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CIRCULAR17/27

Subject: Amending Regulation on the Social Security Insurance Procedures Regulation

“Amending Regulation on Social Security Insurance Procedures Regulation” has been published in the Official Gazette dated 5th December 2017 and numbered 30261.

Important aspects of this regulation are summarized below:

1) According to the amendments on the Social Security Insurance Procedures Regulation as per the Article 28 of this Regulation;

- The **Annex-9 – Monthly Premium and Service Record Extract**, regarding preparation of monthly premium and service records of the insured included within the scope of Article 4/a of the Law shall not be used starting from the date on which the General Communiqué on Tax and Service Premium Statements enters into force (1.1.2018),
- Any reference to the monthly premium and service records made within the regulation – with the exception of the wording “monthly premium and service document” in the Paragraph 7, Article 102 of the Regulation, related to the preparation, issuance and archiving of the monthly premium and service certificates for the insured included within the scope of Article 4/a of the Law - shall be deemed to refer to the Tax and Service Premium Statements as of the date on which the General Communiqué on Tax and Service Premium Statements enters into force,
- Employers shall bear full responsibility regarding appropriate bookkeeping and submission of records constituting basis for the tax and service premium statements to be issued and submitted under the Law.
- In order for the members of professional third-party organizations to be responsible for suitability of the tax and service premium statements to the books and records and the documents constituting basis for such books and records; such books, records and documents should be delivered to the members of professional third-party organizations against signature or against written minutes; or the information be delivered via mails, sms or written records.

2) According to the amendments set forth in Article 8 of this regulation;

The Institution may allow gathering, in a single file, of files of all establishments, located within the boundaries of multiple Provincial Directorates of Social Security with the same number of line of work belonging to the same employer, said employer being a public institution and organization, which is or will be continuously processed, provided that the same is requested in written by the employers of public institution or organization employing insured workers included within the subparagraph (a), first paragraph of Article 4 of the Law and that such arrangement does not cause any hindrance to or lack of benefitting from the employment incentives and supports.

3) According to the amendments set forth in Article 9 of this regulation;

The employers are required to submit the following documents to the Institution within **7 workdays** which were previously required to be submitted within 1 month;

- a) For permanent establishments: the certificate of residence of the establishment,
- b) Signatory Circular for the natural person employers and the persons authorized to represent the legal person employers.

4) According to the amendments set forth in Article 10 of this regulation; Current practice stipulates continuity of payments of temporary invalidity payment throughout the term of the health report constituting basis for allocation of such temporary invalidity payment even if the insured's status is terminated for any reason during said term. According to the changes introduced by this regulation, in case where the insured status of the employee is terminated during the term of illness insurance and maternity insurance for any reason, the insured will receive the temporary invalidity payment up to maximum 10 days following such termination of the status as insured.

5) According to the amendments set forth in Article 18 of this regulation;

As per the new paragraph added to the Article 76 of the Social Security Insurance Procedures Regulation, titled "Requesting information and documents from relevant institutions and agencies" it is now obligatory to send the "Employment Declaration" and information and documents individually requested within the scope of "the Right to request information and documents and delivery of the information and documents to the Institution" within a period of 1 month. In case where the information and documents are not delivered or are partially delivered within said 1-month period, an administrative fine will be imposed.

OTHER AMENDMENTS AND ARRANGEMENTS:

1) Article 2 of the Regulation, added a new paragraph to the Article 5 of the Regulation titled "Procedure for delivery of the information and documents to the Institution and requirements" which stipulates that;

In case where any information, document, statement and declaration that must be submitted or the premium payments to be delivered or the applications to be filed to the Institution according to the Law is not made as a result of any circumstance specified in the Law that prevents completion of such delivery or submission and when such circumstance is detected by the Provincial Directorate of Social Security as approved by sole discretion of the Presidency of the Institution, these obligations shall be deemed legally fulfilled in due time if such obligation is fulfilled by the end of the fifth working day following elimination of such problems.

2) Article 6 of the Regulation added a new sentence to the paragraph 4, article 14 of the Regulation, titled "Termination of employment insurance and obligation to notify" which stipulates that; for the insured within the scope of the article 4, subparagraph (a) of the Law, in case where the monthly premium and service document is not submitted or where the number of days and wages earned are not specified in the monthly premium and service document in relation with the arrest and custody, travel leave or other unpaid leaves, absenteeism, checking in, partial employment, half-time working, termination, not working in due time and other reasons the insured status shall be stopped as of the date related to the

latest premium. However, in case of an unpaid leave in accordance with the relevant law, the insured status shall be stopped as of the date on which such leave is expired.

3) Article 7 of the Regulation, the Article 18 of the same Regulation, titled “**Sua Sponte Registration of the Employee**” has been amended as follows:

a) the heading of the article has been replaced with the wording: “**Sua Sponte Registration of start and end of employment**”.

b) The wording “*the registration shall be carried out by the Institution, sua sponte*” is now added after the wording “those detected by the Institution not to be notified” in the first paragraph.

c) The following paragraphs have been added:

“(3) The certificate of termination of employment may be issued, sua sponte, as of the latest date indicated on the monthly premium and service document, until the audit by the Institution or controls of its officers on records of the workplace are completed.

“(4) The certificate of termination of employment may be issued, sua sponte, as of the latest date indicated on the monthly premium and service document, upon decision by the Unit as a result of closure of the workplace, failure to contact the employer, insured’s notification or warning that the employment has been terminated or similar reasons.”

4) Article 8 of this Regulation introduced following changes on the Article 27 of the Regulation, titled Workplace Notification:

a) the term “via e-insurance” included in the first sentence of the first paragraph is now replaced with the term “in electronic media” and the second sentence of the same paragraph is now abolished.

Abolished sentence: “In so far as that the workplace notifications to be issued by the employers employing insured employees under the subparagraph (a) of the first paragraph of the Article 4 of the Law, shall be delivered by hand or via post mail until the same is submitted via e-insurance”.

5) Article 23 of the Regulation amended the third paragraph of Article 102 of the Regulation, titled “Issuance, submission and archiving of the monthly premium and service document” as follows:

New wording: c) Given that the employers of certain private workplaces employ insured employees between the 15th day of the month and 14th day of the following month whereas; the employers of certain official workplaces employ insured employees between the 1st and 30th days of the same month, for the employers of workplaces of this nature:

2) latest on the 23rd day of the month following the month for which the document was issued for the insured receiving wages for their work executed between the 15th day of the month and the 14th day of the following month,

c) The following sentence is now added to the third paragraph: “The month that will constitute basis for the notification for the insured receiving wages for the works they execute between the 15th day of the month and the 14th day of the following month, is the month wherein the 15th day is included”.

Respectfully,

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