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December 30,2016
Ref. 17/09

CIRCULAR 17/09

SUBJECT: Minimum Living Allowance Rate for 2017.

Minimum living allowance rate for 2017 is calculated as below;

Minimum Living Allowance is calculated as percentage of Annual Gross Minimum Wage. (1.777,50 TL for 2017)* 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. Calculation formula is as below;

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

UNEMPLOYED SPOUSE - (01 Jan 2017 – 31 Dec 2017)

STATUS	MINIMUM LIVING ALLOWANCE
SINGLE	133,31 TL
MARRIED	159,98 TL
ONE CHILD	179,97 TL
TWO CHILDREN	199,97 TL
THREE CHILDREN	226,63TL
FOUR CHILDREN	226,63TL
FIVE CHILDREN	226,63TL
SIX CHILDREN	226,63TL

* According to the decision of the Commission of Determination of Minimum Wage promulgated on the Official Gazette numbered 29931, dated December 27, 2016 minimum daily wages are determined as TL 59,25 for the period of 01.01.2017-31.12.2017. According to the decision monthly gross minimum wage amount will be TL 1.777,50.

EMPLOYED SPOUSE

(01 Jan 2017 – 31 Dec 2017)

STATUS	MINIMUM LIVING ALLOWANCE
SINGLE	133,31 TL
MARRIED	133,51 TL
ONE CHILD	153,31 TL
TWO CHILDREN	173,31 TL
THREE CHILDREN	199,97 TL
FOUR CHILDREN	213,30 TL
FIVE CHILDREN	226,63 TL
SIX CHILDREN	226,63 TL

Yours Very Truly

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