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January 04, 2017
Ref. 2017/010

CIRCULAR 2017/10

Subject: 1- Severance payment ceiling exempt from income tax.

With the 27998389-010-06-02-66 numbered Decree of Ministry of Finance January 03, 2017 dated Official Gazette, officers salary coefficients are determined as below;

Period	01.01.2017 – 30.06.2017
Salary Coefficient	0,096058
Base Salary Coefficient	1,503595
Perquisite Coefficient	0,030462

Hereunder **the severance payment ceiling exempt from income tax to be applied during the period between 01.01.2017-30.06.2017 is shown below,**

Severance payment ceiling exempt from income tax 4.426,16 TL

2- Exemption Amount Of Children Allowance

Exemption Amount, which is implemented for monthly child allowance for the children between the age of 0-6 is TL 48,02 and TL 24,01 for the others for 2017.

Yours Very Truly

SELHEP OFFICE

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