

THE OECD TAX-BENEFIT MODEL FOR TURKEY

Description of policy rules for 2018



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Preface

The [OECD Tax-Benefit model \(TaxBEN\)](#) incorporates detailed policy rules for tax liabilities and benefit entitlements as they apply to individual families across OECD member countries. Its main use is to calculate the amount of taxes that people are liable to pay, and the government transfers they are likely to receive, in different family and labour-market situations. The model includes legal policy rules that are relevant for people of **working age** (from 18 years old until the statutory retirement age) and their dependent children. Income tax liabilities and benefit entitlements are calculated for a broad set of *stylised* families (“vignettes”, e.g. a married couple of 40 years old adults with two children aged 4 and 6 respectively). Model users are free to change many of these characteristics, including the age and number of children, activity status of adult members, hours of work, current and past earnings levels, unemployment duration, social contribution records, and housing-related costs. The model has been updated annually since the early 2000s for most OECD countries.

TaxBEN’s policy scope includes the main taxes on employment income (earnings), social contributions paid by individuals and by employers, as well as the main cash and near-cash benefit programmes, including unemployment benefits, family benefits, guaranteed minimum-income benefits, cash housing benefits, and employment-conditional benefits. Disability benefits and support for non-parental childcare are included for a sub-set of countries and years. The most important policy areas that are outside the scope of the model include taxes on wealth (e.g. taxes on immovable and unmovable properties, including local taxes), indirect taxes (e.g. VAT), early-retirement benefits, sickness benefits and in-kind transfers (e.g. free school meals, subsidised transport and free health care).

This report describes the taxes and benefits that are included in the model and focuses on the rules that are relevant for family, individual and labour-market circumstances that are within its scope. The **Annex** provides information on other cash benefits and taxes on employment incomes that can be relevant for some members of the working-age population, but which are not included in the TaxBEN model.

Reading notes and further details on the scope and content of this report

- The **reference date** for policy rules described in this report is **January 1, 2018**.
- **Guidelines for completing and updating this report** are provided [here](#).
- Further information on the model, model results, and references to reports and analytical uses is available on the [project website](#). A [methodology](#) document provides a full description of the assumptions underlying the model as well as the model choices that users can make. The symbol  in the text provides a link to a 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.
- In order to facilitate transparency between the policy descriptions and the associated code in the model, the variable names are indicated in the text in square brackets using the following format: **[variable name]**, for instance: **[AW]** for the average wage.

The OECD tax-benefit model for Turkey: Policy rules in 2018

1. Reference wages

The national currency is the Türk Lirası (TL). Turkey has changed its national currency unit in 2005 (after 1 January 2005, 1YTL = 1 million TRL, after 1 January 2009, 1TL = 1 YTL). In 2017, TL 3.58 was equal to USD 1.

The 2018 average wage **[AW]** is TL 44,936.¹

There was a statutory minimum wage in Turkey in 2018 of TL 24 354 per year calculated as 12*30*TL 67.65 (daily amount).

2. Unemployment benefits

Variable name: **[UB]**

Turkey provides an unemployment benefit based on a contributory insurance scheme according to the Unemployment Insurance Law, covered in Section 2.1. There was no non-contributory unemployment assistance benefit in 2018.

2.1. Unemployment benefit under the Unemployment Insurance Law (İşsizlik Sigortası Kapsamında İşsizlik Ödeneği)

Variable names: **[UI_p; UI_s]**

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

Unemployment benefit predicates the payment made within the duration and amount described in the Unemployment Insurance Law No.4447.

The Government, employers and the insured covered by the Law No. 4447 pay unemployment insurance premiums in order 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.

There is no non-contributory unemployment benefit that is applied to means-test except for unemployment insurance in our country.

¹ AW refers to the Average Wage estimated by the [Centre for Tax Policy and Administration](#). For more information on methodology see the latest [Taxing Wages publication](#).

Persons under the scope of unemployment insurance are rated in 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 benefit
- Universal Health Insurance premium payments required by the Law No. 5510 [Please let us know whether this should be modelled in TaxBEN to your view, and if yes, please provide more detailed information.]
- Assistance to finding a new job
- Active labour services
- Advisory services. .

2.1.1. Eligibility conditions

Age: Unemployment benefits are paid regardless of age, sex, marital status, etc. differences. Conditions and entitlements are the same for everyone.

Conditions of the Entitlement for Unemployment Benefit:

- Labour 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,
- On the condition that working constantly by paying premiums 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 daily unemployment benefit is **40 %** of the daily average gross earnings, calculated by considering the earnings taken as basis for premiums for the **last 4 months**. The amount of the unemployment benefit calculated as described above, cannot exceed **80%**

of the gross monthly minimum wage. In 2017, the minimum unemployment benefit was 705,60 TL and the maximum unemployment benefit was 1.411,21 TL.

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.

As prescribed in the Unemployment Insurance Law, in case the insured person is employed before completing the unemployment benefit duration and gets unemployed before fulfilling the conditions for unemployment benefit, he/she continues to benefit from this right until the end of the unemployment benefit period he/she became entitled before. If the person gets unemployed again and fulfils the conditions prescribed in the Law, his/her previous entitlement terminates and he/she is entitled to receive the unemployment benefit that arises from this new entitlement.

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

2.1.4 Means test

The benefit is not means-tested.

2.1.5 Tax treatment

Unemployment benefits are subject to stamp taxes only.

2.1.6 Interactions with other components of the tax-benefit system

2.1.7 Combining benefit receipt and employment/starting a new job

See Section 2.1.3.

2.2. Unemployment assistance

Variable names: **[UA]**

There is no unemployment assistance benefit in Turkey in 2018.

- 2.2.1. *Eligibility conditions* 
- 2.2.2. *Benefit amount*
- 2.2.3. *Benefit duration*
- 2.2.4. *Means test*
- 2.2.5. *Tax treatment*
- 2.2.6. *Interactions with other components of the tax-benefit system* 
- 2.2.7. *Combining benefit receipt and employment/starting a new job*

3. Social assistance and housing benefits

There are no general social assistance and housing benefit schemes providing direct cash benefits to population below the statutory retirement age in Turkey in 2018.

A number of specific (in-kind and cash) social assistance benefits exist for people above retirement age and disabled persons (Law No. 2022, on Granting of Pensions to Turkish Citizens Who Are Over the Age of 65 and Who Are Destitute, Infirm and Without Any Means of Support, As Well As Disabled Destitute Citizens, which came into effect on 10.07.1976). However, these population groups are not considered in TaxBEN.

Further cash benefits for specific expenses and especially in-kind benefits (such as heating, education equipment and food) to people in need (Law No. 3294) are provided by the Social Assistance and Solidarity Foundations (SASF) while the amount and frequency of benefits are determined by the Board of Trustees of SASF. Given this and the in-kind nature of many of these benefits, they are not modelled in TaxBEN.

Finally, income support benefits exist that are linked to incentivize people taking up employment (see Section 6).

3.1. Social assistance

Variable name: **[SA]**

- 3.1.1. *Eligibility conditions*
- 3.1.2. *Calculation of gross benefit*

3.1.3. *Benefit amount*

3.1.4. *Benefit duration*

3.1.5. *Means test*

3.1.6. *Tax treatment*

3.1.7. *Interaction with other components of the tax-benefit system* 

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

3.2. *Housing benefit*

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

3.2.1. *Eligibility conditions*

3.2.2. *Calculation of gross benefit*

3.2.3. *Benefit amount*

3.2.4. *Benefit duration*

3.2.5. *Means test*

3.2.6. *Tax treatment*

3.2.7. *Interaction with other components of the tax-benefit system* 

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

4. **Family benefits**

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

There are no universal family benefit schemes in Turkey in 2018.

With the Law No. 6637 dated 27.03.2015 and with the amendment to the Decree Law No.633 concerning the Organization and Duties of the Ministry of Family and Social Policy, some arrangements have been made about providing “Maternity Benefit” to Turkish citizens and those holding Blue Card. Regulations regarding application of Maternity Benefit was issued on the Official Gazette No. 29364 dated 23.05.2015 and has become effective from the date 15.05.2015. Within the scope of the application, 300 TL for the first baby born alive, 400 TL for the second baby and 600 TL for the third and the following babies are paid as maternity benefit. The payment is made to the mother if she is alive and Turkish citizen. The benefit is not modelled in TaxBEN.

A specific benefit exists for lone parents (widowed mothers only). Also, children in need can benefit from the Conditional Health Assistance for Children when participating in the medical checks and follow-ups specified by the Ministry of Health. Given the specific populations targeted, these benefits are not modelled in TaxBEN while further details are provided in the Appendix.

4.1. Family benefit

Variable names: [.]

4.1.1. Eligibility conditions

4.1.2. Benefit amount

4.1.3. Benefit duration

4.1.4. Means test

4.1.5. Tax treatment

4.1.6. Interaction with other components of the tax-benefit system 

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

5. Childcare for pre-school children

The **reference date** for the policy rules described in this section is **January 1, 2018**.

5.1. Gross childcare fees

Variable names: [TRcc_cost]

5.2. Fee discounts and free provision

Variable name: [cc_subsidy]

5.3. Childcare benefits for formal centre-based care

Variable name: [cc_benefit]

5.4. Childcare allowance for children not using childcare centres

5.5. Tax concessions for childcare expenditures

6. Employment-conditional benefits

Variable name: [IW]

In Turkey, two programs exist which provide employment-conditional benefits: i) the program ‘Activating the Relation between Social Assistances and Employment’ and ii) Public Workfare Programs (PWP). [Both programs are not yet included in TaxBEN.]

i) ‘Activating the Relation between Social Assistances and Employment’

Since 2014, income support benefits can be linked to incentivize people taking up employment. Within the scope of the Protocols, responsibilities of the Ministry of Family and Social Policies and İŞKUR have been identified under the title of ‘Activating the Relation between Social Assistances and Employment’. In accordance with the Protocols, those, who apply and receive social assistance, are registered into TEA database via Integrated Social Assistance Services Information System.

As of 14.07.2014, by means of all Social Assistance and Solidarity Foundations in 81 provinces, a new model has started to be implemented which anticipates incentive on condition that social assistance beneficiaries should attend employment-generating activities and envisages sanction in case they do not attend those activities. These are the features of the new model:

Incentive Supports for Employment:

- “Job Guidance Assistance” is provided maximum 4 times in a year for expenses such as transportation, state of health, headshot photo etc. needed for the citizen to go to job interview and to be employed (40 TL-100 TL).
- “Assistance for Start Working” is provided for once only as much as one-third of gross amount of minimum wage in case the people guided for the job is employed (378 TL for the period between 01.07.2014 – 31.12.2014, 424,50 TL for the period between 01.07.2015 – 31.12.2015, 549 TL for the period between 01.01.2016 – 31.12.2016 592,50 TL for the period between 01.01.2017-31.12.2017)
- People, who regularly keep at job, are primarily assigned heating, education and food assistances.
- In case beneficiaries of conditional education and health assistances are employed, their assistances will not be cut off during 12 months.

Sanctions:

In case the beneficiary does not attend employment-generating activities without good cause, any “cash assistance” will not be provided by Social Assistance and Solidarity Foundations except from regular central assistances and in-kind assistances.



In 2018, lower limit of the daily earning for a worker was 59.25 TL and the upper limit was 385.125 TL. Information on the amount of monthly income which is basis for allowances collected and premiums paid according to daily income limits are explained below.

The legal regulation regarding the incentive application for the employers employing social assistance beneficiaries came into effect after being published in the Official Gazette dated 26.04.2016.

In order to put into effect the incentives, Regulation on Employment of Social Assistance Beneficiaries was issued in Official Gazette No. 30104 dated 22.06.2017. Enforcement date of the regulation was stated as 01.01.2018.

Total employer's share of private sector employers who employ the social assistance beneficiaries will be covered by Ministry of Family and Social Policies for 1 year.

Regular cash social assistance of those who do not accept vocational training or active labour programmes or the job offered by İŞKUR for the third time without good cause will be suspended for a year from the first day of the month after it is informed to integrated system through İŞKUR system.

ii) Public Workfare Programs (PWP)

PWP are programs aiming at short-term employment and training of the unemployed in the times of high unemployment, by realization of a work or a service for public good, directly or with a contractor. Participants receive the minimum wage. As this is different from a cash benefit received when taking up regular work, PWP are not modelled in TaxBEN. Further details are provided in the Appendix.

6.1.1. Eligibility conditions

6.1.2. Benefit amount

6.1.3. Benefit duration

6.1.4. Means test

6.1.5. Tax treatment

	Lower Limit for Monthly Income (TL)	Upper Limit for Monthly Income (TL)
6.1.6. Interaction with other components of the tax-benefit system 	59.25x30=1777.5	59.25x30x6.5=11553.75

7. Social security contributions and payroll taxes (2017)

7.1. Social security contributions

Variable names: **[SC_p; SC_s; SSCR]**

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, lower limit of the daily earning subject to premium in calculation of premiums to be collected and benefits to be granted by is one thirtieth of the monthly minimum wage in effect and the upper limit is 6.5 times the lower limit of daily earning. Minimum wage is determined twice a year. There is no difference in terms of marital status or sex and the premiums are calculated according to the gross income.

Amount of monthly income which is basis for allowances collected and premiums paid in 2017:

Lower Limit for Monthly Income (TL)	Upper Limit for Monthly Income (TL)
$59.25 \times 30 = 1777.5$	$59.25 \times 30 \times 6.5 = 11553.75$

7.1.1. Employee contributions

Monthly premium amounts paid according to the premium rates valid for insurance branches, by insurance holders who are employed by one or more employers through a service contract (4/a) with minimum wage in 2017 are as follows:

Insurance Branches	Premium Rate %	Monthly Minimum Premium Amounts Paid by the Insurance Holder (TL)
Invalidity, Old-age and Survivors Insurance	9	$1777.4 \times 9\% = 159.966$
Universal Health Insurance	5	$1777.4 \times 5\% = 88.87$
Unemployment Insurance	1	$1777.4 \times 1\% = 17.774$
Total	15	266.61

7.1.2. Employer contributions

Monthly premium amounts paid according to the premium rates valid for insurance branches, by an employer who employs an employee older than 16 through a service contract (4/a) with minimum wage in 2017, are as follows:

Insurance Branches	Premium Rate %	Monthly Minimum Premium Amounts Paid by Employers (TL)
Short-term Insurance Branches	2	$1777.4 \times 2\% = 35.548$
Invalidity, Old-age and Survivors Insurance	11	$1777.4 \times 11\% = 195.514$
Universal Health Insurance	7,5	$1777.4 \times 7.5\% = 133.305$
Unemployment Insurance	2	$1777.4 \times 2\% = 35.548$
Total	22.5	399.915

7.2. Payroll taxes

None.

8. Taxes (2017)

Variable name: **[IT]**

The income tax system in Turkey 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:

Reliefs for social security contributions: Employee's social security contributions are deductible from gross earnings. These contributions are 15% of gross income as stated by the Social Insurance Act. The contribution to the unemployment fund is included in this amount and equals 1% of gross income. Contributions to public pension funds established by law are deductible.

Non-standard tax allowances:

- 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.

None of these non-standard reliefs are modelled in TaxBEN.

8.1.2. Tax base

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

The personal income tax base is gross employment income minus the relief for social security contributions.

8.1.3. Income tax schedule

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

The personal income tax schedule in 2018 is as follows:

Taxable income (TL)	Tax on lower threshold (TL)	Tax on excess amount above lower threshold (%)
Up to 12 600		15
12 600 up to 30 000	1 950	20
30 000 up to 110 000	5 350	27
110 000 and over	26 950	35

8.1.4. Tax credits

Variable name: `[ml_allow_p; ml_allow_s]`

Standard tax credits:

Minimum Living Relief: The calculation of the minimum living allowance is based on the annual gross amount of the minimum wage for employees older than 16 at the beginning of the calendar year in which the income is obtained multiplied by the following rates:

- 50% for the taxpayer him or herself;
- 10% for the spouse who neither works nor has an income;
- 7.5% for each of the first two children;
- 10% for the third child;
- 5% for each additional child.

This total amount is then multiplied by the rate (15%) which is applied to the first income bracket of personal income tax (PIT) schedule stated in Article 103 of PIT Law, and then minimum living relief is calculated by offsetting 1/12 of the allowance amount against monthly calculated tax due on employment income. Any excess is non-refundable.

Non-standard tax credits: None.

8.2. Stamp tax

Variable names: `[Stamp_p; Stamp_s]`

The stamp tax base is gross earnings including unemployment benefits. The Minimum Living Relief from Section 8.1.4 does not apply. The tax rate is 0.759 % in 2017.

Annex: Other benefits and direct taxes

This section provides a brief description of other cash benefits and taxes on employment incomes in Turkey 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 500 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 2017 is 2.541,50 TL. This amount is applied as 5.038,00 TL for the disabled. Unemployment insurance payment is not subject to a tax cut.

Short-Time Working Benefit (kisa çalışma ödeneği)

In the event that weekly working time is temporarily significantly shortened or operations in work place is completely or partially suspended due to general economic, sectorial or regional crises and forces majeure, short term working can be done in work place for a period not longer than three months. During this period when short time working is applied, short time working benefit for days off is paid to employees.

In order to deserve the right for short time working benefit, the employee should meet the conditions to have the right for unemployment insurance except for the termination of labour contract. Payments made as short time working benefit are deducted from unemployment benefit duration determined in the beginning.

Duration of Short Time Working Benefit

The duration of short time working benefit is as long as the short time working period no longer than 3 months. Council of Ministers is entitled to extend the duration of short time working benefit to six months and determine whether it would be deducted from unemployment benefit.

Amount of Payment

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 amount calculated does not exceed 150% of the gross amount of monthly minimum wage. The calculated short time working benefit is exempt from any tax except for stamp tax as per the law.

In 2018, under the short time working benefit, the minimum payment is 1.208,46 TL, while the highest payment is 3.021,14 TL.

Assistance for lone widowed mothers

Regular Cash Assistance Program for Women Whose Husbands are dead became effective in April 1, 2012 upon the decision of Social Assistance and Solidarity Fund (SASF) Board dated 25.08.2011 and no.6.

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 still continues, 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.

Due to the fact that 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 250 TL (per months) 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.

Conditional Health Assistance for Children

Conditional Health Assistance for Children is an assistance program provided on the condition that parents should regularly bring their children between the age of 0 – 6 to the medical checks on the date specified by the Ministry of Health. The assistance is primarily provided to the mother of the child, then the father or to an adult who live in the same house and look after the child.

In order to be beneficiary of this assistance program, there should not be anyone covered by the social security system in the household of the person, who apply for the assistance on behalf of child. Also, the needy and vulnerable situation of these people should be determined by the decision of the Board of Trustees of the Social Assistance and Solidarity Foundations (SASF).

Person, who would benefit from this assistance, should bring her child to the medical checks and follow-ups specified by the Ministry of Health. The follow-ups for the babyhood are as follows:

- 1st check during the delivery (should be in hospital)
- 2nd check in the first 48 hours (should be in hospital)
- 3rd check between the 3rd and 25th days (in the family health center)
- 4th check between 30th and 55th days
- 5th check between 60th and 85th days
- 6th check between 90th and 115th days
- 7th check between 120th and 150th days
- 8th check between 175th and 210th days
- 9th check between 250th and 290th days

The follow-ups for the childhood (between 1 and 6) are as follows:

- 1st (10th) check between 365th and 394th days
- 2nd (11th) check between 481st and 570th days
- 3rd (12th) check between 661st and 750th days
- 4th (13th) check between 841st and 930th days

- 5th (14th) check between 1021st and 1110th days
- 6th (15th) check between 1321st and 1530th days
- 7th (16th) check between 1681st and 1890th days

	Follow-up No:	Starting Month of the Follow-up	Ending Month of the Follow-up	Amount of the Assistance to be calculated	Amount of the Assistance to be paid	Follow-up Period determined by the Ministry of Health
BABY	1	1	1	35-TL x1	35,00 TL	After the delivery (in the hospital)
	2					0-48 hours (in the hospital)
	3					3-25
	4	2	2	35-TL x1	35,00 TL	30-55
	5	3	3	35-TL x1	35,00 TL	60-85
	6	4	4	35-TL x1	35,00 TL	90-115
	7	5	6	35-TL x2	70,00 TL	120-150
	8	7	8	35-TL x2	70,00 TL	175-210
	9	9	12	35-TL x4	140,00 TL	250-290
CHILD	10	13	16	35-TL x4	140,00 TL	365-394
	11	17	22	35-TL x6	210,00 TL	481-570
	12	23	28	35-TL x6	210,00 TL	661-750
	13	29	34	35-TL x6	210,00 TL	841-930
	14	35	44	35-TL x10	350,00 TL	1021-1110
	15	45	56	35-TL x12	420,00 TL	1321-1530
	16	57	72	35-TL x16	560,00 TL	1681-1890
				72 MONHTS	2.520,00 TL	

Public Workfare Programs (PWP) (Toplum Yararına Programlar)

PWP are the programs aiming at short-term employment and training of the unemployed in the times of high unemployment, by realization of a work or a service for public good, directly or with a contractor. These activities are usually carried out to prevent the unemployed recorded in the Institution 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
 - 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.

- a) Women
- b) Individuals 35 Years and Over
- c) People with disabilities
- d) Ex-convicts
- e) 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 2018 is 1.777,5 TL

Tax treatment:

Public Workfare Programs are taxed over gross wage.

Benefit duration:

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