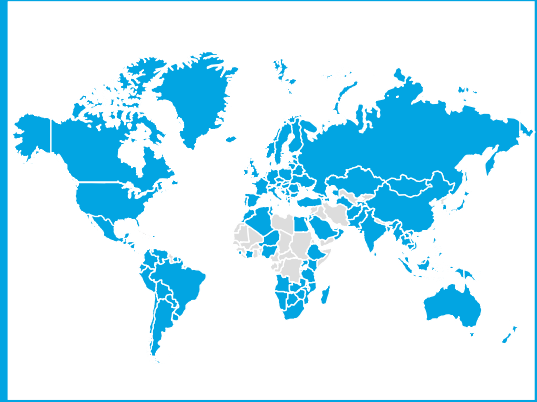


# INPATRIATES

## Turkey

### Tax facts for international assignees



#### INCOME TAX: WHO IS LIABLE/RESIDENCY

Individuals become residents in Turkey if they permanently reside or are present in Turkey for longer than 183 days.

Persons resident in Turkey are taxed on worldwide income.

Non-resident individuals are taxed on Turkish-source income. This includes income from a permanent establishment in Turkey, salaries paid in Turkey for work performed in Turkey, directors' fees, real property in Turkey, dividends and royalties and similar income.

The filing period for personal income tax returns is between 1-31 March of the following calendar year. Personal income tax is paid in two equal installments at the end of March and July. Employees receiving salaries from only one employer do not declare this income through personal income tax returns, as the employer fulfills the obligation via withholding taxation. An annual declaration will be required if the amount of wage taxed by withholding from one employer after 01.01.2020 exceeds the amount in the fourth income bracket of the tax tariff (TRY 600,000 for 2020).

An individual is taxed separately on his/her own income.

#### REGISTRATION/FORMALITIES

Before the non-resident individual starts to work in Turkey, he/she must have a work and residence permit. Afterwards he/she will have to obtain a tax ID number by applying to the relevant tax office.

Should the individual derive income prior to leaving Turkey, the income must be declared through personal income tax returns; the tax return must be filed no later than 15 days prior to departure. The Turkish tax ID number does not necessarily need to be de-registered, however de-registration is advisable.

An individual starting to work as an employee in Turkey must be registered with the Turkish Social Security Institution unless an applicable bilateral agreement stipulates otherwise. When the individual leaves Turkey, he/she will have to de-register from the Turkish Social Security Institution.

## INCOME TAX RATES

Taxable income (TRL)	Tax on lower amount(TRL)	Rate on excess (%)
0 - 22,000	0	15
22,000 - 49,000	3,300	20
49,000 - 180,000	8,700	27
180,000 - 600,000	44,070	35
Over 600,000	191,070	40

## SOCIAL TAX RATES

Social Premium Type	Employee(%)	Employer (%)
a) Short Term Insurance	-	2
b) General Health	5	7.5
c) Retirement	9	11
d) Unemployment Insurance	1	2
Total	15	22.5

For further information and to register for future updates contact [expat@bdo.global](mailto:expat@bdo.global)

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