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Türkiye's Labour Law & Employment Regulations

Overview

Türkiye sits at a fascinating intersection of geography and opportunity — a bridge between Europe and Asia, brimming with potential for international business. With a population of 86 million ([IMF, 2025](#)), the country is distinguished by its relatively young workforce and dynamic economic ambitions.

Anchored in sectors like manufacturing, transport & logistics, construction, and services, Türkiye is scaling up as a regional hub for trade, production, and innovation. Significant reforms, such as eliminating paid-in minimum capital requirements, simplifying company registration, and enhancing online taxation portals, helped accelerate the process of establishing and operating a business. For multinational companies eyeing expansion, this means that while challenges remain, Türkiye offers a regulatory landscape that is increasingly streamlined and oriented toward foreign investment.

Basic Country Facts



Capital
Ankara



Population
86.03 million
[IMF](#)



Currency
Turkish Lira (TRY, ₺)



GDP per Capita
USD 18,200 (as of 2025)
[IMF](#)

Labour Law & Employment Regulations

Income Tax

Türkiye Tax Office has given the responsibility to calculate, collect, and pay the Personal Income Tax of the employees to the employers. Employees' Income Taxes are being calculated and declared on a monthly basis, and for the wages, no annual Tax Filing is applied.

Minimum Income (TRY)	Maximum Income (TRY)	Income Tax Rate (%)
0	158,000.00	15%
158,000.01	330,000.00	20%
330,000.01	1,200,000.00	27%
1,200,000.01	4,300,000.00	35%
4,300,000.01	and more	40%

*Income tax brackets are updated annually, and these figures are applicable till 31st December 2025.

Employment Contracts

Contract types: Definite/fixed-term contract, Full-time, Part-time employment.

Contracts for Definite/fixed-term Employment

This is for a fixed term with a set date for the end of employment. A fixed-term contract can be renewed once only (except in specific circumstances) and thereafter convert to an indefinite contract.

Contracts for Full-time Employment

The worker in full-time employment is contracted to work the full, normal weekly working period of 45 hours. The hours may be distributed unevenly over a week, although they may never exceed 11 hours on one day.

Contracts for Part-time Employment

Contract for a worker whose normal weekly working time is significantly less than that of an employee working full-time. Weekly 120 hours maximum is common in practice.

Probation Period

- The maximum duration is **two months**, but it can be extended up to **four months** if specified in a collective labour agreement.
- Either party can terminate the contract without notice or severance during this period.
- All workplace rules and policies still apply to probationary employees.

Minimum Wages

- Effective date: 2025, with a national minimum wage of TRY 22,104.67 per month.

Statutory Contributions

Insurance Type	Coverage	Employee Contribution	Employer Contribution	Total
Short-Term Social Security	<ul style="list-style-type: none"> Work accidents/ Occupational diseases Sickness/ Maternity 	0%	2.25%	2.25%
General Health Insurance	Access to public healthcare services	5%	7.5%	12.5%
Long-Term Social Security	Disability/ Retirement/ Survivors' benefits	9%	11%	20%
Unemployment Insurance	Entitlement to unemployment benefits	1%	2%	3%

Leave & Benefits

Type	Applicable to	Details
Annual Leave	<ul style="list-style-type: none"> Service years 1 to 5: 14 Days Service years 5 to 15: 20 Days Service years 15+: 26 Days 	<ul style="list-style-type: none"> Travel Time for Annual Leave: If the employee provides documentation proving that the leave is taken outside the location of the workplace, the employer shall grant up to 4 days for travel. Remuneration During Annual Leave: Paid at 100% of the employee's daily average wage. Conversion of Annual Leave: Unused annual leave shall be compensated at the current daily wage rate upon termination. Compensation for Unused Annual Leave: Paid at 100% of the employee's daily average wage.
Sick Leave	7 days of fully paid sick leave, with social insurance paying 66% of the average daily wage (maximum)	Paid leave

Type	Applicable to	Details
Maternity Leave	<ul style="list-style-type: none"> All female employees are entitled to maternity leave from work eight (8) weeks before and eight (8) weeks after the confinement. In the case of multiple pregnancies, additional two (2) weeks added to the entitled eight (8) weeks leave before the confinement. 	<ul style="list-style-type: none"> Paid Leave, upon the request of the employee, an unpaid maternity leave up to six (6) months might be granted after the expiry of the maternity leave. The social security institution shall pay up to 66% of the employee's daily average wage.
Marriage Leave	3 Days	Paid Leave
Paternity Leave	Employees are entitled to five (5) days leave in the event of employee's spouse giving birth.	Paid Leave
Bereavement Leave	Employees are entitled to three (3) days of paid leave in the event of death of employee's mother, father, spouse, brother or sister, and child	Paid Leave
Shared Parental Leave for Disabled Child	One of the parent employees of a child who has at least seventy percent disability or chronic disease based on medical report is entitled to ten (10) days (uninterrupted or in portions) of paid leave in a year for attending treatment of disabled or chronically ill child.	Paid Leave
Nursing Leave	<ul style="list-style-type: none"> All female employees are allowed daily a total one and half hour nursing leave from their return to work until their infant newborn child turns one (1) year old. Nursing leave is considered within daily working time. Employee herself decides when and in how many parts she will use her nursing leave. 	Paid Leave
Child Adoption Leave	Employees are entitled to three (3) days of paid leave in event adopting a child.	Paid Leave
New Employment Search Leave	<ul style="list-style-type: none"> All employees are entitled to use no less than two hours of times-off within working hours seek new job. Job-seeking hours might be merged can used at one time. 	Paid Leave

Working Hours

Types	Definition
Working Hours Daily	Under Article 63 of the Turkish Labour Code, working hours per day cannot exceed 11 hours.
Working Hours Weekly	Under Article 63 of the Turkish Labour Code, working hours in a week cannot exceed 45 hours.
Rest Breaks	<ul style="list-style-type: none">Up to four hours: 15 minutes of break.Up to 7.5 hours: 30 minutes of break.More than 7.5 hours: one hour of break.
Days Off	<ul style="list-style-type: none">Employees shall be allowed to take a rest for a minimum of twenty-four hours (weekly rest day) without interruption within a seven-day time period, provided they have worked on the days preceding the weekly rest day as indicated in Article 63.For the unworked rest day, the employer shall pay the employee's daily wage, without any work obligation in return.

Overtime

- Work exceeding the agreed weekly working hours but not exceeding 45 hours per week shall be compensated at 125% of the regular hourly wage.
- Work exceeding 45 hours per week shall be compensated at 150% of the regular hourly wage.
- Employees may choose to receive compensatory time off in lieu of overtime pay.
- Exemptions from Overtime Compensation: None.

Accepted Weekly Working Hour	Working Hours	Weekdays	Weekend	Public Holiday
45 Hours	Below 45 Hours	No Overtime Payment	100%	200% / Time off in lieu is NOT possible
	Above 45 Hours	150% / Time Off in lieu possible	1 day payment for weekend is compulsory + 150% for Overtime/ Time off in lieu is possible	200% / Time off in lieu is NOT possible
Payment Formula	((Monthly Gross Salary / 225)*Rate)*OT Hours			

Public Holiday

The Public Holidays in Türkiye in 2025 is shown as following. Please refer to the announcement of the federal/ jurisdiction government of Türkiye.

Holiday	Date	Day	Duration	Day(s) Falling on Weekend
New Year	1 January 2025	Wednesday	1 Day	-
Eid al-Fitr	Eve Day: 29 March 2025 Holiday: 30-31 March – 1 April 2025	Eve Day: Saturday (Half Day) Holidays: Sunday, Monday, Tuesday	3 and half days	2
National Sovereignty and Children’s Day	23 April 2025	Wednesday	1 Day	-
Labour and Solidarity Day	1 May 2025	Thursday	1 Day	-
Commemoration of Atatürk, Youth and Sports Day	19 May 2025	Monday	1 Day	-
Eid al-Adha	Eve Day: 5 June 2025 Holiday: 6-9 June 2025	Eve Day: Thursday (Half Day) Holiday: Friday, Saturday, Sunday, Monday	4 and half days	2
Democracy and National Unity Day	15 July 2025	Tuesday	1 Day	-
Victory Day	30 August 2025	Saturday	1 Day	Weekend
Republic Day	28 October 2025 (Half Day) Holiday: 29 October 2025	Tuesday Holiday: Wednesday	1 and half day	-

Severance & Notice Period

Severance

- At least one full year (365 days) of employment service is the essential requirement in establishing eligibility for the severance pay. Length of employment service refers to the period of service with allowable breaks defined in the Labour Law. Calculation of the length of service plays a crucial role in the entitlement of the severance pay.
- Severance pay is calculated on the basis of last month's gross salary of the employee and is exempt from income tax. Severance pay is only subject to the stamp tax.
- In the calculation of severance pay, in addition to the monthly gross salary, wage, and salary-related remunerations, including benefits, allowances, and premiums are taken into account.
- Gross salary, which is used in the calculation of severance pay, cannot exceed the ceiling determined every six months by the Ministry of Labour and Social Security.
- Between 1st July 2025 to 31st December 2025, the Severance Pay Ceiling is TRY 53.919,68.



Severance Pay Formula

$\text{Gross Salary} / 365 * \text{Length of Service (days)} - \text{Stamp Tax (0.00759 * Gross Salary)}$

Notice Compensation

This is a compensatory amount paid to the employee at immediate termination if the termination notice, subject to the designation of the Turkish Labour Code, is not provided earlier. Therefore, if an employer wishes to terminate an employee immediately without any notice period, such employer shall pay to the employee the following amounts of salary to compensate for that period:

- 2 weeks of pay for employees worked for less than 6 months;
- 4 weeks of pay for employees worked for more than 6 months, but less than 18 months;
- 6 weeks of pay for employees worked for more than 18 months, but less than 36 months;
- 8 weeks of pay for employees worked for more than 36 months.

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22-23 Oct

AMEDIRH HR Congress 2025



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Spain

29-30 Oct

HR Technologies Spain



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