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January 04, 2018  
Ref. 2018/08

**CIRCULAR 2018/08**

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

During the period between **01.01.2018-30.06.2018** officers salary coefficients are determined as below;

<b>Period</b>	<b>01.01.2018 – 30.06.2018</b>
Salary Coefficient	0,108550
Base Salary Coefficient	1,699121

Hereunder **the severance payment ceiling** exempt from income tax to be applied during the period between **01.01.2018-30.06.2018** is shown below,

**Severance payment ceiling** exempt from income tax **5.001,76 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 54,28 and TL 27,14 for the others during the period between **01.01.2018-30.06.2018**.

Yours Very Truly

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