surgery and hospital costs
Fees for educational courses	Dental treatment
School transport fees	Physiotherapy
Books and stationery	Medicines and medical supplies
School uniforms	Glasses and contact lenses
Private dormitory and boarding fees	

Non-deductible expenses:

- Meal services provided at school and charged separately,
- Fees paid to state schools and state universities,
- Payments to school parent associations,
- Rent for student houses or furnished flats,
- Payments to educational institutions abroad,
- Payments to foundation universities,
- Cosmetic procedures,
- Expenses not documented by an invoice or self-employment receipt (Chapter 6).

5.3 Insurance premiums

The following premiums paid by the employee, for themselves, their spouse and their minor children, to an insurance or pension company headquartered in Türkiye:

- The full amount of personal insurance premiums such as health, sickness and accident insurance,
- Half of savings life insurance premiums,

can be deducted provided they do not exceed 15% of declared income and the annual gross minimum wage (TRY 396,360 for 2026). The premium must have been paid in 2026.

This upper limit is shared with private pension contributions paid by the employer on the employee's behalf and with premiums deducted through payroll during the year. Premiums already deducted through payroll during the year cannot be deducted again on the return. Contributions the employee pays personally into the private pension system cannot be deducted on the return.

5.4 Disability allowance

Employees with a disability, and employees who support a dependent family member with a disability, can benefit from an allowance set according to the degree of disability. The monthly allowances for 2026 are as follows:

Degree of disability	Loss of working capacity	Monthly allowance
First degree	At least 80%	TRY 12,000
Second degree	At least 60%	TRY 7,000
Third degree	At least 40%	TRY 3,000

The allowance is applied through payroll during the year once the disability allowance certificate obtained from the tax office is given to the employer. If it was not applied through payroll and a return is filed, the allowance can be used on the return. The same allowance cannot be used twice.

5.5 Donations

Donations fall into two groups depending on the recipient and purpose. The donation must be made against a receipt issued in the name of the employee making the donation.

Deductible up to 5% of declared income: Donations to public institutions, municipalities, villages, associations working for the public benefit and foundations granted tax exemption. For donations made in priority development regions, this limit is 10%.

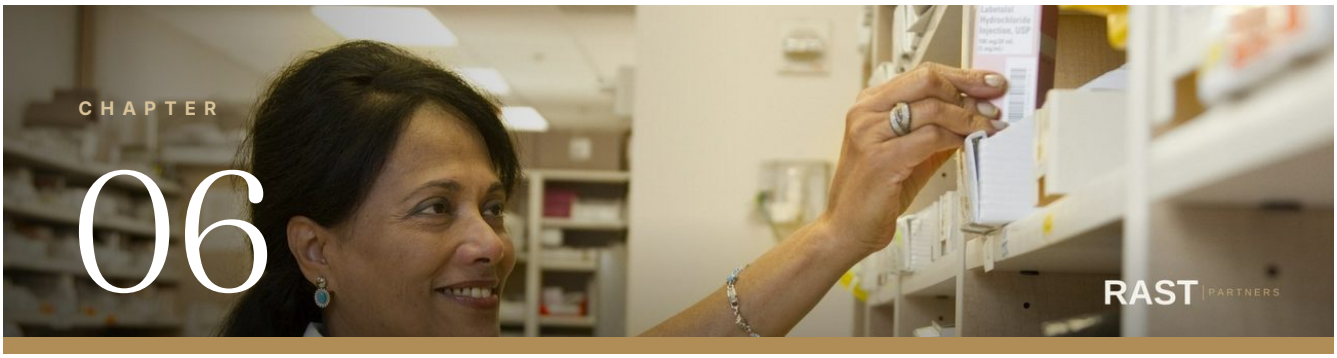
Deductible in full:

- Donations to public institutions, municipalities and villages for the construction of facilities such as schools, health facilities, student dormitories, children's homes and care homes for the elderly, and donations to enable existing facilities to continue their activities,
- Cash donations to the Turkish Red Crescent (Türkiye Kızılay Derneği) and the Turkish Green Crescent (Türkiye Yeşilay Cemiyeti),
- Donations to aid campaigns launched by the President,
- Donations of food, cleaning products, clothing and fuel to organisations engaged in food banking.

Difference between a donation to a state school and a payment to a school parent association: A donation made directly to a state school for the school's activities, against a receipt issued in the school's name, can be deducted in full. Because a school parent association is neither a public institution nor an association working for the public benefit, payments to it cannot be deducted.

KEY POINTS — Rast Partners

10%	cap for education and health spending
TRY 396,360	insurance premium deduction cap
5%	general donation cap; some donations in full



Documenting Expenses

Deductions depend on proper documentation. In practice, many deductions are lost because the right document was not obtained.

For education and health expenses to be deductible, the expense must be documented by an **invoice** or a **self-employment receipt** (serbest meslek makbuzu). In practice, the right to a deduction is most often lost because of missing documents.

FIGURE 6.1 **An invoice, not a receipt**



The expense must be made in Türkiye from a registered taxpayer, and the document must be dated 2026.

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Cash register receipts are not accepted for deductions. When shopping at businesses that issue retail receipts, such as pharmacies, opticians, stationers and bookshops, you should ask for an e-archive invoice (e-arşiv fatura) in your name instead of a receipt. Businesses can issue an e-archive invoice in a person's name using their Turkish identity number and send it by e-mail.

Other documentation rules are as follows:

- The invoice may be issued in the name of the employee, their spouse or their child.
- The expense must be paid to a person or organisation operating in Türkiye and registered as a taxpayer. Payments for which no document is issued, such as undocumented private lesson fees, cannot be deducted.
- The expense must have been paid and documented in the year to which the return relates. Only documents dated 2026 can be used on the 2026 return.
- Invoices and receipts must be kept for five years starting from the year following the year in which they were issued. Documents for 2026 are kept until 31 December 2031.



Tax Planning Before Year End

An employee who knows a return will be needed can reduce the tax payable in March 2027, within legal limits, through spending made before the year ends.

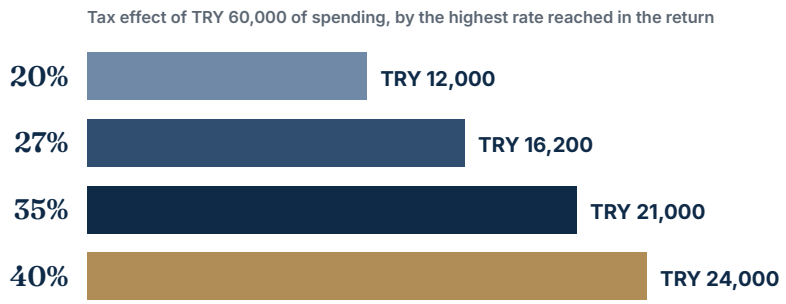
An employee who knows that a return will be required for 2026 can reduce the tax payable on the return through education and health expenses made before year end. An expense is deducted on the return for the year in which the payment was made and the invoice was issued. Paying expenses planned for the first months of 2027, such as the next term's school instalment, a course registration, a treatment or the purchase of glasses, **before 31 December 2026** and obtaining an invoice dated 2026 therefore gives a tax advantage on the return filed in March 2027.

When planning, the following points should be considered:

- This planning is only meaningful for employees who are certain to file a return for 2026.
- Total expenses should not exceed 10% of declared income; any amount above this cannot be deducted and cannot be carried forward to the next year.
- Paying in December is not enough; you should also make sure the invoice is dated 2026.
- An expense brought forward cannot be deducted a second time on the 2027 return.

The advantage gained equals the expense amount multiplied by the highest tax rate the employee reaches on the return:

FIGURE 7.1 **Effect of spending before year end**



EMPLOYEE W

Pays the school instalment in December 2026, invoice dated 2026.

~~37,500~~ → 21,300

Payable in March–July 2027 tax (TRY)

Total spending should not exceed 10% of declared income. Spending brought forward cannot be deducted again in the 2027 return.

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EXAMPLE 7 **Making an expense before year end**

Employee W from Example 5 knows that a return will be required. Because the wage W will declare is TRY 1,020,000, the deduction limit for education and health expenses is TRY 102,000.

W pays the TRY 60,000 school instalment planned for February 2027 in December 2026 and obtains an invoice dated 2026. The taxable base on the return falls to TRY 960,000 and the calculated tax becomes TRY 221,700. The tax W pays in March and July 2027 falls **from TRY 37,500 to TRY 21,300**.

KEY POINTS — Rast Partners

31.12.2026	last day for payment and invoice
10%	spending above the cap cannot be deducted
TRY 16,200	effect of TRY 60,000 spending at the 27% rate



Declaring Non-Wage Income

Rent, interest, dividends and foreign income are declared according to each income type's own threshold. Once declared, they are taxed on top of the brackets the salary has reached.

Whether non-wage income is included in the return is determined by each type of income's own threshold. Wages are not counted towards these thresholds, and including wages in the return does not change them. However, because income included in the return is taxed together with wages, it affects the tax payable (Chapter 4.2).

TRY 400,000 threshold for income subject to withholding: If income such as rent from business premises from which the tenant withholds tax, the taxable half of dividends from Turkish companies and eurobond interest exceeds TRY 400,000 together with other non-wage income that must be declared (for example, residential rent above the exemption), it is declared in full. Taxes withheld on this income are deducted from the tax calculated on the return.

In practice no tax is withheld in Türkiye on eurobond interest, because the withholding rate is 0%. However, because this interest is legally treated as income subject to withholding, it is subject to the TRY 400,000 threshold rather than the TRY 22,000 threshold. Eurobond interest should therefore not be regarded as tax-exempt.

TRY 22,000 threshold for income not subject to withholding: If the total of income on which no tax is withheld in Türkiye, such as interest from banks abroad, dividends from foreign companies and rent from property abroad, exceeds TRY 22,000, all of this income is declared.

Residential rental income: Up to TRY 58,000 a year is exempt from tax; rental income above this amount is declared. However, the exemption cannot be used, and all rental income is declared, in the following cases:

- If the total gross amount of wages, rent, interest, dividends and other earnings and income exceeds TRY 1,500,000. This total also includes income that does not need to be declared, and wages are counted at their gross amount, not their taxable base.
- If there is an obligation to declare business, agricultural or professional income.
- If rental income is not declared on time or is under-declared. The exemption can be used on a return filed voluntarily before the tax office identifies the situation.

For example, an employee with a gross annual wage of TRY 1,600,000 cannot use the exemption when residential rental income exceeds TRY 58,000 and declares all rental income.

Gains on the sale of foreign shares and funds: Gains on the sale of shares traded on foreign stock exchanges and of foreign funds are declared whatever their amount. There is no filing threshold for these gains, and the TRY 150,000 exemption for capital gains does not apply. The gain is calculated by converting the purchase and sale prices into Turkish lira at the exchange rates on the transaction dates; a gain in Turkish lira can therefore arise even on a sale made at a loss in foreign currency terms. Shares received from the foreign parent of the employing company are also covered. The benefit provided when these shares are given to the employee, however, is a wage; employees in this situation need to assess their position separately.

Income not declared: Deposit interest, profit share on participation accounts, investment fund income and gains on shares traded on Borsa İstanbul are taxed through withholding by the bank or brokerage firm and are not declared.

Summary table (2026 income)

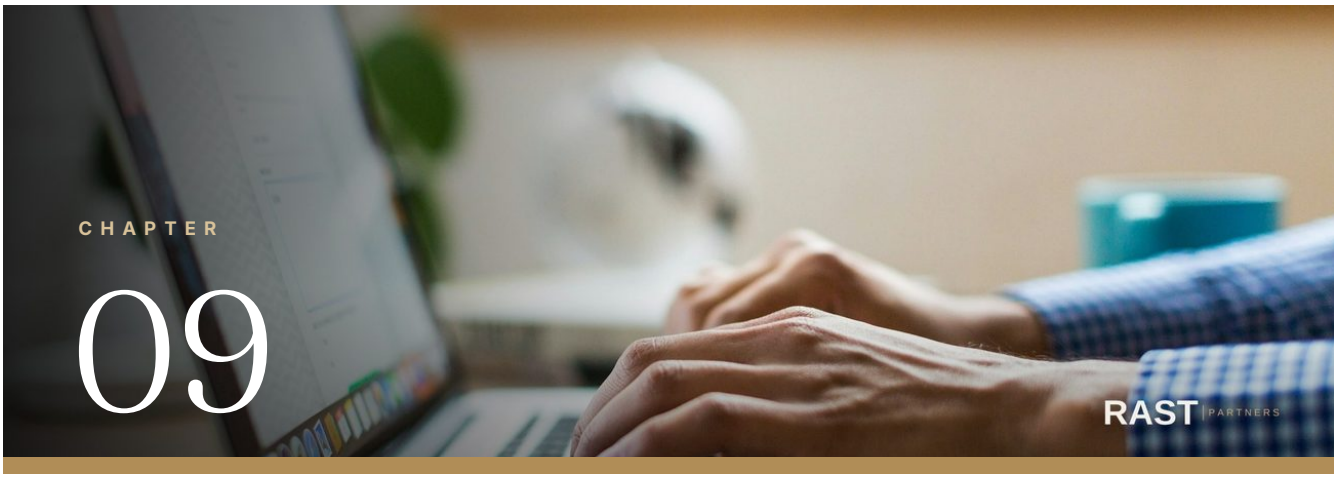
Type of income	Withholding in Türkiye	Filing threshold	Notes
Residential rental income	None	Amount above the TRY 58,000 exemption	Not available if total gross income, including gross wages, exceeds TRY 1,500,000
Rent from business premises	Tenant withholds 20%	TRY 400,000 together with other income subject to withholding and declarable income	If exceeded, the full gross amount is declared; tax withheld is deducted
Dividends from Turkish companies	15%	Half exempt; remaining half TRY 400,000 together with other income	All tax withheld is deducted
Eurobond interest	0%	TRY 400,000 together with other income subject to withholding and declarable income	If exceeded, declared in full
Foreign interest, dividends and rent	None	TRY 22,000 in total	If exceeded, declared in full
Gains on sale of foreign shares and funds	None	Entire gain	The TRY 150,000 exemption does not apply
Deposit interest, profit share on participation accounts, investment fund income, Borsa İstanbul share gains	Yes	Not declared	Withholding is the final tax

KEY POINTS — Rast Partners

TRY 400,000
threshold for income with withholding

TRY 22,000
threshold for income without withholding

TRY 58,000
residential rent exemption



Filing, Payment and Refund

The return is filed in March, tax is paid in two instalments, and refunds are made on request. This chapter covers the process from filing to refund.

IN THIS CHAPTER

9.1 Filing period
9.2 Hazır Beyan System
9.3 Payment
9.4 Tax refund
9.5 Calendar

9.1 Filing period

The return for 2026 income is filed between 1 and 31 March 2027. This period is based on the Revenue Administration's practice; any change will be announced by the Revenue Administration.

Those who leave Türkiye permanently during the year file their return within the 15 days before leaving. In the event of death, the return is filed by the heirs within four months of the date of death.

9.2 Hazır Beyan System

Employees with wage income can file their return through the Revenue Administration's Hazır Beyan System. No prior registration with the tax office is needed; registration is created automatically when the return is approved.

01 **Logging in:**
Log in at hazirbeyan.gib.gov.tr, through the Digital Tax Office (Dijital Vergi Dairesi) or the GİB mobile app, using your e-Devlet password or a user code and password obtained from the tax office.

02 **Checking wage information:**
Wage and withholding information reported by employers through the monthly withholding and social security return can be viewed in the system. The wage information in the return should be compared with these records and with payslips, and any missing employer added. You should check that the tax calculated during the year is the amount before deduction of the minimum wage exemption and includes, where relevant, tax not paid because of an incentive.

03 **Selecting the first employer:**
The first employer is selected for determining the filing threshold. Selecting the employer paying the highest wage is recommended (Chapter 2.3).

04 **Entering deductions:**
Education, health, insurance premium and donation amounts are entered in the relevant sections.

05 **Calculation and approval:**
The system calculates the tax and shows the amount payable or refundable. The return is filed when it is approved.

The return can also be filed electronically through a certified public accountant (mali müşavir).

9.3 Payment

The tax calculated on the return is paid in two equal instalments:

- The **first instalment** and the stamp duty on the return are paid by 31 March 2027. The stamp duty is paid in March even if the return shows a refund or no tax payable.
- The **second instalment** is paid in July 2027. Because 31 July 2027 falls on a Saturday, the final payment date is expected to be Monday 2 August 2027; the exact date will be announced by the Revenue Administration.

Payments can be made by credit or debit card through the Digital Tax Office and the GİB mobile app, through the branches, internet and mobile banking channels of contracted banks, at PTT offices or at tax offices. Late payment interest applies to instalments not paid on time.

9.4 Tax refund

If the return shows a refund, the refund is not made automatically; it must be requested. The request is made by submitting a refund request electronically through the Digital Tax Office or by petition to the tax office. A refund can be received in two ways:

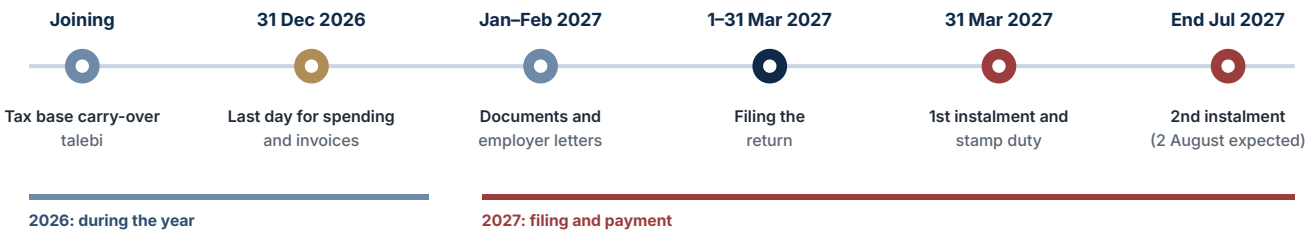
- **Offset against other tax debts:** The refund can be offset against the employee's other tax debts that are due. This request is met without a tax audit, whatever the amount. Social security premium debts and administrative fines such as traffic fines cannot be paid in this way.
- **Cash refund:** Payment of the refund to a bank account can be requested. A certified copy of a letter from the employer showing that tax was withheld from wages during the year is attached to the request. Asking employers for this letter before the filing period speeds up the process.

If the amount to be refunded in cash is below a certain limit, the refund is made without a tax audit report or guarantee; any amount above the limit is refunded based on the result of a tax audit. This limit is TRY 426,000 for requests made in 2026; the amount for 2027 will be announced at the start of the year.

The tax office notifies the employee of the amount to be refunded. To receive the refund, an application must be made within one year of the notification being served.

9.5 Calendar

FIGURE 9.1 **Tax return calendar**



Filing and payment dates follow Revenue Administration practice; any change is announced by the Administration.

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KEY POINTS — **Rast Partners**

1–31 March — 2027 filing period

2 instalments — March and July 2027

TRY 426,000 — refund paid without audit (2026 limit)



Failure to File or Filing an Incorrect Return

The consequences of not filing depend on who notices the omission, and when.

FIGURE 10.1 **If no return is filed: timing matters**

VOLUNTARY DISCLOSURE

Filing on your own

- **No** tax loss penalty
- Tax paid with a late-payment surcharge within **15 days**
- An irregularity penalty may apply
- Deductions can still be claimed

WITHIN 30 DAYS

After an invitation to explain

- Reply within **30 days**
- If not accepted, penalty **20%**
- Voluntary disclosure no longer available

ASSESSMENT

Detected by the tax office

- Tax + tax loss penalty **(100%)**
- **Late payment interest**
- Irregularity penalty

ACTING EARLY — COST RISES

Errors found within the filing period are corrected by a new return without penalty. Corrections that reduce tax can lead to a refund.

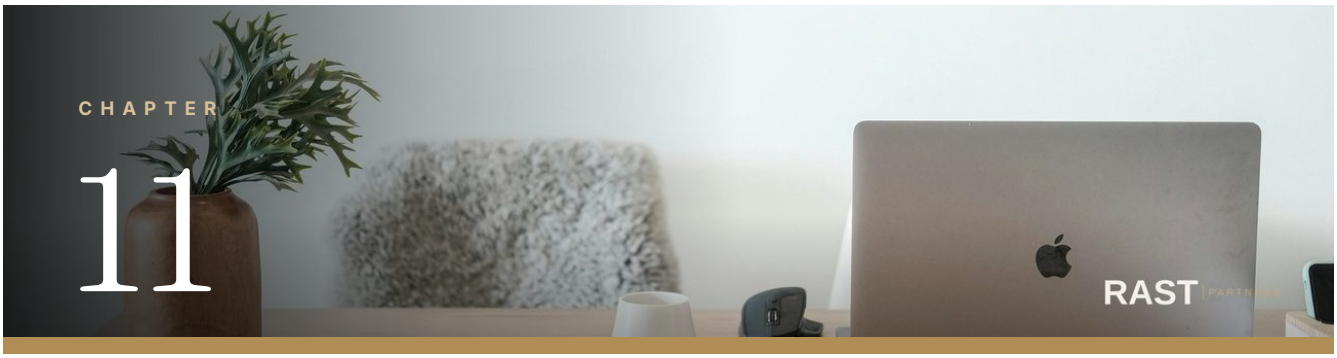
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Failure to file: For an employee who was required to file a return but did not, the tax is determined and assessed by the Revenue Administration. In this case, a tax loss penalty equal to the amount of the tax and late payment interest are payable in addition to the tax. An irregularity penalty is also imposed.

Voluntary disclosure (pişmanlık): If the return is filed voluntarily before the tax office identifies the situation and before any letter is sent to the employee, no tax loss penalty is imposed. In this case, the tax is paid within 15 days of filing the return, together with a voluntary disclosure surcharge calculated for the period of delay. An irregularity penalty may also be imposed for the late return. Education, health and other deductions can also be used on this return.

Invitation to explain (izaha davet): Tax offices may send employees who were required to file a return but did not an invitation to explain, asking them for an explanation. This letter must be answered within 30 days of being served. If the explanation is not accepted, and the return is filed and the tax paid within the time allowed, the tax loss penalty is applied at 20%. Once an invitation to explain has been received, voluntary disclosure can no longer be used for the same matter. Ignoring the letter may lead to a tax audit and heavier penalties.

Incorrect return: For errors noticed within the filing period, a new return can be filed; in this case no penalty or surcharge applies. For errors noticed after the period has ended that increase the tax payable, a corrected return is filed before the tax office identifies the situation and under the voluntary disclosure rules. If the tax decreases because a deduction was forgotten, a correction can be made and a refund requested.



Frequently Asked Questions

Questions employees ask most often before the filing season, with short answers.

Q Are the filing thresholds assessed on the gross wage?

The thresholds are assessed not on the gross wage but on the taxable base after social security and unemployment insurance premiums are deducted from the gross wage. The “income tax base” amount on the payslip can be used.

Q I changed jobs during the year. Will I have to file a return?

It depends on the amount of your wages. If, treating the employer that paid you the highest wage as your first employer, the total taxable base of the wages from your other employers exceeds TRY 400,000, you must file a return. You also file a return if the total of all your wages exceeds TRY 5,300,000. If neither threshold is exceeded, you do not file a return.

Q My cumulative tax base was carried over to my new employer. Do I still have to file a return?

If the thresholds are exceeded, you file a return. Carrying over the cumulative tax base only affects the tax withheld during the year; it does not remove the filing obligation. However, the difference payable on the return will be small or there will be none.

Q I am paid by a single employer. Can I file a return to deduct my education and health expenses?

If your wage does not exceed TRY 5,300,000, you cannot file a return for that wage, so you cannot deduct your expenses from it. If you have non-wage income that you must declare, you can claim the deductions against that income.

Q Is my pension included in the return?

Pensions received from the Social Security Institution and the Government Retirement Fund are not included in the return. For pension payments received from private institutions abroad, the situation needs to be assessed separately.

Q I am a pensioner and I work. Are the filing thresholds different for me?

The thresholds are the same. However, because lower premiums are deducted from working pensioners, your taxable base is about 92.5% of your gross wage. You therefore exceed the TRY 400,000 threshold at a lower gross wage.

Q Can I deduct my private pension contributions?

Private pension contributions you pay yourself cannot be deducted on the return.

Q I work in a technology development zone and changed jobs during the year. Is my wage under the incentive counted towards the filing threshold?

Yes. Wages under incentives are also counted towards the threshold. If the threshold is exceeded, you must file a return. Tax not paid because of the incentive is deducted on the return, but you pay the bracket difference arising from combining the wages.

Q One of my employers does not appear in the Hazır Beyan System. What should I do?

The wage received from that employer and the tax withheld are added to the return manually using the information on the payslip or in a letter obtained from the employer. It is also possible that the employer reported incompletely or incorrectly in its monthly withholding and social security return; in that case, the employer should be asked to correct it.

Q Can I deduct an invoice issued in my spouse's name?

You can deduct expenses paid for your spouse and minor children. The same invoice cannot be deducted twice.

Q Can I deduct my child's school fees abroad?

The deduction applies only to expenses paid in Türkiye; payments to schools abroad cannot be deducted.

Q My return shows a refund. Will it be paid automatically?

The refund is not made automatically. You need to submit a refund request through the Digital Tax Office.

Q Can I pay the tax due on the return by credit card?

You can pay by credit card through the Digital Tax Office and the GİB mobile app.

RAST PARTNERS

Support with your tax return

At Rast Partners, we prepare and file annual income tax returns for employees who are paid by more than one employer, earn high wages or have other income in addition to their wages. For support with determining your filing obligation, documenting deductible expenses, preparing your return and following up refund requests, you can contact us at **rast@rastcpa.com** or on **+90 212 367 45 30.**

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01

Filing obligation

Whether a return is needed, based on your salary and other income

02

Documents

Collecting deductible expenses and employer withholding details

03

Tax return

Preparing, reviewing and filing the return electronically

04

Refund follow-up

Offset and cash refund requests followed up with the tax office

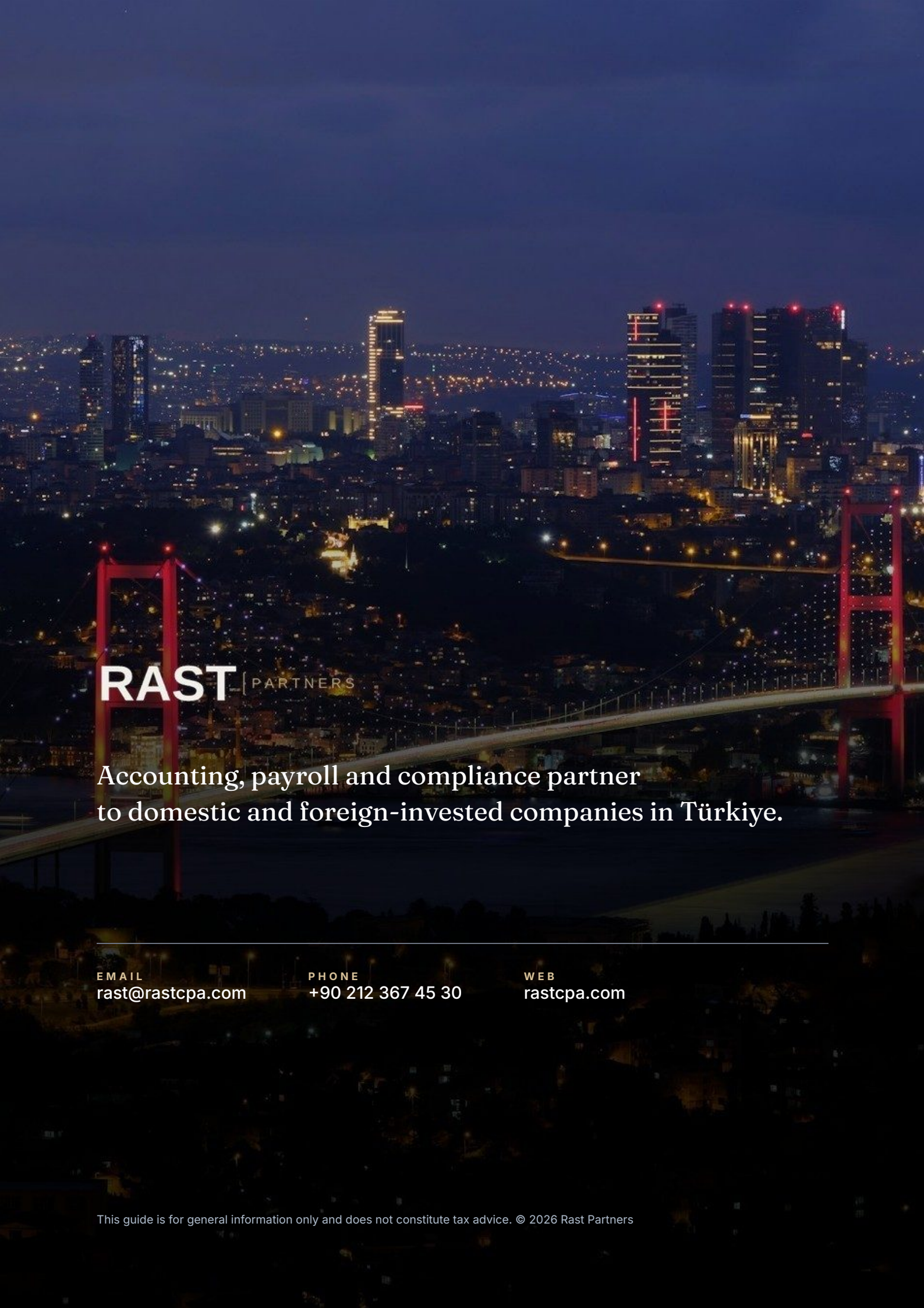
We also provide companies with information sessions and tax return support for their employees ahead of the filing period.

About Rast Partners

Rast Partners is a boutique accounting and advisory firm serving domestic and foreign-invested companies in accounting, payroll, advisory, company formation and trade registry matters. Our team has 17 years of experience in running companies' accounting, payroll and compliance processes on an outsourced basis.

We chose a boutique structure deliberately. We know and manage each client's work at partner level. As part of our payroll services, we also support our clients' employees with preparing and filing their annual income tax returns during the filing period. Our information security management system is certified to ISO 27001 and our quality management system to ISO 9001. Our services are covered by professional liability insurance.

This guide covers the topics in outline and has been prepared under the legislation in force as of November 2026. We recommend that you consult your certified public accountant for an assessment of your own situation.



RAST | PARTNERS

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