MARIF

20TH ANNIVERSARY

Employment Law Quarterly

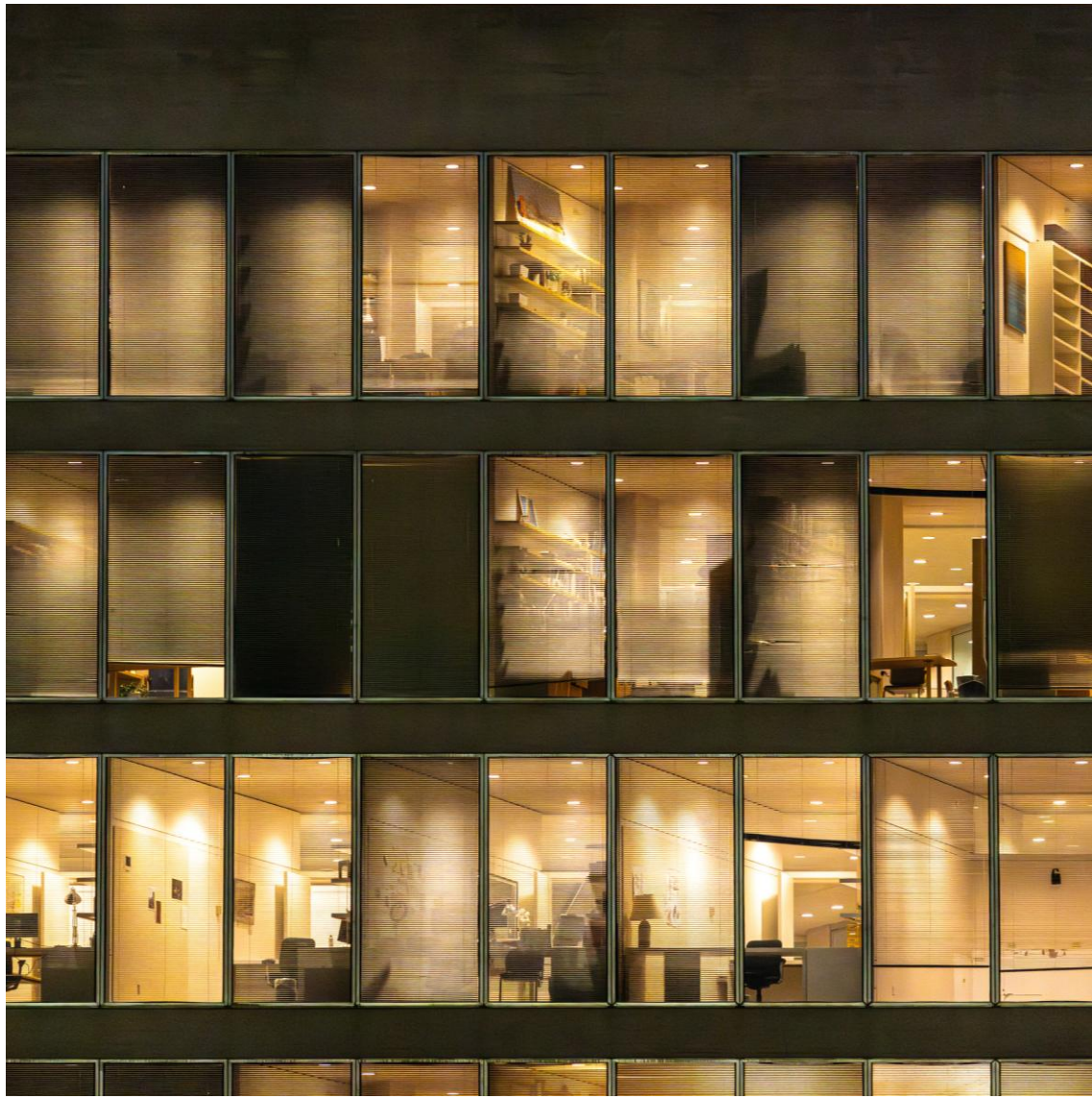
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Hybrid Working Arrangements Expressly Addressed in the Remote Working Regulation

Date: 25 September 2026

Introduction

The Regulation on Amendments to the Remote Working Regulation was published in the Official Gazette dated 25 September 2026 and numbered 33381 and entered into force on the same date. The amendment introduces an express provision on hybrid working arrangements, under which employees perform their duties partly at the workplace and partly remotely.

Written Agreement on Working Days and Hours

Where a hybrid working model is adopted, the employment agreement must expressly specify, in writing, the days on which the employee will work at the workplace and remotely, together with the applicable working hours. These matters must therefore be agreed in writing between the employer and the employee.

The amendment brings hybrid working expressly within the framework of the Remote Working Regulation and identifies the contractual arrangements required for this working model.

Conclusion

Employers should review their remote working agreements and ensure that hybrid arrangements clearly record the division between workplace and remote working days and the applicable working hours. Existing agreements should be updated where necessary to reflect the requirements effective from 25 September 2026.



Revised Work Permit Evaluation Criteria and Sectoral Exemptions

Date: 3 August 2026



Introduction

The Ministry of Labour and Social Security has revised the criteria used to assess work permit applications. The changes introduce exemptions linked to foreign nationals' lawful residence in Türkiye and provide additional flexibility for employers in the manufacturing, poultry farming and recycling sectors.

Exemptions Based on Lawful Residence

For domestic work permit applications concerning foreign nationals who have lawfully resided in Türkiye for at least one year during the preceding three years under a work permit, residence permit or international protection status, the requirement to employ five Turkish citizens for each foreign employee will not apply, subject to the applicable limitations.

These applicants are also exempt from the employer financial eligibility criteria relating to paid-in capital, net sales and export volume.

A broader exemption applies to foreign nationals who have lawfully resided in Türkiye for at least eight years under a work permit or the relevant residence permit categories. These individuals are exempt from all work permit evaluation criteria, including employment, financial capacity and salary requirements.

Sectoral Facilitations

In the manufacturing sector, the employment criterion will be applied more flexibly until 31 December 2027 to facilitate the recruitment of additional foreign employees where labour shortages exist.

Facilitations also apply to applications for additional foreign workers in poultry farming, including animal care and poultry farm workers, and in recycling, including waste collectors, recycling workers and similar positions.

For poultry farming and recycling businesses employing fewer than five Turkish employees, applications for up to two foreign employees may benefit from exemptions from both the employment and financial eligibility criteria. The number of foreign employees must not exceed the number of Turkish employees.

Conclusion

The revised criteria provide additional flexibility in recruiting foreign employees, particularly in sectors facing labour shortages and for individuals with an established lawful residence history in Türkiye. Employers should assess the relevant residence history, sectoral conditions and numerical limits when determining whether an application may benefit from an exemption.

New Application Platform for Work Permit Exemptions

Date: 23 September 2026

Introduction

The International Labour Directorate General has announced a change to the electronic application process for work permit exemptions. The transition applies to new applications submitted from 17 September 2026, although the announcement was published on 23 September 2026.

New and Existing Applications

All new work permit exemption applications submitted on or after 17 September 2026 must be filed electronically through the Ministry of Labour and Social Security's updated Work Permit System.

Applications submitted before 17 September 2026 remain subject to the previous process. Their monitoring and completion will continue through the e-Exemption System. The applicable platform therefore depends on the date on which the application was submitted.

Conclusion

Employers and foreign nationals should use the updated Work Permit System for new exemption applications and continue to follow earlier applications through the e-Exemption System. Identifying the correct platform at the outset will help avoid delays in submission and processing.



Expanded Scope of the Employment Protection Support Programme

Date: 28 August 2026

Introduction

The Regulation Amending the Implementation Regulation on the Employment Protection Support Programme was published in the Official Gazette dated 28 August 2026 and numbered 33354 and entered into force on the same date. It revises the framework established by the original Regulation published on 3 March 2026, including eligibility, application procedures, support calculations and payment arrangements.

Programme Period and Eligibility

The programme's duration is now linked to Provisional Article 35 of Unemployment Insurance Law No. 4447. The implementation calendar will be announced by the Ministry of Labour and Social Security and the Presidency.

The previously fixed reference and protection periods have been removed. The Ministry is authorised to determine those periods, provided that the protection period is at least six months.

Fractional figures will be disregarded when calculating average premium days. Workplaces with an average premium day count of zero during the reference period, and workplaces that have not submitted the relevant declarations, are excluded from the programme.

Scope and Calculation of Support

The requirement to qualify as a small or medium-sized enterprise has been removed from the credit support framework. Eligibility now extends to manufacturing enterprises that maintain employment levels, subject to the programme's conditions. The maximum support score has also increased from 10 to 15 points.

Support payments will be calculated by reference to the proportion of qualifying months within the protection period, replacing the previous calculation based on a twelve-month period. A separate credit and support payment mechanism has been introduced for enterprises holding investment incentive certificates.

Applications and Administrative Powers

Applications will be submitted directly through the online application portal. Both the Ministry and the Presidency may request information and documents, and the deadline for payment requests will be determined by the relevant authority.

The Ministry's powers have also been expanded to include grouping enterprises by sector or size, limiting credit amounts and schedules, and determining support scores.

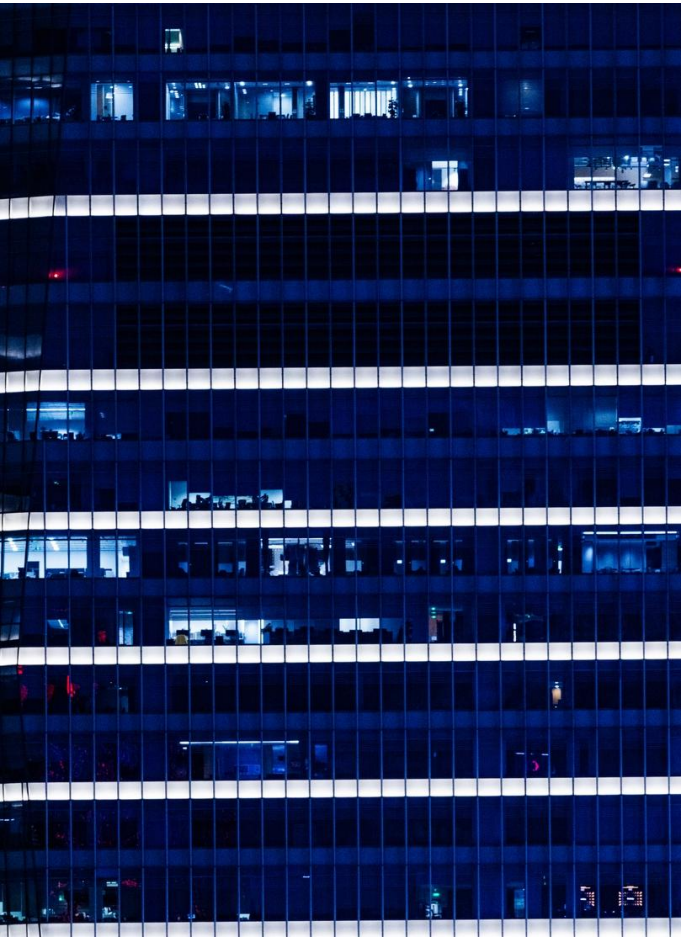
Conclusion

The amendments broaden access to the programme and allow greater flexibility in its administration. Manufacturing employers should reassess their eligibility in light of the removal of the SME condition, the revised support score and the applicable reference and protection periods. Application and payment planning should also take account of the calendars and deadlines to be determined by the authorities.



Proposed Employment Incentives and Increase in Minimum Pension Payments

Date: 3 July 2026



Introduction

Draft Law No. 2/3764, submitted to the Turkish Grand National Assembly on 3 July 2026, proposes changes to employment support mechanisms and minimum pension payments. The proposal covers the financing of employment support programmes, a temporary premium incentive for accommodation facilities and an increase in minimum pension payments.

Financing of Employment Support Programmes

The draft proposes extending the authority to transfer resources from the Unemployment Insurance Fund under Provisional Article 35 of Unemployment Insurance Law No. 4447 from 31 December 2026 to 31 December 2028.

The proposed extension is intended to support the continuation of programmes aimed at preserving manufacturing sector employment during 2025, 2026 and 2027, while allowing existing incentives to continue and new support measures to be introduced.

Temporary Premium Support for Accommodation Facilities

Accommodation facilities holding an operating licence issued by the Ministry of Culture and Tourism would be eligible for social security premium support for May to December 2026.

The proposed support would be calculated by multiplying reported premium days by TRY 116.67, corresponding to approximately TRY 3,500 per employee per month. The resulting amount would be offset against employers' social security premium liabilities.

Employers found, through court decisions or inspections, to have engaged in unregistered employment or fraudulent insurance practices would be ineligible. Support obtained improperly would be recovered with the applicable penalties and late payment charges.

Minimum Pension Payment

The draft also proposes increasing the minimum pension payment from TRY 20,000 to TRY 23,552, effective from the July 2026 payment period.

Conclusion

The proposal would affect employment support financing, accommodation sector premium costs and minimum pension payments. Employers in the manufacturing and tourism sectors should follow the legislative process and assess the proposed measures when planning workforce costs. The measures described above form part of the draft law and should be distinguished from rules already in force.

Debt Clearance Certificates for Restructured and Deferred SSI Debts

Date: 28 September 2026

Introduction

On 28 September 2026, the Social Security Institution (the “SSI”) announced an update to debt inquiries conducted through the e-Debt Clearance Certificate System and the debt inquiry service integrated with the Electronic Public Procurement Platform (the “EKAP”). The updated system became operational at the end of business hours on 17 September 2026.

Access to Certificates

Employers whose overdue SSI debts have been restructured under special legislation or deferred under Article 48 of Law No. 6183 may obtain an electronic debt clearance certificate, provided that they fulfil the relevant payment obligations regularly and satisfy the applicable conditions.

Restructured or deferred debts will therefore not, by themselves, prevent the issuance of a certificate where the relevant payment schedule is being observed.

Continuing Debt Checks

Debt inquiries must use the same date for both the inquiry and the underlying reference date. The existing debt threshold controls will continue to apply before a certificate is issued.

For certificates used in connection with state aid, incentives and support payments, the applicable threshold remains the gross minimum wage. For participation in public tenders, the debt threshold remains TRY 5,000.

Conclusion

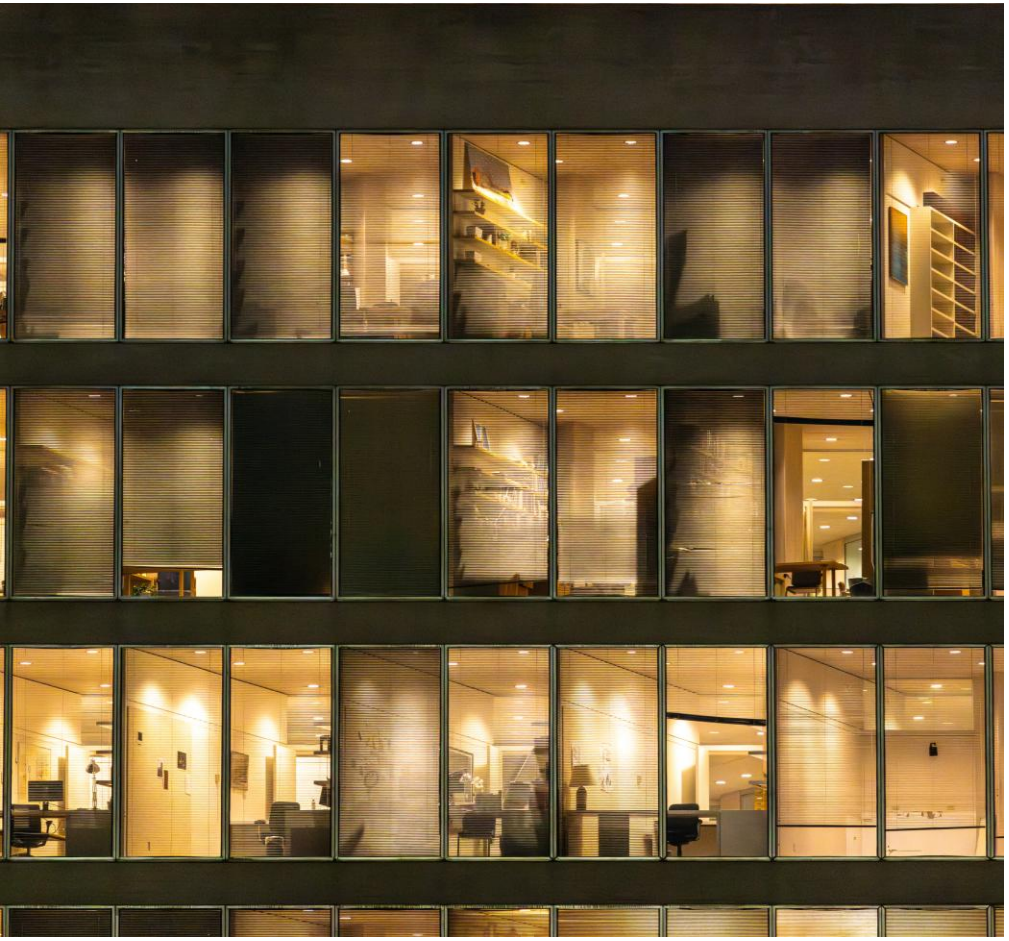
The updated practice facilitates access to debt clearance certificates for employers that have restructured or deferred their SSI debts and continue to comply with their payment obligations. Employers seeking public incentives or participating in public tenders should review both their payment schedule compliance and the applicable debt thresholds before requesting a certificate.



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SSI Circular on Deductions from Pensions and Benefits for Premium Debts

Date: 24 July 2026



Introduction

SSI Circular No. 2026/19, titled Deduction of Premium Debts from Pensions and Benefits, clarifies the implementation of Additional Article 24 of Social Insurance and General Health Insurance Law No. 5510. The framework allows certain premium debts to be collected directly from pensions and benefits paid by the SSI.

Scope and Limits of Deductions

Premium debts arising from an individual's own insurance coverage, including general health insurance premiums and related receivables, may be recovered through deductions from pensions or benefits paid under Law No. 5510 or previous social security legislation.

The collection process does not require enforcement proceedings or the debtor's consent. Deductions are capped at 25% of the relevant pension or benefit payment.

The Circular also addresses the circumstances in which a deceased insured person's premium debts may be recovered from pensions or benefits paid to beneficiaries.

Implementation Procedures

The Circular sets out rules on the individuals subject to deductions, the categories of premium debt that may be recovered and the pensions and benefits from which deductions may or may not be made. It also addresses deduction rates and priority, objections, and the reimbursement of incorrect or unjustified deductions.

Conclusion

The Circular explains how eligible premium debts may be collected directly from SSI pensions and benefits. Recipients should take account of the possibility of deductions of up to 25% without prior consent or enforcement proceedings, together with the objection and reimbursement procedures set out in the Circular.

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Severance Compensation Ceiling for the Second Half of 2026

Date: 3 July 2026

Introduction

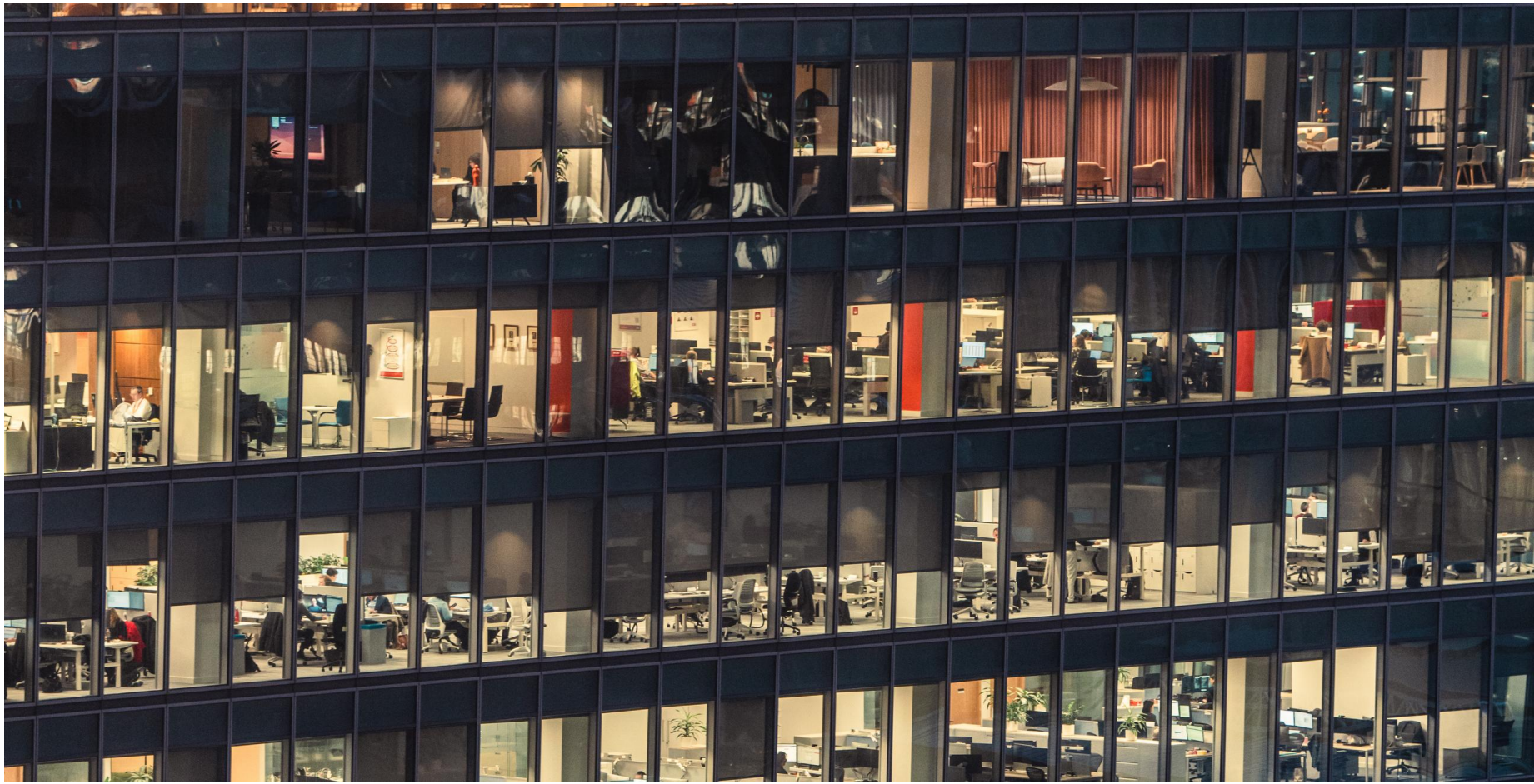
The circular published on 3 July 2026 by the Directorate General of Public Financial Management and Transformation under the Ministry of Treasury and Finance revised the statutory severance compensation ceiling for the period from 1 July to 31 December 2026.

Applicable Ceiling

The gross ceiling applicable to statutory severance compensation calculations for the second half of 2026 is TRY 73,729.87. The ceiling is revised twice a year, for the January to June and July to December periods.

Conclusion

Employers should ensure that severance compensation calculations for the relevant period reflect the revised ceiling. Calculations and payments made between 1 July and the publication of the circular on 3 July 2026 should also be reviewed to identify any necessary adjustments.



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Court of Cassation Decision on an Employer's Challenge to a Fixed Term Employment Agreement

Date: 18 August 2026

Introduction

A decision of the 9th Civil Chamber of the Court of Cassation, published in the Official Gazette dated 18 August 2026 and numbered 33344, addresses whether an employer may argue that an agreement it drafted as fixed term should instead be treated as indefinite term because objective grounds for a fixed term were absent.

Background of the Decision

The employee relied on an employment agreement covering the period from 14 October 2024 to 31 December 2025. The employee alleged that the employer terminated the agreement before its expiry without justification and sought remuneration corresponding to the remaining contractual term.

The dispute therefore required an assessment of the agreement's legal character and the employee's entitlement to remaining term remuneration. The first instance court treated the agreement as indefinite term.

Court of Cassation's Assessment

The Court reaffirmed that indefinite term employment is the rule. A fixed term agreement requires objective grounds, such as work of a specified duration, completion of a particular project or the occurrence of a specific event.

The Court explained that Article 11 of Labour Law No. 4857 serves to protect employees, who receive a lower level of job security protection under fixed term agreements. An employer cannot rely on the absence of objective grounds to benefit from a rule introduced for employees' protection.

Where an agreement has been concluded as fixed term without objective grounds, the right to argue that it should be regarded as indefinite term belongs to the employee. The employer's reliance on Article 11 for that purpose constitutes an abuse of rights under Article 2 of Turkish Civil Code No. 4721.

The Court concluded that the agreement in the case should have been treated as fixed term and that the first instance court's contrary characterisation was incorrect.

Conclusion

Employers should assess the objective basis for a fixed term arrangement before concluding the agreement. The decision confirms that an employer cannot avoid the consequences of the fixed term it has agreed by invoking the absence of objective grounds and seeking to recharacterise the agreement as indefinite term.



Constitutional Court Decision on Six Month Seniority in Reinstatement Claims

Date: 29 September 2026

Introduction

A Constitutional Court decision published in the Official Gazette dated 29 September 2026 and numbered 33385 concerns the treatment of the six month seniority requirement in a reinstatement dispute. The Court unanimously found a violation of the right to a reasoned decision, as part of the right to a fair trial, because the regional court of appeal failed to address arguments capable of affecting the outcome.

Background of the Decision

The applicant began employment on 15 March 2021. The employer issued a termination notice dated 13 September 2021, relying on poor performance. However, the applicant was on medical leave from 5 to 18 September 2021 after being identified as a close contact of a COVID-19 case, and the notice was served only on 18 September 2021.

The applicant argued that the six month seniority requirement had been met by the date of service. The applicant also maintained that termination two days before completion of the required period was contrary to good faith. The employer relied on 13 September 2021 as the termination date and argued that the seniority condition had not been satisfied.

The first instance court took account of the medical leave and service date, accepted that the applicant qualified for employment security protection and ordered reinstatement. It also found that the applicant's defence had not been obtained and that poor performance had not been established.

The regional court of appeal dismissed the action, holding that the applicant had only five months and twenty-eight days of service and that the mandatory seniority condition could not be displaced even by employer bad faith.

Constitutional Court's Assessment

The Constitutional Court found that the regional court of appeal had not examined the medical leave or the date of service, although these matters formed the basis of the first instance court's assessment. Instead, it stated that the applicant's length of service was undisputed.

The appellate court's own reasoning referred to Court of Cassation case law concerning termination shortly before the six month period in order to prevent access to employment security protection. It also referred to the significance of the date on which notice reaches the employee. The Constitutional Court further noted the case law recognising that, where an employee cannot attend work for a legitimate reason such as medical leave, termination notice produces its effects upon expiry of that leave.

Despite referring to those principles, the regional court of appeal did not explain why the applicant failed to satisfy the seniority requirement in the circumstances. The Constitutional Court therefore found a violation of the right to a reasoned decision under Article 36 of the Constitution and ordered a retrial.

Conclusion

The decision emphasises the need to address medical leave, service of termination notices and good faith arguments when these issues may affect the six month seniority assessment. Its operative finding concerns the adequacy of the appellate court's reasoning, with a retrial ordered to remedy the violation.



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Employment and Social Security Objectives under the Medium Term Programme for 2027 to 2029

Date: 6 September 2026



Introduction

The Medium Term Programme for 2027 to 2029, approved by a presidential decision and published in the Official Gazette on 6 September 2026, sets out employment and social security policy objectives. The Programme addresses workforce skills, flexible working, labour force participation and the financial sustainability of the social security system.

Workforce Skills and Participation

The Programme envisages closer alignment of vocational education and higher education quotas with the private sector's medium term workforce needs. Graduate tracking and career support mechanisms are planned to monitor employment outcomes and assist entry into the labour market.

Vocational and on-the-job training would be expanded for employees in sectors affected by green and digital transformation. Active labour market programmes would also be strengthened to support participation by women, young people and persons with disabilities. The Labour Force Adaptation Programme is expected to be expanded for young people who are neither in education nor employment.

Flexible Working and Parental Support

The Programme envisages completing secondary legislation on new working models and expanding remote and flexible working practices. Support mechanisms are planned for businesses offering remote working opportunities to employees with childcare responsibilities. A restructuring of parental leave arrangements is also envisaged.

Social Security and Inspection Policies

The social security objectives include more effective premium collection, stronger measures against unregistered employment and adaptation of the legal framework to flexible working models.

The Programme also envisages wider use of risk-based inspections supported by artificial intelligence and big data to identify unregistered employment and undeclared wages. Further measures are planned to encourage longer participation in working life and support the system's financial sustainability.

Existing employment incentives are expected to be reviewed, with ineffective schemes phased out and the overall framework simplified.

Conclusion

The Programme identifies policy objectives that may affect workforce planning, flexible working, training and social security compliance. Many of these objectives require further legislative or administrative action. Employers should therefore follow the implementing measures before treating the Programme's proposed changes as operative obligations or available support entitlements.

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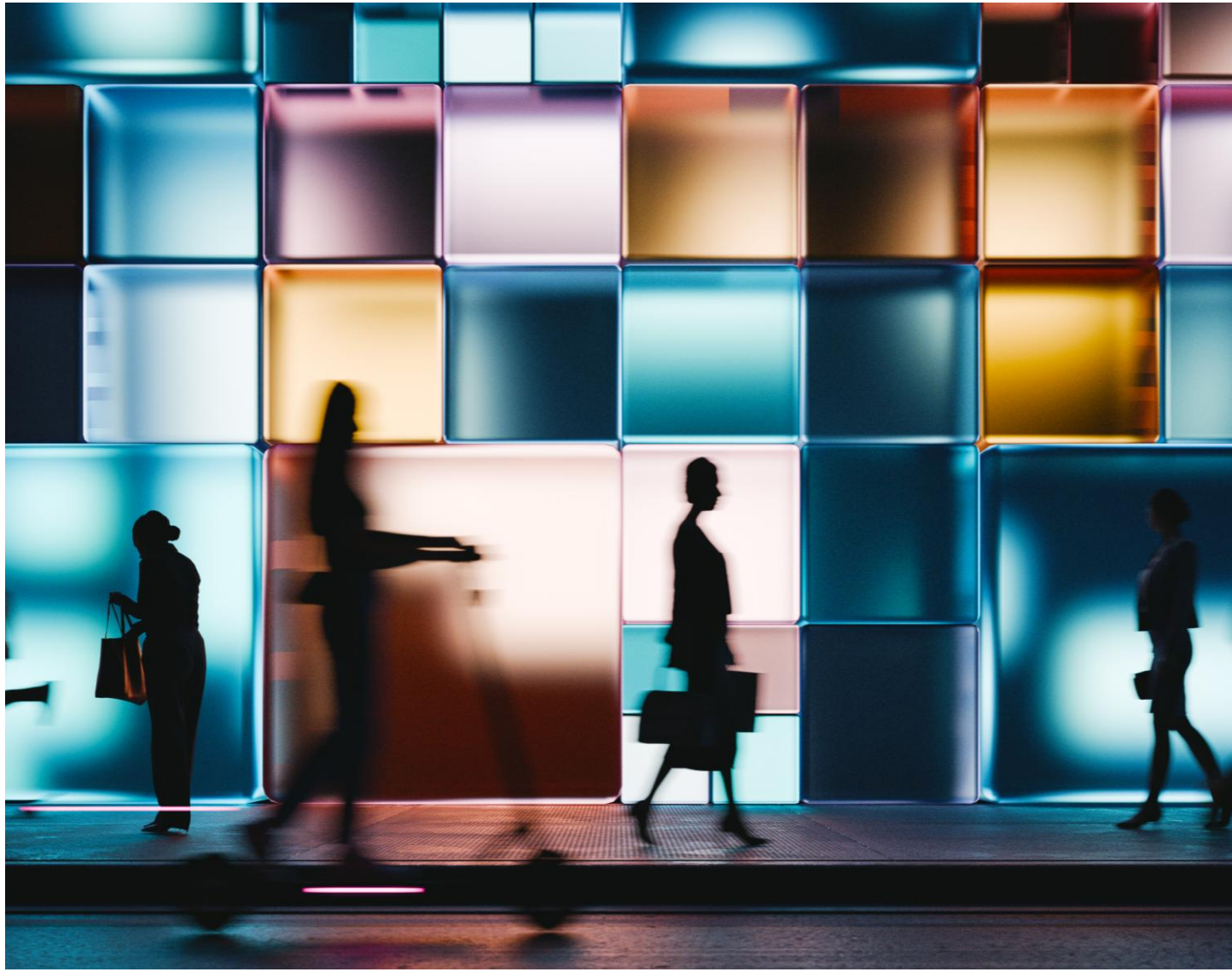
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