

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

January 01,2018
Ref. 18/02

CIRCULAR 18/02

SUBJECT: Minimum Living Allowance Rate for 2018.

Minimum living allowance rate for 2018 is calculated as below;

Minimum Living Allowance is calculated as percentage of Annual Gross Minimum Wage.
(2.029,50 TL for 2018) MLA is calculated by following rates;

50% for the taxpayer,
10% for the spouse provided who is unemployed,
7.5% each for the first two dependent children,
10 % for the third dependent children
and 5% each for the following dependant children.

In the calculation of MLA, first bracket rate (15%) of the Income Tax is used.

According to the decision of the Commission of Determination of Minimum minimum daily wages are determined as TL 67,65 for the period of 01.01.2018-31.12.2018.

Calculation formula is as below;

$$\frac{1}{12} \times (\text{Annual Minimum Salary} \times \text{the Minimum Living Allowance rate}) \times 15\%$$

UNEMPLOYED SPOUSE - (01 Jan 2018 – 31 Dec 2018)

STATUS	MINIMUM LIVING ALLOWANCE
SINGLE	152,21 TL
MARRIED	182,66 TL
ONE CHILD	205,49 TL
TWO CHILDREN	228,32 TL
THREE CHILDREN	258,76TL
FOUR CHILDREN	258,76TL
FIVE CHILDREN	258,76TL

EMPLOYED SPOUSE

(01 Jan 2018 – 31 Dec 2018)

STATUS	MINIMUM LIVING ALLOWANCE
MARRIED	152,21 TL
ONE CHILD	175,05 TL
TWO CHILDREN	197,88 TL
THREE CHILDREN	228,32 TL
FOUR CHILDREN	243,54 TL
FIVE CHILDREN	258,76 TL

Yours Very Truly

SELHEP OFFICE

CHARTERED PUBLIC ACCOUNTANTS CO.LTD

ACCOUNTING BOOK KEEPING

TAX CONSULTANCY LEGAL ADVISORY