

ANKARA: (H/Q)  
BILLUR SOK. 23/7-8  
06700 KAVAKLIDERE  
ANKARA TURKIYE  
TEL: +90- 312-4266573 / 4260153  
4266890 / 4260057  
FAX: +90-312-4260058

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

ISTANBUL:(BRANCH)  
KORESEHITLERI CAD.  
NO. 37/6  
80300 ZINCIRLIKUYU  
ISTANBUL, TURKIYE  
TEL:+90-212-2880293 / 2880294  
2754066 / 2880054  
FAX:+90-212-2720535

**Subject:** Severance payment ceiling exempt from income tax.

With the 27998389-010-06-02-5820 numbered Decree of Ministry of Finance July 4, 2017 dated Official Gazette, officers salary coefficients are determined as below;

<b>Period</b>	<b>01.07.2017 – 31.12.2017</b>
Salary Coefficient	0,102706
Base Salary Coefficient	1,607645
Perquisite Coefficient	0,03257

Hereunder **the severance payment ceiling exempt from income tax to be applied during the period between 01.07.2017-31.12.2017 is shown below,**

- **Severance payment ceiling exempt from income tax 4.732,48 TL**

Yours Very Truly

**SELHEP OFFICE**

CHARTERED PUBLIC ACCOUNTANTS CO.LTD  
ACCOUNTING BOOK KEEPING  
TAX CONSULTANCY LEGAL ADVISORY