

Newsletter

EMPLOYMENT LAW
JANUARY - APRIL 2026



Contents

2026 Minimum Wage and Severance Pay Cap	3
Comprehensive SSI Premium Amendments under Law numbered 7566	3
Deportation Costs of Unauthorized Foreign Workers to Be Charged to Employers	4
New Regulation on OHS Training Procedures and Principles	5
Amendment to Workplace Hazard Classification Communique	6
SSI Meal Allowance Exemption Increased to TRY 300	6
Maternity Leave Extended to 24 Weeks, Paternity Leave to 10 Days	7
Constitutional Court Decision: Transfer Prohibition for Permanent Worker Grade Employees Annulled	8

2026 Minimum Wage and Severance Pay Cap

Legal Basis: Decision of the Minimum Wage Determination Commission dated 23.12.2025 numbered 2025/1 and Official Gazette dated 26.12.2025 dated, numbered 33119

Effective Date: 01.01.2026

Pursuant to the Decision of the Minimum Wage Determination Commission, the gross monthly minimum wage for 2026 has been set at TRY 33,030.00, with the net monthly minimum wage determined at TRY 28,075.50. This increase has had a direct impact on numerous monetary thresholds under labour and social security legislation. The severance pay ceiling, published by the Ministry of Treasury and Finance through the Circular on Financial and Social Rights, has been determined at TRY 64,948.77 for the period from 1 January to 30 June 2026. As the ceiling is indexed to civil servant salary coefficients, this represents an increase of approximately 20.45% compared to the TRY 53,919.68 figure applicable during the second half of 2025. The minimum wage support for 2026 has been increased compared to the prior year and set at TRY 1,270.00 per month, to be applied by way of offset against the employer's social security premium obligations.

Comprehensive Social Security Institution (“SSI”) Premium Amendments under Law numbered 7566

Legal Basis: Law numbered 7566 on the Amendment of Tax Laws and Certain Other Laws and Decree-Laws, published in the Official Gazette dated 19.12.2025 and numbered 33112

Effective Date: 01.01.2026

Law numbered 7566 introduced a series of significant amendments to the Social Insurance and General Health Insurance Law numbered 5510, all effective as of 01.01.2026. These changes directly affect employer costs and the treatment of social security obligations.

Increase in the Premium-Based Earnings Ceiling Multiplier

The upper limit for premium-based earnings under Article 82 of Law numbered 5510 has been raised from 7.5 times to 9 times the gross minimum wage. Accordingly, the monthly premium ceiling for 2026 stands at TRY 297,270.00. This structural change particularly increases employer costs for high-earning, white-collar employees whose salaries previously fell below the ceiling.

Increase in the Long-Term Insurance Branches Employer Premium Rate

The employer share for invalidity, old-age, and death insurance has been increased from 11% to 12%, raising the aggregate long-term insurance branches premium rate from 20% to 21%. The employee share of 9% remains unchanged.

Reduction of Treasury Premium Incentive for Non-Manufacturing Sectors

The four-point Treasury incentive applied to the employer's share of premiums for workplaces outside the manufacturing sector has been reduced to two points as of January 2026. The five-point incentive applicable to manufacturing-sector workplaces is maintained until 31.12.2026, with the President authorised to extend this period by one year.

Increase in Service Crediting Premium Rates

Premium rates applicable to SSI service crediting — except for maternity crediting — have been increased as of January 2026. The voluntary insurance premium rate has also been raised.

Deduction of SSI Debts from Income and Pensions

Pursuant to the newly inserted Provisional Article 24 of Law numbered 5510, the SSI is authorised to deduct premium debts (including general health insurance premiums) arising from own insured status or dependent coverage from the income or pensions received by beneficiaries, provided such deductions do not exceed 25% of the relevant payment.

Deportation Costs of Unauthorized Foreign Workers to Be Charged to Employers

**Legal Basis: Regulation on the Collection of Expenses from Employers Regarding Foreign Nationals Working Without Permit and Being Subject to Deportation, published in the Official Gazette dated 23.07.2025 and numbered 32964
Effective Date: 23.01.2026**

Under the new framework, if a foreign national is deported due to unauthorised employment and the associated costs, such as accommodation at removal centres, repatriation transportation, and essential healthcare services, cannot be recovered from the individual concerned, these costs shall be collected from the employer or the employer's representative. The scope of these costs may also include expenses incurred for the foreign worker's spouse and children.

The per-unit cost of accommodation and lodging will be determined by the Directorate General of Migration Management at the beginning of each fiscal year as a fixed amount. Employers will be formally notified in writing, and payments must be made within one month of such notification. If the employer fails to comply, recovery proceedings will be initiated in accordance with Law numbered 6183 on the Procedure for the Collection of Public Receivables.

This regulation significantly increases the administrative and financial liabilities of employers with respect to the employment of foreign nationals and reinforces the obligation to ensure full compliance with work permit requirements.

New Regulation on OHS Training Procedures and Principles

Legal Basis: Official Gazette dated 02.04.2026 numbered 33212

Effective Date: 02.04.2026

The new Regulation on the Procedures and Principles for Occupational Health and Safety Training of Employees, prepared pursuant to the Occupational Health and Safety Law numbered 6331, was published in the Official Gazette on 02.04.2026 and entered into force on the same date.

The previous regulation, which had been in effect for approximately 13 years since May 2013, has been repealed. The new Regulation sets out detailed rules on pre-employment face-to-face training, minimum training hours by hazard class, examination and certification requirements, and transitional provisions concerning the validity of existing training records. The key changes are as follows:

- All employees, including apprentices and interns, are required to complete a minimum of 2 hours of in-person 'onboarding training' before commencing work, which is counted separately from the mandatory basic training hours.
- Minimum basic training durations have been re-determined by hazard class: at least 8 lesson hours for less hazardous workplaces, at least 12 lesson hours for hazardous workplaces, and at least 16 lesson hours for very hazardous workplaces.
- Training periods are expressly recognised as working time; any portion exceeding the standard weekly working hours is to be treated as overtime or supplementary work.
- Employees who have been absent from work for more than 6 months for any reason are subject to a mandatory re-onboarding training obligation upon their return.

- Training provided under the previous regulation remains valid; however, any training previously delivered but not yet documented must be certified within one month of this Regulation's publication.

Amendment to Workplace Hazard Classification Communiqué

Legal Basis: Communiqué Amending the Communiqué on Workplace Hazard Classes Related to Occupational Health and Safety, published in the Official Gazette dated 01.04.2026, numbered 33211.

Effective Date: 01.04.2026

The Communiqué published in the Official Gazette on 01.04.2026 updated the sector list annexed to the Communiqué on Workplace Hazard Classes Related to Occupational Health and Safety, originally published on 26.12.2012.

Among the most notable changes, information technology and software activities (NACE Code 62.10.00) have been reclassified from 'less hazardous' to 'hazardous'. This reclassification directly affects a significant number of technology companies.

A change in the hazard classification of a workplace has direct consequences under occupational health and safety legislation. The employer will be required to engage an occupational safety specialist of a class appropriate for the new classification, to increase the annual training hours for employees, and to revise the frequency and scope of risk assessments, periodic inspections, and emergency drills. Employers whose workplaces fall under the scope of this amendment are strongly advised to promptly review and update their OHS compliance processes and documentation.

SSI Meal Allowance Exemption Increased to TRY 300

Legal Basis: Law numbered 7577 on the Amendment of Certain Laws, published in the Official Gazette dated 17.04. 2026, numbered 33227

Effective Date: 17.04.2026

Article 10 of the Law numbered 7577, published in the Official Gazette on 17.04.2026, amended subparagraph (b) of the first paragraph of Article 80 of Law numbered 5510 by raising the daily meal allowance excluded from premium-based earnings from TRY 158.00 to TRY 300.00, in cases where the employer does not provide meals at the workplace or its premises.

The most significant aspect of this amendment is the alignment of the SSI meal allowance exemption with the income tax and stamp tax exemption threshold (also set at TRY 300.00 for 2026), resolving a long-standing inconsistency between the two regimes. Going forward, the exemption amount will be increased automatically each year in line with the revaluation rate determined for the preceding year; fractional amounts not exceeding 5% of the calculated figure will be disregarded.

Through the same Law, the President has been granted flexibility over the State contribution rate under the Unemployment Insurance Law numbered 4447. The State contribution may be increased by up to half when the Unemployment Insurance Fund's resources are insufficient to meet its obligations, and reduced by up to half in periods when the Fund's assets adequately cover its liabilities.

Application in Practice:

- For working days from 1 to 16.04.2026 (inclusive): the daily exemption threshold is TRY 158.00.
- From 17.04.2026 onwards: the daily exemption threshold is TRY 300.00.
- The amendment to the Social Insurance Procedures Regulation published on 18.04.2026 ensured regulatory-level alignment with the new exemption amount.

Maternity Leave Extended to 24 Weeks, Paternity Leave to 10 Days

Legal Basis: Law numbered 7578 on the Amendment of the Social Services Law and Certain Other Laws, published in the Official Gazette dated 01.05.2026, numbered 33240
Effective Date: 01.05.2026

Extension of Maternity Leave

By virtue of the amendment to Article 74 of Labour Law numbered 4857, the post-birth maternity leave period has been extended from 8 weeks to 16 weeks. Combined with the unchanged 8-week pre-birth leave, the total maternity leave entitlement has increased from 16 weeks to 24 weeks. For multiple pregnancies, the total maternity leave period will be 26 weeks. Female employees whose health permits may continue working until 2 weeks before the due date upon medical confirmation; the previous threshold was 3 weeks.

Extension of Paternity Leave

Pursuant to the amendment to Supplementary Article 2 of Labour Law numbered 4857, the paid leave entitlement granted to employees upon the birth of their spouse's child has been increased from 5 days to 10 days. This development brings private sector employees to the same level as civil servants, who have enjoyed 10 days of paternity leave under the existing framework.

Foster Care Leave

A new entitlement has been introduced for employees: those who become foster parents to one or more children, whether together with their spouse or individually, are now entitled to 10 days of unpaid leave upon request, following the date on which the child is placed in their care.

Transitional Provision

Pursuant to Provisional Article 1 of the Law, employees whose maternity leave entitlement under the previous legislation has expired but who, as of 01.04.2026, have not yet completed 24 weeks since the birth, may request 8 additional weeks of maternity leave within 10 working days of the Law's entry into force. This transitional provision applies to employees who gave birth on or after 15.10.2025.

IMPORTANT JUDICIAL DECISION

Constitutional Court Decision dated 6.11.2025 and numbered E.2025/100 K.2025/242 (the Transfer Prohibition for Employees Converted to Permanent Worker Grade)
Publication Date: 09.03.2026

In its decision, the Constitutional Court annulled the statutory provision that categorically prohibited employees who had been converted to a permanent worker grade under Decree-Law numbered 696 from requesting a transfer to a different organisational unit or region.

The phrase 'in the organisational unit and division in which they are employed' contained in the first sentence of the fifth paragraph of Provisional Article 23 of Decree-Law numbered 375, as inserted by Article 118 of Law numbered 7079, prevented these employees from requesting any transfer and placed all decisions on such matters beyond judicial review. The 9th Civil Chamber of the Court of Cassation referred the provision to the Constitutional Court on the grounds of unconstitutionality.



Key Findings:

- Pursuant to Article 49 of the Constitution, the State bears positive obligations to protect employees and ensure balance in employer-employee relations.
- A categorical prohibition on considering employees' requests for transfer based on reasonable grounds, such as health or family unity, constitutes a disproportionate restriction.
- The absolute prohibition renders the employer's managerial decisions immune from judicial review, which is incompatible with the rule of law.
- The provision was found to create inequality to the detriment of affected employees compared to other workers serving in the same permanent grade.

Conclusion:

The Constitutional Court held that the impugned provision is contrary to Article 49 of the Constitution and annulled it. To prevent a legal vacuum in public services, the Court ordered that the annulment shall take effect 9 months from the date of publication, namely, on 09.12.2026. The legislature is expected to enact new rules governing the procedures and conditions for transfer requests within this period.



Our Team



Birnur Dal Eraslan
Founding Partner
birnur.dal@dtlaw.com.tr

 www.dtlaw.com.tr

 [www.linkedin.com/company/
dt-law-firm/](https://www.linkedin.com/company/dt-law-firm/)



Ayris Tarcan
Founding Partner
ayris.tarcan@dtlaw.com.tr

 info@dtlaw.com.tr

 Levent Mah. Karanfil Sok. No:13
Beşiktaş/İstanbul