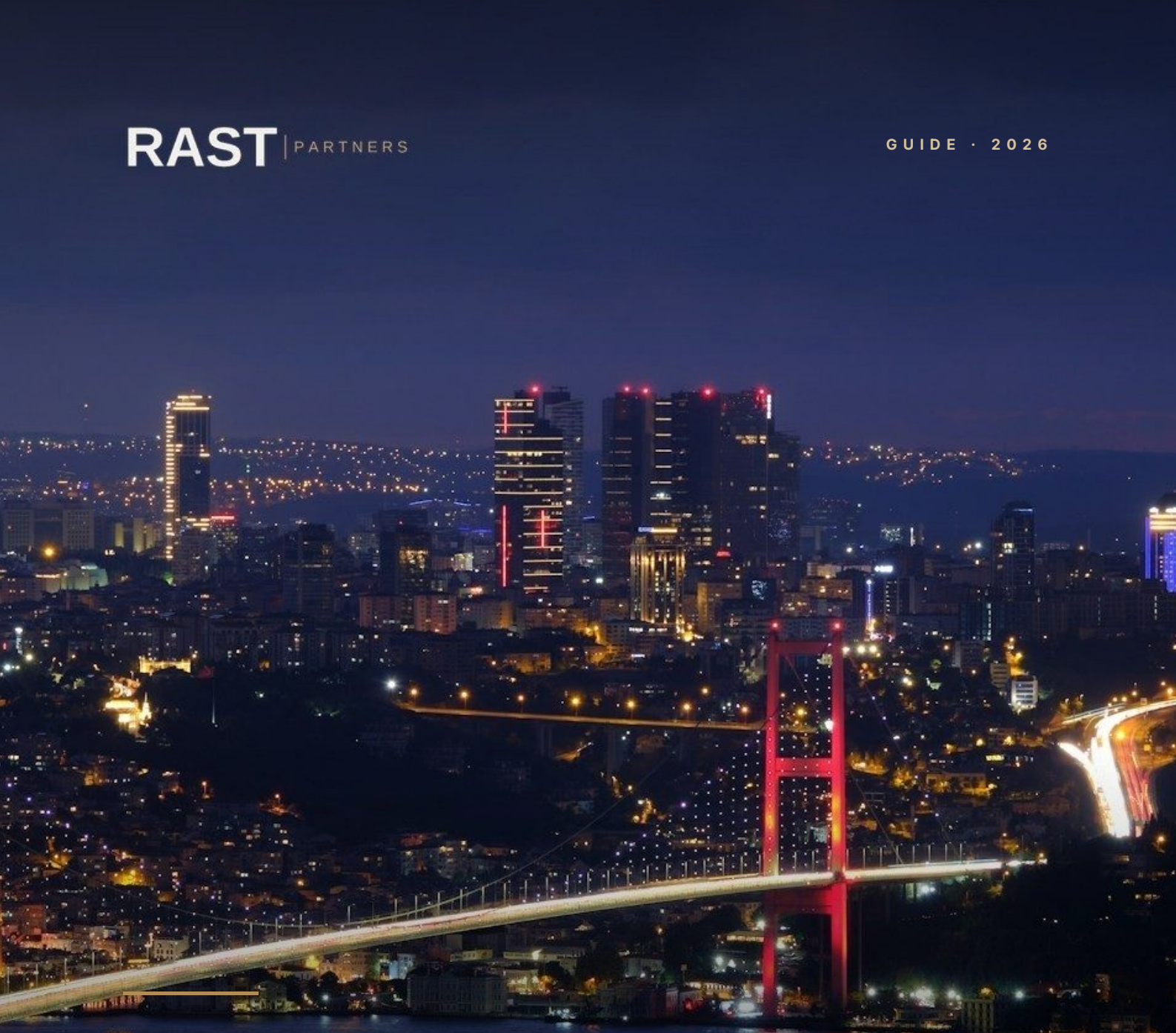
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GUIDE · 2026



Türkiye Employer Compliance Guide

Payroll, social security, employment law, incentives and occupational health and safety — a practical reference for employers, HR and finance teams

Based on legislation in force as of November 2026

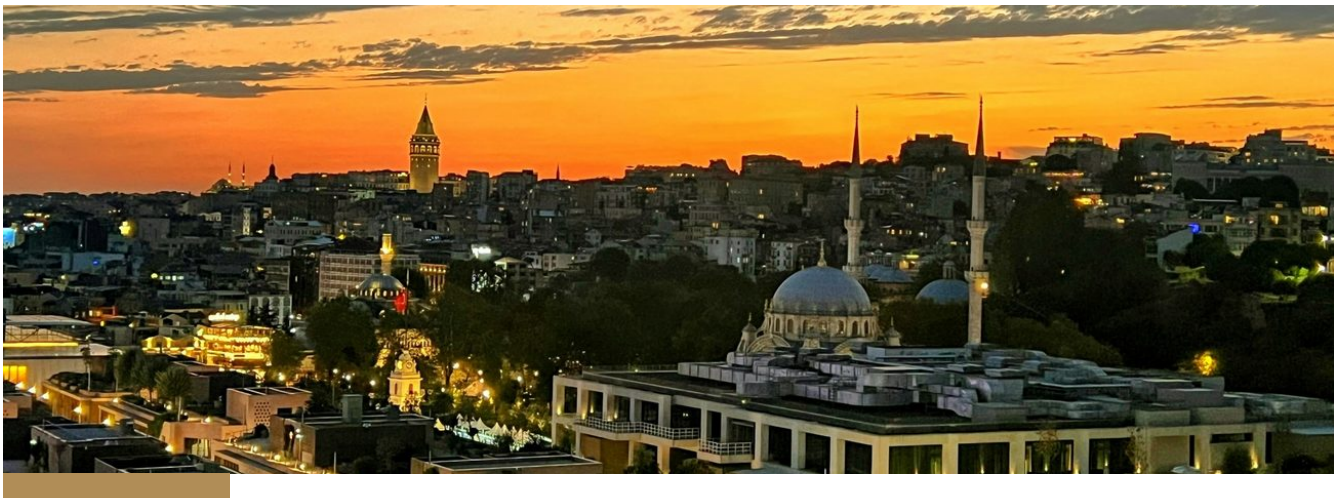
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FOREWORD

Employment is a compliance discipline

Employing staff in Türkiye is not limited to filing an employment start notification and preparing payroll every month. For each employee, a large number of interrelated obligations run at the same time, from the employment contract to SSI notifications, from income tax calculation to leave entitlements, and from the termination process to personal data protection and occupational health and safety.

For this reason, payroll and human resources processes are not merely an operational task for businesses but a compliance area with financial and legal consequences. A late notification, an incentive applied without meeting its conditions, an incorrectly selected termination code or a termination not carried out in accordance with the required procedure may lead to administrative fines, retrospective premium and tax differences, and employee receivables claims.

This guide has been prepared for the human resources, payroll and finance teams of employers employing staff in Türkiye. Its purpose is not to reproduce the legislation article by article, but to bring together in one place the rules, time limits, monetary thresholds and risks frequently encountered in practice that are needed for day-to-day decisions. Figures and provisions are given in accordance with the legislation in force as of November 2026.

IMPORTANT NOTE

- This guide has been prepared for general information purposes; it does not replace legal or financial advisory opinion.
- Legislation changes frequently. Before any specific transaction, it is recommended that the current regulation be checked separately.
- For questions specific to your company, you may contact us at **rast@rastcpa.com**.

2026 AT A GLANCE

Most frequently used parameters

TRY 33,030
Gross minimum wage
Net TRY 28,075.50

23.75%
SSI employer share
Reduced 21.75% · manufacturing 18.75%

TRY 297,270
Monthly PEK ceiling
9 times the floor

TRY 73,729.87
Severance pay ceiling
1 July – 31 December 2026

24 weeks
Maternity leave
26 weeks for multiple pregnancy

10 days
Paternity leave
Under Law No. 7578

TRY 300
Daily meal exemption
Income tax and SSI

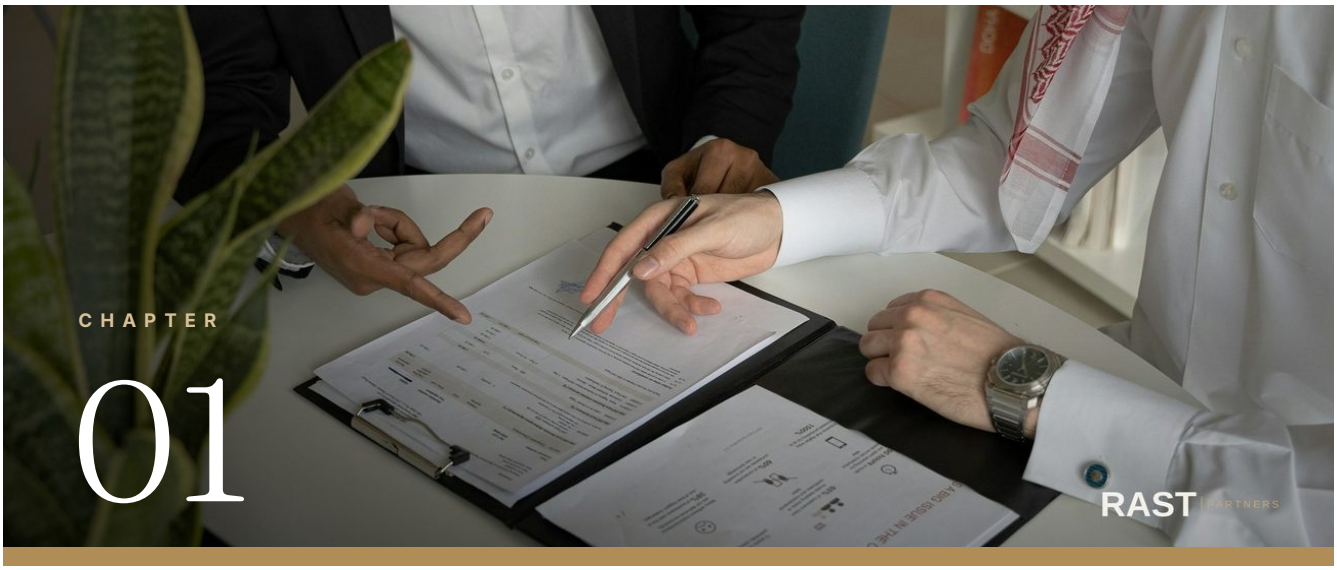
TRY 42.33
Minimum wage support
Per premium payment day

3 employees
Wages paid via bank
Across Türkiye, per employer

WHAT CHANGED IN 2026?

1 January	Employer MYÖ share 12%, PEK ceiling 9 times, general premium reduction 2 points	Law No. 7566
1 January	State contribution of 20% under BES automatic enrolment	Presidential Decree
January	Minimum wage support: TRY 42.33 per premium payment day	Law No. 7573
1 April	Amendment to the communiqué on workplace hazard classes	Official Gazette, 1 April 2026
2 April	New OHS Training Regulation: induction training and training hours	Official Gazette, 2 April 2026
17 April	SSI exemption for meal allowance: TRY 300 per day	Law No. 7577
1 May	Maternity leave 24 weeks, paternity leave 10 days	Law No. 7578
4 June	Wage exemption in qualified service centres	Law No. 7582
1 July	Severance pay ceiling TRY 73,729.87	Second half
31 July	Tourism premium support; manufacturing employment support extended to 2028	Law No. 7590

Legal basis: sources and details for each figure are given in the relevant chapters of this guide. Amounts are as of November 2026.



Recruitment and Employment Contract

Hiring an employee marks the beginning of a relationship that produces legal consequences between the parties. The conditions under which the relationship is established, the documents by which it is recorded and whether the statutory notifications are made on time become decisive in any disputes that may arise later.

IN THIS CHAPTER

1.1 Scope of the Labour Law
1.2 Workplace registration notification
1.3 Types of employment contract
1.4 Probationary period
1.5 Employment start notification
1.6 Employment termination notification
1.7 Personal data in recruitment

FIGURE 1.1 Statutory sequence when hiring



Source: Law No. 6735; Law No. 5510, Arts. 8 and 11; Labour Law Art. 8; OHS Training Regulation (2026)

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1.1 Scope of the Labour Law

Labour Law No. 4857 applies, as a rule, even to an employer employing a single employee; no minimum number of employees is required for coverage. Nevertheless, certain obligations depend on the number of employees. For example, the job security provisions apply to workplaces employing 30 or more employees, and the obligation to employ persons with disabilities applies to workplaces employing 50 or more employees.

Workplace: The unit organised by the employer together with tangible and intangible elements for the purpose of producing goods or services. Places organised under the same management and attached to the workplace are also deemed part of the workplace.

Persons outside the scope of the Law (Art. 4): Sea and air transport work; agricultural and forestry work in which 50 or fewer employees are employed; agricultural work within the limits of the family economy; domestic services; work performed at home between family members and relatives up to the third degree; apprentices, athletes and persons undergoing rehabilitation, and tradesmen's workplaces in which three persons work. Other laws apply in these areas.

Principal employer – subcontractor: The principal employer may assign to a subcontractor auxiliary work at the workplace, or a part of the main work that requires expertise owing to the requirements of the business and the work and for technological reasons. The main work may not be divided and assigned to a subcontractor. The principal employer is jointly liable with the subcontractor towards the subcontractor's employees for obligations arising from the Law, the employment contract and the collective labour agreement. Where the relationship is a sham (muvazaa), the subcontractor's employees are deemed employees of the principal employer from the outset.

1.2 Workplace registration notification

The workplace registration notification must be submitted to the SSI no later than the date on which insured persons begin to be employed (Law No. 5510, Art. 11). The notification includes the workplace's trade name, address and activity code (NACE). The activity code is the basis for determining the workplace's hazard class and the application of the short-term insurance branches premium; it is not the same as the concept of "branch of activity" (işkolu) in employment law and trade union legislation. The notification is made via e-Sigorta.

Fine for failure to submit the notification on time (2026, based on the gross minimum wage of TRY 33,030):

Employer type	2026 fine amount
Public administrations and those keeping books on a balance-sheet basis (3 times the minimum wage)	TRY 99,090
Those keeping other books (2 times)	TRY 66,060
Those not obliged to keep books (1 time)	TRY 33,030

Legal basis: Law No. 5510, Art. 11 and Art. 102/b.

1.3 Types of employment contract

Form: As a rule, an employment contract is not subject to any particular form; however, contracts with a term of one year or more must be made in writing. Where no written contract is made, the employer must, within two months at the latest, provide a written document showing the working conditions, working hours, basic wage and wage supplements, payment period and termination provisions. Employment contracts are exempt from stamp duty and all fees and charges (Art. 8).

Indefinite-term contract: This is the default type of contract. A contract is deemed to be of indefinite term unless there is an objective reason for it to be made for a fixed term.

Fixed-term contract: It is made in writing in fixed-term work, for the completion of a specific job or depending on objective conditions such as the occurrence of a specific event. It may not be concluded more than once in succession unless there is a material reason; otherwise it is deemed to be of indefinite term from the outset.

Part-time contract: A contract under which weekly working hours are set significantly lower than those of a comparable full-time employee, that is, at most two-thirds of the comparable hours. A part-time employee may not be treated differently from a comparable full-time employee unless there is a reason justifying the distinction; wages and divisible monetary benefits are paid in proportion to the time worked.

On-call work: It is established by a written contract. If the working hours have not been agreed, 20 hours per week is deemed to have been agreed. Unless otherwise agreed, the employer must make the call at least four days before the time the employee is to work. If the contract does not specify daily hours, the employee must be employed for at least four consecutive hours a day on each call.

Remote work: It is made in writing in accordance with Labour Law Art. 14 and the Remote Work Regulation (Official Gazette of 10 March 2021). The contract includes the description of the work, the manner in which it is performed, its duration and place, the wage and its payment, the equipment provided by the employer and the obligations relating to its protection, the employer's communication with the employee, and general and specific working conditions.

1.4 Probationary period

Subject	Rule
Maximum period	2 months; may be extended up to 4 months by collective labour agreement
Termination	The parties may terminate without observing the notice period and without compensation
Employee's rights	Wages for the days worked and other rights are reserved
Validity	Must be expressly agreed in the contract

1.5 Employment start notification

The employment start notification must be submitted via e-Sigorta before the employee starts work (Law No. 5510, Art. 8). In construction, fishing and agricultural workplaces, it may be submitted no later than the day work begins. In workplaces submitting a workplace registration notification for the first time, for those starting work within one month of the date on which the first insured person started work, the notification may be submitted by the end of that one-month period.

Situation (Law No. 5510, Art. 102/a)	2026 fine amount per insured person
Failure to submit the notification on time	TRY 33,030 (minimum wage)
Non-submission detected by inspection, court decision or public records	TRY 66,060 (2 times)
Repetition within one year of detection	TRY 165,150 (5 times)

> Legal basis: Law No. 5510, Art. 8 and Art. 102/a; amounts based on the 2026 gross minimum wage.

Where unregistered employment is detected, in addition to this fine, a separate administrative fine for under-reported service, as well as premiums, late payment penalty and late payment interest, are collected.

1.6 Employment termination notification

It must be submitted within 10 days of the end of the employment relationship. The termination code selected in the notification directly affects the employee's application for unemployment benefit and the employer's burden of proof in the event of a dispute. The codes are set out in Chapter 4.

1.7 Personal data in recruitment

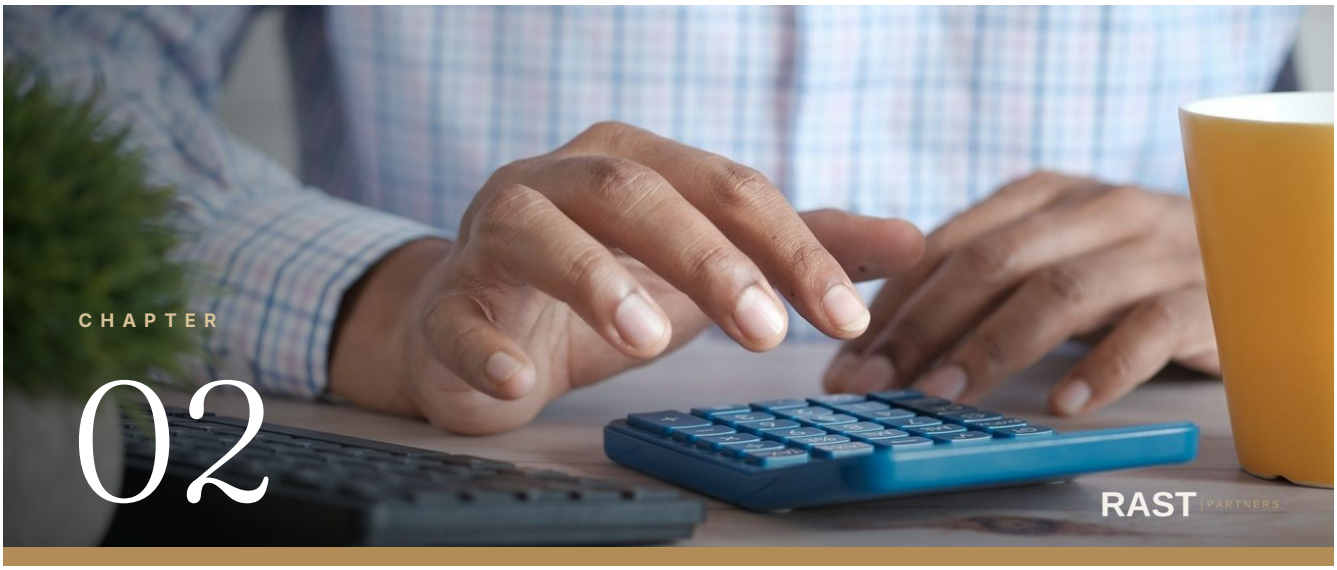
- Candidates and employees are provided with a privacy notice under the KVKK.
- Explicit consent is obtained only where the processing activity is based on explicit consent, and it is arranged separately from the privacy notice (Personal Data Protection Board principle decision, Official Gazette of 24 March 2026).
- Data relating to candidates who are not hired is deleted, destroyed or anonymised once the purpose of retention ceases to exist.
- Employee data may not be shared with third parties unless one of the processing and transfer conditions listed in the KVKK is present.

KEY FIGURES — Rast Partners

1 year
or longer: employment contracts must be in writing

2 months
maximum probation; up to 4 under a CBA

10 days
to file the termination notification



Payroll and Wages

In moving from gross wage to net payment, SSI premiums, income tax, stamp duty and fringe benefit exemptions must be applied in the correct order.

IN THIS CHAPTER

2.1 Minimum wage (2026)
2.2 Payroll calculation steps
2.3 SSI limits on earnings subject to premium (2026)
2.4 SSI premium rates (2026)
2.5 Income tax tariff (2026 — employment income)
2.6 Fringe benefits and exemptions (2026)
2.7 Severance pay ceiling
2.8 Overtime
2.9 Payment of wages
2.10 Wage garnishment
2.11 Minimum wage support (2026)
2.12 Intern wages

2.1 Minimum wage (2026)

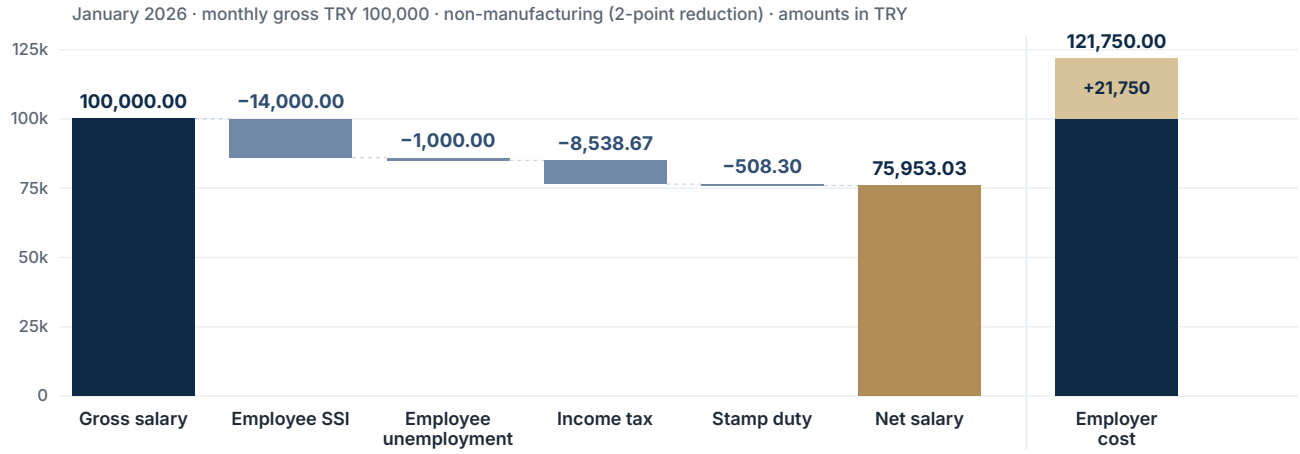
Parameter	Amount
Gross minimum wage	TRY 33,030.00/month
SSI employee share (14%)	TRY 4,624.20
Unemployment insurance employee share (1%)	TRY 330.30
Income tax and stamp duty	The portion corresponding to the minimum wage is exempt
Net minimum wage	TRY 28,075.50/month

No interim increase was made to the minimum wage in 2026.

2.2 Payroll calculation steps

1. **Gross wage:** The total of the basic wage plus bonuses, premiums, overtime and other payments.
2. **Earnings subject to premium (PEK):** Found by deducting SSI exemptions from the gross wage; it remains within the floor and ceiling limits.
3. **SSI and unemployment deduction:** 14% of PEK is deducted as the SSI employee share and 1% as the unemployment insurance employee share.
4. **Income tax base:** The employee SSI and unemployment shares and the other deductions listed in Income Tax Law Art. 63 are deducted from the gross wage. The cumulative tax base from the beginning of the year is tracked.
5. **Minimum wage exemption:** The portion of all employees' wages corresponding to the minimum wage is exempt from income tax and stamp duty; the exemption amount is offset against the calculated tax.
6. **Stamp duty:** 0.759% of the gross wage; the portion corresponding to the minimum wage is exempt.
7. **Net wage:** Found by deducting all deductions from the gross wage.

FIGURE 2.1 Gross to net: one employee's monthly payroll



Calculation: Rast Partners, using 2026 parameters. Detailed calculation in Section 18.7.

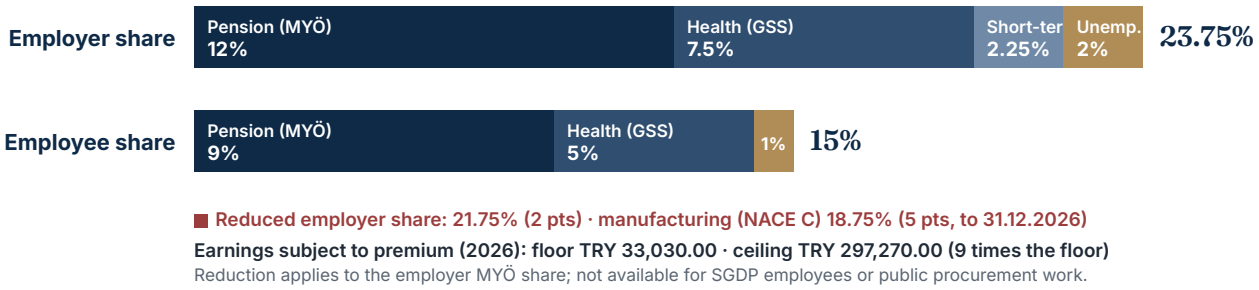
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2.3 SSI limits on earnings subject to premium (2026)

Limit	Amount
Monthly floor	TRY 33,030.00
Monthly ceiling (9 times the floor)	TRY 297,270.00
Daily floor	TRY 1,101.00
Daily ceiling	TRY 9,909.00

2.4 SSI premium rates (2026)

FIGURE 2.2 SSI premium burden 2026: who pays what, and at what rate?



Source: Law No. 5510, Art. 81 (as amended by Law No. 7566, 1 January 2026)

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Insurance branch	Employee share	Employer share
Disability, old-age and survivors' insurance (MYÖ)	9%	12%
General health insurance	5%	7.5%
Short-term insurance branches	—	2.25%
Unemployment insurance	1%	2%
Total	**15%**	**23.75%**
Non-manufacturing, with 2-point reduction	15%	21.75%
Manufacturing sector (NACE C), with 5-point reduction	15%	18.75%

Legal basis: Law No. 5510, Art. 81 (as amended by Law No. 7566, effective from 1 January 2026).

The employer MYÖ share was increased from 11% to 12% from 1 January 2026 by Law No. 7566. The premium reduction consists of the Treasury covering, in general, 2 points of the employer's MYÖ share and, in the manufacturing sector, 5 points until 31 December 2026. In the remainder of this guide, this reduction is referred to in short as the "2/5-point reduction". The 5-point reduction applied to the manufacturing sector is valid until 31 December 2026. The reduction is subject to the conditions that documents are submitted on time, premiums are paid on time and there is no overdue debt to the SSI. As long as deferral, instalment or restructuring terms are complied with, such debts do not prevent the reduction.

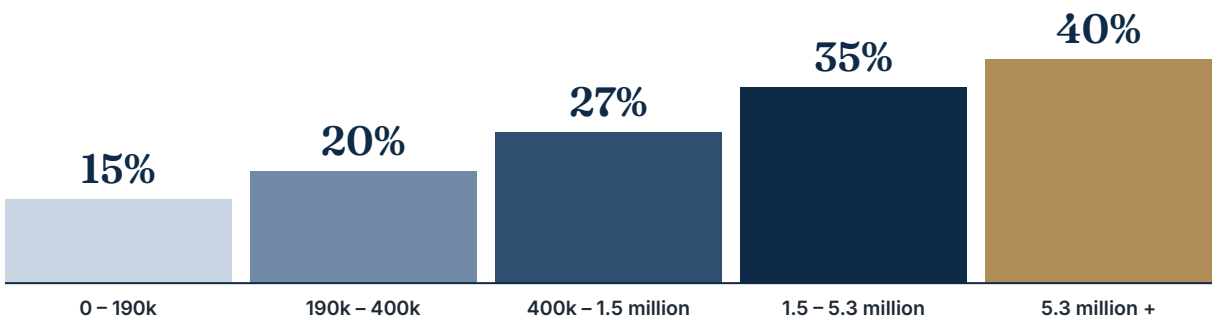
2.5 Income tax tariff (2026 — employment income)

Annual cumulative tax base	Rate
Up to TRY 190,000	15%
TRY 190,000 – 400,000	20%
TRY 400,000 – 1,500,000	27%
TRY 1,500,000 – 5,300,000	35%
Over TRY 5,300,000	40%

In each bracket, only the portion falling within that bracket is taxed at the relevant rate. For non-employment income, the upper limit of the third bracket is different.

> Legal basis: Income Tax Law Art. 103; the 2026 amounts were announced by Income Tax General Communiqué.

FIGURE 2.3 Income tax schedule for employment income (2026)



Annual cumulative income tax base (TRY). Only the portion falling within each bracket is taxed at that bracket's rate.

Source: Income Tax Law Art. 103; 2026 amounts

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INCOME TAX 2026 — Rast Partners

TRY 190,000
upper limit of the first bracket (15%)

40%
on the portion above TRY 5,300,000

0.759%
stamp duty rate on wages

2.6 Fringe benefits and exemptions (2026)

Payment	Income tax	SSI
Meals provided at the workplace	Fully exempt	Fully exempt
Meal allowance (cash, meal card, voucher, coupon)	Exempt up to TRY 300 per day worked	Exempt up to TRY 300 per day worked from 17 April 2026
Public transport card or ticket (in kind)	Exempt up to TRY 158 per day worked	Not subject to premium
Transport by shuttle service	Not subject to tax	Not subject to premium
Cash travel allowance	Fully subject to tax	Fully subject to premium
Family allowance	Taxed as wages	Exempt up to TRY 3,303 per month
Child allowance	Taxed as wages	Exempt up to TRY 660.60 per child per month, for a maximum of 2 children
Nursery and day-care centre	Exempt up to TRY 16,515 per month for each child of female employees; payment must be made directly to the nursery	Payment made directly to the nursery is not subject to premium; cash payment to the employee is subject to premium
Private health insurance and BES contributions paid by the employer	The payment is included in wages; may be deducted from the income tax base within the conditions and limits of Income Tax Law Art. 63	Exempt up to a monthly total of TRY 9,909 (30% of the minimum wage)

If a cash meal allowance is paid in addition even though a meal is provided at the workplace on the same day, the entire cash payment is subject to premium.

> Legal basis: Income Tax Law Art. 23/8 and 23/16; Law No. 5510, Art. 80 (provision on meal allowance by Law No. 7577, effective from 17 April 2026); SSI Circular No. 2026/12.

2.7 Severance pay ceiling

Period	Annual ceiling
1 January – 30 June 2026	TRY 64,948.77
1 July – 31 December 2026	TRY 73,729.87

Severance pay (kıdem tazminatı) is calculated on the all-inclusive wage (giydirilmiş ücret), found by adding regularly paid cash and cash-equivalent benefits to the employee's last gross wage. Its tax and SSI treatment is set out in Section 4.5.

2.8 Overtime

Subject	Rule
Overtime (exceeding 45 hours per week)	50% above the hourly wage
Excess hours (exceeding contractual hours below 45, up to 45 hours)	25% above the hourly wage
Time off in lieu (if the employee so requests)	1 hour 30 minutes for each hour of overtime; 1 hour 15 minutes for each excess hour; to be granted within 6 months
Annual maximum overtime	270 hours
Work on the weekly rest day	For monthly-paid employees, according to Court of Cassation practice, 1.5 days' wages in addition to the monthly wage for each weekly rest day worked; the calculation is made according to the wage system and working pattern
Work on national and public holidays	An additional day's wages

Night work may not, as a rule, exceed 7.5 hours. In work listed in the law, such as tourism, private security and health services, this limit may be exceeded with the employee's written consent. The law does not provide for a general night premium; a night premium may be agreed by collective labour agreement or employment contract.

2.9 Payment of wages

- Wages are paid at least once a month. For wages not paid within 20 days of the payment date other than due to force majeure, the employee may refrain from work (Art. 34). Non-payment of wages also gives the employee the right to terminate for just cause (Art. 24/II-(e)).
- The highest interest rate applied to deposits is applied to wages not paid on time.
- The employee is given a payslip with each payment.
- From 1 July 2025, employers throughout Türkiye with 3 or more employees must make wage, premium, bonus and similar payments through a bank. Employees covered by the Labour Law, the Press Labour Law and the Maritime Labour Law are counted together in the headcount (regulation amendment, Official Gazette of 4 June 2025).

2.10 Wage garnishment

- At most one quarter of the employee's monthly wage may be garnished; maintenance (alimony) claims are outside this limit (Art. 35).
- The employer must respond to the enforcement office's garnishment order within 7 days and make the deduction in accordance with the instructions in the order.
- Since severance pay and notice pay are not in the nature of wages, they are not subject to this limit.
- Failure to make the deduction despite the garnishment order renders the employer liable to the creditor.

2.11 Minimum wage support (2026)

For 2026, private sector employers are granted support of TRY 42.33 per premium payment day (TRY 1,269.90 for 30 days), and the amount is offset against premium debt (Law No. 5510, Provisional Art. 112). The number of days on which the support is calculated may not exceed the total number of days of insured persons reported from the workplace in the same month of 2025 with a daily PEK of TRY 1,300 or less. Details are in Chapter 7.

2.12 Intern wages

Students undertaking internships within the scope of vocational and technical education may not be paid less than 30% of the net minimum wage (TRY 8,422.65) in workplaces employing 20 or more staff, and less than 15% (TRY 4,211.33) in workplaces employing fewer than 20 staff (Law No. 3308, Art. 25). Vocational education centre 12th-grade students who have obtained journeyman qualification may not be paid less than 50% of the minimum wage.

Two-thirds of the minimum amount payable in workplaces with fewer than 20 staff, and one-third in workplaces with 20 or more staff, is covered as a state contribution. The occupational accident and occupational disease insurance premium of students on compulsory internships is paid by the institution at which they are studying.

KEY FIGURES — Rast Partners

23.75%	SSI employer share before reductions
0.759%	stamp duty on wages
3 employees	or more: wages paid via bank



Leave Entitlements

Leave is one of the areas in which employment law provides the strongest protections in favour of the employee. Failure to grant leave leads to administrative sanctions and, at the end of the employment relationship, to a liability for accumulated leave pay.

IN THIS CHAPTER

3.1 Annual paid leave
3.2 Weekly rest day
3.3 National and public holidays
3.4 Maternity leave
3.5 Nursing leave
3.6 Excused leave (Labour Law Additional Art. 2)
3.7 Sickness and medical reports
3.8 Unpaid leave

3.1 Annual paid leave

Length of service	Minimum leave
From 1 year up to 5 years (5 years included)	14 days
More than 5 years, less than 15 years	20 days
15 years or more	26 days
Employees aged 18 or under and aged 50 or over	At least 20 days
Employees in underground work	4 days are added to the above periods

- To become entitled to leave, the employee must have worked for at least one year, including the probationary period.
- Leave may not be divided by the employer. By agreement of the parties, it may be used in parts, provided that one part is not less than 10 days.

- Weekly rest days and national and public holidays falling within the leave period are not counted towards the leave period.
- Leave pay is paid in advance, before the leave begins.
- When the employment contract ends, pay for unused leave days is paid on the basis of the wage on the termination date.

3.2 Weekly rest day

An employee who has worked on the working days preceding the rest day is given an uninterrupted weekly rest of at least 24 hours within a seven-day period (Art. 46). For a weekly rest day on which no work is performed, that day's wage is paid in full. An employee who works on the weekly rest day is paid, according to Court of Cassation practice, 1.5 days' wages in addition to the monthly wage.

In accommodation facilities holding a tourism operation certificate, the weekly rest day may, with the employee's written request or consent, be granted within the four days following the day on which it is earned (Law No. 7553, 2025).

3.3 National and public holidays

Whether work is performed on these days is determined by the collective labour agreement or the employment contract; if the contract contains no provision, the employee's consent is required for work (Art. 44). The wage for a day not worked is paid in full; for each day worked, an additional day's wage is paid.

3.4 Maternity leave

Law No. 7578 (Official Gazette of 1 May 2026) increased postnatal leave from 8 weeks to 16 weeks.

Subject	Rule
Before birth	8 weeks
After birth	16 weeks
Total	24 weeks
Multiple pregnancy	2 weeks are added to the prenatal period (26 weeks in total)
Working close to birth	If her health permits, with a doctor's approval, the employee may work until 2 weeks before birth; the period worked is added to the postnatal period
Premature birth	The unused prenatal period is added to the postnatal period
Unpaid leave	Up to 6 months from the end of maternity leave, at the employee's request
Birth allowance (SSI)	Subject to at least 90 days of short-term insurance premiums having been reported within the year before birth

One of the spouses who adopt a child under three years of age, or the adopting individual, is granted 8 weeks of maternity leave from the date the child is handed over.

Under the transitional provision of Law No. 7578, the leave of those whose maternity leave was ongoing on 1 May 2026 was extended by 8 weeks; those whose leave had ended but who, as of 1 April 2026, had not completed 24 weeks from birth were granted an additional 8 weeks of leave, provided they applied within 10 working days.

> Legal basis: Labour Law Art. 74 (as amended by Law No. 7578, from 1 May 2026); Law No. 5510, Art. 16 and Art. 18.

FIGURE 3.1 **Maternity leave: new schedule after Law No. 7578**



Total 24 weeks (26 weeks for multiple pregnancy) · Paternity leave: 10 days paid · Nursing leave: 1.5 hours a day until age 1

On adoption of a child under three, 8 weeks of maternity leave are granted from the date of placement.

Source: Labour Law Art. 74 and Additional Art. 2 (as amended by Law No. 7578, 1 May 2026)

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3.5 Nursing leave

A female employee is granted nursing leave totalling 1.5 hours per day to nurse her child under one year of age. The employee determines between which hours and in how many parts this time is used; nursing leave is counted as part of daily working time.

3.6 Excused leave (Labour Law Additional Art. 2)

Leave	Duration and nature
Marriage	3 days, paid
Adoption	3 days, paid
Death of mother, father, spouse, sibling or child	3 days, paid
Spouse giving birth	10 days, paid (increased from 5 days to 10 days by Law No. 7578)
Treatment of a child with at least 70% disability or a chronic illness	Based on a medical report, by only one of the parents, up to 10 days per year in full or in parts, paid
Becoming a foster family (Art. 74)	After the date the child is handed over, 10 days at the employee's request, unpaid

3.7 Sickness and medical reports

Situation	Allowance start	SSI payment
Sickness — outpatient treatment	3rd day of incapacity	2/3 of daily earnings
Sickness — inpatient treatment	3rd day of incapacity	1/2 of daily earnings
Occupational accident and occupational disease	From the first day	Outpatient 2/3, inpatient 1/2
Maternity	Throughout maternity leave	2/3 of daily earnings

In case of sickness, the allowance depends on at least 90 days of short-term insurance premiums having been reported within the year before the start of incapacity. The SSI makes no payment for the first two days.

3.8 Unpaid leave

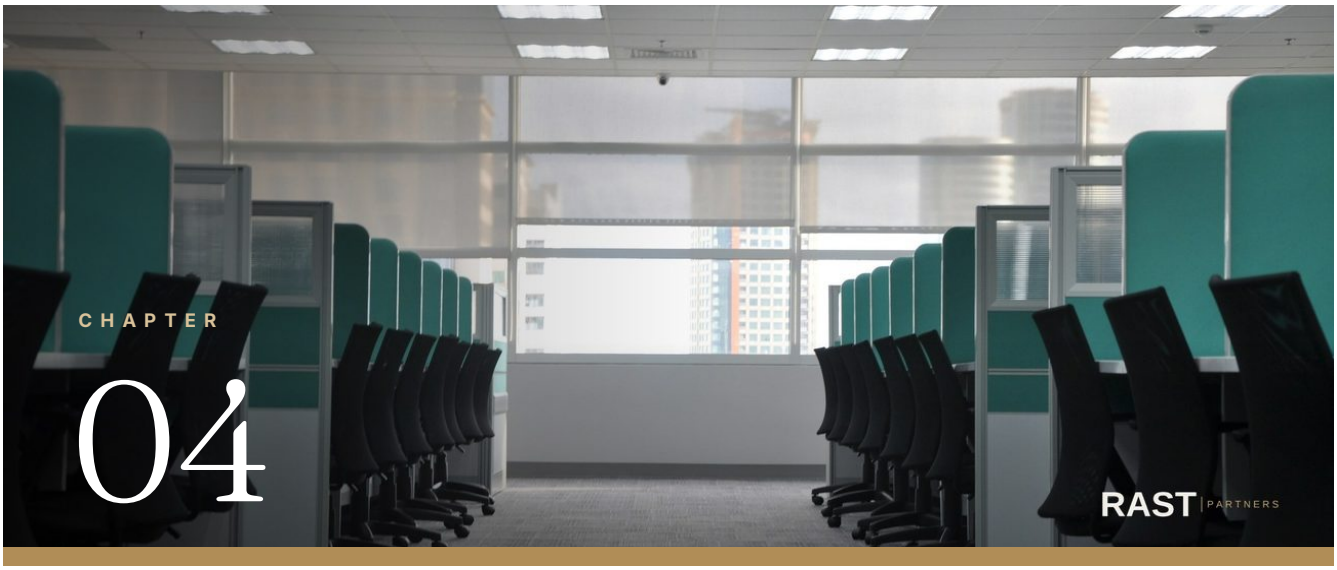
Apart from the cases regulated by law, unpaid leave is granted by written agreement of the parties; the employer may not unilaterally place an employee on unpaid leave. Unpaid leave of up to 6 months after birth and the 10-day leave granted to foster families, however, are statutory rights arising on the employee's request. Unpaid leave periods are reported as missing days in the monthly premium and service notification.

KEY FIGURES — Rast Partners

24 weeks — maternity leave; 26 for multiple pregnancy

10 days — paid paternity leave

1.5 hours — daily nursing leave until the child is 1



Termination of Employment

The end of the employment relationship is the stage with the highest risk of error. Incorrectly identifying the type of termination, failing to comply with procedural rules or selecting the wrong termination code may legally weaken even a termination based on a valid reason.

IN THIS CHAPTER

4.1 Types of termination and compensation consequences
4.2 Termination procedure
4.3 Notice periods and job-search leave
4.4 Severance pay
4.5 Tax and SSI treatment of payments on termination
4.6 Release (ibraname)
4.7 Reinstatement
4.8 Collective redundancy (Art. 29)
4.9 Payment items in mediation
4.10 SSI termination codes

THREE STEPS IN TERMINATION — Rast Partners

1

Type and basis of termination

Valid reason, Art. 25/II, resignation, retirement... Severance and notice outcomes depend on this.

Section 4.1

2

Procedure

Under job security: written notice, a clear reason and, where required, the employee's defence.

Section 4.2

3

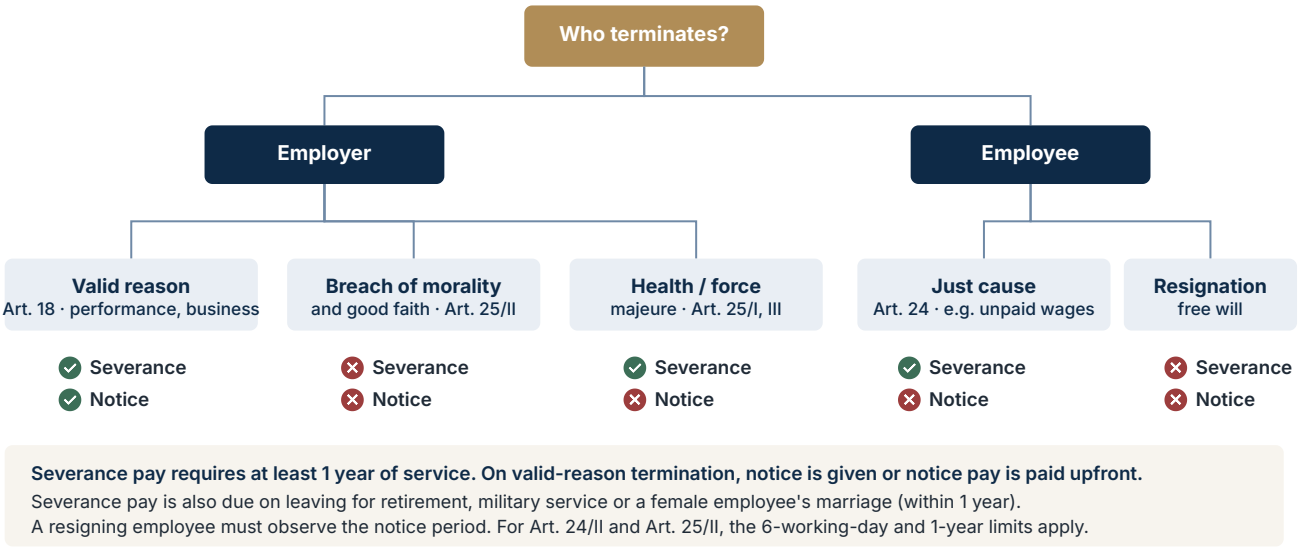
Payments and notifications

Compensation calculations, tax and SSI treatment, correct termination code.

Section 4.4–4.10

4.1 Types of termination and compensation consequences

FIGURE 4.2 Termination decision tree: what is payable in each case?



Source: Labour Law Arts. 17, 18, 24, 25; Law No. 1475, Art. 14

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Termination	Legal basis	Severance pay	Notice pay
Termination by the employer for a valid reason	Art. 17–18 (performance, conduct, operational requirements)	Paid	Notice period is given or its pay is paid in advance
Immediate termination by the employer for breach of the rules of morality and good faith	Art. 25/II	Not paid	Not paid
Termination by the employer for health reasons or force majeure	Art. 25/I, Art. 25/III	Paid	Not paid
Termination by the employee for just cause	Art. 24	Paid	Not paid
Resignation	—	Not paid	Not paid; the employee must observe the notice period
Retirement, military service, marriage of a female employee (within 1 year)	Law No. 1475, Art. 14	Paid	Not paid

For severance pay, the employee must have worked for at least one year for the same employer.

Time limits for immediate termination: The right of termination based on Art. 24/II and Art. 25/II must be exercised within 6 working days from the day the other party learns of the conduct and, in any event, within one year from the occurrence of the act. If the employee has obtained a material benefit from the incident, the one-year limit does not apply.

4.2 Termination procedure

Procedural rules differ depending on whether the employee is covered by job security and on the type of termination:

- **Termination for a valid reason of an employee covered by job security (Art. 18–19):** The employer must give the termination notice in writing and state the reason for termination clearly and precisely. If the termination relates to the employee's conduct or performance, the contract may not be terminated without obtaining the employee's defence. The law does not set a period for the defence; a reasonable period must be allowed.
- **Termination based on operational requirements:** Written notice and a statement of reasons are mandatory; obtaining a defence is not required.
- **Immediate termination based on Art. 25/II:** Obtaining a defence is not a statutory validity requirement; however, obtaining a defence and drawing up a written record is recommended to prove the events.
- **Employees not covered by job security:** The form and defence requirements in Art. 19 are not validity requirements. Nevertheless, to address the risk relating to proof and compensation for bad faith, it is recommended that termination be made in writing and with reasons.
- The notice is delivered to the employee by hand against signature or sent by a provable method such as a notary or registered mail with return receipt. If the employee refuses to sign, drawing up a written record is recommended.

4.3 Notice periods and job-search leave

Length of service	Notice period
Less than 6 months	2 weeks
6 months – 1.5 years	4 weeks
1.5 years – 3 years	6 weeks
More than 3 years	8 weeks

Notice pay is calculated on the all-inclusive wage; it is subject to income tax and stamp duty but not to SSI premiums.

Job-search leave (Art. 27): During the notice period, the employee is granted paid job-search leave of at least two hours per day. If the employee wishes, these hours may be combined and used in one block, provided that they fall on the days immediately before the day of departure and the employer is notified. If the leave is not granted or is granted only in part, the wage for that period is paid. If the employee is made to work during the leave, the wage for the time worked is additionally paid with a 100% premium.

FIGURE 4.1 Annual leave and notice periods by length of service



Employees aged 18 or under and 50 or over get at least 20 days' annual leave; underground work adds 4 days.

Source: Labour Law Art. 17 and Art. 53

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4.4 Severance pay

Parameter	Value
Ceiling, 1 January – 30 June 2026	TRY 64,948.77
Ceiling, 1 July – 31 December 2026	TRY 73,729.87
Calculation	30 days' all-inclusive gross wage for each full year of service; pro rata for periods exceeding a full year
Minimum length of service	1 year

The all-inclusive wage includes regularly paid bonuses and premiums, meals, transport and similar recurring cash benefits and benefits measurable in cash. Occasional payments are not included.

4.5 Tax and SSI treatment of payments on termination

Payment	Income tax	Stamp duty	SSI premium
Severance pay (within the ceiling)	Exempt	Subject	Not subject
Portion of severance pay exceeding the ceiling	Subject	Subject	Not subject
Notice pay	Subject	Subject	Not subject
Pay for unused annual leave	Subject	Subject	Subject
Overtime pay receivable	Subject	Subject	Subject
Non-reinstatement (job security) compensation	Exempt	Subject	Not subject
Idle-period wages	Subject	Subject	Subject

4.6 Release (ibraname)

For a release to be valid, all of the following are required (Turkish Code of Obligations Art. 420):

- it must be in writing,
- at least one month must have passed from the end of the contract on the date of the release,
- the type and amount of the receivable being released must be clearly stated,
- payment must be made on the full amount due and through a bank.

A release that lacks these elements is absolutely null and void. Documents that do not reflect the actual amount of the entitlement have effect only as a receipt for the amount they state.

4.7 Reinstatement

- **Scope:** Employees with at least 6 months' seniority working under an indefinite-term contract at workplaces employing 30 or more employees. The total number of employees working at the employer's workplaces in the same line of business is taken as the basis. Employer's representatives are excluded.
- **Time limit:** An application to a mediator is made within 1 month from service of the termination notice; if no agreement is reached, a lawsuit is filed within 2 weeks from the final mediation record.
- **Outcome:** If the termination is held invalid, the employee applies to the employer within 10 working days from service of the final judgment; the employer reinstates the employee within 1 month. If the employer does not do so, it pays non-reinstatement compensation equal to 4–8 months' wages. In either case, idle-period wages of up to 4 months are paid.

FIGURE 4.3 Reinstatement process timeline



Scope: 30+ employees (workplaces in same sector) · at least 6 months' service · indefinite contract · excl. employer representatives
If not reinstated: non-reinstatement compensation of 4–8 months' wages. In either case: up to 4 months' idle-period wages.

Source: Labour Law Arts. 18, 20, 21; Law No. 7036, Art. 3

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4.8 Collective redundancy (Art. 29)

Number of employees at the workplace	Number deemed a collective redundancy
20 – 100	At least 10 employees
101 – 300	At least 10%
301 and above	At least 30 employees

Terminations made on the same or different dates within a one-month period are assessed together. The employer gives written notice at least 30 days in advance to the workplace union representatives, the Provincial Directorate of Labour and Employment and İŞKUR. Terminations take effect 30 days after notification to the provincial directorate.

4.9 Payment items in mediation

It is recommended that the payment items (severance, notice, leave pay, overtime, etc.) be stated separately in the mediation agreement. The tax and SSI assessment is made according to the actual legal nature of the payment, not the name given to it in the document. Where the items are not itemised, it becomes difficult to prove the nature of the payment; this creates a risk of additional premiums and taxes on the portions that qualify as wages.

4.10 SSI termination codes

The table below contains the codes most frequently used in practice; the full list is available in the SSI e-Bildirge system.

Code	Description
01	Termination of a probationary employment contract by the employer
02	Termination of a probationary employment contract by the employee
03	Termination of an indefinite-term employment contract by the employee (resignation)
04	Termination of an indefinite-term employment contract by the employer without stating just cause
05	Expiry of a fixed-term employment contract
08	Due to retirement (old age) or lump-sum payment
09	Due to disability retirement
10	Death
11	Death resulting from an occupational accident
12	Military service
13	Marriage of a female employee
14	Completion of the conditions for retirement other than age
23	Termination by the employee for compelling reasons
24	Termination by the employee for health reasons
25	Termination by the employee due to the employer’s conduct in breach of the rules of morality and good faith
27	Termination by the employer for compelling reasons and due to detention
28	Termination by the employer for health reasons
42–50	Termination by the employer based on the relevant subparagraph of Art. 25/II

By Circular No. 2021/9, the SSI abolished the former code 29 and introduced a separate code for each subparagraph of Art. 25/II:

Code	Art. 25/II subparagraph
42	(a) Misleading the employer about the qualifications or conditions required at recruitment
43	(b) Words or conduct offending the honour and dignity of the employer or its family members, or a false accusation
44	(c) Sexual harassment of another employee at the workplace
45	(d) Assault, coming to the workplace drunk or under the influence of drugs, or using them at the workplace
46	(e) Conduct inconsistent with honesty and loyalty (abuse of trust, theft, disclosure of trade secrets)
47	(f) An offence punishable by imprisonment of more than seven days and not suspended
48	(g) Absenteeism
49	(h) Persistent failure to perform assigned duties despite being reminded
50	(ı) Endangering occupational safety or causing damage exceeding 30 days' wages

Code 14 is used for an employee who leaves after completing the conditions for retirement other than age, and code 08 for an employee who leaves on retirement. Where an employee terminates for just cause based on employer breaches such as non-payment of wages, selecting resignation (03) instead of code 25 is the most common coding error and one that gives rise to disputes.

CAUTION — COMMON MISTAKES IN THE TERMINATION PROCESS

- Failure to obtain a defence in a termination based on the conduct or performance of an employee covered by job security renders the termination invalid.
- An incorrect termination code affects the employee's unemployment benefit and the employer's burden of proof in a dispute.
- A release obtained before one month has passed from the end of the contract is absolutely null and void.
- Failure to itemise the payment items in the mediation document may create an unnecessary premium and tax burden.

KEY FIGURES — Rast Partners

6 working days
to exercise immediate termination

1 month
a release signed earlier is void

30 days
prior notice of collective redundancy



Working Time and Employee Rights

Working hours, rest entitlements and the principle of equal treatment shape the day-to-day running of the employment relationship. Breaches in this area can lead both to administrative sanctions and to the employee's right to terminate for just cause.

IN THIS CHAPTER

5.1 Working time
5.2 Make-up work
5.3 Equal treatment
5.4 Psychological and sexual harassment
5.5 Absenteeism
5.6 Wage deduction penalty

5.1 Working time

Subject	Duration
Maximum weekly working time	45 hours
Maximum daily working time (including under averaging)	11 hours
Break for work of 4 hours or less	15 minutes
For work of more than 4 hours and up to 7.5 hours	30 minutes
For work of more than 7.5 hours	1 hour
Night work	As a rule, 7.5 hours

5.2 Make-up work

In cases such as work stoppage for compelling reasons, closure of the workplace before or after national and public holidays, or leave granted at the employee's request, make-up work may be required within 4 months for the periods not worked (the President may extend this period up to twice its length). Make-up work is not deemed overtime; it may not exceed 3 hours per day or the maximum daily working time, and may not be required on holidays.

5.3 Equal treatment

The employer may not discriminate on grounds of language, race, colour, sex, disability, political opinion, philosophical belief, religion and sect, or similar reasons. A lower wage may not be agreed for the same work or work of equal value on grounds of sex. In case of breach of this principle, the employee may claim appropriate compensation of up to four months' wages in addition to the rights of which they have been deprived (Art. 5).

5.4 Psychological and sexual harassment

The employer is obliged to take the necessary measures to prevent employees from being subjected to psychological and sexual harassment and to prevent those who have been subjected to it from suffering further harm (Turkish Code of Obligations Art. 417). In practice, it is recommended that this obligation be fulfilled through a written policy and a complaints mechanism. Harassment gives the employee the right to terminate for just cause and may give rise to liability for compensation.

5.5 Absenteeism

An employee's failure to attend work without permission or without just cause for 2 consecutive working days, on the working day following any holiday twice within one month, or for 3 working days within one month gives the employer the right of immediate termination (Art. 25/II-(g)).

5.6 Wage deduction penalty

The employer may not impose a wage deduction penalty for reasons other than those set out in the collective labour agreement or the employment contract (Art. 38). The deduction is notified to the employee immediately together with its reason and may not exceed two days' wages in one month. The amounts deducted are deposited into the account of the Ministry of Labour and Social Security within one month from the date of deduction. Obtaining a defence is not a statutory requirement; it is mandatory if the collective labour agreement or disciplinary regulation provides for it.

KEY FIGURES — Rast Partners

45 hours	270 hours	4 months
maximum weekly working time	maximum annual overtime	to complete make-up work



Social Security

The social security system protects employees against sickness, work accidents, maternity, disability, old age and death. Failures in notification and payment obligations result in administrative fines and retrospective premium collection.

IN THIS CHAPTER

6.1 Insurance branches
6.2 Occupational accident notification
6.3 Retirement
6.4 Retired employees — social security support premium
6.5 SSI administrative fines (2026)
6.6 Key notification and payment deadlines

6.1 Insurance branches

Insurance branch	Entitlement
Disability	Disability pension for an insured person who has lost at least 60% of their working capacity
Old age	Old-age pension
Death	Survivors' pension and funeral allowance for beneficiaries
Sickness	Temporary incapacity allowance
Maternity	Birth allowance, nursing allowance, temporary incapacity allowance
Occupational accident and occupational disease	Temporary incapacity allowance, permanent incapacity income
General health insurance	Health services

6.2 Occupational accident notification

- The employer notifies an occupational accident to the local law enforcement authorities immediately and to the SSI within 3 working days after the accident at the latest (Law No. 5510, Art. 13). The notification period to the SSI is the same for fatal accidents.
- If the accident occurred at a place outside the employer's control, the 3-working-day period starts from the date the employer learns of the accident.
- Healthcare providers are also separately obliged to notify the SSI of the occupational accident of an insured person who applies for treatment.
- The penalty for failure to notify ranges between TRY 44,443 and TRY 133,329 in 2026, depending on the hazard class of the workplace and the number of employees (Law No. 6331, Art. 14 and Art. 26).
- If the notification is made late, the temporary incapacity allowance paid up to the notification date is recovered from the employer.

6.3 Retirement

Retirement conditions are determined individually according to the date of first insurance, insurance status and number of premium days. Owing to graduated age requirements and transitional provisions, each employee's situation must be assessed separately on the basis of their SSI service record.

6.4 Retired employees — social security support premium

A social security support premium (SGDP) is deducted for those who continue to work under 4/a while receiving an old-age pension:

Item	Rate
Employee share	7.5%
Employer share	22.5%
Short-term insurance branches (employer)	2.25%
Total	**32.25%**
Unemployment insurance	Not applicable

The 2-point premium reduction does not apply to these employees.

6.5 SSI administrative fines (2026)

Act (Law No. 5510, Art. 102)	2026 fine amount
Failure to submit the employment start notification on time (per insured person)	TRY 33,030
Detection that the employment start notification was not submitted (per insured person)	TRY 66,060
Repetition within one year (per insured person)	TRY 165,150
Failure to submit the monthly premium and service document on time — original document (per insured person, up to TRY 66,060 per document)	TRY 6,606
Same — supplementary document (per insured person, up to TRY 66,060 per document)	TRY 4,128.75
Detection of unreported service or earnings (per document)	TRY 66,060

If the notification is submitted voluntarily within 30 days after the deadline and the fine is paid within 15 days from service, the fine is reduced to one quarter.

6.6 Key notification and payment deadlines

Obligation	Deadline
Withholding tax and social security premium return (MUHSGK)	26th of the following month
Payment of SSI premiums	End of the following month
Employment start notification	Before work begins
Employment termination notification	10 days from termination
Occupational accident	Law enforcement immediately, SSI within 3 working days

KEY FIGURES — Rast Partners

3 working days
to notify a work accident to the SSI

32.25%
total SGDP for retired employees

60%
loss of working capacity for disability



SSI Premium Incentives and Employment Support

Incentives directly reduce employer costs; however, an incentive applied without meeting its conditions is recovered together with late payment penalties and late payment interest.

IN THIS CHAPTER

7.1 General conditions
7.2 Basic premium reduction — Law No. 5510, Art. 81/ı
7.3 Minimum wage support (2026)
7.4 Employment of young people, women and holders of vocational certificates (6111 — Law No. 4447, Provisional Art. 10)
7.5 Employment of unemployment benefit recipients
7.6 Employment of insured persons with disabilities
7.7 Combined application of incentives
7.8 Sectoral support (Law No. 7590, Official Gazette of 31 July 2026)

7.1 General conditions

- Monthly premium and service documents and withholding tax and social security premium returns (MUHSGK) must be submitted on time,
- Premiums (the insured person's share and the employer's share not covered by the Treasury) must be paid on time,
- There must be no overdue premium, administrative fine, late payment penalty or late payment interest debt to the SSI. These debts are not an obstacle as long as deferral, instalment or restructuring terms are complied with.
- Employers found to have employed unregistered insured persons may not benefit from many incentives for a certain period.

The debt check is carried out across all of the employer's workplaces for the 2/5-point reduction, and for the workplace benefiting from the incentive for the 6111 incentive.

7.2 Basic premium reduction — Law No. 5510, Art. 81/1

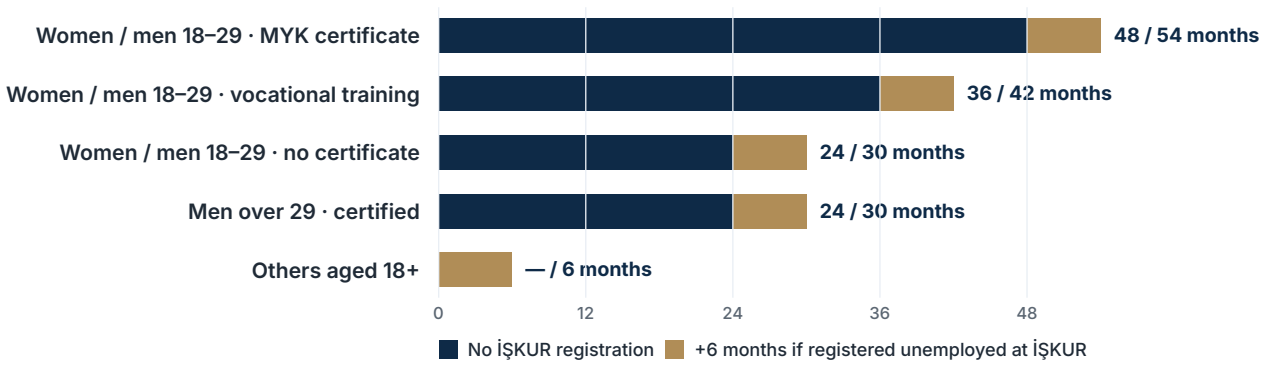
2 points of the MYÖ employer share of private sector employers, and 5 points in the manufacturing sector (NACE C) until 31 December 2026, are covered by the Treasury. The reduction does not require an application. It does not apply to public procurement work or to employees subject to SGDP. When applied in the same period as another incentive, this reduction is deducted first.

7.3 Minimum wage support (2026)

Parameter	Rule
Support amount	TRY 42.33 per premium payment day (TRY 1,269.90 for 30 days)
Scope	The insured person's daily PEK reported in the same month of 2025 must be TRY 1,300 or less
Day limit	The support is calculated on the number of days in the current month of 2026, not exceeding the total number of days of insured persons whose daily PEK was reported at TRY 1,300 or less in the same month of 2025
Workplaces subject to a collective labour agreement	Daily earnings limit TRY 2,600
Underground workplaces extracting lignite and hard coal	Daily earnings limit TRY 3,467
Workplaces brought into scope for the first time in 2026	The 2025 base month condition does not apply; the number of days of all insured persons is taken as the basis
Legal basis	Law No. 5510, Provisional Art. 112 (Law No. 7573), SSI Circular No. 2026/8

7.4 Employment of young people, women and holders of vocational certificates (6111 — Law No. 4447, Provisional Art. 10)

FIGURE 7.1 6111 incentive: period the employer share is covered (months)



Source: Law No. 4447, Provisional Art. 10; hiring deadline 31 December 2026

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For insured persons hired by 31 December 2026 who meet the conditions, the employer share of the premiums listed in Law No. 5510, Art. 81 (the portion remaining after deduction of the 2/5-point reduction) is covered by the Unemployment Insurance Fund. The employer share of unemployment insurance is not included in this support.

Insured person	Not registered with İŞKUR	Registered unemployed with İŞKUR
Woman over 18 or man aged 18–29, with a vocational qualification certificate	48 months	54 months
Same group, graduate of vocational-technical education or completed an İŞKUR course	36 months	42 months
Same group, without these certificates and qualifications	24 months	30 months
Man over 29, with a vocational qualification certificate or vocational-technical education	24 months	30 months
Other insured persons over 18	No support	6 months

Key conditions: The insured person must not have been recorded in premium and service documents in the six months before the hiring date and must be hired in addition to the average number of insured persons reported by the workplace in the same period.

7.5 Employment of unemployment benefit recipients

If an insured person currently receiving unemployment benefit is hired in addition to the workplace's average number of insured persons over the last six months, the employee and employer shares of insurance premiums calculated on the lower limit of earnings subject to premium (1% for short-term insurance branches) and the general health insurance premium are covered by the Unemployment Insurance Fund for the remaining period of unemployment benefit (Law No. 4447, Art. 50). This support is not applied together with the 2-point reduction.

7.6 Employment of insured persons with disabilities

For employers employing insured persons with disabilities, the employer share of premiums calculated on the lower limit of earnings subject to premium for these insured persons is covered by the Treasury. Employers with debts to the SSI may also benefit from this support.

EMPLOYMENT OF PERSONS WITH DISABILITIES — Rast Partners

3%
disabled employment quota for private-sector workplaces with 50+ employees

Treasury
covers the employer share of premiums for disabled insured persons

PEK floor
earnings amount on which the support is calculated

7.7 Combined application of incentives

Combination	Application
2/5-point reduction + minimum wage support	Applied together
6111 incentive + 2/5-point reduction	Applied together; the 2/5 points are deducted first, and the remaining employer share is covered by the Fund
6111 incentive + minimum wage support	May be applied together; the offset is limited to the premium payable by the employer
Disability incentive + minimum wage support	May be applied together
Employment of unemployment benefit recipients + 2-point reduction	Not applied together

Incentive combinations must be separately checked through the SSI system on an insured person, workplace and period basis.

7.8 Sectoral support (Law No. 7590, Official Gazette of 31 July 2026)

Tourism accommodation facilities: Private sector accommodation facilities holding a tourism operation certificate from the Ministry of Culture and Tourism receive support of TRY 116.67 per premium payment day for the months in which the facility is in operation during the May–December 2026 period (Law No. 4447, Provisional Art. 36; SSI Circular No. 2026/21). The support is limited to the premium payable by the employer after other incentives have been applied. Employees subject to SGDP and foreign national insured persons are excluded. If unregistered employment or under-reporting of earnings is detected, the support is recovered.

Manufacturing sector: The duration of the employment support for the manufacturing sector under Law No. 4447, Provisional Art. 35 has been extended to 31 December 2028.

KEY FIGURES — Rast Partners

31.12.2026 — last hiring date for the 6111 incentive

TRY 42.33 — daily minimum wage support

54 months — longest 6111 support period



Occupational Health and Safety

Occupational Health and Safety Law No. 6331 imposes obligations on all employers, regardless of the size of the workplace.

IN THIS CHAPTER

8.1 Core employer obligations
8.2 Hazard class
8.3 Renewal of the risk assessment
8.4 Minimum working time of OHS professionals
8.5 Employee training
8.6 Periodic medical examinations
8.7 OHS administrative fines

8.1 Core employer obligations

- Carry out, or have carried out, a risk assessment,
- Appoint an occupational safety specialist and a workplace physician, or obtain this service from a joint health and safety unit,
- Provide employees with OHS training before they start work and at regular intervals,
- Supply personal protective equipment and ensure its use,
- Prepare an emergency plan and appoint support staff for emergencies,
- Arrange health surveillance of employees.

Low hazard workplaces with fewer than 50 employees: The obligation to appoint OHS professionals has also been in force for these workplaces since 1 January 2025. In these workplaces, the employer or the employer's representative may carry out OHS services personally after completing the training announced by the Ministry. **Pre-employment and periodic medical examinations and tests are excluded from this option;** a workplace physician service must be obtained for them (Law No. 6331, Art. 6).

8.2 Hazard class

The hazard class of a workplace is determined under the Communiqué on Workplace Hazard Classes Relating to Occupational Health and Safety, according to the NACE code of the main activity carried out at the workplace. For example, office activities are mostly in the low hazard class, while construction and mining activities are in the very hazardous class. The Communiqué was amended on 1 April 2026; the code and class of the workplace should be checked separately.

FIGURE 8.1 OHS obligations by hazard class

	LOW HAZARD	HAZARDOUS	VERY HAZARDOUS
Risk assessment renewal	6 years	4 years	2 years
Periodic medical examination	5 years	3 years	1 year
Basic OHS training	8 training hours	12 training hours	16 training hours
Refresher training (min. 8 training hours)	Every 3 years	Every 2 years	Every year
Workplace physician (per employee/month)	5 min	10 min	15 min
Occupational safety specialist (per employee/month)	10 min	20 min	40 min

Source: Law No. 6331 and related regulations; OHS Training Regulation (Official Gazette of 2 April 2026)

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8.3 Renewal of the risk assessment

Hazard class	Renewal period
Very hazardous	At least every 2 years
Hazardous	At least every 4 years
Low hazard	At least every 6 years

The assessment is renewed without waiting for the period to expire if the workplace relocates, new technology or equipment is introduced, the production method changes, or an occupational accident, occupational disease or near-miss occurs.

8.4 Minimum working time of OHS professionals

Hazard class	Workplace physician (per employee, monthly)	Occupational safety specialist (per employee, monthly)
Low hazard	5 minutes	10 minutes
Hazardous	10 minutes	20 minutes
Very hazardous	15 minutes	40 minutes

8.5 Employee training

The training system has been reorganised by the Regulation on the Procedures and Principles of Occupational Health and Safety Training for Employees (Official Gazette of 2 April 2026):

Training	Low hazard	Hazardous	Very hazardous
Induction training (before actually starting work, face to face)	At least 2 hours	At least 2 hours	At least 2 hours
Basic training (within 3 months at the latest after starting work)	At least 8 class hours	At least 12 class hours	At least 16 class hours
Refresher training	Every 3 years, at least 8 class hours	Every 2 years, at least 8 class hours	Every year, at least 8 class hours

One class hour consists of 45 minutes of training and a 15-minute break. Induction training does not replace basic training. In hazardous and very hazardous workplaces, the training topic on job- and workplace-specific risks is delivered face to face, with at least 3 and 4 class hours respectively allocated to it. Records of attendance and success are kept.

> Legal basis: Regulation on the Procedures and Principles of Occupational Health and Safety Training for Employees (Official Gazette of 2 April 2026); Ministry of Labour and Social Security implementation guide.

8.6 Periodic medical examinations

Hazard class	Frequency
Low hazard	At least every 5 years
Hazardous	At least every 3 years
Very hazardous	At least every year

8.7 OHS administrative fines

The fine amounts in Law No. 6331 are increased every year by the revaluation rate. The base amount stated in the Law is applied with the following increases according to the number of employees and the hazard class of the workplace (Art. 26/3):

FIGURE 8.2 Increase rates for OHS administrative fines

NUMBER OF EMPLOYEES	LOW HAZARD	HAZARDOUS	VERY HAZARDOUS
Fewer than 10	Base amount	+25%	+50%
10 – 49	Base amount	+50%	+100%
50 or more	+50%	+100%	+200%

Example: the fine for failing to appoint OHS professionals is **TRY 111,263** at the base amount in 2026, and **TRY 333,789** for a very hazardous workplace with 50 or more employees. It is reapplied every month the breach continues.

Source: Law No. 6331, Art. 26/3

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Examples for 2026:

Violation	Base amount (2026)	Maximum amount (50+ employees, very hazardous)
Failure to appoint an occupational safety specialist or workplace physician (per person; every month while the violation continues)	TRY 111,263	TRY 333,789
Failure to report an occupational accident on time	TRY 44,443	TRY 133,329

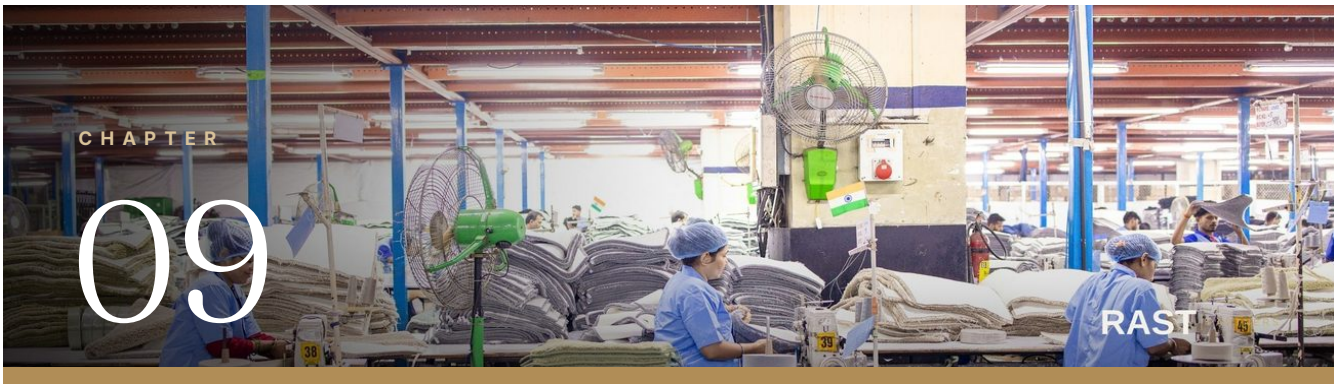
Separate fines are also provided for breaches of other obligations such as risk assessment, training, emergency plan and health surveillance; some of these recur every month while the violation continues.

KEY FIGURES — Rast Partners

2 hours
face-to-face training before starting work

2 · 4 · 6 years
risk assessment renewal periods

200%
highest OHS fine uplift



Trade Union Rights and Collective Bargaining Agreements

The right to organise is guaranteed by the Constitution. Law No. 6356 sets detailed rules on union membership, collective bargaining authority and the bargaining process.

IN THIS CHAPTER

9.1 Union membership and protection
9.2 Authority to conclude a collective bargaining agreement
9.3 Strikes and lockouts
9.4 Payroll at workplaces subject to a collective bargaining agreement

9.1 Union membership and protection

- Employees join a trade union, and may withdraw from membership, via e-Devlet.
- The employer may not discriminate between employees on the grounds of union membership or union activity, and may not terminate the employment contract for this reason.
- In the event of termination on union grounds, the employee may file a lawsuit under the job security provisions; in addition, union compensation of not less than one year's wages is awarded (Law No. 6356, Art. 25).

9.2 Authority to conclude a collective bargaining agreement

For a trade union to conclude a collective bargaining agreement, it must have registered as members at least 1% of the employees working in the branch of activity in which it is established; in addition, more than half of the employees working at the workplace, or, for an enterprise-level agreement, at least 40% of the employees working in the enterprise, must be its members. The determination of authority is made by the Ministry of Labour and Social Security and notified to the parties.

Stage	Time limit
Call for collective bargaining	Within 15 days of receipt of the certificate of authority
Setting the first meeting	Within 6 business days of service of the call
Collective bargaining period	60 days from the first meeting
In the event of dispute	Mediator; thereafter strike or, in cases provided for by law, the High Arbitration Board

9.3 Strikes and lockouts

- Employment contracts are suspended for the duration of a lawful strike or lockout.
- Strikes and lockouts may not take place in the work listed in Law No. 6356, Art. 62.
- Strike and lockout days are reported as missing days in the monthly premium and service notification (strike 08, lockout 09).

9.4 Payroll at workplaces subject to a collective bargaining agreement

- Wages agreed on a net basis in the collective bargaining agreement must be correctly grossed up.
- For minimum wage support, the daily earnings limit at workplaces subject to a collective bargaining agreement is TRY 2,600.

KEY FIGURES — Rast Partners

1%
branch-of-activity threshold

15 days
to call for talks after authorisation

60 days
collective bargaining period



CHAPTER

10

Personnel File, Personal Data and Record Retention

Personnel files and employee data are the employer's most important means of proof in inspections and disputes; they are also personal data that must be protected under the KVKK.

IN THIS CHAPTER

10.1 Personnel file
10.2 Retention periods
10.3 Employee data and KVKK

10.1 Personnel file

The employer prepares a personnel file for each employee (Art. 75). In addition to the employee's identity details, the file contains the documents required to be prepared by law. In practice, it is recommended that the file contain the following documents:

- Signed employment contract and its annexes, identity details, SSI employment start notification,
- Pre-employment medical report, KVKK privacy notice and, where necessary, a separate explicit consent form,
- Training and certificate documents, annual leave request and approval forms,
- Disciplinary proceedings and written statements of defence, payslips,
- Termination or resignation document.

10.2 Retention periods

Document	Retention period	Legal basis
Workplace books, records and documents (including payroll)	10 years from the beginning of the year following the relevant year	Law No. 5510, Art. 86
Books and documents for tax law purposes	5 years from the beginning of the year following the relevant year	Tax Procedure Law Art. 253
Personal health files	At least 15 years from leaving employment	OHS services legislation
Records of exposure to asbestos, carcinogenic or mutagenic substances and certain biological agents	At least 40 years	Relevant OHS regulations
Commercial books and commercial documents	10 years	Turkish Commercial Code Art. 82
Employment contract, its annexes and wage correspondence	No specific period in law; determined taking into account the 5-year statute of limitations for employee receivables and the general 10-year statute of limitations	Labour Law Additional Art. 3, Turkish Code of Obligations Arts. 146–147
Disciplinary and defence documents	No specific period in law; since they serve as evidence in termination and compensation disputes, statutes of limitations are taken into account	—
Data of candidates not hired	Deleted when the recruitment purpose ends; if kept in a candidate pool, the candidate should be informed and the period should be limited	KVKK Art. 4 and Art. 7

There is no single retention period in law for the personnel file. Each document in the file is subject to its own legal regime: payroll and SSI documents, tax records, the employment contract, health records and disciplinary documents are retained for different periods. The retention period should be determined by assessing together the type of document, the relevant legislation, statutes of limitations and the purpose of processing, and should be set out in writing in a retention and destruction policy. Personal data whose period has expired are deleted, destroyed or anonymised in accordance with KVKK.

10.3 Employee data and KVKK

- A privacy notice is provided to employees and candidates. Where explicit consent is required, consent is obtained separately from the privacy notice.
- If camera monitoring is carried out, employees are informed in advance; monitoring must be limited to its purpose and proportionate.
- If corporate e-mail and devices are to be monitored, it is recommended that employees be notified of this in advance through a written policy.
- The data controller notifies a personal data breach to the Personal Data Protection Board without delay and within 72 hours at the latest from the moment it becomes aware of it; the persons affected by the breach are also notified within the shortest reasonable time. The data processor (for example, an outsourced payroll service provider) informs the data controller without delay when it becomes aware of the breach.
- KVKK administrative fines are increased every year by the revaluation rate.

KEY FIGURES — Rast Partners

72 hours to notify a data breach

10 years document retention for the SSI

15 years personal health files

CHAPTER

11

Performance and Disciplinary Procedures

Performance and disciplinary processes are where most termination disputes begin. Documenting the process and observing time limits directly affect the employer's burden of proof.

IN THIS CHAPTER

11.1 Performance management
11.2 Reporting discipline and absenteeism to the SSI
11.3 Critical time limits

11.1 Performance management

- Performance criteria that are objective and measurable and notified to the employee in writing in advance make it easier for the employer to prove its case in a potential dispute.
- Before terminating an employee covered by job security on grounds of poor performance, the employee's defence must be obtained; implementing a written development plan is recommended.
- Regularly paid performance bonuses are included in the all-inclusive wage (giydirilmiş ücret) used to calculate severance pay and notice pay.

11.2 Reporting discipline and absenteeism to the SSI

Situation	Missing-day code
Disciplinary penalty	03
Police custody	04
Pre-trial detention	05
Unexcused absence	15

11.3 Critical time limits

Action	Time limit
Time for defence	Not specified in law; a reasonable time must be given
Exercising the right of immediate termination (Art. 24/II, Art. 25/II)	6 business days from becoming aware; in any case 1 year from the act
Application to a mediator for reinstatement	1 month from service of the termination notice

KEY FIGURES — Rast Partners

6 working days immediate termination time limit

1 year absolute limit from the act

1 month to apply to mediation for reinstatement

CHAPTER

12

Non-Wage Entitlements and Mandatory Employment

Beyond wages, certain obligations are triggered by headcount and working model: automatic pension enrolment, employment of persons with disabilities and former convicts, and flexible working models.

IN THIS CHAPTER

12.1 Automatic enrolment in the private pension system
12.2 Employment of persons with disabilities and former convicts
12.3 Flexible working models

12.1 Automatic enrolment in the private pension system

Subject	Rule
Scope	At private-sector employers with 5 or more employees, Turkish citizen employees under the age of 45 and those covered by Law No. 5901, Art. 28
Contribution	3% of the employee's earnings subject to premium
State contribution	20% of the contribution paid, from 1 January 2026
Employees aged 45 and over	May join the system voluntarily
Opt-out	Within 2 months of being enrolled in the system
Transfer	Contributions are transferred to the pension company on the business day following the day the wage is paid

12.2 Employment of persons with disabilities and former convicts

Workplace	Mandatory ratio
Private-sector workplaces employing 50 or more employees	3% persons with disabilities
Public-sector workplaces employing 50 or more employees	4% persons with disabilities and 2% former convicts

For an employer with more than one workplace within the same province, the obligation is calculated on the total number of employees at those workplaces. Employees on fixed-term and indefinite-term contracts are taken into account; part-time employees are converted into full-time equivalents according to their working hours. Fractions below one half are disregarded, and fractions of one half and above are rounded up (Labour Law Art. 30).

12.3 Flexible working models

Model	Basic condition
Part-time work	At most two thirds of comparable full-time work
On-call work	Written contract; 20 hours per week if no duration is set; call at least 4 days in advance unless otherwise agreed; if no daily duration, at least 4 hours per call
Remote work	Written contract; the elements in the Remote Work Regulation
Short-time work	Covered in Chapter 15

KEY FIGURES — Rast Partners

3%	employee contribution under auto-enrolment
20%	state contribution in 2026
3%	disability quota, private sector 50+



R&D, Technoparks, Free Zones and Qualified Service Centres

Benefiting from these incentives requires timekeeping, personnel notifications and reporting to be kept fully consistent with the incentive conditions.

IN THIS CHAPTER

13.1 Technology development zones
13.2 R&D and design centres (Law No. 5746)
13.3 Free zones
13.4 Qualified service centres

13.1 Technology development zones

Incentive	Scope
Wage income tax incentive	The tax calculated on the portion of the wages of R&D, design and support personnel working in the zone, relating to those duties, not exceeding 40 times the gross minimum wage (2026: TRY 1,321,200) is cancelled after deduction of the minimum wage exemption; until 31 December 2028
Support personnel	The number of support personnel benefiting from the incentive may not exceed 10% of R&D and design personnel, or 20% for firms with 15 or fewer total personnel
SSI employer share	Half of the employer share premium for R&D, design and support personnel is covered by the Treasury

13.2 R&D and design centres (Law No. 5746)

Incentive	Rate
Wage income tax incentive — holders of a doctorate and holders of at least a master's degree in programme areas to be supported	95% of the calculated tax is cancelled
Holders of a master's degree and holders of a bachelor's degree in programme areas to be supported	90%
Other R&D and design personnel	80%
SSI employer share	Half covered by the Treasury
R&D deduction	All R&D and design expenditure is deducted from the corporate tax base

The incentive applies to the tax remaining after deduction of the minimum wage exemption, on the portion of the wage not exceeding 40 times the gross minimum wage.

13.3 Free zones

- The income tax calculated on the personnel wages of taxpayers that export at least 85% of the FOB value of the goods produced in the zone is cancelled by deducting it from the tax accrued on the withholding tax return (Law No. 3218, Provisional Art. 3).
- In years in which the ratio condition is not met, collection of the cancelled taxes arises.
- The Labour Law and SSI legislation also apply in free zones.

13.4 Qualified service centres

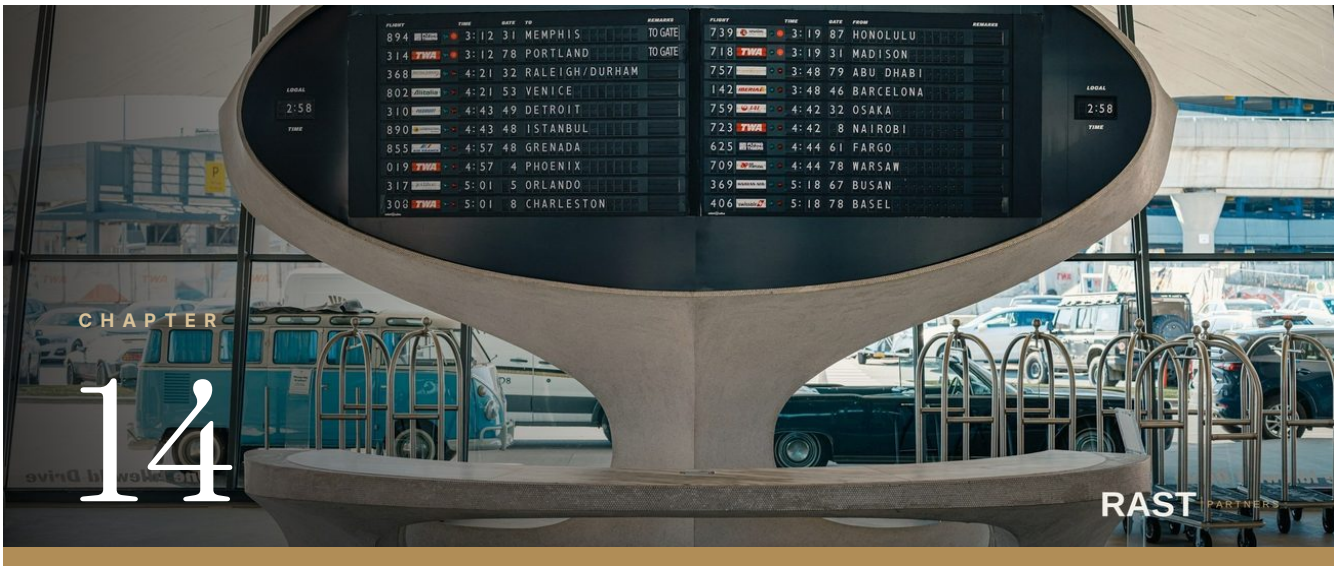
Law No. 7582 (Official Gazette of 4 June 2026) introduced an income tax exemption for the wages of qualified personnel working in qualified service centres as defined in the Foreign Direct Investment Law. The exemption applies to the portion of the wage not exceeding 3 times the gross minimum wage (2026: TRY 99,090); for centres in the Istanbul Financial Centre and in industrial zones approved by the President, to the portion not exceeding 5 times (TRY 165,150). The implementation rules are set out in Income Tax General Communiqué Serial No. 334 (Official Gazette of 4 July 2026).

KEY FIGURES — Rast Partners

40×
minimum wage: incentive wage cap

95%
highest R&D withholding cancellation

85%
FOB export condition in free zones



Foreign National Employees

Employing foreign nationals requires a process that differs from that for Turkish employees in terms of work permits, criteria, SSI and tax.

IN THIS CHAPTER

14.1 Types of work permit (International Labour Force Law No. 6735)

14.2 Assessment criteria, SSI and tax

14.1 Types of work permit (International Labour Force Law No. 6735)

Permit	Duration and condition
Fixed-term work permit	At most 1 year on first application; at most 2 years on the first extension with the same employer, at most 3 years on subsequent extensions
Indefinite work permit	Foreigners holding a long-term residence permit or at least 8 years of legal work permit may apply
Independent work permit	Qualified foreigners who will work independently on their own account
Turquoise Card	Qualified foreigners; indefinite after a 3-year transition period
Work permit exemption	Cases listed in the law, such as persons covered by Law No. 5901, Art. 28 (those who renounced citizenship with a release permit and their descendants)

The extension application is made from 60 days before the permit expires and in any case before the permit period ends; applications made after expiry are rejected. Tracking the permit period is the employer's responsibility.

14.2 Assessment criteria, SSI and tax

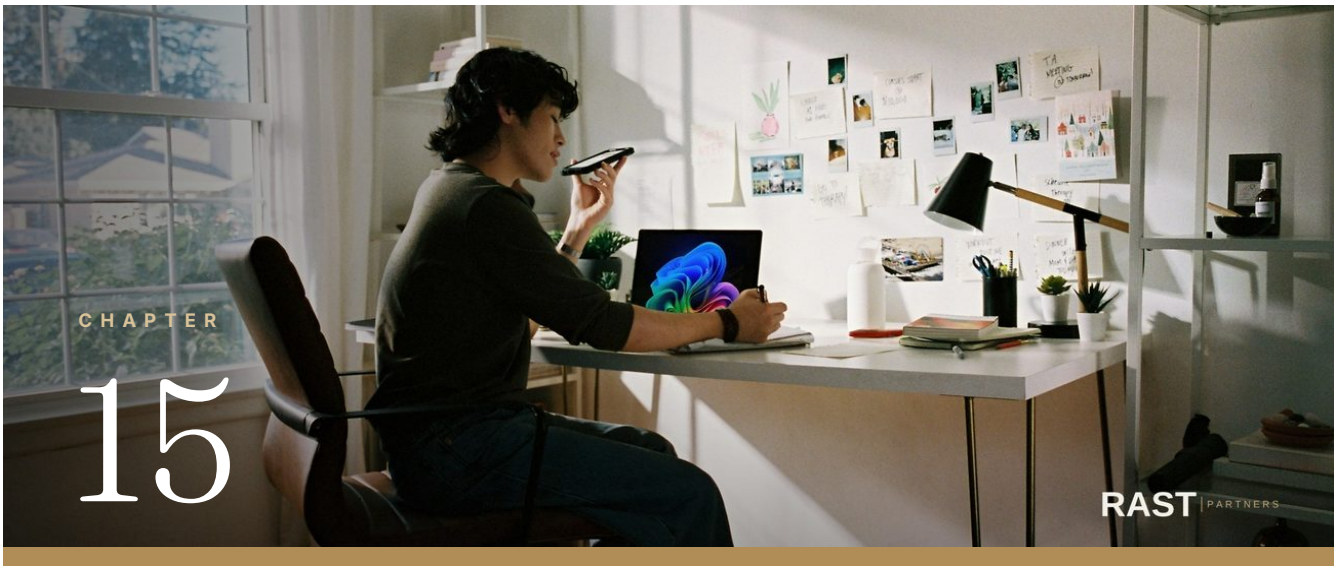
- Applications are assessed by the Ministry according to the workplace, the position, the foreigner's qualifications and the sector. As a general criterion, at least 5 Turkish citizens must be employed at the workplace for each foreigner for whom a work permit is requested. There are exceptions for cases such as key personnel under foreign direct investment.
- An employer employing a foreigner without a permit is subject in 2026 to an administrative fine of TRY 102,503 per foreigner; the fine is increased on repetition.
- Foreigners working with a work permit are subject to the SSI in Türkiye. For employees posted from countries with which a social security agreement exists, the provisions of the agreement are assessed separately.
- Persons residing continuously in Türkiye for more than 6 months in a calendar year are treated as full taxpayers; those who come for a specific and temporary assignment are outside this rule. Double taxation avoidance agreements are taken into account in the final assessment.

KEY FIGURES — Rast Partners

60 days — before expiry: work permit extension

15 days — to notify start and departure

TRY 102,503 — fine for employing without a permit



Flexible and Remote Work, Short-Time Work

Remote and flexible work have become permanent working models. The short-time working allowance is the main tool for protecting employment in times of crisis.

IN THIS CHAPTER

15.1 Remote work contract
15.2 Short-time working allowance (Law No. 4447, Additional Art. 2)

15.1 Remote work contract

The main elements that the contract must contain:

- The definition of the work, the manner in which it is performed, its duration and place,
- Wage and method of payment,
- Equipment provided by the employer and obligations relating to its protection,
- The employer's communication with the employee,
- Determination of the expenses necessary for performing the remote work and the manner in which the employer covers them,
- General and specific working conditions, data protection and occupational health and safety rules.

An employee working at the workplace switches to remote work upon the employee's written request and the employer's acceptance. Changes to remote work conditions must also be agreed in writing.

The SSI notifications of a remote employee are made in the same way as for employees working at the workplace. Paying the employee a fixed cash amount for expenses such as internet, electricity and telephone creates the risk of these payments being treated as wages. Expenses that are necessary for carrying out the work and are covered by the employer on the basis of supporting documents are assessed separately according to the specific circumstances.

15.2 Short-time working allowance (Law No. 4447, Additional Art. 2)

Subject	Rule
Condition	Temporary substantial reduction of weekly working hours, or temporary suspension of activity, due to a general economic, sectoral or regional crisis, a general epidemic or force majeure
Application	By the employer to İŞKUR, together with the grounds; the trade union party to any collective bargaining agreement is also notified
Employee eligibility condition	Subject to an employment contract for the last 120 days before short-time work, and at least 450 days of unemployment insurance premiums in the last 3 years
Payment	60% of the average daily gross earnings based on the earnings subject to premium for the last 12 months
Upper limit	150% of the gross minimum wage
Duration	At most 3 months; the President may extend it up to 6 months
SSI notification	Days not worked with missing-day code 18

KEY FIGURES — Rast Partners

60% short-time working allowance rate

3 months maximum short-time working period

450 days premiums in the last 3 years



CHAPTER 16

Filing and Notification Calendar

Most payroll and SSI obligations follow a fixed calendar. Missing a deadline often triggers a separate administrative fine and late-payment costs.

IN THIS CHAPTER

16.1 Monthly obligations
16.2 Event-driven notifications
16.3 Late payment and penalty rates

16.1 Monthly obligations

FIGURE 16.1 Monthly payroll calendar



Source: Law No. 5510, Revenue Administration and SSI regulations; wage payment day varies by workplace

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Deadline	Obligation	Institution
26th of the following month	Withholding tax and social security premium return (MUHSGK); payment of income tax withholding and stamp duty	Revenue Administration (GİB) / SSI
End of the following month	Payment of SSI premiums	SSI
Business day following the wage payment date	Transfer of automatic enrolment contributions	Pension company
Before the employee starts work	Employment start notification	SSI
10 days from termination	Employment termination notification	SSI
3 business days after the accident	Work accident notification (to law enforcement immediately)	SSI

16.2 Event-driven notifications

Event	Time limit	Institution
Employment of the first insured employee	Workplace registration notification no later than the date employment begins	SSI
Collective redundancy	At least 30 days in advance	Provincial Directorate of Labour and Employment, İŞKUR, workplace trade union representatives
Personal data breach	Within 72 hours at the latest	Personal Data Protection Board
Foreign employee starting employment	May not be employed before a work permit is obtained	Ministry of Labour and Social Security
Foreign employee starting work and end of employment	Notification within 15 days (Law No. 6735, Art. 22)	Ministry of Labour and Social Security

16.3 Late payment and penalty rates

Subject	Rule
SSI late payment penalty	3% per month for the first 3 months from the end of the payment period
SSI late payment interest	Applied additionally for each month from the end of the payment period until the debt is paid
Tax late payment interest	3.7% per month (from 13 November 2025)
Tax loss penalty	As a rule, 1 times the tax lost; 3 times in the cases listed in Tax Procedure Law Art. 359
Filing with voluntary disclosure	No tax loss penalty is imposed; voluntary disclosure interest applies and the tax must be paid within 15 days

The late payment penalty and late payment interest are two separate mechanisms: the late payment penalty is calculated only for the first three months at a fixed rate of 3%; late payment interest is added separately, at the announced rate, to the amounts calculated for each month until the debt is paid (Law No. 5510, Art. 89).

KEY FIGURES — Rast Partners

26th — MUHSGK filing day

Month end — SSI premium payment

3.7% — monthly tax late payment interest



Employment Disputes and Mediation

Under Labour Courts Law No. 7036, applying to a mediator before filing a lawsuit has been made mandatory for employee and employer receivables, compensation claims and reinstatement cases.

IN THIS CHAPTER

17.1 Scope
17.2 Procedure
17.3 Statute of limitations and preclusive periods

17.1 Scope

- Reinstatement claims,
- Severance pay and notice pay and other employee receivables,
- Overtime, annual leave, weekly rest day and public holiday pay,
- Other employee and employer receivables and compensation based on law or on an individual or collective labour agreement.

Claims for material and moral damages arising from a work accident or occupational disease, and related determination, objection and recourse actions, are outside the scope of mandatory mediation.

KEY POINTS — Rast Partners

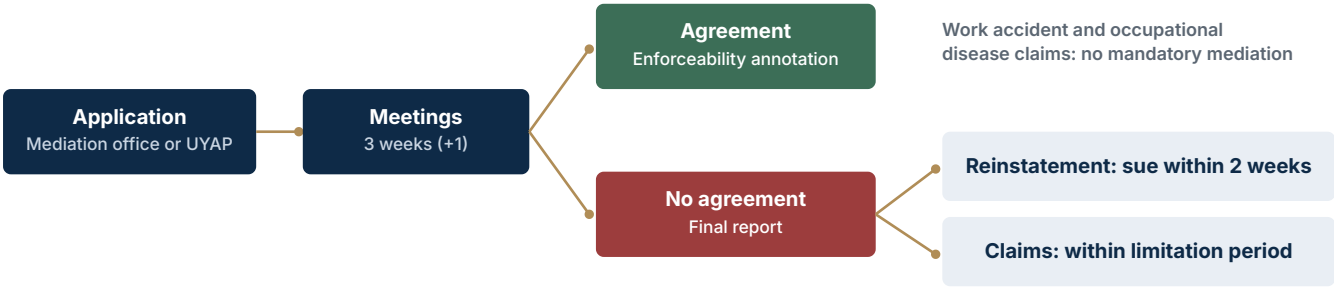
3 weeks
mediation period; +1 week where necessary

2 weeks
from the final report to file a reinstatement suit

5 years
limitation for severance, notice and wage claims

17.2 Procedure

FIGURE 17.1 Mandatory mediation process



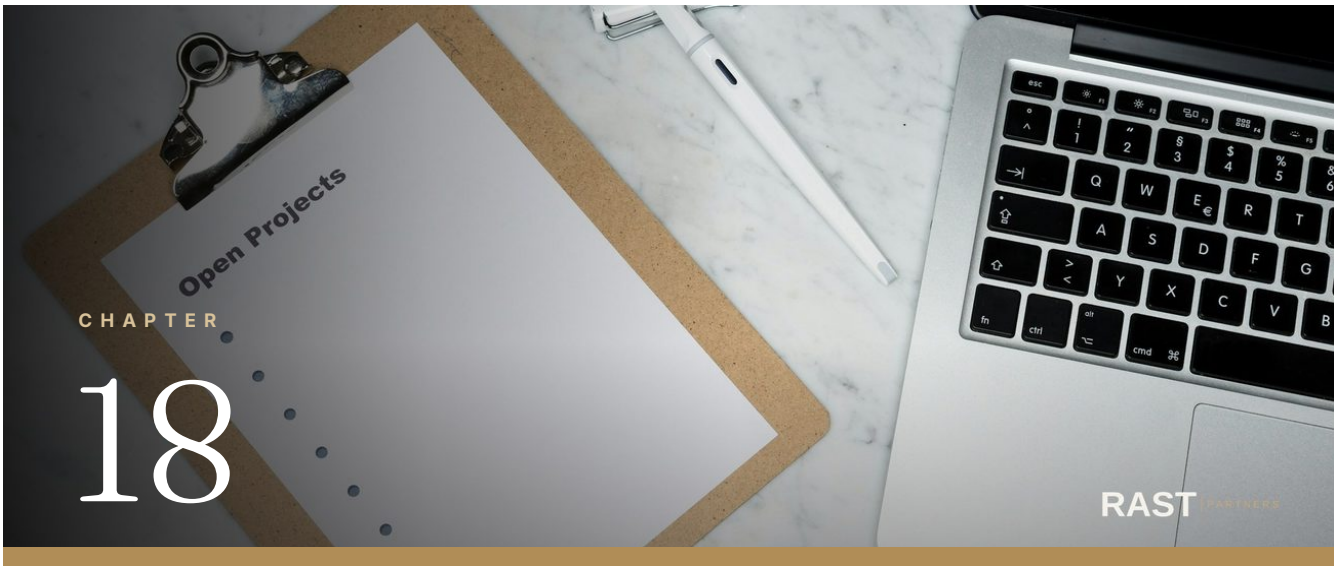
Source: Labour Courts Law No. 7036, Art. 3; Labour Law Art. 20

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Stage	Rule
Application	To the mediation offices at courthouses or via the UYAP Citizen Portal using an e-Government password
Duration	3 weeks from the appointment of the mediator; may be extended by the mediator by up to 1 week where necessary
Agreement	An annotation of enforceability may be obtained for the agreement document
No agreement — reinstatement	The lawsuit is filed within 2 weeks of the final report
No agreement — receivables and compensation	The lawsuit is filed within the statute of limitations
Lawsuit filed without applying to a mediator	Dismissed on procedural grounds for failure to meet a mandatory precondition to suit

17.3 Statute of limitations and preclusive periods

Receivable	Period
Severance pay	5 years
Notice pay	5 years
Bad-faith and equal treatment compensation	5 years
Annual leave pay	5 years
Wage and overtime receivables	5 years
Application to a mediator for reinstatement	1 month from service of the termination notice (preclusive period)



Checklists and Worked Examples

This chapter has been prepared to carry the rules in the previous chapters into day-to-day practice. The checklists should be adapted to each business's own processes.

IN THIS CHAPTER

18.1 Onboarding checklist
18.2 Monthly payroll closing checklist
18.3 Offboarding checklist
18.4 Annual compliance checklist
18.5 Worked example 1 — Payments on termination
18.6 Worked example 2 — Overtime
18.7 Worked example 3 — Monthly payroll and employer cost

18.1 Onboarding checklist

Before the employee starts work

- [ ] Work permit obtained for a foreign national employee (Chapter 14)
- [ ] Employment contract prepared and signed; contracts of one year or longer in writing (Section 1.3)
- [ ] Probation period, working hours, wage and fringe benefits clearly stated in the contract
- [ ] If remote work applies, a written contract containing the elements required by the regulation concluded (Section 15.1)
- [ ] KVKK privacy notice provided; a separate consent form obtained for processing that requires explicit consent (Section 1.7)
- [ ] Pre-employment medical examination carried out
- [ ] SSI employment start notification submitted before the employee started work (Section 1.5)
- [ ] Induction OHS training (at least 2 hours, face to face) provided (Section 8.5)

Within the first month

- [ ] Personnel file created (Section 10.1)
- [ ] For a foreign employee, the Ministry notified within 15 days of the start of work (Law No. 6735, Art. 22)
- [ ] Personal protective equipment handed over and a record of delivery obtained
- [ ] Automatic enrolment (BES) registration completed for employees under 45 (Section 12.1)
- [ ] Incentive eligibility checked: 6111, recipients of unemployment benefit, disabled employees and others (Chapter 7)
- [ ] Wage, fringe benefit and exemption details entered in the payroll system

Within the first three months

- [ ] Basic OHS training completed (8 / 12 / 16 class hours) (Section 8.5)

18.2 Monthly payroll closing checklist

- [ ] Timesheet finalised: absences, unpaid leave, sick leave and missing days entered with their codes (Section 19.3)
- [ ] Annual leave taken and balances updated
- [ ] Overtime approvals and hours checked; annual 270-hour limit monitored
- [ ] Fringe benefit payments and exemption limits checked: meals, transport, childcare, private health insurance and BES (Section 2.6)
- [ ] Notifications and final payments for joiners and leavers during the month reflected in payroll
- [ ] Incentives and support (2/5-point reduction, 6111, minimum wage support, etc.) selected under the correct law number
- [ ] Cumulative income tax bases and bracket transitions checked
- [ ] Garnishment deductions made in accordance with enforcement orders (Section 2.10)
- [ ] Payroll approved by an authorised person within the company
- [ ] Wages paid through a bank; payslips distributed (Section 2.9)
- [ ] Automatic enrolment contributions transferred on the business day following the wage payment
- [ ] Withholding tax and social security premium return (MUHSGK) filed by the 26th of the following month; taxes paid
- [ ] SSI premiums paid by the end of the following month
- [ ] Payroll amounts reconciled with the accounting records

18.3 Offboarding checklist

Before the termination decision

- [ ] Type and basis of termination determined: valid reason, Art. 25/II, resignation, retirement, etc. (Section 4.1)
- [ ] Checked whether the employee is covered by job security: 30 employees, 6 months' service (Section 4.7)
- [ ] For termination based on conduct or performance, a defence requested and a reasonable time allowed (Section 4.2)
- [ ] For immediate termination, the 6-business-day and 1-year time limits checked (Section 4.1)
- [ ] Collective redundancy threshold checked (Section 4.8)

Termination notice

- [ ] Notice prepared in writing; the reason for termination stated clearly and precisely
- [ ] Notice served by a provable method; a record drawn up if the employee refuses to sign
- [ ] Notice period given or notice pay paid in advance; job-search leave planned (Section 4.3)

Final payments

- [ ] Severance pay calculated with reference to the ceiling; elements of the all-inclusive wage (giydirilmiş ücret) checked (Section 4.4)
- [ ] Notice pay, pay for unused leave and other receivables calculated
- [ ] Tax and SSI treatment of the payments correctly applied (Section 4.5)
- [ ] Payments made through a bank

Notifications and closing

- [ ] Employment termination notification submitted within 10 days with the correct termination code (Section 4.10)
- [ ] Monthly premium and service notification for the month of departure prepared accordingly
- [ ] For a foreign employee, the Ministry notified within 15 days of the end of employment (Law No. 6735, Art. 22)
- [ ] Company equipment, cards and system access returned
- [ ] Certificate of employment issued (Art. 28)
- [ ] If a release (ibraname) is to be obtained, at least one month allowed to pass from termination (Section 4.6)
- [ ] Payment items listed separately in the mediation agreement (Section 4.9)

18.4 Annual compliance checklist

FIGURE 18.1 Annual employer compliance calendar



Source: compiled by Rast Partners; details in Section 18.4

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Subject	Frequency	Section
Entering minimum wage, PEK limits, income tax brackets and exemption amounts in payroll	Every January; during the year if changes occur	2
Updating the severance pay ceiling	January and July	2.7
Annual leave planning and balance check	At least once a year	3.1
Renewing the risk assessment	Every 2 / 4 / 6 years and upon changes	8.3
OHS refresher training	Every 1 / 2 / 3 years	8.5
Periodic medical examinations	Every 1 / 3 / 5 years	8.6
Emergency plan and drills	Review of the plan and regular drills	8.1
Monitoring work permit validity periods	At least 60 days before expiry	14.1
Checking the disabled employment quota	Whenever headcount changes	12.2
Incentive eligibility review	At least once a year	7
Personal data inventory, retention and destruction policy	At least once a year	10
Destruction of expired records	In accordance with the retention and destruction policy	10.2

18.5 Worked example 1 — Payments on termination

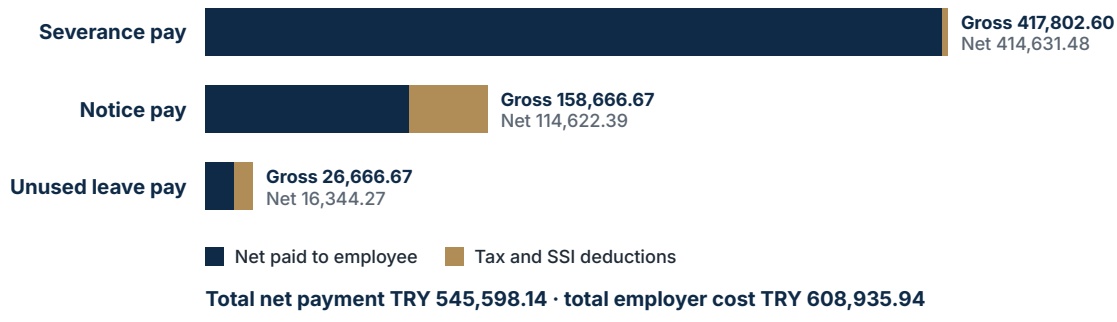
Assumptions: The employee started work on 1 March 2021, and the employment contract was terminated by the employer for a valid reason on 31 October 2026. The notice period was not worked; notice pay was paid in advance. The monthly gross wage is TRY 80,000; the gross-up gross wage, including regularly paid cash fringe benefits, is TRY 85,000. The employee has 10 days of unused annual leave. The cumulative income tax base for January–October 2026 is TRY 680,000; the minimum wage exemption has been used in the October wage.

Item	Calculation	Gross
Severance pay	Length of service 5 years 8 months. As the all-inclusive wage (giydirilmiş ücret) exceeds the ceiling, TRY 73,729.87 × 5.667 years	TRY 417,802.60
Notice pay	Service of more than 3 years → 8 weeks (56 days). 85,000 / 30 × 56	TRY 158,666.67
Pay for unused leave	80,000 / 30 × 10 days	TRY 26,666.67

Deduction	Severance	Notice	Leave pay
SSI employee share (14%)	—	—	TRY 3,733.33
Unemployment employee share (1%)	—	—	TRY 266.67
Income tax	Exempt	TRY 42,840.00 (27%)	TRY 6,120.00 (27%)
Stamp duty (0.759%)	TRY 3,171.12	TRY 1,204.28	TRY 202.40
Net payment	**TRY 414,631.48**	**TRY 114,622.39**	**TRY 16,344.27**

The total net payment to the employee is TRY 545,598.14. In addition, employer SSI premium of 21.75% (TRY 5,800.00) arises on the leave pay. The employer's total cost is therefore TRY 608,935.94.

FIGURE 18.2 Gross and net payments on termination (example)



Calculation: Rast Partners; assumptions in Section 18.5

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18.6 Worked example 2 — Overtime

Assumptions: Monthly gross wage TRY 60,000; weekly working hours 45; 10 hours of overtime worked during the month.

Step	Calculation	Amount
Hourly wage	60,000 / 225 hours	TRY 266.67
Overtime hourly wage	266.67 × 1.5	TRY 400.00
Overtime pay (gross)	400.00 × 10 hours	TRY 4,000.00
Time off in lieu option	If the employee so requests, instead of pay, 10 × 1 hour 30 minutes	15 hours

Overtime pay is added to the gross wage of the month in which it is paid and is subject to SSI premium, income tax and stamp duty.

18.7 Worked example 3 — Monthly payroll and employer cost

Assumptions: January 2026; monthly gross wage TRY 100,000; non-manufacturing sector, 2-point reduction applied; no fringe benefits; as this is the first month of the year, the cumulative base starts from zero.

Item	Calculation	Amount
Gross wage		TRY 100,000.00
SSI employee share	14%	TRY 14,000.00
Unemployment employee share	1%	TRY 1,000.00
Income tax base	100,000 − 15,000	TRY 85,000.00
Calculated income tax	85,000 × 15%	TRY 12,750.00
Minimum wage income tax exemption	28,075.50 × 15%	(TRY 4,211.33)
Income tax payable		TRY 8,538.67
Calculated stamp duty	100,000 × 0.759%	TRY 759.00
Minimum wage stamp duty exemption	33,030 × 0.759%	(TRY 250.70)
Stamp duty payable		TRY 508.30
Net wage		**TRY 75,953.03**
Employer SSI and unemployment share	21.75%	TRY 21,750.00
Employer's total cost		**TRY 121,750.00**

In the manufacturing sector (18.75% with the 5-point reduction), the employer share is TRY 18,750.00 and the total cost TRY 118,750.00. Once the cumulative base exceeds TRY 190,000 during the year, the 20% bracket applies, so the net wage falls in subsequent months. Minimum wage support and other incentives are not included in this example.

CHAPTER

19

Quick Reference Tables

The parameters, time limits and codes most frequently used in 2026 are gathered in this chapter at a glance.

IN THIS CHAPTER

19.1 Annual leave and notice periods
19.2 Key parameters for 2026
19.3 Frequently used SSI missing-day codes

19.1 Annual leave and notice periods

Length of service	Annual leave	Notice period
Less than 6 months	—	2 weeks
6 months – 1 year	—	4 weeks
1 year – 1.5 years	14 days	4 weeks
1.5 years – 3 years	14 days	6 weeks
More than 3 years – 5 years (inclusive)	14 days	8 weeks
More than 5 years – less than 15 years	20 days	8 weeks
15 years and over	26 days	8 weeks

The annual leave of employees aged 18 and under and aged 50 and over may not be less than 20 days.

2026 · THREE KEY FIGURES — Rast Partners

TRY 33,030
Gross minimum wage

TRY 28,075.50
Net minimum wage

TRY 297,270
Monthly PEK ceiling

19.2 Key parameters for 2026

Parameter	Value
Gross minimum wage	TRY 33,030.00
Net minimum wage	TRY 28,075.50
SSI floor / ceiling	TRY 33,030.00 / TRY 297,270.00
SSI employer share (no reduction / non-manufacturing / manufacturing)	23.75% / 21.75% / 18.75%
Severance pay ceiling	TRY 64,948.77 (January–June) · TRY 73,729.87 (July–December)
Income tax brackets (wages)	TRY 190,000 / 400,000 / 1,500,000 / 5,300,000
Stamp duty (wages)	0.759%
Meal allowance exemption	TRY 300 per working day (income tax and SSI)
Public transport exemption (income tax)	TRY 158 per working day; no exemption for cash payment
Family allowance SSI exemption	TRY 3,303/month
Child allowance SSI exemption	TRY 660.60/month per child (maximum 2 children)
Childcare exemption (income tax)	TRY 16,515/month per child; subject to direct payment to the childcare facility
Private health insurance + BES SSI exemption	TRY 9,909/month
Minimum wage support	TRY 42.33 per day (TRY 1,269.90 for 30 days)
Maternity leave / paternity leave	24 weeks / 10 days
Automatic enrolment contribution and state contribution	3% of PEK / 20%
SSI late payment penalty (first 3 months)	3% per month
Tax late payment interest	3.7% per month

SEVERANCE PAY CEILING 2026 — Rast Partners



The severance pay ceiling is the maximum payable per full year of service; the ceiling in force on the termination date applies.

19.3 Frequently used SSI missing-day codes

Code	Description
01	Sick leave
03	Disciplinary penalty
04	Police custody
05	Pre-trial detention
06	Part-time employment
08	Strike
09	Lockout
15	Absenteeism
16	Did not work on the termination date
18	Short-time working allowance
19	Unpaid maternity leave
21	Other unpaid leave

Termination codes are set out in Section 4.10.

This guide covers the topics in outline and has been prepared on the basis of the legislation in force as of November 2026. For questions specific to your company, you may contact us at **rast@rastcpa.com**.

KEY FIGURES — Rast Partners

TRY 33,030 — gross minimum wage (2026)

TRY 73,729.87 — severance ceiling, July–December

23.75% — SSI employer share before reductions

RAST PARTNERS

About us

Rast Partners is a boutique accounting and financial advisory firm providing accounting, payroll, advisory, company formation and trade registry services to domestic and foreign-invested companies. Our team has 17 years of experience in the outsourced management of the accounting, payroll and corporate processes of foreign-invested companies in Türkiye. This experience gives us a close understanding of the reporting expectations of parent companies abroad, intra-group approval processes and the obligations that Turkish legislation creates for these companies.

We chose a boutique structure deliberately. We know and handle each client's work at partner level. 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.

Our support in payroll and human resources processes

Payroll and SSI - Monthly payroll calculation and payslips - Withholding tax and social security premium return (MUHSGK), employment start and employment termination notifications - Review of fringe benefit and exemption practices - Incentive eligibility checks and retrospective incentive reviews

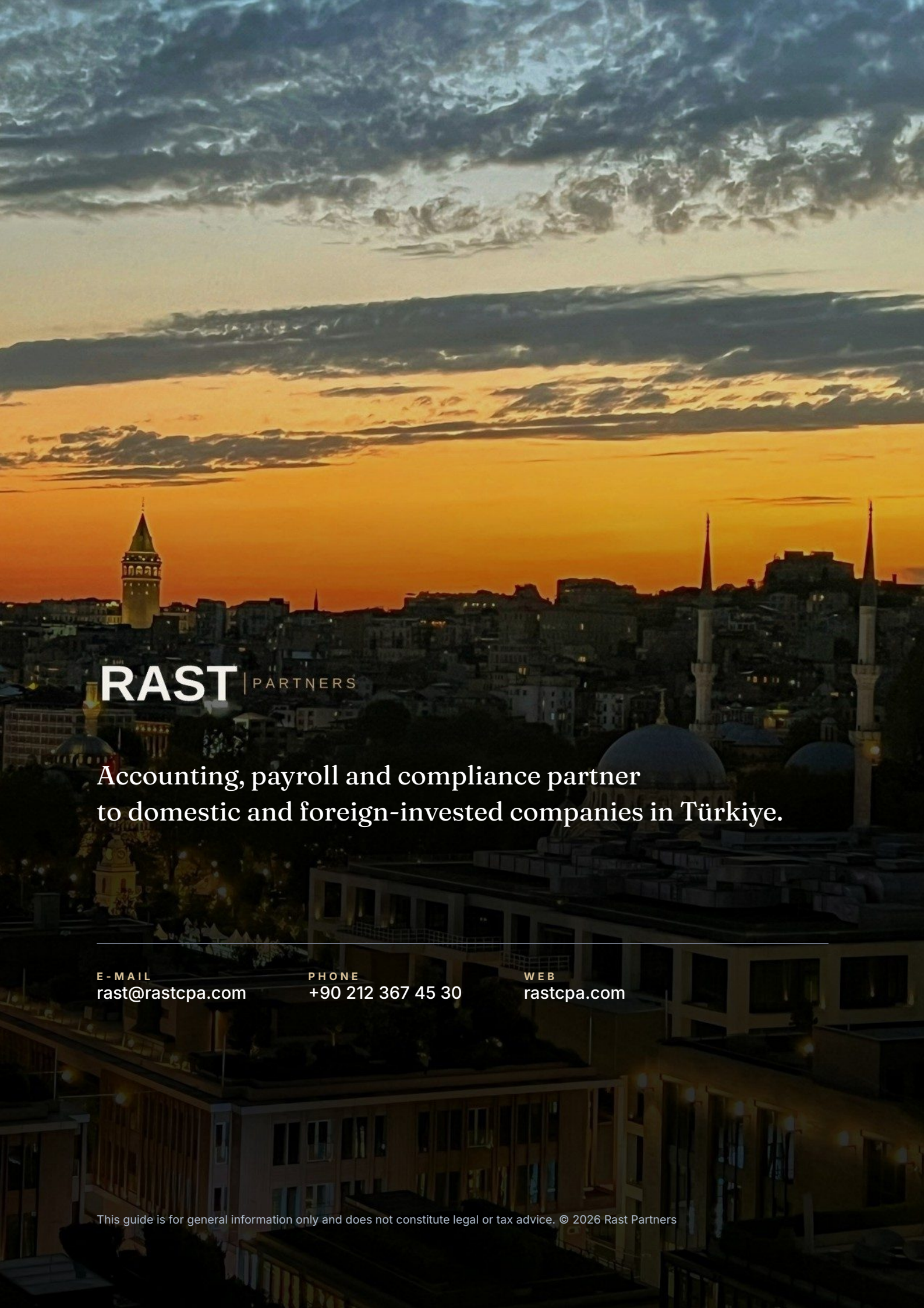
Onboarding and offboarding - Setting up employment contract and personnel file procedures - Severance pay, notice pay and leave pay calculations - Review of termination codes and mediation payment items

Foreign employees - Work permit applications and renewal tracking - Payroll and tax treatment of employees seconded from abroad

Reporting - Payroll and personnel cost reports for the parent company - Reconciliation of payroll with the accounting records

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