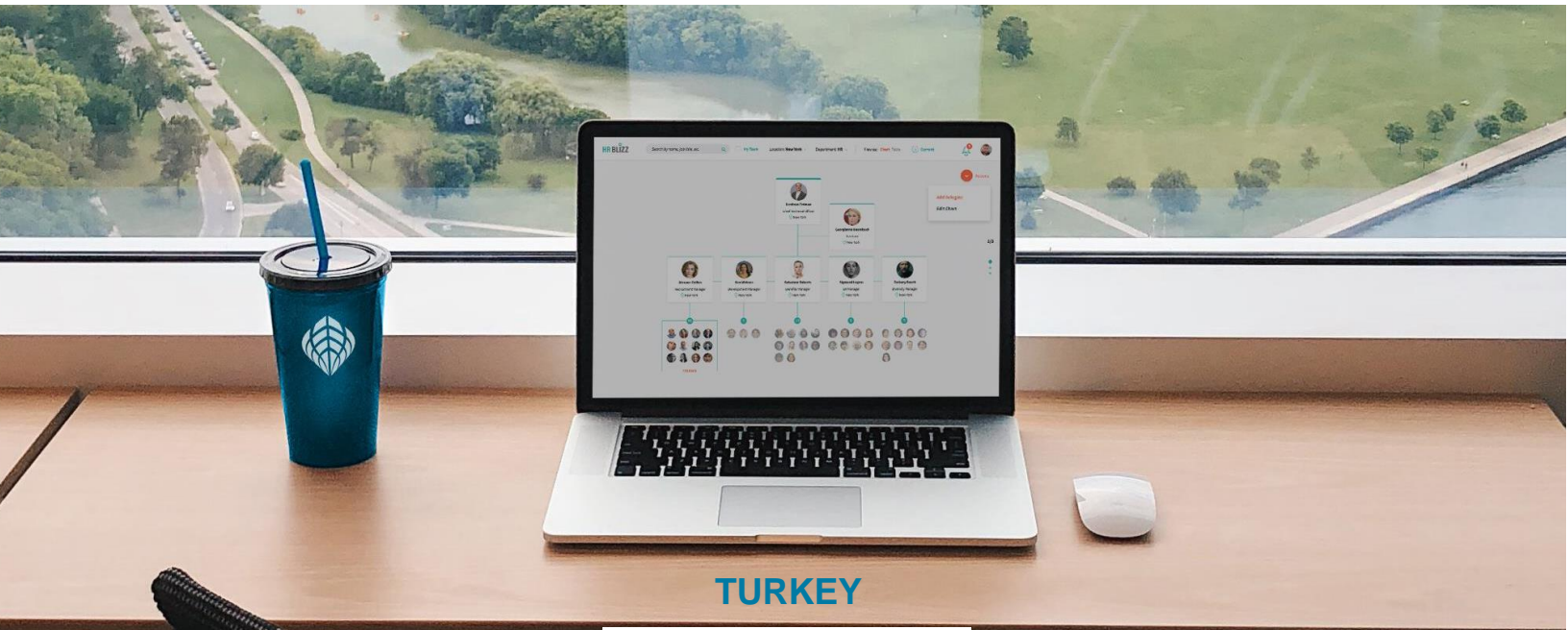




Simplifying Employment
Tasks Worldwide

Statutory Change Alert

Turkey Announces 2022 Payroll Parameters



**We help you acni
ambitions**

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MERCANS

Thank you for trusting Mercans to outsource your HR and Payroll functions. We propose HR consulting services, actionable solutions, and cost-effective global payroll processing tools to energize your human capital management in real-time and augment your performance. We are dedicated to becoming your business growth facilitator.



Global Payroll Solutions – Boost your HR brand and employee satisfaction

Rationalize your HR budgets, monitor your data, and optimize your global payroll tasks in real-time. Systematize processes and streamline HRM lifecycles with HR Blizz™, our unified SaaS platform, to ensure your employees are paid accurately and on time.



PEO/GEO Services – Easily hire, deploy and manage your workforce abroad

A reliable Professional Employer Organization (PEO), Mercans is your trusted employer of record to globally select, engage, and manage highly qualified personnel on your behalf, through integrated Global Employment Outsourcing (GEO).



Global Talent Acquisition – Quickly fill vacancies with only the best candidates

Mercans supports you in designing/deploying long-term HR strategies and processing full-cycle recruitment. Our ATS Suite Mesar™ and our hiring experts help to screen, select, attract the right candidates for your organization and populate your pipeline of prequalified talents.



BPO Services – Reclaim the focus on your core activities to expand your business

Concentrate on the essentials: outsource non-primary activities and your front- and back-office functions to Mercans. Save the time, money, and energy needed to refine the value chain engagement of your customers and suppliers and increase revenue.



HR Management SaaS – Access customizable cloud-based online platforms

Centralize your HR function on an all-in-one user-friendly and self-service platform. Combined with the expertise of our consultants, the Mesar SaaS offers a built-in applicant tracking system and easy-integration features to improve internal processes.



Local Statutory Compliance – Forget the hassle of setting up branches abroad

Mercans seasoned HR advisory team are compliance experts specialized in local cultures, business protocols, and tax and legal specificities. They are committed to ensure quick go-to-market abroad and achieve a compliant global expansion, risk-free from A to Z.



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Mercans at a Glance

160+

Countries

20

Years of Success

850+

Payroll and HR Specialists

8k+

Clients Worldwide

97%

Client Retention Rate

1.5X

Annual Revenue Growth

45k+

Largest Single Country Payroll

9M+

Pay Slips per Annum

0

Security Breaches

Number one for outsourced payroll services, we are endorsed by international authorities.



Mercans has the highest industry quality and IT security



certificate





Turkey – Income and Corporate Tax Regulations with the New Omnibus Law Numbered 7420./ Cash Meal Allowance SSI Premium Exemption

[The New Omnibus Law on the Amendment of the Income Tax Law and Other Laws](#)" (In Turkish) published on Official Journal dated 9th November 2022 and numbered 32008 has brought about the regulations to the Income Tax Law and Corporate Tax Law and Other Laws

Effective from **1st of December 2022**, in the case where meals are not served to the employees at the workplaces and its outbuildings, it is foreseen that the condition of making the payment of the meal fee to the taxpayers who provide the catering service will be abolished. **the cash meal allowance of up to 51 TRY per day shall be exempt from tax.** (Article 2 of the Law).

With the [Circular](#) dated November 23, 2022 and numbered 2022/20, published by the Social Security Institution, it was decided to exclude 23,65 percent of the daily gross minimum wage from the SSI premium earnings, for all kinds of payments made to the employees or to third parties for the insured.

Between the dates 1/12/2022 and 31/12/2022, the amount of meal allowance to be exempted from the SSI premium earnings of the employees will be applied as 51.01 TRY (Daily).

Please find the previous and new amounts under the below table,

Amounts EN Version	Amounts TR Version		Period 01-07-2022 31-12-2022	Period 01-12-2022 31-12-2022
Meal Allowance Exemption (cash payment)	Yemek Yardımı istisnası / Tax	TRY	-----	TRY 51.00
Meal Allowance Exemption	Yemek Yardımı istisnası /	TRY	TRY	TRY 51.01



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(cash payment)	SSI	12.94		
Meal Allowance Exemption (Meal card / Coupon)	Yemek Yardımı İstisnası / Tax	TRY 55.08	TRY	TRY 55.08
Meal Allowance Exemption (Meal card / Coupon)	Yemek Yardımı İstisnası / SSI	TRY	-----	TRY 51.01

Effective from **1st of November 2022**, the monthly payments not over 1.000 TRY paid by the employers to the employees for the electricity, natural gas and other heating expenses until 30.06.2023 shall be exempted from the income tax. (Article 1 of the Law)

Please find the previous and new amounts under the below table,

Amounts EN Version	Amounts TR Version	Period 01-07-2022 31-12-2022	Period 01-11-2022 30-06-2023
SSI Fuel Allowance Exemption	Yakacak Yardımı İstisnası / SSI	TRY -----	TRY 1000.0
Tax Fuel Allowance Exemption	Yakacak Yardımı İstisnası / Tax	TRY -----	TRY 1000.0

Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change.



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They already trust Mercans





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What Makes Mercans your HR and Payroll Partner of Choice?

We Simplify Employment Tasks Worldwide

Everywhere for Everyone

We are a borderless people engagement enabler, driven by technology and innovation. We deliver bespoke human capital management services and global payroll solutions to empower businesses across 110+ countries regardless of their organizations' size and their industry. We pride ourselves on being global people experts with a striking local presence, committed to making your teams happy, and ensuring the consistent and sustainable growth of your organization.

Local Presence. Regional Strategy. Global Success

Supported by 500+ payroll and HR specialists with in-depth local knowledge, Mercans operate globally. Our pioneering human resources consulting services and trailblazing SaaS platforms are already satisfying 5,000+ international clients, ensuring timely measurable results and bottom-line savings. Thanks to success-oriented teams striving for excellence and taking care of our clients' tasks within budget, we have gained the trust of major multinational companies.

A Revolutionary Service Delivery System

Say goodbye to third-party service providers, offshore call centers, fragmented data, and endless chains of sub-contracts.

Mercans cloud-based SaaS Products, HR Blizz™ & Mesaar™, combine the performance of proprietary technologies with a human touch. Cost-effective, they are fully-compliant self-service tools, packed with smart built-in features for your peace of mind. All your data are integrated into single interfaces accessible from everywhere and on any device.

Trailblazing Cloud-Based SaaS Products

HR Blizz & Mesaar, our Software-as-a-Service platforms, both propose a preconfigured API integration capability with all the major global HRMS platforms, including SuccessFactors, Workday, Oracle HCM, and MS Dynamics. All Mercans systems and processes are GDPR compliant, ISO 9001, 20000, 27001 certified, and SOC 1 and SOC 2 audited. A registered Finpro expert, Mercans is also a member of the Global Payroll Association and the Global Payroll Management Institute.



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