

THE OECD TAX-BENEFIT DATABASE

Description of policy rules for
Türkiye 2024



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Description of policy rules for 2024

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Preface

This report provides a detailed description of the tax and benefit rules in Türkiye as they apply to working-age individuals and their dependent children. It also includes output from the [OECD Tax-Benefit model \(TaxBEN\)](#), which puts all these complex legal rules into a unified methodological framework that enables international comparisons of how tax liabilities and benefit entitlements affect the net disposable income of families in different labour market circumstances, .e.g. in employment versus unemployment.

The **main body** of the report describes the rules that are relevant for the family and labour market characteristics that are within the scope of the **TaxBEN** model (see below for the methodology and user guide). The **annex** provides information on other cash benefits and taxes on employment income that are relevant for other groups of the working-age population, but are outside the scope of the **TaxBEN** model.

TaxBEN is essentially a large cross-country calculator of tax liabilities and benefit entitlements for a broad set of *hypothetical* families (“vignettes”), e.g. a married couple of 40-years-old adults with two children aged 4 and 6 (click [here](#) for a quick overview of the **TaxBEN** model). **TaxBEN** incorporates rules on the main taxes on employment income, social contributions paid by employees and employers, as well as the main cash and near-cash benefit programmes, including unemployment benefits, family and childcare benefits, guaranteed minimum-income benefits, cash housing benefits, and employment-conditional benefits. Disability benefits, maternity and parental leaves benefits are included in the model for a sub-set of countries and years. The main policy instruments that are currently not included in the **TaxBEN** model are taxes on wealth (e.g. taxes on immovable and unmovable properties), indirect taxes (e.g. VAT), early-retirement benefits, short-time work compensation schemes, sickness benefits, and in-kind benefits (e.g. subsidised transport and free health care).

Useful online resources for the OECD tax-benefit model (TaxBEN)



[TaxBEN web calculator](#)



[Methodology and user guide](#)



[OECD tax-benefit data portal](#)



[Network of national experts](#)


Guidelines for updating this report (for national experts)



[General guidelines](#)

Detailed [guidelines for updating Section 5](#) “Net costs for Early Childhood Education and Care”

Reading notes and further details on the content of this report

- **Reference date** for the policy rules described in this report: **January 1, 2024**.
- The symbol  in the text provides a link to the glossary of technical terms.
- Section titles provide the names of taxes and benefits as they are known in the country: first, direct translation into English, then (in brackets) the name in the national language.
- **TaxBEN** variables are indicated in the text using the format **[variable name]**

The OECD tax-benefit model for Türkiye: Policy rules in 2024

1. Reference wages

Average wage [**AW**]: The OECD tax-benefit model (**TaxBEN**) uses Secretariat estimates of the average full-time wage (available [here](#)).¹ If Secretariat estimates are not available the TaxBEN model uses wage projections obtained by applying forecasted wage growth to the latest available wage estimate.²

Minimum wage [**MIN**]: On the 1st of January 2024, the annual statutory minimum wage was 240.030 TL. The annual minimum wage is computed by multiplying the minimum daily amount set by the law – 666,75TL on the 1st of January 2024 – by 30 and by 12, i.e. $12*30*666,75$ TL.

2. Unemployment benefits

Variable name: [**UB**]

Türkiye provides an unemployment benefit based on a contributory insurance scheme according to the Unemployment Insurance Law, covered in Section 2.1. There were no other non-contributory and/or means tested unemployment benefits in 2024.

2.1. Unemployment Insurance (*İşsizlik Sigortası*)

TaxBEN variable names: [**UI_p**; **UI_s**]

This is contributory benefit, not means-tested and not taxable.

Unemployment Insurance is a compulsory insurance that performs with insurance techniques. It replaces a proportion of the income loss due to unemployment for those who have lost their jobs unintentionally without any fault, despite their will, ability, health and qualifications for work for a period of time.³

The reference in the legislation is the Unemployment Insurance Law No.4447. The Government, employers and the insured covered by the Law No. 4447 pay unemployment insurance premiums to finance all kinds of payments and service expenditure necessary for unemployment insurance. The unemployment premium is taken as 1% from the insured person, 2% from employer and 1% from the government share from the premium based monthly gross income. Persons under the scope of unemployment insurance are rated in

¹ Average Wages are calculated by the [Centre for Tax Policy and Administration](#) at the OECD. For more information on methodology see the latest [Taxing Wages publication](#). The national currency is the Türk Lirası (TL).

² Wage growth projections are based on [OECD Economic Outlook](#) for OECD countries and [EU economic forecasts](#) for non-OECD EU countries.

³ Employees with an unemployment insurance contract are not eligible for unemployment benefits in the following circumstances (Article 25 of Law No. 4857). If the employment contract is terminated by the employer due to "contrary to moral and good faith rules". If the employee resigned voluntarily (except for journalists). If the employee is a women and she terminated their employment contract due to marriage.

the forty sixth article of Unemployment Insurance Law No.4447. According to this article, insured persons are:

- Those who are in the scope of (a)-clause of the first paragraph and the second paragraph of the fourth article of Law on Social Insurance and General Health Insurance numbered 5510;
- Voluntarily insured paying unemployment insurance in the scope of the first paragraph of the fifty second article of the Law No. 5510, and the insured in the scope of the sixth additional article of the same Law; within those who work with part time labour contract according to law numbered 4857;
- The insured persons who are subject to funds stated in temporary twentieth article of Law on Social Insurance numbered 506.

The following benefits and services are provided for unemployed insured persons by İŞKUR (Turkish Employment Agency):

- Unemployment insurance benefit;
- Universal Health Insurance premium payments required by the Law No. 5510;
- Assistance to finding a new job;
- Active labour services;
- Advisory services.

TaxBEN note: the OECD calculations include only the unemployment insurance benefit.

2.1.1. Eligibility conditions

Unemployment insurance is paid regardless of age, sex, marital status, etc. differences. Conditions and entitlements are the same for everyone. The following eligibility conditions must be met:

- The contract of the insured should end without the will and the fault of the insured,
- Applying to İŞKUR personally or electronically, within 30 days as of the termination of the labour contract,
- Under the condition of working with a labour contract in the last 120 days before the labour contract ends, unemployment insurance premiums should be paid at least 600 days within the last 3 years.

The delay time of applications apart from force majeure is deducted from the duration of the entitlement.

2.1.2. Benefit amount

The gross daily unemployment benefit (DUB) is 40% of the “daily average gross earnings” in the last 4 months (DAGE). The net DUB is equal to the gross amount less the “Stamp tax”, whose (flat) rate in 2024 was 0.759% (section 8 for details):

$$\text{Net DUB} = 0.4 \cdot \text{DAGE} - 0.4 \cdot \text{DAGE} \cdot 0.759\%$$

The daily average gross earnings (DAGE) is calculated considering the gross earnings taken as basis for unemployment insurance contributions (Section 7) over the last 4 months.

The amount of the unemployment insurance, calculated as described above, cannot exceed 80% of the daily gross minimum wage less the Stamp tax. As the daily minimum wage on the 1st of January 2024 was TL 666,75 (i.e. 20.002,50 TL/month), the minimum and maximum monthly amounts of the unemployment insurance were:

- Minimum amount: 7.940,27 TL (i.e. $20.002,50 \times 0.4 - 20.002,50 \times 0.4 \times 0.00759$)
- Maximum: 15.880,54 TL (i.e. $20.002,50 \times 0.8 - 20.002,50 \times 0.8 \times 0.00759$).

2.1.3. *Benefit duration*

Within the last 3 years before the termination of labour contract.

- Insured, unemployed persons who have worked with insurance and paid unemployment insurance premiums for 600 days receive payments for 180 days,
- Insured, unemployed persons who have worked with insurance and paid unemployment insurance premiums for 900 days receive payments for 240 days,
- Insured, unemployed persons who have worked with insurance and paid unemployment insurance premiums for 1080 days receive payments for 300 days.

There is no waiting period for those entitled to unemployment benefits.

Frequency/periodicity of benefit payments: monthly.

2.1.4. *Means test*

The benefit is not means-tested.

2.1.5. *Tax treatment and social security contributions*

Unemployment insurance is subject to the Stamp tax only. No income tax (Section 8) is due on incomes from unemployment insurance. Unemployment insurance is not subject to any compulsory social security contribution payments. Recipients of unemployment insurance do not pay Universal Health Insurance (UHI) premiums.

2.1.6. *Interactions with other components of the tax-benefit system*

There are no interactions between unemployment insurance and other income support measures. Receiving unemployment insurance does not prevent eligibility for social assistance benefits (Section 3) if the Board of Trustees of the Social Assistance and Solidarity Foundation (SASF) approves the social assistance payments (see Section 3 for details on the SASF's Board of Trustees).

Income from unemployment insurance is included in the assessed income of the following means tested benefits: Family Support Programme (Section 3.1) and Conditional Cash Transfers for Education and Health (Section 4.1).

2.1.7. *Combining benefit receipt and employment/starting a new job*

If the insured person takes up employment before the unemployment benefit expires and he/she becomes unemployed *again* before fulfilling again the conditions for receiving unemployment insurance, he/she continues to benefit from this right until the end of the unemployment benefit period he/she was entitled before the employment spell. However, if the person becomes unemployed again and fulfils the conditions prescribed in the Unemployment Insurance Law, his/her previous UI entitlement terminates, and he/she receives the unemployment benefit that arises from this new entitlement.

2.1.8. *Benefit indexation*

The lower and upper limits of the unemployment benefit amount are a function of the minimum wage, which is updated regularly. No additional indexation is used regarding the allowance amount.

2.2. Unemployment assistance

OECD note: In many OECD countries, jobseekers who do not qualify for Unemployment Insurance (UI – Section 2.1), or whose entitlement to UI is low or has expired, can claim Unemployment Assistance (UA – this section) and/or Social Assistance benefits (SA – Section 3). UA and SA benefits are similar but not identical. They are typically both means-tested at the household level, but serve different purposes and reach different target groups. For instance, while the main purpose of UA is to encourage the labour market reintegration of jobseekers who have exhausted or are not eligible to the standard UI benefit, the purpose of SA programmes is to provide an acceptable standard of living for families unable to earn sufficient incomes from other sources. Conditions for UA typically include requirements to register with the public employment service and participate in active job search in a similar way as for UI. This is *not always* the case for SA benefits, for which low income is the key entitlement criterion and activation requirements exist only for those who are capable of work.

Based on this definition, Türkiye does not operate a national and regular Unemployment Assistance programme. Instead, those who are unemployed and are in household whose neediness is decided by the Board of Trustees of the Social Assistance and Solidarity Foundations (SASFs) are supported with targeted social assistance programmes (Section 3).

3. Social assistance and housing benefits

The purpose of Social Assistance (SA) programmes is to reduce the risks of income poverty and social exclusion. As a result, low income is one of the main eligibility requirements that characterize these benefits, whereas previous work history and activation requirements are less relevant (this is the main difference between SA and UA programmes, see also Section 2.2.).

Social Assistance in Türkiye consists of many different categorical programmes that provide direct cash support and access to in-kind services to specific population groups.

A large proportion of the publicly financed Social Assistance programmes is managed at the national level by the Social Assistance Directorate General (SADG) under the Ministry of Family, and Social Services. Social assistance is implemented by 1.003 locally based Social Assistance and Solidarity Foundations (SASFs) which are under the supervision of provincial and sub-provincial governors.

In 2022, the most recent year available, there were over 50 national social assistance programmes conducted by Social Assistance Directorate General (SADG) for different disadvantaged population groups (of any age).⁴ Out of these programmes, 19 are regular programmes that cover 86% of the overall budget for social assistance. Table 1 shows the number of beneficiaries and the amount allocated for regular social assistance programmes.

Table 1. Overview of regular social assistance programmes in Türkiye (2024)

Type	Programme	Recipients	Spending (TL)
Family Assistance	Orphan Assistance	43.732	233.059.800
	Multiple Birth Assistance	25.825	62.454.030
	Assistance for Widowed Women	82.891	838.270.000

⁴ In addition, Directorate General of Services for Persons with Disabilities and the Elderly provides home care allowance for family members or relatives who provide care for persons with disabilities in need of care.

	Assistance for Soldier Child	2.320	3.006.500
	Assistance for Soldier's Family	51.205 (Households)	165.069.600
	Türkiye Family Support Programme	3.876.933 (Households)	47.244.047.600
Health Assistance	Conditional Health Assistance	1.066.956	951.788.765
	Silicosis Payment	205	8.048.621
	Chronicle Illness Assistance	4.079	110.631.031
	Universal Health Insurance	9.021.162	61.107.144.700
Old-Age and Disabled Assistance	Old-Age Pensions	812.694	19.880.993.969
	Disabled Pension	618.249	14.358.981.552
	Disabled Relative Pension	99.900	1.722.337.268
	Home Care Allowance	558.739	31.657.199.444
Housing-Food Assistance	Emergency Social Safety Net*	1.837.595	6.350.173.480
	Complementary Emergency Social Safety Net*	474.689	2.229.168.600
	Electricity Consumption Assistance	4.378.839 (Households)	8.679.275.938
	Heating (Natural Gas) Assistance	162.666 (Households)	117.531.554
Education Assistance	Conditional Education Assistance	1.966.429	1.499.351.705
	Conditional Education Assistance for Foreigners *	666.803	654.746.335

* Funded by the European Union.

Source: Ministry of Family and Social Services, General Directorate of Social Assistance.

The reminder of this report describes the Social Assistance programmes that are included in the OECD tax-benefit model (TaxBEN): Family Support Programme (Section 3.1) and Conditional Education Assistance (Section 4.1). While the other regular cash transfers are a relevant part of the Turkish social protection system, they are outside the scope of the OECD tax-benefit model.⁵

3.1. Türkiye Family Support Programme (Türkiye Aile Destek Programı)

Variable name: [\[SA\]](#)

In June 2022, Türkiye Family Support Programme was launched to support the citizens who face the circumstances such as in-work poverty, poverty in retirement and to support the citizens who are under a certain income level and cannot benefit from the regular social programmes due to lack of disadvantages except to be in poverty.

The programme was initially funded for 12 months (until June 2023). However, the government extended the programme for 12 additional months (until June 2024).

With the Türkiye Family Support Program, families in need are supported monthly with different assistance amounts for 4 different income ranges determined according to the income per capita in the household for a period of 12 months. Applications for the Türkiye Family Support Program could be made through the e-Government Gateway or to the

⁵ For instance, the 'food' and 'coal' assistance programs are benefits whose amounts are not defined by a national law, but are decided case by case by the Board of Trustees of the SAS Foundations, depending on the socio-economic characteristics of the claimant and the local conditions.

Social Assistance and Solidarity Foundation established within the scope of the Law No. 3294, according to their residential address.

3.1.1. Entitlement and eligibility conditions

All adult (18+) Turkish citizens who reside in Türkiye can claim the benefit. Those with the following characteristics cannot claim the benefit:

- Not being a Turkish citizen,
- Having a Blue Card,
- The settlement address is abroad,
- Being under the age of 18,
- Having a person or persons working as a civil servant, public notary or mukhtar in his household, or working abroad, paying premium abroad or having a pension/income within the scope of private funds,
- In addition to this, If the applicants are convicts or detainees in prisons and detention centers, students staying in student dormitories, people in care institutions such as orphanages, and soldiers with the status of private/commissioned officer performing their compulsory military service, these people are excluded from the scope of the program since the applications cannot be evaluated within the framework of the household approach.

3.1.2. Benefit amounts

Valid applications within the scope of Türkiye Family Support Program are conveyed to the relevant Social Assistance and Solidarity Foundation (SASF) in order to determine the socioeconomic profile and income level of the household. Those who are evaluated to be within the scope of Law No. 3294 and whose assistance applications are accepted, can receive the following payments (2024 amounts):

Monthly per-capita household income (TL)	Monthly Amount (TL)
0 - 450	1250
451 – 911.15	1100
911.16 – 1372.30	950
1372.31 – 2.835.60	850

Benefit amounts are fixed within the income ranges above. For instance, a family with a per-capita household income of 0 TL receives the same amount of payment with a family with a per- capita household 450 TL.

The following additional Child Support Component is paid to the eligible households according to number of children (2024 amounts):

Number of children	Monthly Amount (TL)
1 or 2	350
3	450
4	550
5 or more	650

Note: children must be under the age of 18.

Households benefiting from Türkiye Family Support Program can benefit from Electricity Consumption Support (Section 4).

The reference household income is described in Section 3.1.4.

3.1.3. *Benefit duration*

The decision of entitlement is made by the Board of Trustees of the Foundation within one month at the latest from the claim, based on the evaluations made as of the receipt of the application.

Türkiye Family Support Program, initiated as a 12-month assistance programme, has been approved to be continued for one more year. Households that received support during the first 12 months can continue benefiting from the programme without the need for re-apply if they continue to meet the programme eligibility conditions (section 3.1.1). In addition, households that have never applied to the programme in the first 12 months can apply.

3.1.4. *Means test*

The socioeconomic profile and income level of the household of the applicant are determined by the local branch of the Social Assistance and Solidarity Foundation in which the applicant's residential address is registered. To determine the socioeconomic profile and income level of the household, it is essential that the Social Assistance Review Form is up to date through household visits or declarations.

Households with a monthly per capita income level in the household lower than 1/3 of the net minimum wage may benefit from the Türkiye Family Support Programme.

The calculation of the monthly per capita income level in the household is made within the framework of the household approach, and the method is within the scope of the Universal Health Insurance (UHI) income test, which consists in the assessment of the income, wealth and expenditure information of all individuals in the household as recorded in the Household Income Table and the Social Assistance Review Form through the Integrated Social Assistance Information System.

When calculating the household income in application to the Türkiye Family Support Program, the following income components are not included in the income test.⁶

- Regular social assistance provided under the Law No. 3294 and the Law No. 2022, including the Conditional Cash Transfers for Education and Health (Section 4).
- The Electricity Consumption Support (Section 4).
- Scholarship support and assistance provided by the Directorate General of Foundations within the scope of the Law No. 5737.

The amount of unemployment insurance (*İşsizlik Sigortası* - Section 2.1) received by those who have involuntarily lost their job is included in the income test.

The income included in the FSP income test is gross of any income tax liabilities and Stamp tax (Section 8.1) due on that income. Social contributions (Section 7.1) due on the FSP's assessed income (if any) are deducted.

3.1.5. *Tax treatment and social security contributions*

Benefit amounts are not included in the taxable base of the income tax (Section 8.1).

⁶ If the system or the SASF determine that there is a change in the socioeconomic status of the beneficiaries and of their households that may affect entitlement to the program, the support will be suspended, and the program will restart after the re-determination of the household needs. In addition, with respect to the possibility of a change in the socioeconomic status of people whose applications for the Türkiye Family Support Program have been rejected, the opportunity to re-apply within the scope of the support program has been given.

Benefit amounts are not subject to social security contributions (Section 7.1).

Benefit amounts are not subject to the stamp tax (Section 8.1)

3.1.6. *Interactions with other components of the tax-benefit system*

Households benefiting from Türkiye Family Support Program can benefit from Electricity Consumption Support (Section 4).

Recipients of regular social assistances (the benefits listed in Table 1) can apply for the Family Support Program while receiving any of these social assistance benefits: there is full compatibility between these benefits – receipt of one does not affect eligibility of amounts of any other benefit.

Recipients of unemployment insurance (Section 2.1) can apply for the Family Support Program but, differently from regular social assistance, unemployment insurance entitlements are included in the FSP assessed income and can therefore affect the eligibility for FSP.

3.1.7. *Combining benefit receipt and employment/starting a new job*

Within the scope of Türkiye Family Support Program, it is possible for active employees to benefit from this assistance program. Claimants who meet the other prerequisites specified in 3.1.1 are evaluated by the relevant Board of Trustees based on the income per capita in the household, and payments are made according to income ranges specified in 3.1.2 to the households, which are evaluated as eligible to receive assistance.

3.2. *Housing benefit*

Variable name: **[HB]**

OECD note: This section provides information on housing benefit (HB) schemes that aim to reduce the rental costs for people living in privately rented accommodations. Cash support for housing costs *other than rent*, e.g. for heating and water bills, is outside the scope of this section. Similarly, this section does not include other housing benefits such as those for the construction of housing, the purchases of owner-occupied housing, or the repayment of interests on owner-occupied housing. In-kind support for families in social housing through below-market rents is also excluded.

Based on this definition, Türkiye does not provide in 2024 a national and regular housing benefit that is within the scope of this section.

4. Family benefits

Variable name: **[FB]**

According to the law no. 663 dated 03/06/2011, Turkish citizens and blue card owners who have a live birth receive a birth grant of 300 TL for the first baby, 400 TL for the second baby and 600 TL for the third and the following babies.

TaxBEN note: birth grants are outside the scope of the model. However, more details on the birth assistance programme are provided in the Annex.

In addition, according to the Civil Service Act No. 657, married civil servants and widowed mothers may receive family benefits if they meet relevant eligibility requirements.

TaxBEN note: considering the specific population groups targeted by these programmes, they are not included in the TaxBEN model.

Finally, children in material need can receive Conditional Cash Transfer (CCT) for Health (*Şartlı Sağlık Yardımı*) and Education (*Şartlı Eğitim Desteği*).

4.1. Conditional Cash Transfer (CCT) for Education and Health Assistance

The CCT programme provides regular cash assistance to the population having difficulties in sending their children to school, or to those having difficulties with regular health controls due to the shortage of economic resources.⁷ The CCT programme consists of following three components:

- a. Conditional Pregnancy Assistance (before, at birth and postnatal (2 months))
- b. Conditional Health Assistance (for pre-school children between 0 and 6 years)
- c. Conditional Education Assistance (for children in school age)

4.1.1. Eligibility conditions

Pre-natal Assistance (Şartlı Gebelik ve Doğum Yardımı): Recipients are required to visit the clinics according to the table given by the Ministry of Health. Follow-up periods are as follows: (i) regular check-ups are required every month until the birth, (ii) birth shall be given in hospital, and (iii) post-birth check-ups are required following the birth.⁸

Health Assistance (Şartlı Sağlık Yardımı): Recipients have to go to the clinic regularly, according to the table given by the Ministry of Health. Health follow-up periods are as follows: (i) children at 0 to 6th months require regular check-ups every month, (ii) children of 7th to 18th months require regular check-ups every two months, and (iii) children of 19th to 72nd months require regular check-ups every six months.

Education Assistance (Şartlı Eğitim Desteği): Recipients are required to attend the school regularly every month. The condition for the receipt of educational support regularly is to attend the school by 80% of the total education days monthly. In general, Education assistance is for children attending primary school. However, within the scope of Law No. 3294, it is possible for children who are at least 4 years old (48 months) and attend pre-school education to receive CCT for Education if the relevant SASF approves. In such case, the data of the child (student status, school attendance, etc.) are transferred to the Integrated Social Assistance Information System through the database of the Ministry of National Education.

Electricity Consumption Assistance: recipients of the Conditional Cash Transfer programme (either pre-natal, education or health assistance), as well as any other recipient

⁷ Citizens with economic difficulties in Türkiye benefit from free health care services as their situation is recorded by the general health insurance income determination method (per capita income should be below 1/3 of the gross minimum wage). The health premium of these citizens is paid by the State and this spending is included in Table 1 as 'Universal Health Insurance'. With the Conditional Health Assistance, families benefiting from this CCT are encouraged to undertake regular to health checks for their children. By doing this, children of CCT recipients benefit from the same level of health care as the other children, and get any needed health treatments on time.

⁸ Health check-ups required within the scope of the Conditional Birth Assistance (Pre-natal assistance within the scope of the Conditional Cash transfer for Health) are done every month in the last 2 months of the pregnancy, and the interval between the check-ups of the previous months can be longer. In addition to this, according to the health condition of the person determined in the check-ups, with the discretion of the doctor, referrals for new check-ups can be made. The beneficiary in question can receive support payments for a maximum of 11 months (9 months pregnancy period+ 2 months postnatal period). If the birth takes place in public hospital then an additional assistance called Conditional Birth Assistance (150 TL) is assigned to the beneficiary.

of regular social assistance, is eligible for Electricity Consumption Assistance (ECA) if the CCT eligibility conditions hold.⁹

While the ECA is paid to all CCT recipients, the same child cannot receive simultaneously the CCT for education and the CCT for health. However, the family can choose the most convenient transfer (see section 3.1.2 for the benefit amounts).

If the Conditional Health Assistance beneficiary child made all the check-ups that were determined by the Ministry of Health, a new payment within the scope of the Conditional Health assistance would not be made. However, if the neediness of the household in which the child resides continues and the child is involved in the formal education, the household will be supported with Conditional Education Assistance for the child.

TaxBEN notes:

1. The OECD calculations assume that the CCT for Education is paid to children who start the primary school. As the model assumes that a child attends the primary school from the age of 6, a family that is eligible for the CCT receives the CCT for Health if the child is 5 years old, and the CCT for Education if the child is 6 years old.

2. When model users activate the option ‘childcare’, calculations will assume that the child attends a pre-school facility before turning 6. Under this scenario, a family with a child of at least 48 months who is eligible for the CCT programme will claim the most convenient transfer between the CCT for Education and the CCT for Health.

CCT payments (any of the three components) are stopped in the following circumstances:

- If the family changes address without informing the relevant SASF where they made the first claim.¹⁰
- If the child or the entitled parent pass away.¹¹
- If the situation of vulnerability, as determined by the Board of Trustees disappears.
- If a household member pays social security contributions for old age, invalidity, death/survivor benefits (i.e. the ‘Long-Term Insurance Branches’ of the social security system (see also Section 7.1), or receives benefits that falls within the LTIB.¹² However, if the recruitment of the household member receiving CCT occurs via the ‘Employment Incentive Program’ (Section 3.1.6) managed by the Turkish Employment Agency (İŞKUR), the household continues to receive CCT benefits for 12 additional months. Assistance is not terminated also if the employment activity is

⁹ Not only the CCT beneficiaries, but also all the households who are benefitting from the regular social assistances within the scope of Law No. 3294 and receive pension within the scope of the Law No 2022 are benefitted from the “Electricity Consumption Assistance”. This includes beneficiaries of Old-Age and Disabled Assistance, and Family Assistance.

¹⁰ However, if the family make a new claim to the local SASF where the new residence address is located, and the SASF approves, the assistance continues.

¹¹ If the parent who is legally responsible for the child dies, the relevant SASF will seek to find another adult in the same household to ensure the continuation of social assistance.

¹² This implies that CCT payments are stopped if any household members is in formal employment. However, although the presence of an employed household member prevents the household from benefitting from regular-central social assistance programmers, the household can still claim *periodical* social assistance under certain conditions.

within the scope of ‘short term’ insurance branches, e.g. in case of apprentices, internships and İŞKUR trainees.

As of 2016, social assistance benefit recipients who are considered “employable” have to register with the public employment agency (İŞKUR).¹³ If the registered recipient refuses to participate in the active labour market programmes vocational trainings and job offers suggested by the İŞKUR for the third time without a justified reason, social assistance payments are stopped for one year.

TaxBEN note: the OECD tax-benefit model assumes that the eligibility conditions described in this section are met and that families comply with all the relevant requirements.

4.1.2. Benefit amounts

Frequency/periodicity of benefit payments: monthly. For Pre-natal assistance, the monthly payments are made up until the birth of the baby.

Pre-natal Assistance: According to the regulations that were in force on the 1st of January 2024, pregnant women received 200 TL per month on condition that they undergo regular check-ups during the nine months of pregnancy and in the two months after birth. Pregnant women received also 500TL if they deliver at the hospital.

	Pregnancy Assistance	Birth Assistance	Puerperant Assistance
(2005 January-2008 December)	17	55	17
(2009 January-2011 December)	20	60	20
(2012 January-2014 March)	30	70	30
(2014 March-2020 April)	35	75	35
(2020 April-2022 July)	100	150	150
2022 July - Present	200	500	300

TaxBEN note: the pregnancy / birth and puerperant assistance components of the CCT programme are not included in the OECD calculations.

Health Assistance: Recipients of this assistance should bring their child to the medical checks and follow-ups specified by the Ministry of Health. Payments are made to accounts opened directly on behalf of the mother. Table 2 provides details on the follow-up periods and the amount received for each visit (reference date: 1st of January 2024). The benefit is paid as many times as the number of eligible children in the family.

Table 2 – Amounts of the Health Assistance component (as of 1st January 2024)

Follow-up period determined by the Ministry of Health (measured in days of the newborn)	Follow-up period measured in months of the newborn	Amount of the Assistance to be calculated	Amount of the Assistance to be paid (in TL)
Just after birth (in the hospital)	1-1	100-TL x1	55,00
0-48 hours after birth (in the hospital)			
3-25			
30-55	2-2	100-TL x1	100,00

¹³ Persons who meet the following conditions together are considered “employable”. (a) living in the household of those who have benefited from regular cash social assistance at least once in the last year. (b) being aged between 18 and 55 years. (c) Not receiving a pension. (d) Not receiving social assistance for supporting the home care of a disabled relative. Women who meet these conditions but are responsible for the care of a child in primary school age or younger, are registered as unemployable by the foundation but are not registered in the İŞKUR system. Those who are “employable” and registered in the İŞKUR system are directed to suitable labour-market integration activities. The job, vocational training or other active labor programs offered must be located within the district border for the district municipality, within the provincial border that can be reached by workplace service vehicle for the metropolitan municipality or by at most two urban public transportation vehicles. However, if the person wishes, they can be employed in different provinces or districts.

60-85	3-3	100-TL x1	100,00
90-115	4-4	100-TL x1	100,00
120-150	5-6	100-TL x2	200,00
175-210	7-8	100-TL x2	200,00
250-290	9-12	100-TL x4	400,00
365-394	13-16	100-TL x4	400,00
481-570	17-22	100-TL x6	600,00
661-750	23-28	100-TL x6	600,00
841-930	29-34	100-TL x6	600,00
1021-1110	35-44	100-TL x10	1000,00
1321-1530	45-56	100-TL x12	1200,00
1681-1890	57-72	100-TL x16	1600,00
Total:	72 months		7155,00

Note: The follow-up periods determined by the Ministry of Health for children may vary.

TaxBEN note: TaxBEN assumes that the family made 12 visits per year during the first three years of the new-born, then 10 visits per year during the 4th and 5th year of the new-born, and 8 visits during the 6th and 7th year of the new born.

Education Assistance: Payments are made in general to the mother of the child. The amount paid to female pupils and students of secondary education is higher in order to increase the schooling for girls and the transition rates from primary to secondary education. For pre-school children who are eligible for the CCT for Education, the rates are the same as for primary school. Monthly payment amounts are shown in Table 3. The benefit is paid as many times as the number of eligible children in the family.

Table 3 – Amounts of the Education Assistance component (as of 1st January 2024)

Period of application	Monthly amount per student (in TL)			
	1 child	2 children	3 and more children	
2003 April- August	12	10	8	
2003 August-December	13.8	12.4	11	
2004 January-June	16.5	15	13	
	Primary School Female	Primary School Male	Secondary School Female	Secondary School Male
2004 July-December	20	16.5	35	25
2005 January-2008 December	22	18	39	28
2009 January-2011 December	25	20	45	35
2012 January-2014 March	35	30	55	45
2014 March-2020 April	40	35	60	50
2020 April-2021 October	50	45	75	55
2021 November-2022 June	60	55	90	70
2022 July-present	100	90	150	130

TaxBEN notes:

- As primary education (*İlköğretim*) in Türkiye is for children between 6/7 and 14/15, the TaxBEN model assumes that children start primary education at the age of 6 (included) and complete the cycle at the age of 14 (excluded). In line with this assumption, TaxBEN assumes that secondary education (*Lise*) starts at the age of 14 (included) and ends at the age of 18.
- As TaxBEN does not control for the sex of children, amounts in the 2024 calculations are defined as the average between the sex-specific amounts.

Electricity Consumption Assistance: amounts since the first period of implementation are provided below. If the household is eligible for CCT throughout the year, it receives ECA for 12 months (1 ECA per month).

Household size	support amount (kw/h)	As of 01/2021	As of 01/2022	As of 01/2023	As of 01/2024
1-2	75 kw/h	59,71 TL	103,00 TL	110,58	112,63
3	100 kw/h	79,61 TL	137,33 TL	147,44	150,17
4	125 kw/h	99,52 TL	171,67 TL	184,30	187,71
5+	150 kw/h	119,42 TL	206,00 TL	221,16	225,25

4.1.3. Means test

The targeting mechanism for the CCT programme follows a “verified means test” approach that uses information from many different institutions to identify the real need for social aid.¹⁴ The process starts with the claimant who fills in an application form in a SASF office.¹⁵ The form includes demographic and socio-economic characteristics of the claimant and their household. During this step, the claimant gives also his/her consent to further inquiries via the Integrated Social Assistance System (ISAS). In parallel with these inquiries, the household receives a visit by a SASF social workers who will verify the information provided by the claimant and collect additional information about the household’s level of vulnerability. The final decision about the need for social aid is made by the Board of Trustees of the competent SASF and will take into account all the information collected throughout the process.¹⁶

A central component of the ‘verified means test’ is the amount of economic resources available at the household level. In general, if the monthly per capita household income is above one third of the net minimum wage (i.e. the gross minimum wage provided in Section 1 less the Stamp tax described in Section 8), the family is not eligible for the CCT.¹⁷

¹⁴ While this method is a general rule, if the household’s status of need is found suitable by the Board of Trustees of SAS Foundation, these households can also benefit from the CCT, provided that the other conditions to receive this payment are fulfilled.

¹⁵ As of October 2021, citizens can apply for social assistance through the internet. The application is not for any specific social assistance scheme, the proper social assistance program that fits the applicant is determined by SASF by assessing the information submitted during application on e-Government module and the information gathered by Integrated Social Assistance System and household visits.

¹⁶ During the home visit, the SASF social worker collects additional information on the household’s level of vulnerability. This information is used to perform a ‘proxy means test’ whose results are used to inform the final decision from the SASF Board of Trustees. The information collected by the social workers in the application form allows calculating a score of the household’s level of need, which is then compared with the rest of the population (using data from the Income and Living Conditions and Household Budget Surveys and an ad-hoc statistical procedure). In practice, households are ranked from lowest to highest score, and a cut-off point is determined based on the available budgetary envelope. If the selected household is below the cut-off point, the household ‘passes’ the proxy means test.

¹⁷ The condition of the per capita income to be 1/3 of the net amount of the minimum wage does not necessarily implies that the household can benefit from the CCT program. In the case of the detection of the household to be in need by the Board of Trustees of the SAS Foundations, the household can

The method used for calculating the monthly per capita household income is based on the Universal Health Insurance (UHI) income test. The test considers most income sources of all household members. It also considers any movable and immovable properties (and any real rights arising from them) as well as the monthly average of any other regular cash benefits received (home care, scholarship, etc., see Table 1), and the monthly average of unemployment insurance (Section 2).

The income included in the CCT mean test is *gross* of any income tax liabilities and stamp tax (Section 8.1) due on the assessed income.

Any social security contributions (Section 7.1) due on the assessed CCT income are deducted from the assessed income.

TaxBEN notes:

The OECD calculations assume a positive decision of the Board of Trustees. The main element of the ‘verified means test’ that enters the OECD calculations is the Universal Health Insurance (UHI) income test, which is calculated following the rules described in this Section.

4.1.4. Tax treatment and social security contributions

CCT amounts are not subject to income tax payments, compulsory social contributions, or stamp tax.

4.1.5. Interactions with other components of the tax-benefit system

Recipients of unemployment insurance (Section 2.1) and other social assistance benefits can receive the CCT as long as the Board of Trustees approves the CCT payment. Preconditions for this approval are:

- Complying with the requirements listed in Section 3.1.1;
- Passing the ‘verified’ meant test described in Section 3.1.3.

4.1.6. Combining benefit receipt and employment/starting a new job

In general, the CCT programme is not compatible with regular employment activities. If regular employment and/or social security contribution payments to Long-Term Insurance Branches (LTIBs, see also Section 7.1) made by any members of a household that receives the CCT benefit is detected, the CCT is terminated.¹⁸

However, if the employment activity is offered by İŞKUR (the Turkish Employment Agency) within the programme ‘Activating the Relation between Social Assistances and Employment’ (the programme is active since 14.07.2014), the CCT payment is not terminated for 12 months after employment date. CCT recipients involved in this programme have also other advantages:

- “Job Guidance Assistance”. A transfer paid maximum 3 times in a year for expenses such as transportation, state of health and headshot photo needed for the job interview and to go to work (Up to 10% of the net minimum wage - between 0 and 1.700,00 TL for 2024). The exact amount is determined by SASF based on

benefit from CCT even if the per capita income is higher. However, in general, recipients of the CCT programme meet this income requirement.

¹⁸ The transfer is not terminated in case of employment within the scope of short-term insurance branches, e.g. apprentices, internships and İŞKUR trainees.

evaluation of SASF's view. The applicant's claim can be rejected depending on SASF's assessment.

- "Assistance for Start Working". A lump sum payment for social assistance benefit recipients who take up employment (6.667,50 TL in 2024)
- People with a regular job are assigned primarily heating, education and food assistance.¹⁹
- If a CCT recipient takes up employment through the İŞKUR within the employment incentive programme, CCT is not terminated and continues for 12 months, even if the per capita household income during these months is above one third of the net minimum wage (see Section 3.1.3).

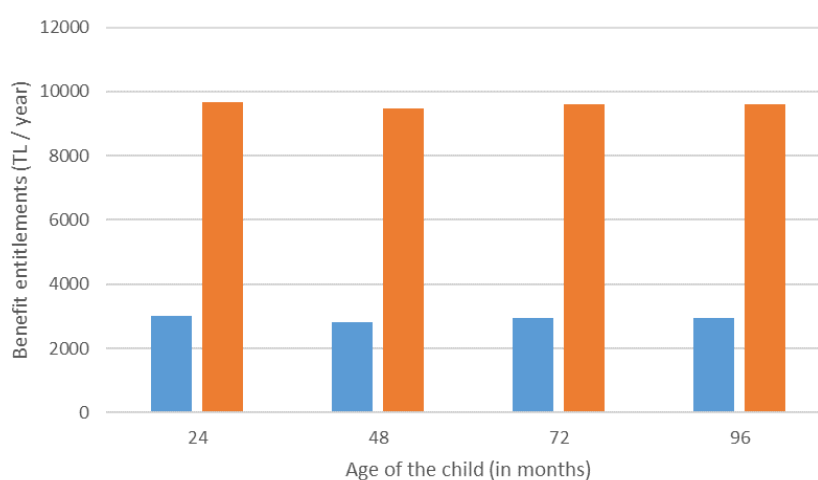
OECD notes:

TaxBEN calculations assume that new employment activities of CCT recipients are made within the programme 'Activating the Relation between Social Assurances and Employment'. Consequently, the person who takes up employment receives CCT payments for the subsequent 12 months, plus the lump sum 'Assistance for Start Working' of 6.667,00 TL.

From 2014 to end of 2022, 191,450 people who benefited from social assistances, were employed through this programme.

Figure 1. Conditional cash transfers for education and health, by age of the child

Basic amounts (blue bars) and 'into-work' supplements related to the programme "Assistance for Start Working" (orange bars)



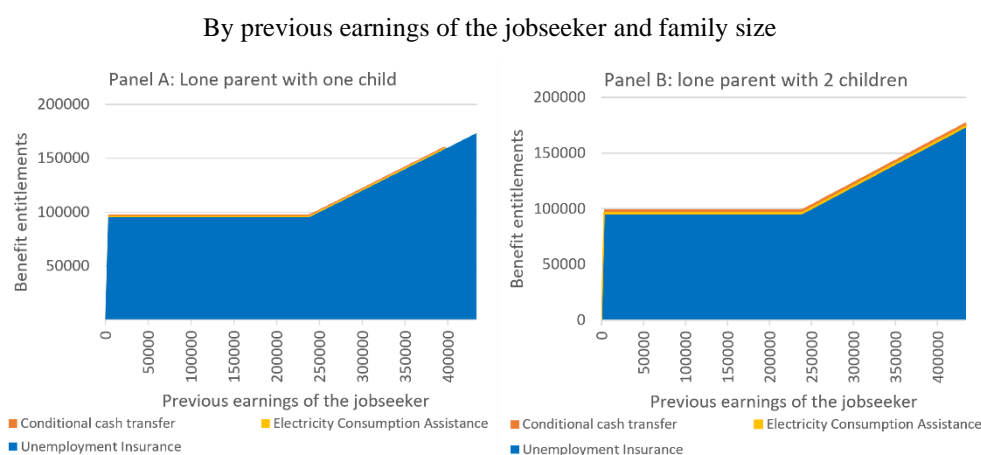
Notes: Calculations for a two-parent family with one child. The amounts of the CCT for Health are calculated assuming that the family made 12 annual visits to the doctor between the first 12 and 24 months of the child, 10 annual visits between 36 and 48 months of the child, and 8 annual visits between the 60 and 72 months.

Regarding the CCT for Education, children are assumed not to attend pre-primary schools and to start the primary school when they turn 6. As a result, a family with a child of 48 months (second bar in Figure 1) can receive only the CCT for Health if the child is not attending the kindergarten. Also, a family with a child of 72 months (third bar in Figure 1) receives the CCT for Education but not for Health (the same child cannot receive simultaneously both transfers but the family can choose the most generous benefit).

The orange line shows the amounts that a family would receive if one of the parents took employment within the programme 'Activating the Relation between Social Assurances and Employment'. The amounts are calculated during the second month in the new employment and include the lump-sum payment 'Assistance for Start Working'.

Source: [OECD Tax-benefit model](#), 2024.

¹⁹ Assistance for food, heating and educational materials can be provided dependent on the decision of the Board of Trustees of the Foundation based on the neediness of the household.

Figure 2. Unemployment insurance and conditional cash transfers

Notes: Calculations for a jobless lone parent eligible for unemployment insurance (blue area) and conditional cash transfer for health (orange area). The electricity consumption assistance paid together with the CCT amount is the yellow area (see section 3.1.2. for details on this payment). Results assume that the family has no other income sources. Calculations in Panel A assume one child of 2 years old. Calculations in Panel B assume two children aged 2 and 4, respectively. The calculation of the CCT amount for health assume that the parent made 12 visits to the doctor during the year for the child of 2 years old, and 10 visits for the child of 4 years during the same period.

Results in Panel A show that the CCT income test for the lone parent with one child is binding when the per-capita household income is above one third of the net minimum wage. Results in Panel B show that a lone parent receiving the unemployment benefit will pass the CCT income test even when entitled to the maximum unemployment insurance amount, as long as he or she has two children who qualify for the assistance.

Source: [OECD Tax-benefit model](#), 2024.

5. Net costs of Early Childhood Education and Care

Both public and private institutions provide childcare and preschool education services in Türkiye. Children in the 0-6 age group are served by different institutions and organizations based on different legislation.

The opening, operation and supervision procedures of Private Kindergartens, Day Care Centers and Private Children's Clubs operating with the opening permission of the Ministry of Family and Social Services, are carried out in line with the Regulation on the Establishment and Operational Principles of Private Kindergarten, Day Care Centers and Private Children's Clubs, which were published in the Official Gazette dated 30.04.2015 and numbered 29342.

Preschools, nursery classes and practice classrooms approved by the Ministry of National Education (MoNE) do not provide services for children between 0-35 months. Children aged 0-35 months old can only attend private crèches, and institutions opened in accordance with Law No. 657 Article 191 or crèches opened in enterprises in accordance with the Labour Law.

According to the Regulation on Pre-School and Primary Education Institutions, children who are 57-68 months old by September are enrolled in preschools, nursery classes and practice classrooms. Children who are expected to start primary school in the following year are enrolled in a preschool institution. If the capacity of the institution is enough, children who are aged between 35 and 56 months can be enrolled in a preschool or a practice classroom whereas children who are 45-56 months old can be enrolled in a practice classroom.

5.1. Gross childcare fees

Variable names: [\[TRcc_cost\]](#)

According to the Regulation on Pre-School and Primary Education Institutions, preschool education is free of charge in public preschool education institutions. However, fees can be charged for the educational materials, food and cleaning services. This fee is determined at the school level in April. When deciding the monthly fee, the school takes into account several factors, including the services offered and the economic situation of the neighbourhood.

When setting the level of childcare fees, the school takes into account also that the fee cannot be set to a level that will prevent the promotion and development of pre-school education and to force the economic situation of the parents the fee. More precisely, the monthly fee cannot be higher than the maximum fee determined by the provincial directorates and the school management cannot ask for any fee for a service (food, cleaning or educational material) they do not offer.

The school management has also the possibility of not requesting any fees. According to e-School data of 2023 - 2024 educational year, 45% of preschool children do not pay childcare fees. To date, there are no updates of this percentage.

According to the administrative data acquired from local managers in 2020-2021 educational year, the monthly fee ranged between 0 TL (min.) and 750 TL (max.). These maximum and minimum amounts do not apply for children aged 0-35 months, as the schools under the MoNE do not provide services to this age group.

When the observations with a monthly fee of 0 TL are excluded, the average amount for institutions offering nutrition services was 342 TL for independent preschools, and 433.6 TL for nursery classrooms under primary schools. The average amount for institutions that do not offer nutrition services was 80 TL.

OECD note

Because there is currently no information on the childcare fees paid by parents for children under 35 months of age, results for Türkiye are currently not available in the OECD net childcare cost database ([here](#)) as the headline OECD childcare cost indicator refers to a family with two children aged 24 and 36 months, respectively.

5.1.1. Discounts for part-time attendance

Preschool education institutions affiliated with MoNE do not provide part-time service. As a result, there are no discounts in the fees paid by parents for the educational materials, food and cleaning services provided in case of part-time attendance.

5.2. Childcare benefits

Variable name: [\[cc_benefit\]](#)

The OCED TaxBEN methodology defines as ‘childcare benefits’ any income support measures for parents of pre-school children that depend *explicitly* on the use of centre-based childcare services. In other words, a family that does not use centre-based childcare services is NOT eligible for this type of income support. In general, childcare benefits take any of the following forms:

- Reductions of childcare fees, including free provision, applied *directly* by the childcare centre to reduce childcare costs for parents. Typically, these reductions are not applied to everybody, but only to those parents who are in difficult

economic circumstances (e.g. low-income families, large families, lone parents, families with disable members, etc.).

- Childcare allowances paid by local / national authorities to parents who use centre-based childcare services. This support can take the form of conditional / unconditional cash transfers as well as vouchers to purchase childcare services, or supplements to other benefits (e.g. social assistance, disability and family benefits).
- Tax concessions for family's expenses related to the use of centre-based childcare.

5.2.1. *Reductions of childcare fees and free provision*

Children of martyr, war cripple, veteran and deprived parents can benefit from public childcare centres free of charge provided that they certify their status (see Art. 68(4) of the Regulation on Preschool Education Institutions of the MoNE). Childcare centres have to provide a quota of 10% of the school capacity for families in these difficult situations. Disabled children are given priority for the exemption.

In addition, according to Art. 50 of the “Regulation on the Establishment and Operational Principles of Private Kindergarten, Day Care Centres and Private Children’s Clubs”, 3% of the capacity of the childcare centre must be allocated for free use of children who are in one of the following circumstances:

- a) Children of martyrs and veterans, regardless of their economic status, children under protection in institutions affiliated to the Ministry (MoFSS); children staying with their mothers convicted and in prison;
- b) Children of families with insufficient economic power and children whose parents or parents in economic difficulties have passed away, children living with one parent, children with a disabled parent, children of women living in women's guesthouse or divorced.

The competent provincial directorate evaluates the free 3% quotas according to the social examination report issued by the social worker.

OECD note:

Considering that (a) the social worker’s assessment is discretionary (there is no formal definition of “insufficient economic power”) and (b) free childcare provision to vulnerable families is subject to a quota which is defined at the provincial level, the OECD tax-benefit model does not include free childcare provisions in the calculation of the OECD net childcare cost indicator. As a result, lone parents and families with very low income will still pay a positive childcare fee in the OECD calculations.

5.2.2. *Childcare allowances for formal centre-based care*

- Within the scope of the “Supporting Registered Employment of Women through Institutional Childcare Services Project” project, 10.250 mothers who meet the requirements and send their children to pre-school education or nursing institution (crèche, kindergarten or day care centre) can benefit from EUR 100 monthly for the specified periods.
- Within the scope of the project “Direct Grant Operation for the Promotion of Registered Women's Employment through the Support of Trained Caregivers (EDU-CARE)”, 3700 working mothers who meet the necessary conditions and employ certified caregivers receive a monthly grant of EUR 200.
- Allowance for Preschool Stationery: Stationery expenses of the preschools in the neighbourhood having densely economically disadvantaged people are reimbursed

from this allowance. An allowance of 10 million TL was used for this purpose in 2018-2019 educational year.

- In order to support the children coming from socio-economically disadvantaged households and to lower the cost of ECE on families, a protocol was signed between the Ministry of National Education and the Ministry of Family and Social Services for 500 million Turkish lira to expand access to early learning for 3 to 5 year-olds, which is expected to benefit 1 million children. Children aged 3-6 years old are included in the Cash Transfer support on the condition that their families already get social assistance from the MoFSS in the last year and that the child is enrolled in a preschool centre. Within the Program, the monthly fees of the children are being transferred directly to the school where children have their education by MoNE and the parents of these children are not supposed to pay any monthly fee for the school. As of March 2023, 327.000 children in total have benefited from this cash transfer support.
- Conditional Cash Transfer for Education (Section 3): The families receive cash support on the condition that the child has attended school regularly. This benefit is classified as Social Assistance in the OECD calculations. Approximately 44.000 preschool children benefited from this support in the school year 2018-2019. All Syrian children, regardless of their families' economic situation, benefit from this support.

OECD note: these measures, except the CCT for education, are outside the scope of the TaxBEN model and are not included in the OECD calculations.

5.2.3. *Childcare allowance for children NOT using childcare centres*

Türkiye does not provide income support measures whose eligibility depends *explicitly* on NOT using formal centre-based childcare. Examples of these type of programmes are “home-care” and “child-rising” allowances, whose eligibility often requires one of the parent to stay at home looking after the child.

5.2.4. *Tax concessions for childcare expenditures*

In Türkiye, childcare costs cannot be used to reduce the tax liabilities of parents who purchase childcare services.

6. **Employment-conditional benefits**

OECD note: This section provides information on employment-conditional (“in-work”) benefits for employees, i.e. benefits whose eligibility is conditional on the following key requirements: 1) being regularly employed (in either the private or public sector); 2) working a certain number of hours and/or earning more than a certain minimum. This definition notably excludes ‘workfare’ programmes and related ‘work-first’ policies that make out-of-work benefits conditional on participation in work activities.

This section provides information also on *one-off* and/or *temporary* payments for benefit recipients who are out of work and make a transition into employment. These type of benefits are referred to as *transitional “into-work” benefits* in order to differentiate them from the “regular” in-work benefits that do not have any predefined maximum duration after moving into work.

Based on this definition, Türkiye does not have in 2024 a national (or local) “in-work” benefit programme. However, Türkiye does provide an into-work benefit for selected benefit recipients who move into work (see section 3.1)

7. Social security contributions

Insurance benefits in Social Insurance and Universal Health Insurance Law No. 5510 are financed with premiums collected from employees and employers. The following rules apply to the case of employees who are employed through a service contract according to Article 4/a of Law No. 5510 (as opposed to independent insurance holders (4/b) and public servants (4/c)).

According to the Law, the lower limit of the daily earnings considered for the calculation of premiums to be collected and benefits to be granted is equal to one thirtieth of the monthly minimum wage (Section 1). The upper limit is 7.5 times the lower limit (Table 7.1). The reference minimum wage used for calculating upper and lower limits is determined once a year in January (in prior years this value was determined twice first in January and then in July). There is no difference in terms of marital status or sex and the premiums are calculated according to the gross income.

Table 7.1. Lower and upper income limits used for the calculation of maximum and minimum social security contributions in 2024:

Lower Limit for the monthly Income (TL)	Upper Limit for the monthly Income (TL)
$666,75 \times 30 = 20.002,50$	$666,75 \times 30 \times 7.5 = 150.018,90$

For employees whose gross earnings are above the limit outlined in Table 7.1, the social security contribution rates described in Section 7.1 and 7.2 are applied to the upper limit listed in Table 7.1.

For individuals whose gross monthly earnings are below the limit shown in Table 7.1, e.g. for individuals working less than full time at the hourly minimum wage, the lower limit shown in Table 7.1 is adjusted according to the number of full-time-equivalent working days. For instance, if a person works 4 hours per day throughout the month, the total number of monthly working hours would be: 4 hours*30 days=120 hours, and the related full-time-equivalent working days to be notified to the insurance company would be $120/7.5=16$, where 7.5 represent the reference legal hours of full-time work per day. Thus, the lower limit for the monthly income for this taxpayer would be $666,75 \times 16 = 10.668$ TL which is the value used for the calculation of the premium paid to the insurance company for this particular worker (sections 7.1 and 7.2).

7.1. Employee social security contributions

Monthly rates in 2024, paid according to the rates valid for ‘long term’ insurance branches:

‘Long term’ insurance Branches	Premium Rate %
Invalidity, Old-age and Survivors Insurance	9
Universal Health Insurance	5
Unemployment Insurance	1
Total	15

7.2. Employer contributions

Monthly rates in 2024, paid according to the rates valid for ‘long term’ insurance branches:

Insurance Branches	Premium Rate %
Short-term Insurance Branches	2
Invalidity, Old-age and Survivors Insurance	11
Universal Health Insurance	7,5

Unemployment Insurance	2
Total	22.5

In 2024, there were 16 incentives for employer shares of insurance premiums.

1. General five-point reduction for disability, old age and death insurance premiums paid regularly by employers,
2. Five-point premium reduction in universal health contributions for insured taken to abroad,
3. Incentive for regional investments,
4. Incentive for disabled,
5. Cultural investment incentive,
6. Incentive for research and development investment,
7. Incentive for hiring employees who deserved unemployment revenue,
8. Incentive for women and youth employment,
9. Incentive in case of employment of workers who benefit from social benefits
10. Incentive in case of employment of workers who benefit from social services
11. Five-point reduction for social security support premiums
12. Minimum wage sport
13. Unemployment Insurance Premium Support
14. Incentive for supporting occupational health and safety services
15. 5 Point Discount Support (For self-employed insured)
16. Young Entrepreneur Support (For self-employed insured)

OECD note: the *TaxBEN* calculations consider only the general five-point premium reduction. As a result, the overall employer social security premium rate used in the OECD calculations for 2024 is 17.5%.

Employers who employ a social assistance recipient (Section 3) or an unemployment insurance recipient (Section 2) receive the following reductions of the employer social security contribution premiums:

- For unemployment insurance recipients (2024 rates): 6700.84 TL = 33,5% * 20.002,50, where 33,5% is the rate applied by the unemployment insurance fund (20% of long term insurance + 12.5% of universal health insurance + 1% short term insurance).
- For social assistance recipients (2024 rates): 4100.52 TL = 1000.13 TL (5% * 20,002.50 paid by the Ministry of Treasury and Finance) + 3,100.39 TL (15,5% * 20,002.50 paid by the Ministry of Family, Labour and Social Services).

7.3. Social security contributions paid by benefit recipients

Recipients of Unemployment Insurance (Section 2.1), Family Support Programme (Section 3.1) and regular social assistance (section 4.1) do not pay any compulsory social security contributions on these incomes. These benefit recipients do not pay Universal Health Insurance contributions.

8. Taxes

Variable name: **[IT]**

The income tax system in Türkiye is individual. Income taxes are levied by the central government only.

8.1. Personal income tax

8.1.1. Tax allowances

Variable name: **[ALLOW_p; ALLOW_s]**

Standard tax allowances that can be are subtracted from the tax base:

- Employee social security contributions are deductible from gross earnings.
- Contributions to public pension funds established by law are deductible.

Non-standard tax allowances that can be are subtracted from the tax base (not included in TaxBEN):

- Reliefs for disabled people according to Law 4842;
- Legal deductions for public institutions;
- Reliefs for personal life insurance premiums;
- Membership payments made to labour unions.

8.1.2. Tax base

Variable name: **[TAX_INC_p; TAX_INC_s]**

The tax base is the labour income less the standard and non-standard tax allowances.

Unemployment Insurance (section 2) as well as social assistance benefits (section 3) are *not* included in the tax base.

8.1.3. Income tax schedule

Variable name: **[IT_I_p; IT_I_s]**

The personal income tax schedule in 2024 is as follows:

Taxable income (TL)	Tax on excess amount above lower threshold (%)
Up to 110 000	15
110 000 up to 230 000	20
230 000 up to 870 000	27
870 000 up to 3 000 000	35
Over 3 000 000	40

8.1.4. Tax credits

Variable name: **[ml_allow_p; ml_allow_s]**

Tax credits are subtracted from the income tax liability that results after the application of the income tax schedule (Section 8.1.3). In Türkiye, tax credits are not refundable.

Standard tax credits:

As of the 1st of January 2022, the former Minimum Living Relief (see the 2021 report) has been replaced by the “Minimum Wage tax exemption” (Law No. 7349). Taxpayers can subtract from the income tax liability an amount equal to the overall tax liability paid by a minimum wage earner. This tax liability is calculated by applying the income tax schedule (section 8.1.3) to a tax base (section 8.1.2) equal to the statutory gross minimum wage (section 1) less the associated employee social security contributions (15% of the gross minimum wage, see section 7). For those working *part time* with an hourly wage equal to the statutory minimum statutory wage (section 1), the part of the Minimum Wage tax exemption that cannot be used due to the low earnings levels is not refundable (i.e. it does not give rise to any credits for the taxpayer).

Non-standard tax credits (not included in TaxBEN). The tax system in Türkiye includes tax credits for individuals with disabilities, for public institutions such as OYAK (Social Aid Institution for Military Officers), for premiums paid by the wage-earner for life and personal insurance policies, and for membership payments made to labour unions.

8.2. Stamp tax

Variable names: [[Stamp_p](#); [Stamp_s](#)]

The tax base of the Stamp tax are the gross earnings plus (if any) the gross unemployment benefit (Section 2). In 2024, the Stamp tax rate was 0.759 %. As of 1st of January 2022, the Stamp tax is not levied on the fraction of earnings equal or below the statutory minimum wage (Section 1).

Example of tax calculation

Consider a taxpayer with gross annual earnings equal to 300 000 TL. The overall social security contributions are equal to 15% of the gross earnings, i.e. 45 000 TL. The income tax base is equal to $300000 - 45000 = 255\ 000$ TL. The tax liability (before tax credits) is calculated by applying the relevant tax rates to this tax base (section 8.1.3). This results in a tax liability of 54 850 TL. From this amount, the taxpayer can subtract the amount of the Minimum Wage tax exemption, which on the 1st of January 2024 was equal to 41 087 TL (detailed calculations below). As a result, the final income tax liability (before the Stamp tax) is $54\ 850$ less $41\ 087$, i.e. 13 763 TL.

The Stamp tax should be added to the final tax liability. The Stamp tax is calculated as $0.00759 \times (300000 - \text{gross minimum wage})$. Because on 1 January 2024 the gross minimum wage was 240 030 TL (Section 1), the Stamp tax is equal to $0.00759 \times (300000 - 240\ 030) = 59\ 970$ TL. Thus, the total tax liability paid by the taxpayer is $37933 + 59\ 970$ TL = 97 903 TL.

This Minimum Wage tax exemption amount is equal to the overall tax liability paid by a full time minimum wage earner. Because on 1 January 2024 the gross minimum wage was 240 030 TL (section 1), the tax base for a full time minimum wage earner was $204\ 025,50$ TL ($240\ 030$ TL less the associated employee social security contributions of $36\ 004,50$ TL). Applying the relevant tax rates (section 8.1.3) to this tax base results in a tax liability of 41 087 TL, which is the amount of the Minimum Wage tax exemption.

9. Selected output from the OECD tax-benefit model (TaxBEN)

This section shows selected output of the TaxBEN model for Türkiye 2024 (Figure 4). TaxBEN by default produces the following outputs for a range of family types and individual characteristics:

- Net household income (the **black line**) and
- Net household income components (**coloured stacked areas**)

The [project website](#) provides direct access to the TaxBEN web calculator, which allows users to customize outputs by choosing from a wide range of family types, individual and labour market characteristics.

Figure 3 shows outputs for the following four scenarios:

- Household income by percentage of the 2024 Average Wage (**Panel A**);
- Household income by unemployment duration (in months) for a jobseeker claiming unemployment benefits (**Panel B**);
- Household income by previous gross earnings levels for a jobseeker claiming unemployment benefits (**Panel C**);
- Household income by previous employment record, for a jobseeker claiming unemployment benefits (**Panel D**).

The stacked areas in Figure 3 shows the household income components. Note that each component can contain more than one benefit programme. The table of content of this report describes which benefit is included in each category.

Results in Figure 3 refer to a couple with two children. Adults are both 40 years old whereas children are 4 and 6 years old respectively. Social assistance and housing benefit supplements are assumed to be available in all the four scenarios provided that the necessary income and eligibility requirements are met. Where receipt of social assistance or other benefits is subject to activity tests (such as active job-search or being available for work), these requirements are assumed to be met.

Panel A assumes that one of the two adult members (the ‘second adult’, using the TaxBEN terminology) is out of work and not eligible for unemployment benefits (e.g. because they have expired) whereas the other adult member (so-called ‘first adult’) is employed full-time and full-year at different earnings levels ranging between 0 and 200% of the Average Wage (AW). When earnings of the first adult are precisely 0% of the AW this person is assumed to be out of work without receiving unemployment benefits but claiming social assistance, as applicable.

Panels B to D assume that the second adult is out of work and not eligible to unemployment benefits whereas the first adult is also out of work and claiming unemployment benefits. In Panel B and C the first adult is assumed to have a ‘long’ employment record of 264 consecutive months before the job loss. The x axis in Panel B measures the time of benefit receipt, starting from the first month. The x axis in Panel C shows the amount of previous gross earnings (before any social contribution payments). Results in Panels C and D refer to the 2nd month of unemployment benefit receipt whereas Panel D consider the case of previous earnings equal to the average Wage. Previous earnings in Panel B are also equal to the average wage.

Figure 3. Selected output from the OECD tax-benefit model, 2024

Couple with two children



Source: Calculations based on the [OECD tax-benefit model](#) 2024.

Annex: Other benefits and direct taxes

This section provides a brief description of other cash benefits and taxes on employment incomes in Türkiye that are relevant for some members of the population below the statutory retirement age, but which are not included in the OECD tax-benefit model.

Job Loss Compensation (iş kaybı tazminatı)

In the scope of the Law No. 4046 on Privatization Exercises, the employees whose employment contracts are terminated due to privatization or preparation of their organization for privatization, downsizing or suspension of the operations of their organization partially or completely, their organization being closed down or liquidated temporarily or permanently are entitled to receive job loss compensation as required by the labour laws or collective labour agreements to which they are subject to.

Persons, who are entitled to receive both job loss compensation and unemployment benefits at the same time, are paid the job loss compensation primarily. Job loss compensation applications are regarded as unemployment benefit applications as well.

Eligibility Conditions

Eligibility conditions for receiving job loss compensation are as below;

- Having worked for at least 550 days in the privatized workplace,
- Termination of labour contract in a way to be entitled to receive severance pay,
- Not receiving old age pension.

Benefit Duration

According to the Law No. 4046, a job loss compensation of;

- 90 days for at least 5500 days uninterrupted employment contract,
- 120 days for 1100 days of uninterrupted employment contract,
- 180 days for 1650 days of uninterrupted employment contract,
- 240 days for 2200 days of uninterrupted employment contract,

is granted to those in privatized organizations,

Amount of Payment

The amount of job loss compensation is two times of the net daily minimum wage. The disabled are paid four times of the net daily minimum wage as job loss compensation. The amount of job loss compensation in 2024 is 34.004,25 TL. This amount is applied as 68.008,50TL for the disabled. Unemployment insurance payment is not subject to a tax cut.

Short-Time Working Benefit (kisa çalışma ödeneği)

Eligibility and entitlement conditions

Short-term working is defined as temporal shortening of the employment period in the whole or part of the workplace by at least one-thirds or complete or partial suspension of operation due to general financial, sectorial or regional crises, general pandemic and forces majeure for at least four weeks without the condition of continuation not longer than three months. During the short-time working, the allowance is paid to the employees for the days on leave.

Employees who are subject to short-time working should be entitled the working time and premium payment conditions from the date on which short-time working begins. In order to benefit from the short-time working allowance, the conditions are being on an employment contract for the last 120 days prior to the start date of the short-time working and having at least 600 days of reported unemployment insurance premium in the last three years. The requirement of having at least 600 days of unemployment insurance premium reported in the last three years was changed on 03.02.2024 to having at least 450 days in the last three years. With the amendments on 03.02.2024, 'General Pandemic' was added as grounds for short-time working for which the conditions to short-time working allowance have been detached from unemployment benefit.

The offset system between short-time working allowance and unemployment benefit has also been updated. For employees whose short-time working start date is 1/3/2024 and later, the periods paid as short-time working allowance will be deducted from the entitlement periods for unemployment benefit payments to be made based on service contract terminations within three years from the start date of the short-time working request.

Short-time working applications made by employers on the grounds of the regional crisis caused by the effects of the earthquakes was granted without waiting for the completion of the eligibility determination for the workplaces located in the provinces/districts determined by the Ministry. The duration of short-time working allowance paid on the grounds of regional crisis will not be deducted from the duration of unemployment benefit.

Benefit amount(s)

Amount of daily short time working benefit is 60% of daily gross average earning calculated by taking into consideration the earnings of the insured for the last 12 months subject to premium. This allowance cannot exceed 150% of the gross amount of monthly minimum wage. The calculated short time working benefit is exempt from any tax payment, including social security contributions, except the Stamp tax.

Duration

The duration of short time working benefit cannot be longer than 3 months. The law can extend the duration of short time working benefit up to six months and determine whether it is deducted from unemployment benefit.

The President is authorised to extend the duration of short-time working benefit up to six months and to determine whether it will be set off from unemployment benefit.

Interactions with other components of the tax-benefit system

The short time working benefit is exempt from any tax payment, including social security contributions, except for the Stamp tax.

Receiving the short-time work benefit does not prevent receipt of regular social assistance benefits as long as the family meets the relevant eligibility criteria and the Board of Trustees of the competent SASF approves.

Combining benefit receipt and employment/starting a new job

If the worker receiving the short-time working benefit start a new job, the short-time working benefit is terminated.

Short-time working benefit will be suspended if those receiving short-time working benefit start a job, start to receive old-age pension, are recruited for any reason, leave their job due to a work duty arising from any law, or in the event that temporary incapacity benefit begins, it will be cut as of the date of health report which is the subject of the temporary incapacity benefit.

Cash Wage Support for Earthquake Regions

In the provinces affected by the earthquakes centred in Kahramanmaraş and declared a state of emergency, a daily cash wage support of 133.44 TL was paid within the scope of Article 4 of the Presidential Decree No. 125 in order to reduce the effects of the earthquake on economic and social life.

In these provinces, employees ineligible for the short-time working allowance and/or whose employment contract was terminated due to the closure of the workplace due to the effects of the earthquake benefited from cash wage support.

Half-Time Working Benefit

This is a benefit provided to those who are on unpaid leave under the ‘Half-Time Working programme, and if they meet the relevant requirements. Under the “half time working” programme, female or male employees adopting children under the age of three as well as women after the end of the maternity leave who are rising the child at home and have childcare responsibilities, can work, under specific requirements, half of the weekly working time for a period that ranges between 60 and 360 days.

Eligibility Conditions for Half-Time Working Benefit

- Having declared unemployment insurance premiums for minimum 600 days in the last three years before the date of giving birth or adopting children on behalf of the employee.
- Having worked actually up to half of weekly working time,
- The child who is entitled must be alive,
- Applying to İŞKUR personally or electronically, within 30 days (except for the force majeure) as of the expiry date of maternity leave,

Those who are entitled to receive half-time working benefit:

- Receives regular payments
- Their invalidity, old age and survivor’s insurance premiums as well as employee and employer’s shares of general health insurance premiums are covered until the benefit is paid.

Duration

Half-time working benefit is paid for;

- maximum 30 days for the first birth,
- maximum 60 days for the second birth,
- maximum 90 days for more births,
- maximum 180 days if the child is disabled.

For 30 days added in case of multiple births, half-time working benefit is paid for 15 days.

Benefit amount

Daily amount of half-time working benefit after birth or adoption is the daily gross minimum wage regardless of the wage the person receives for the job. In 2024, the highest amount that can be paid as half time working benefit is 9.925,34 TL.

Tax treatment

Half-time working benefit is not subject to any tax or deduction, except for stamp tax duty.

Interactions with other components of the tax-benefit system

Those who receive half time working benefit are covered by the general health insurance, and for the days on which half time working benefit is paid after birth and adoption, general health insurance premiums are paid from the Unemployment Insurance Fund on behalf of the relevant people. Dependents of those receiving benefit can also benefit from health services within the scope of general health insurance holders.

The benefit is suspended for those who are entitled to receive temporary incapacity allowance during the continuation of this situation.

Since invalidity, old-age and survivor's insurances premiums are also paid on behalf of the relevant persons, the period of payment is taken into consideration in terms of retirement.

Combining benefit receipt and employment/starting a new job

The Half Time Working Benefit is terminated if the recipient works in another job during this period. The benefit is terminated also if the concerned person leaves the workplace. Finally, the benefit is terminated also if the child dies and / or the adoption status disappears.

Regular Cash Aid Program for Women Whose Spouse Died

Regular Cash Assistance Program for Women Whose Husbands are dead became effective in April 1, 2012.

Women whose husband (in civil marriage) are dead, who are currently not married, not covered by any social security system and whose needy and vulnerable situation is determined by the decision of the Board of Trustees of SASF, could benefit from this assistance.

There is not any age requirement for the women who wants to benefit from this assistance. Also, there are no statutory duties to furnish maintenance as stated in the related provisions of the Turkish Civil Code. Women being divorced from their husband before he dies cannot benefit from the program. If the husband is dead while the divorce suit continues, the woman could benefit from the assistance.

If the woman, who applies to the assistance, lives in separate houses from her children and only benefit from their health insurance, could benefit from the assistance on condition that she is determined as needy and vulnerable by the Board of Trustees of SASF.

Since food and accommodation expenses of the detainees and the convicted are covered by the Law no.1721, women in such situations could not benefit from the assistance. Moreover, women who stay in residential home could not benefit from the assistance because their basic needs are met by this home.

In general, every two months 1000 TL (as of July 2022) regular cash payment is made to the beneficiaries within the scope of the assistance. Precise periods of payments and the rate of increase are specified by the Fund Board.

Public Workfare Program (PWP) (Toplum Yararına Programlar)

PWP are the programs aiming at short-term employment and training of the unemployed in the times of in case of emergence, disaster, epidemic etc.by realization of a work or a service for public good, with a public contractor. These activities are usually carried out to prevent the unemployed registered to İŞKUR from losing their working routine and discipline, and experiencing financial difficulties due to long-term unemployment.

Eligibility

1. To participate in PWP, the applicant must meet the following conditions:
 - Being unemployed and registered in Turkish Employment Agency
 - Being Turkish citizen,
 - At the age of 18 or older
 - Not receiving retirement, or invalidity pension
 - Not being student (except for open education high schools and faculties).
2. In case of high demand for PWP, participants are determined by drawing before a notary public. Provincial Directorate shall specify in the notice which methods indicated below would be used for the selection of participants. The selected method will be used to identify both the main participants and substitute participants, which at least half of the main participants.
 - Notary draw method
 - List method (determination of applicants deemed appropriate as a result of interview or job and career counselling)
 - Eighty percent by the notary draw, twenty percent by the list method.

It is essential that Participants are selected from the region closest to the place where Public Workfare Programs are implemented. In the process of determining the participants within the applicants, two lists are being prepared based on the status of the applicants. The disadvantaged groups in employment, mentioned below, placed in the first list and the remaining applicants are placed in the second list. The applicants in the second list will not be assessed before the assessment of all the applicants are completed in the first list. All the groups below belong to the first list and there is no order of priority among these groups.

- Women
- Individuals 35 Years and Over
- People with disabilities
- Ex-convicts
- Wounded in a way to not getting disability in the fight against terrorism

Benefit amount

Worker's wage expense is calculated according to the current gross minimum wage of a worker who is over 18 years old and working in the industry sector, and which is composed of wage, tax and social security payments. (Participants will receive a wage during PWP, which will be calculated over the current minimum wage, according to their duration of work.)

Gross Minimum Wage paid to workers over the age of 16 for the period of January 1st – December 31st 2024 is 20.002,50L

Tax treatment

Public Workfare Programs are not taxed over gross wage anymore as minimum wage is exempted from income and stamp taxes since 01.01.2022.

Benefit duration

1. Maximum duration of the programs is 9 months.
2. Programs can be arranged as full-time (45 hours per week).

Social and Economic Support (SED)

SED is provided to families with children who are at risk of being taken into institutional care due to the economic deprivation of their families, in order to ensure family unity and integrity. Families who benefit from the service are directed to İŞKUR vocational training courses and activities are carried out to provide them with a job and profession where they can continue their lives. SED is not a regular social assistance programme.

SED Service is carried out within the scope of support alongside the family of children without institutional care. Children are supported within their own family or relatives.

Social service centres affiliated with the Ministry of Family and Social Assistance conducts the eligibility assessment for the Social and Economic Support, which primarily considers the families income, expenses, health, education expenditures, aids they may receive and evaluations of the family unity, effort to be self-sufficient and development of the child.

SED service includes periodical and temporary economic support services according to the needs of the family.

- **Periodical Economic Support:** monthly payments for 1 or 2 years depending on the budget opportunities of the Ministry. Periodic support is for persons who cannot meet the basic needs of their children due to social and economic poverty. The support aims at providing care within the family and meeting basic care needs of the children and young people who leave the institutional care to eliminate the economic difficulties they face. Families are monitored periodically for a minimum of 3 months and this support continues for 2-year periods as long as their support status is not removed.
- **Temporary Economic Support:** It refers to the economic support provided once or at most twice a year, in order to help solve a specific social and economic problem.

Within the scope of Social Economic Support Service, those whose children benefit from the service without taken under protection are provided with economic support for a maximum of two children from the same household. There is no restriction for children who have a protection order, are taken under care of social service institutions, have the opportunity that they can be taken by their family or relatives if they are supported, and are returned to their families from the institution. The economic support to be given varies according to the education level of the children:

1118 TL for preschool or non-school child,

1677 TL for primary school child,

1789 TL for high school child,

1118TL for non-school but at the age of high school child,

2013 TL for child attending higher education,

Payments per child are made regularly every month.

Up to the end of 2021, the number of all children and young people eligible for the periodical and temporary economic support was 140.275. The overall spending for this programme in 2021 was 1.959.161.999 TL. The budget of SED service is determined annually.

Birth Assistance

Entitlement and eligibility conditions

Birth assistance is provided for the Turkish citizens and Blue Card owners who have live birth as of May 15, 2015. In this regard, the aim of this assistance is providing support for the people who gave birth as of May 15, 2015 and live birth is required. In addition, an application must be made for the assistance.

Benefit amounts

Within the scope of the Birth Assistance, 300 TL payment for the first child, 400 TL payment for the second child and 600 TL payment for the third child and the following children is made to the Turkish citizens and Blue Card owners who have live birth as of May 15, 2015

Benefit duration

The assistance is given once for live births as of May 15, 2015; however, the children born before May 15, 2015 are also taken into account in determining the on the payment amount.

Means test

Income or assets are not taken into account within the scope of the Birth Assistance, and according to the provisions of the individual employment contract or collective bargaining agreement from public workers, it is taken into account whether a payment is made to the worker due to the giving birth of the worker themselves or their spouse. If a separate payment is deemed appropriate for the birth, only the difference is paid if the amount is less than the amount to be paid under the Birth Assistance.

Tax treatment

The benefit is not taxed.

Interactions with other components of the tax-benefit system

Benefiting from the Birth Assistance does not affect the amount or entitlement to any other assistance. But the payments stipulated in the relevant legislation for the same purpose cannot be made to the personnel employed in public institutions and organizations, under the name of birth assistance allowance or another name.

Combining benefit receipt and employment/starting a new job

Benefiting from the Birth Assistance does not affect matters such as whether recipients can work and/or get a new job.