

ANKARA: (H/Q)  
BILLUR SOK. 23/5  
06700 KAVAKLIDERE  
ANKARA TURKIYE  
TEL: +90- 312-4266573 / 4260153  
4266890 / 4260057  
FAX: +90-312-4260058

**MS SELHEP OFFICE**  
CHARTERED PUBLIC ACCOUNTANTS CO.LTD.  
TAX CONSULTANCY LEGAL ADVISORY  
ACCOUNTING BOOK KEEPING

e-mail Ankara [sarper@selhep.com](mailto:sarper@selhep.com) e-mail Istanbul [seref@selhep.com](mailto:seref@selhep.com)  
[info@selhep.com](mailto:info@selhep.com)

ISTANBUL:(BRANCH)  
KORESEHITLERI CAD.  
NO. 37/6  
34394 ZINCIRLIKUYU  
ISTANBUL, TURKIYE  
TEL:+90-212-2880293 / 2880294  
2754066 / 2880054  
FAX:+90-212-2720535

29 January 2018

Ref. 18/15

**CIRCULAR 18/15**

**Subject: About Fixed Labour Rates and Monthly Labour Rates in Employment Contracts**

There have been recent discussions on various platforms suggesting that “The Social Security Institution (SGK) has requested that monthly tax base be reported on the basis of the rates for 31 days for the months which have 31 days, even if the Monthly Service Statement is reported for 30 days, and the Institution has started taking this into consideration in audits and penal proceedings.” This circular note had to be published due to these discussions.

The Commission of Minimum Wages is summoned at the end of every year to determine the daily rates of minimum wage to be applied in the subsequent year. On the other hand, according to the Law of Social Security Institution, the monthly statements are made on the basis of 30 days when the work is done for the whole month.

According to Article 49 in the Labour Code No. 4857, “In the event that it has been decided to pay a full amount of a fixed monthly rate to the worker, regardless of the days on leave, sick leave, or on leave for other reasons, a fixed rate shall be paid to the worker for each month, regardless of the number of calendar days in the present month.”

If the employment contract contains the expression “Fixed Monthly Rate”, a minimum wage for 30 days shall be paid to the worker, regardless of the number of days that the worker has worked. The worker shall be paid a wage for 30 days in the months which have 31 or 28 calendar days.

According to Article 49 of the Labour Code No. 4857, the companies which do not have the expression “Fixed Monthly Rate” in their employment contracts should adapt these contracts in accordance with Article 49 of the Labour Code No. 4857.

Best regards,

**MS SELHEP OFFICE**  
CHARTERED PUBLIC ACCOUNTANTS CO.LTD  
ACCOUNTING BOOK KEEPING  
TAX CONSULTANCY LEGAL ADVISORY