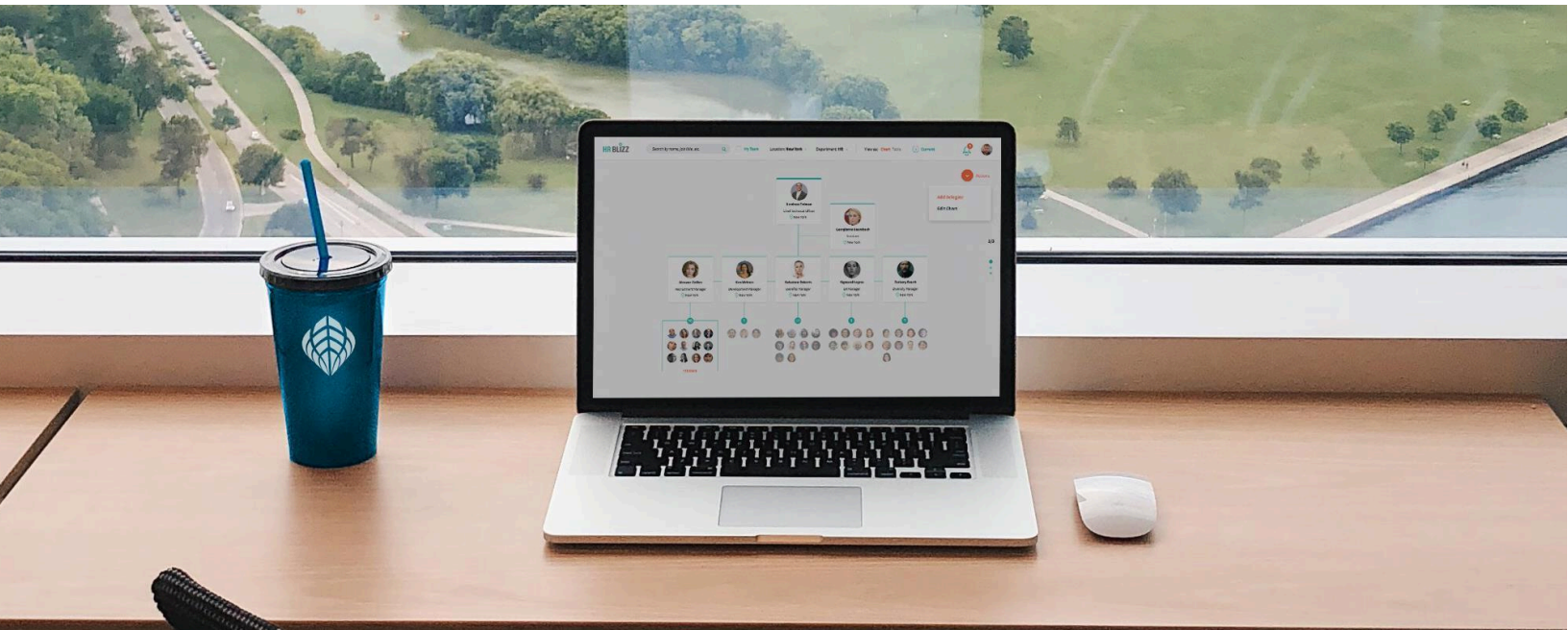




Simplifying Employment
Tasks Worldwide

Statutory Change Alert

Turkey – 2025 Payroll Parameter changes –
1 January 2025



TURKEY



Jan 8, 2025

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We help you achieve your global ambitions

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 Mesaar™ 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 Mesaar SaaS offers a built-in applicant tracking system and easy-integration features to improve internal processes.



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

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Mercans at a Glance

| | | |
|-----------------------------------------------|-------------------------------------|------------------------------------------|
| 160+ Countries | 20 Years of Success | 1K+ Payroll and HR Specialists |
| 22k+ Clients Worldwide | 97% Client Retention Rate | 1.5X Annual Revenue Growth |
| 95k+ Largest Single Country Payroll | 25M+ 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 certificate





2025 Payroll Parameter changes

Social Security Minimum Gross Wage

Effective from 1 January 2025, the government of Turkey has increased the Social Security minimum gross wage amount to TRY 26,005.50 and net amount to TRY 22,104.67. The monthly SSI ceiling amount has increased to a gross amount of TRY 195,041.40.

| Type EN | Type TR | 2024 | 2025 |
|---------------------------------|-------------------------------------------|----------------|----------------|
| SSI Minimum base amount daily | Gunluk Prime Esas Kazanc/ SGK / Alt Sinir | TRY 666.75 | TRY 866.85 |
| SSI Minimum base amount monthly | Aylik Prime Esas Kazanc / SGK / Alt Sinir | TRY 200,002.50 | TRY 26,005.50 |
| SSI Ceiling amount daily | Gunluk Prime Esas Kazanc / SGK /Üst Sinir | TRY 5,000.63 | TRY 6,601.38 |
| SSI Ceiling amount monthly | Aylik Prime Esas Kazanc / SGK /Üst Sinir | TRY 150,018.90 | TRY 195,041.40 |



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New Social Security Exemption Amounts Announced

In addition, the government of Turkey has announced the following benefit in kind exemption amounts, effective from 1st January to 31 December 2025.

These amounts will impact employees' gross social security amounts if the employer provides the respective benefits in kind.

| SSI Type EN | SSI Type TR | 2024 | 2025 |
|---------------------------------------------------------|------------------------------------------------------------------------|--------------|--------------|
| SSI child allowance exemption | Çocuk Yardımı İstisnası / SGK | TRY 400.05 | TRY 520.11 |
| SSI family allowance exemption | Aile Yardımı İstisnası / SGK | TRY 2,000.25 | TRY 2,600.55 |
| SSI meal allowance exemption (cash and card payment) | Yemek Yardımı İstisnası / SGK | TRY 157.69 | TRY 158 |
| Private Ins + Pension ER exemption amounts for SSI base | Ozel sağlık sigortası ve İsveren BES primi istisnası/prime esas kazanç | TRY 6,000.75 | TRY 7,801.65 |

Changes to Income Tax Brackets and Income Tax Exemptions

The government of Turkey has also announced the following income tax exemption amounts and tax brackets, effective from 1 January to 31 December 2025.

Tax Bracket

| Tax Limits and Exemption EN | Tax Limits and Exemption TR | 2024 | 2025 |
|-----------------------------|-----------------------------|-------------------------------|---------------------------------|
| 15% tax amount | 15% Vergi Dilimi | TRY 0.00 ~ 110,000.00 | TRY 0.00 ~ 158,000.00 |
| 20% tax amount | 20% Vergi Dilimi | TRY 110,000.01 ~ 230,000.00 | TRY 158,000.01 ~ 330,000.00 |
| 27% tax amount | 27% Vergi Dilimi | TRY 230,000.01 ~ 870,000.00 | TRY 330,000.01 ~ 1,200,000.00 |
| 35% tax amount | 35% Vergi Dilimi | TRY 870,000.01 ~ 3,000,000.00 | TRY 1,200,000.01 ~ 4,300,000.00 |
| 40% tax amount | 40% Vergi Dilimi | above TRY 3,000,000.01 | above TRY 4,300,000.01 |



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| | | | |
|-----------------------------------------------------|----------------------------------------|-------------------------------|-------------------------------|
| Income tax meal allowance exemption (cash payment) | Yemek Yardımı İstisnası /GV | TRY 170.00 | TRY 240.00 |
| Income tax meal allowance exemption (Card / Coupon) | Yemek Yardımı İstisnası /GV | TRY 187.00 (included %10 VAT) | TRY 264.00 (included %10 VAT) |
| Stamp tax meal allowance exemption (cash payment) | Yemek Yardımı İstisnası /Damga vergisi | TRY 170.00 | TRY 240.00 |
| Stamp tax meal allowance exemption (Card / Coupon) | Yemek Yardımı İstisnası /Damga vergisi | TRY 187.00 (included %10 VAT) | TRY 264.00 (included %10 VAT) |
| Transportation (Card) allowance tax exemption | Yol Yardımı (Kart) İstisnası / GV | TRY 88.00 | TRY 126.00 |
| Disability exemption for degree 1 | 1.Derece Sakatlık İndirimi | TRY 6,900.00 | TRY 9,900.00 |
| Disability exemption for degree 2 | 2.Derece Sakatlık İndirimi | TRY 4,000.00 | TRY 5,700.00 |
| Disability exemption for degree 3 | 3.Derece Sakatlık İndirimi | TRY 1,700.00 | TRY 2,400.00 |

Income Tax Exemption

| Month | Cumulative Minimum Base tax | Monthly Exemption Amount | Calculation Details of Monthly Exemption Amount |
|-----------|-----------------------------|--------------------------|---------------------------------------------------------------------------|
| January | 22,104.67 | 3,315.70 | 22,104.67 * 0.15 |
| February | 44,209.34 | 3,315.70 | 22,104.67 * 0.15 |
| March | 66,314.01 | 3,315.70 | 22,104.67 * 0.15 |
| April | 88,418.68 | 3,315.70 | 22,104.67 * 0.15 |
| May | 110,523.35 | 3,315.70 | 22,104.67 * 0.15 |
| June | 132,628.02 | 3,315.70 | 22,104.67 * 0.15 |
| July | 154,732.69 | 3,315.70 | 22,104.67 * 0.15 |
| August | 176,837.36 | 4,257.57 | (TRY 158,000 - TRY 154,732.69)*0.15 + (TRY 176,837.36 - TRY 158,000)*0.20 |
| September | 198,942.03 | 4,420.94 | 22,104.67 * 0.20 |
| October | 221,046.70 | 4,420.94 | 22,104.67 * 0.20 |
| November | 243,151.37 | 4,420.94 | 22,104.67 * 0.20 |
| December | 265,256.04 | 4,420.94 | 22,104.67 * 0.20 |



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Severance Pay Ceiling

The Severance pay ceiling amount for 2025 is TRY 46,655.43.

The amended rates will apply to all wages and salaries earned after 1st January 2025.

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

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

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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.

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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™ & Mesar™, 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 & Mesar, 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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