

Turkey Launches Income Tax Incentives to Encourage New Jobs for Women, Disabled, or Young Employees

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Turkey has introduced several incentives to encourage job creation. New tax incentives are available for employers which create jobs for women, disabled, or young employees. Further incentives are available for employers which create these jobs in the production and informatics sectors.

The Law Amending Tax Laws and Certain Laws numbered 7103 ("**Omnibus Law**") was published in Official Gazette number 30373 on 27 March 2018.

Notable changes under the Omnibus Law include:

- Employers which create jobs for certain categories of employees will receive support with social security premiums for 12 months. The period extends to 18 months for the following employee categories:
- The social security support mentioned above will increase for workplaces operating in the production and informatics sectors.
- For employees within the scope of the support scheme mentioned above, income tax (after deduction of minimum living allowance) will be refunded on submission of a tax statement.
- Universities established by foundations and parent-teacher associations will now also benefit from social security premium incentives, support schemes and deductions.
- Those who have not benefitted from security premium incentives, supports and deductions, although they have met the necessary conditions, can now retrospectively benefit from these for up to six months.
- Benefits offered to female employees for kindergarten and day-care will now be exempt from income tax.

Please see this link for the full text of the Omnibus Law (only available in Turkish)

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