INTERNATIONAL ASSOCIATION OF YOUNG LAWYERS

WORKERS WITHOUT BORDERS

Commission(s) in charge of the Session/Workshop:

Labour Law and Immigration Commission

Munich, 2016

National Report of Turkey

Çağrı Coşar

Yalcın & Toygar & Tüfekçi Law Office
Kabataş Setustu, Inebolu Sk. Ada Apt. No.25 D.11
34427 Istanbul TURKEY
+90 212 293 09 09
ccosar@yttlaw.com

General Reporter

Stefanie Tack, Stappers, Eliaerts & Thiers advocaten cvba, Antwerp, Belgium

22 January 2016

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INTRODUCTION

Global mobility is on the rise. More and more companies increasingly operate on a cross-border scale. However, companies assigning their employees to another or multiple countries are often confronted with an increase of formalities and requirements affecting the cross-border employment. At first glance, only the work place of the employee temporarily changes. However, many other legal issues come into play and employees must comply with the rules and regulations governing immigration, employment and labour and social security law of each of those countries.

The aim of the present questionnaire is to outlining the legal aspects and issues affecting the temporary assignments of employees within and outside the European Economic Area (EEA).

1. Immigration

The first question employers should consider is whether the employee needs an authorization to work and reside in the country to which he/she is (temporarily) assigned.

Within the European Union, freedom of movement of persons is one of the main fundamental principles, guaranteeing EEA nationals the right to live and work freely in another EEA member state.

Non-EEA nationals in principle need an authorisation to work within the EEA. Does this obligation also apply to EEA nationals assigned by their employer outside the EEA?

2. Labour and employment law

Secondly, assuming the employee is allowed to work and reside in the relevant country, it is important knowing which law is governing the employment relationship during the assignment period. Is it the law of the employer (home country) or the law of the country where the employee will be assigned (host country)?

Within the European Union, the Rome Convention and the Rome I EC Regulation are the two sources dealing with this matter. Does these sources also apply when a non-EEA national is assigned to an EEA country and when an EEA employee is assigned outside the EEA? Can the employer and employee choose the law applicable to their employment relationship? Which law applies in case no law has been chosen? Can the employee also invoke the protection of statutory provisions of the country where he/she will be assigned?

The labour and employment law part of this questionnaire also includes a part on the strict rules on the 'lease of personnel' in assignment situations. Finally, we will look into (the content of) the assignment letter and the early termination of the assignment and employment relationship.

3. Social Security

The third part of this questionnaire deals with the social security aspects linked to assignments, as it is relevant and important to know in which country the social security must be paid during the assignment.

4. Other obligations and formalities

We will look into possible other obligations and formalities to be complied with in your countries in case of assignments of employees to your countries (e.g., prior notifications, drafting and keeping of social documents, etc.).

5. Social inspection

The last part of this questionnaire is based on whether or not cross-border assignments are a priority for the social inspectorate.

QUESTIONNAIRE

1. IMMIGRATION

1.1. Who needs a work permit to work in your country? Are there types of employees exempted (e.g., based on their nationality or type of work performed (business trips, etc.)?

Workpermits are regulated under the Law on the Workpermit for Foreigners Law No. 4817 (Law No. 4817). According to Article 4 of Law No. 4817, all foreigners, unless otherwise provided in the bilateral or multilateral agreements to which Turkey is a party, are obliged to get permission before they start to work dependently or independently in Turkey. A foreigner is considered every person that is not a Turkish citizen as per the Turkish Citizenship Law number 403.

Article 3 of the same law defines dependent and independent employees respectively as: an employee that works against wage, salary, commission etc. at the disposal of one or more employers which have a real or judicial identity. Independent employees are defined as workers who are working in a private capacity without taking into consideration whether they are recruited by others or not.

Unless otherwise provided in the bilateral or multilateral agreements to which Turkey is a party, some types of employees may be given work permission without being dependent to the provisions of Law No. 4817. These types of employees are (Article 8 of Law No. 4817):

a) foreigners, who are married with a Turkish citizen and live in Turkey with their spouses with marriage bond, or to foreigners, who have settled in Turkey after their marriage bond has finished after at least three years, and to the children thereof from a Turkish citizen spouse,

b) those who have lost their Turkish Citizenship within the framework of the 19th, 27th and 28th articles of the Turkish Citizenship Law number 403 and their subordinates,

c) foreigners that were born in Turkey or have come to Turkey before reaching their majority according to their national laws, if they don't have a nation, according to the Turkish legislation and that have graduated from vocational school, high school or university in Turkey,

d) foreigners that are accepted as an emigrant, refugee or nomad according to the Residence Law number 2510,

e) citizens of the countries that are a member of the European Union and to the spouses and children thereof who are not citizens of the countries that are a member of the European Union,

f) To those who are working at the service of the diplomats, administrative and technical personnel that are commissioned in the foreign governments' embassies and consulates in Turkey and in the representations of the international establishments, and to the spouses and children of the diplomats and administrative and technical personnel commissioned in the embassies, consulates and representations of the international establishments in Turkey, provided that they are within the framework of the principle of reciprocity and they are restricted with the duration of the commission,

g) foreigners who will temporarily come to Turkey for a period of over one month with the aim of scientific and cultural activities, and for a period of over four months with the aim of sports activities,

h) foreigners at the position of key personnel to be employed in the works of goods and services purchase, having a work made or operating a facility, with contract or tendering procedures by the Ministries and public institutions and establishments authorized by law.

ı) foreigners and stateless persons who have applied for international protection and have been granted a conditional refugee status by the Ministry of Interior.

The confirmation certificate for working permission exemption is given by the Ministry to the foreigners upon their request, who are exempted from working permission, without prejudice to the rights provided by the bilateral or multilateral agreements to which Turkey is a party (Article 10 Law No. 4817).

1.2. Are there different types of work permits in your legal system? Are there work permits for highly educated/qualified employees? If so, what are the conditions and what is the procedure to be followed? Who needs to file for the application and where? Which information and documents are to be provided to the competent authorities? What is the timing? What is the duration of the work permit? Can it be renewed? Is it possible to apply for permanent status after a certain period of time under the work permit?

According to Article 9 of Law No. 4817 parties are free to draw up the employment contract in a manner commensurate to their needs, without prejudice to the limitations brought up by legislation. There are four main employment contracts:

a) Work permits for a definite period of time; this permit is usually issued for the duration of one year. After this time it can be extended by up to three years providing it is for the same job with the same employer. It is then possible to

extend this permit for a further three years, valid for work with any employer provided the profession remains the same.

b) Work permits for an indefinite period of time; this type of work permit may be granted to those who have been residing in Turkey legally and uninterruptedly for at least eight years or have completed a total working period of six years in Turkey.

c) Independent work permit; An independent work permit is available to foreigners setting up a business operation, and who have lived consistently in Turkey for at least five years. They need to show that their business will create employment opportunities or contribute to local economic development. If they qualify, a Certificate of Application for Independent Work Permit is issued. This is valid for three months, during which time the business is set up and the trade register record submitted to the department.

d) Exceptional cases; whereby a foreigner is automatically eligible for a work permit. There are over ten exceptional circumstances.

There are no separate work permits for highly educated / qualified employees.

Foreigners can apply for work permits inside or outside Turkey. Foreigners outside of Turkey need to apply to the Turkish Embassies or Consulates in their country of residence or of citizenship. Foreigners with a valid residence permit (valid for a minimum of 6 months, except if it considers residence permits for educational purposes) can apply directly to the Ministry of Labor and Social Security.

Both the foreigner as an individual and the company the foreigner wants to work for in Turkey need to take action during the application process from the country of residence of the foreigner involved.

As an individual, the foreigner needs a passport, work visa application form, 1 photo and a copy of the work contract. These four documents need to be send to the Turkish Embassy/Consulate in the country of residence or of citizenship. As of the date January 1 2015, foreigners whose passport validity are not 60 days longer than the expiration date of the work permit will not be allowed to enter/re-enter Turkey. Foreign nationals need an authorized Turkish citizen with power of attorney to handle their electronic application, as the application process requires a Turkish national identification number.

The company the foreigner wants to work for in Turkey can either apply online (the application should be filed within 6 days) or directly (the application should be filed within 10 days) to the Turkish Ministry of Labor and Social Security.

If all documents submitted are accurate and complete, the issuing process will take around 30 days. Once the application for a work permit is approved, the applicant is informed by phone or e-mail.

Once the work permit has been issued and the work visa application has been approved by the Ministry of Labor and Social Security, the applicant as an individual pays the non-refundable work visa processing fee and non-refundable work permit processing fee to the Turkish Embassy or Consulate.

Foreigner with a valid residence permit that is valid for a minimum of 6 months, except for the residence permits for educational purposes, can apply directly to the Ministry of Labor and Social Security.

Documents to be submitted by the employer for the first application:

a) A work permit application form addressed to the Ministry of Labor and Social Security, (scanned and sent online during electronic application; printed when directly applying to the Ministry)
b) A balance sheet and a profit & loss statement for the past year certified by tax authorities (scanned and sent online during electronic application)
c) The Turkish Trade Registry Gazette indicating the most recent capital and shareholding structure of the organization (scanned and sent online during electronic application)
d) When applying online, a notarized power of attorney for the authorized person and the employee's work contract with the applicant company (scanned and sent online during electronic application)
e) As for corporate bodies that intend to employ foreign experts in the fields of engineering, construction, contractorship and consultancy services, payslips of Turkish citizens working in the same positions and the contract between the foreign expert and the employer (scanned and sent online during electronic application)

Other documents to be submitted for specific sectors:

a) In the education sector, the Private Education Institution Certificate taken from the Ministry of National Education or Establishing a Business and Operating License taken from the related municipality (scanned and sent online during electronic application)
b) For enterprises in the healthcare sector, charity organizations and similar associations, the certificate of conformity, granted permits or licenses taken from the related governmental authority (scanned and sent online during electronic application)
c) For certified tourism enterprises, copies of the Operating License and Tourism Investment Certificate taken from the Ministry of Culture and Tourism (scanned and sent online during electronic application)

Documents to be submitted by foreign individuals applying for the first time:

a) Application Form for Foreigners (one copy of the printed online application form signed by the employer and the employee or one copy of the printed online application form with work contract). For applications within Turkey, a valid residence permit (scanned and sent online during electronic application)
b) With the exception of residence permits for educational purposes, the residence permit has to be valid for a minimum period of 6 months; if not, the applicant is to apply from his/her country of residence via Turkish Consulates/Embassies
c) A notarized copy of the passport translated into Turkish (scanned and sent online during electronic application)

In addition to the documents above, foreigners applying for a work permit as experts in specific fields have to present the following documents:

a) Foreign Degree Equivalency for applicants that received their higher education outside Turkey, in accordance with the Regulations for Equivalency of Degrees Obtained Abroad, pursuant to the articles 3 and 7/p of the Law No. 2547 (scanned and sent online during electronic application)
b) If deemed necessary for the Ministry, a translated and notarized copy of the degree or provisional certificate of graduation; for pilots, pilot's license taken from their country of origin (scanned and sent online during electronic application; also printed for application file)
c) For Certified Tourism Enterprises, copies of the work contract in Turkish and applicant's native language along with the Letter of Recommendation translated into Turkish (scanned and sent online during electronic application; printed for direct application)
d) For foreigners to be employed in educational services subject to the authority of the Ministry of National Education, the Certificate of Proficiency obtained from the same Ministry. (scanned and sent online during electronic application)

Documents to be submitted by the employer for extending a work permit:

a) A work permit application form addressed to the Ministry of Labor and Social Security, (scanned and sent online during electronic application; printed when directly applying to the Ministry)
b) Documents showing the employer company has no unpaid tax debt (available online from the Ministry of Finance)
c) Documents showing the employer company has no unfulfilled social security obligations (available online from the Social Security Institution)

d) A certified copy of The Turkish Trade Registry Gazette indicating the most recent capital and shareholding structure of the organization in case of a change in shareholding or capital structure of the employer company (scanned and sent online during electronic application)
e) When applying online, a notarized power of attorney for the authorized person and the employee's work contract with the applicant company (scanned and sent online during electronic application)

Documents to be submitted by foreign individuals for extending a work permit:

a) Application form for foreigners (one copy of the printed online application form signed by the employer and the employee or one copy of the printed online application form with work contract)
b) Residence permit (scanned and sent online during electronic application)
c) Existing work permit and cover letter (scanned and sent online during electronic application)
d) A notarized copy of the passport translated into Turkish (scanned and sent online during electronic application)
e) The renewed Certificate of Proficiency obtained from the Ministry of Education, should the foreign employee switch jobs between educational institutions subject to the authority of the same Ministry (scanned and sent online during electronic application)
f) For foreigners working as engineers/architects/urban planners, an interim membership certificate from the Union of Chambers of Turkish Engineers and Architects according to the article 36 of the Law No. 6235 (scanned and sent online during electronic application)

The extension applications should be filed within a maximum of two months prior to the expiration date of the permit. Extension applications filed within fifteen days after the expiration date of the work permit are also processed. Those filed thereafter are deemed as initial application and shall be subject to the principles applicable to initial applications stated above.

1.3. Is a separate residence permit required/ granted via the work permit? Please explain.

As a result of an increasing amount of foreign investment in Turkey, the number of foreign citizens who come to Turkey for work has correspondingly increased. These foreign nationals are required to obtain a work permit under Law No. 4817. Within this framework Article 27 of Law No. 6458 brings an important novelty, a valid work permit shall be considered as a residence permit, and holders of a "valid work

permit" or "Work Permit Exemption Confirmation Document" do not need a residence permit. However, pursuant to the Law on Fees, № 492 of 02/07/1964, a residence permit fee equivalent to the duration of their work permit shall be collected from foreigners granted a work permit or Work Permit Exemption Confirmation Document.

1.4. Who can be sanctioned in case of illegal employment in your country (e.g., the employer, the employee, the host company, etc.)? What are the sanctions (civil and/or criminal) in case of illegal employment?

In case of illegal employment in Turkey, both the employee and the employer can be sanctioned. For the employee there are mainly three sanctions; no entitlement to social security rights; fines and deportation. The employer is in general sanctioned with a fine.

In case a foreigner is illegally employed, the employee is not entitled to any legal or social security rights. Therefore the foreigner will not receive health or maternity insurance paid for by the employer. If an accident was to happen at work, the employee will not be compensated for any work accident or occupational hazards. In case of an 'employer-employee disagreement' – the employee cannot apply to the court. If the employer chooses to dismiss the employee without a work permit, they are not eligible to any severance pay. Also there is no guarantee that salary will be paid to the employee.

Other consequences of illegal employment are a fine and/or deportation of the foreigner who is working illegally in Turkey then the consequences for this is deportation or in some cases they will incur a fine or both. The police and Jandarma have the power to arrest those working illegally and put them into prison and then deport them back to their homeland. Those who have been deported will not be able to return to Turkey for 8 years. Further to this they will never be granted a residence permit to live in Turkey.

The fines for foreigners who work without a work permit are: 835 TL for dependent workers and 3.350 TL for independent workers. In case of repetition the administrative fines will be doubled. For those who employ foreigners without a work permit, the fine per foreigner is 8.381 TL.

1.5. Did your country implement the European Blue Card Directive 2009/50/EC? If so, please explain the scope, conditions, application process and validity of the blue card?

Turkey did not implement the European Blue Card Directive 2009/50/EC.

1.6. Did your country implement the European Directive 2014/66/EU on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer? If so, please briefly describe and explain importance and impact?

Turkey did not implement the European Directive 2014/66/EU.

2. LABOUR AND EMPLOYMENT LAW

2.1. In your country, how is the applicable law governing the employment contract during the assignment period determined?

According to Turkish Law, any change by the employer in working conditions based on the employment contract, on the rules of work which are annexed to the contract, and on similar sources or workplace practices, shall be made only after a written notice, which is served by him to the employee.

Changes that are not in conformity with this procedure and not accepted by the employee in written form within six working days shall not bind the employee. If the employee does not accept the offer for change within this period, the employer may terminate the employment contract by respecting the term of notice, provided that he indicates in written form that the proposed change is based on a valid reason or there is another valid reason for termination.

By mutual agreement the parties may always change working conditions. Change in working conditions may not be made retroactive.

2.2. Which local employment laws of your country are determined as mandatory minimum laws/ minimum hardcore protective rules and working conditions? Please explain. Is there relevant case law?

Terms of employment in Turkey are mainly governed by the Labor Law No 4857 (Labor Law). Within the Labor Law there are mandatory minimum laws and minimum hardcore protective rules and working conditions.

Working Hours and Overtime

Under the Labor Law, the maximum regular working hours are 45 hours per week. In principle, 45 hours should be split equally among the working days. However, in accordance with the Labor Law, working hours may be arranged by the employer within the legal limits.

As a rule, hours exceeding the limit of 45 hours per week are to be paid as "overtime hours". The wage/salary for each hour of overtime work is paid by raising the hourly rate of the regular working salary by fifty percent. Instead of the overtime payment, employees may be granted 1.5 hours of free time for every overtime hour worked. Overtime hours worked during weekends and public holidays are to be paid as wage for one day holiday and overtime wage. These rates may be increased on the basis of a collective or personal employment contracts between employees and employers. The total number of overtime hours worked per year may not exceed 270 hours.

Annual Paid Vacation

There are six paid public holidays per year (January 1st, April 23rd, May 1st , May 19th, August 30th, October 29th), plus two paid periods of religious holiday, which comes to eight days in total. Employees are entitled to paid annual vacation for the periods, provided that they have worked for at least one year including the probation period:

- After 1-5 years of work, employees are entitled to a minimum of 14 working days paid vacation period
- After 5-15 years of work, employees are entitled to a minimum of 20 working days paid vacation period
- After 15 years or longer of work, employees are entitled to a minimum of 26 working days paid vacation period

These benefits are the minimum levels set by law and may be increased on the basis of a collective or personal employment contracts.

The above-mentioned conditions are applied as a general rule, however there are different conditions depending on the type of work envisaged by the legislation.

To work or not to work during national holidays can be arranged in labour agreements or collective labour agreements. If there is not any statement in agreements, working during national holidays can be arranged only with the permission of employees. An employee has 14 days of right to paid leave if he/she finishes at least 1 year of working time.

Probation Period

The probation period is regulated by the article 15 of Turkish Labor Law: " If the parties have agreed to include a probation clause in the employment contract, the duration of the probation term shall not exceed two months. However, the probation period may be extended up to four months by collective agreement.

Within the probation term the parties are free to terminate the employment contract without having to observe the notice term and without having to pay compensation. The employee's entitlement to wages and other rights for the days worked is reserved."

Labor job protection, severance payment, paid annual leave, regular rate, overtime pay, the states about national holidays and also the employee rights which are mentioned in labour agreements and collective labour agreements do not get effected by the probation period.

Minimum Wage

The minimum limits of wages are determined every two years at the latest by the Ministry of Labour and Social Security through the Minimum Wage Fixing Board. Since 2004, only one rate is determined for everyone.

In 2015, the minimum wage was 1.201.50 Turkish Lira for the first term and the minimum wage was 1.273.50 Turkish Lira for the second term.

Minimum wage is paid once a month. This period can be lower up to one week with labour agreements and collective labor agreements.

Equal Rights

Gender discrimination cannot be made between employer and employee. This principle is mentioned in the article 5 of Turkish Labor Law: " No discrimination based on language, race, sex, political opinion, philosophical belief, religion and sex or similar reasons is permissible in the employment relationship.

Unless there are essential reasons for differential treatment, the employer must not make any discrimination between a full-time and a part-time employee or an employee working under a fixed-term employment contract (contract made for a definite period) and one working under an open-ended employment contract (contract made for an indefinite period).

Except for biological reasons or reasons related to the nature of the job, the employer must not make any discrimination, either directly or indirectly, against an employee in the conclusion, conditions, execution and termination of his (her) employment contract due to the employee's sex or maternity. Differential remuneration for similar jobs or for work of equal value is not permissible.

Application of special protective provisions due to the employee's sex shall not justify paying him (her) a lower wage."

The employer has to provide the same treatment about vocational education, access to the work, social insurance, equal opportunities in working conditions.

Preventing Working Accidents

The employer is obliged to provide health and the security conditions on working place and the employees and shall make risk assessments. All the risks and dangers are analyzed and defined by this risk assessments and required precautions are prepared or existing precautions are improved. Dangers determined are taken into consideration separately and the research on how often these risks will occur, by who and how shall be done.

The risk control is composed by the following steps:

Planning: Making a plan with the aim of risk controlling by analyzing the effects and their importance.

Deciding the precautions of risk control: The aim is the complete removal of the risk. If this is not possible, the following steps are taken in order to reduce the risk to an acceptable level:

Removing the danger or the sources of danger

Replacing the danger with non-dangerous alternative or with the less dangerous one.

Remove the risks by fighting against sources problems

Imposing the precautions of risk control: Preparing a plan which includes process steps of agreed precautions by people appointed, who will make the operation or division of labor, responsible people or division of labor, commencement date and expiration date etc. The employer makes applicable this plan.

Monitoring the process: : Following the improvements regularly, controlling, auditing, and making necessary modifications

The employees, agents of employees and workers who came for working from other working places and their employers keep informed about health and safety risks and corrective and preventative actions.

2.3. Does your country foresee specific rules on the 'lease of personnel'? Is there a principle prohibition of 'lease of personnel'? Please explain and provide examples. What are the sanctions and penalties? Is there a possibility to reduce the risk? Please explain. Is there relevant case law dealing with this matter?

The issue of 'lease of personnel' was first raised during the adoption of Labor Act No: 4857 in Turkey. The science committee, which prepared the draft of our new Labor Act, regulated the principles of leased employment relationship

for vocational purposes, which is mentioned as one of the alternative employment types under Article 93 of the Agreement No: 181 of the ILO; however, the Article was removed after objections from labor unions.

The same subject arose recently and private employment agencies can now enter into temporary employment relationships following the inclusion of Article 7/A in the Labor Act No. 4857, by the Law Amending the Labor Act, Unemployment Insurance Law and Social Insurances and General Health Insurance Law No. 5920 and dated 26 June 2009.

In Turkey, the 2003 Labor Act and the Turkey Employment Agency Act enable the private sector to enter into mediating activities regarding employment and placement. Before this, such activity was forbidden. However, the private sector is still not permitted to enter into mediating activities regarding temporary employment.

On the other hand, in Turkey the legalization of temporary employment activities in a vocational sense is part of the EU harmonization process, since almost all (25) EU member states regulate this subject by their laws. The European Commission ratified the "Directive Proposal Regarding Leased Employment Relationship" in November 2002 and the European Parliament ratified the Temporary Agency Work Directive on 22 October 2008 after a long discussion arising out of the diverse legal implications of the member states.

The first aim of the Directive is to increase the quality of temporary employment relationships by guaranteeing temporary (leased) employees protection against racism, by recognizing temporary employment agencies as workplaces, and by protecting temporary employees. Second, the Directive aims to prepare a legislative framework appropriate for the performance of temporary employment relationships in order to create new jobs and to allow the labor market to function effectively.

Member states, which restrict the activities of temporary employment agencies within the EU, shall review their restrictions in light of the new Directive. Restrictions can only be valid if general public welfare is an issue within the scope of the Directive, and the Commission will supervise such restrictions. The Commission reserves its right to sanction any member state that prohibits employment agencies or restricts the activities of these agencies for a reason not defined in the Directive.

It is stated in the legal ground of the Article that such regulation will put an end to the illegal activities of institutions which settle temporary employment relationships under the name of consultancy services. Additionally, it is aimed to prevent unrecorded employment and to assure the social securities of employees in this sector.

As we all know, intense discussions arose regarding Article 1 of the Law No. 5920. Employee and employer unions, who are the inherent parties to the issue, tried to affect the ratification process of the Law through publishing bulletins and making statements.

The employee unions argued that the Law should not be ratified by the president and should be returned to the General National Assembly of Turkey ("GNAT") based on the reasoning that the temporary (leased) employment relationship will complicate their organization, pave the way for employee brokerage, restrict the utilization of collective agreements, and leave employees defenseless.

All in all, as in 2003, in compliance with the employee unions' will, Article 1 of the Law has been returned to the GNAT for review.

Hereupon, in the statement made by Turkish Industrialist' and Businessmen's Association ("TUSIAD") it is stated that if 'secure flexibility' is achieved, temporary employment relationships as a vocational activity will support the development of flexible working conditions in the labor market, encourage social inclusion, create new employment opportunities, and combat the black economy and unemployment.

TUSIAD also outlined that combating unemployment should be the priority of social policy in the current period of global economic crisis. In this context, the abovementioned Law should be handled so that GNAT can overcome concerns.

GNAT will have the final word regarding the subject in the new legislative year. If the GNAT amends the draft, it can be ratified by the president or it may be returned to the GNAT for review; however, if the GNAT approves the draft exactly as it is and submits it to the president, the president will be obliged to ratify and publish the Law pursuant to Article 89 of the Constitution.

2.4. If you were asked by one of your clients to draft an assignment letter (secondment agreement between the original employer in the home country and the employee), which clauses would you include? What should the assignment letter cover? Is this foreseen by a specific law or based on case law? Please explain.

According to Turkish Labor law a secondment agreement can be established when the actual employer transfers the employee, upon the employee's written consent, to an employer with the same holding or group companies or to any employer on the condition that the role will be the same or very similar to the work performed by the employee for the actual employer.

Under Turkish Labor Law such a contract can be established for a period of six months and can be extended twice, for six months each time. Therefore, the maximum period allowed under the Turkish Labor Law is 18 months.

In case an employee is seconded to accompany, a secondment agreement may be drawn between the permanent employer, the temporary employer, and the temporary employee (Secondment/Tripartite Agreement).

The terms of working conditions, such as salary, bonus payments, benefits, and other special conditions can be set out under the Tripartite Agreement and temporary assignment related costs such as payment of the employee's salary and additional benefits could be clarified between the actual employer and the temporar employer.

It is important to note that the temporary employer is jointly and severally liable with the actual employer for unpaid salary amounts, additional benefits and unpaid social security premiums for the period that the employee was working temporarily. Therefore, any limits on the liability determined under the Secondment Agreement in this respect would be only binding between the actual and the temporary employer without affecting the employee's rights granted by the law.

It is also mandatory for the parties to expressly state the term of the secondment in the Agreement. In the event that the parties do not determine the term of the secondment, it shall be şnterpreted that the total period for the Secondment Agreement shall not exceed 18 months as per the Turkish Labor Law.

Turkey has bilateral social security treaties with certain countries to eliminate dual social security coverage and taxes for multinational companies and expatriate employees. The limitation of the total period for the Secondment Agreement may also be extended under these treaties compared to the Labor Law.

In case a bilateral treaty on social security is executed between Turkey and the country of the temporarily assigned foreign employees, under the reciprocity principle, the provisions of such treaty would be automatically and exclusively applied to the social security status of the employee concerned. If an employee

who is permanently employed in a foreign country, which is party to the treaty, is temporarily employed in Turkey, this employee would be subject to the social security laws of the permanent employer and the permanent employer will continue to pay his social security contributions to the Social Security Institution (SSI).

If there is no bilateral treaty between Turkey and the contry of the temporarily assigned foreign employees, the provisions of the Social Security and General Health Insurance Law No. 5510 (Law No. 5510) applies to temporary employment relationships. As per the relevant provisions of Law No 5510, foreigners who work under an employment contract, excluding the citizens of countries with which an international social security agreement is entered based on the reciprocity principle, shall be deemed insured. However, the Communique published by the SSI numbered 2011/43 determines that personnel employed by a company established in a foreign country and transferred to work in Turkey for a period of three months at most, are not within the scope of Law No. 5510 provided such personnel substantiates that they are covered by the social insurance system of such foreign country.

If the employee is employed by the temporary employer for a period of more than 18 months or the term determined under the bilateral agreement if any, the temporary employee may claim that a permanent employment relationship has been established. Such claims regarding the establishment of a permanent employment relationship with assignees would only arise in the event that employee file lawsuits before the Turkish labor courts. Furthermore, the employer may be subject to an administrative fine of 122 TL for non-compliance in case labor authorities discover such irregularity.

When the foreign employee is assigned from a country where Turkey has a multi-ateral or bilateral social security agreement, provisions of that international agreement will be applicable in determining the social security status of the foreigner. Turkey is a part to European Convention on Social Security (Paris, 14.12.1972) and has concluded several bilateral social security agreements with various countries.

For foreign employees who are assigned from a member state of the European Convention on Social Security the maximum duration for the temporary assignment shall be 12 months. Foreigners, after providing a confirmation related to their social security coverage in the origin countries, may be subject to social security scheme of the origin countries. In exceeding 12 months period, unless otherwise is agreed with the Turkish social security institution, the foreigner will be subject to the Turkish social security scheme.

2.5. Please explain the applicable and most relevant rules of your country in case the employer wishes (1) to early terminate the assignment and (2) to terminate the employment relationship (e.g., is there a right to return? Should the assignment allowances be included in the calculation of the notice indemnity? Etc.). Is there relevant case law?

In accordance with the Labor Code No.4857, the employment contracts can be terminated by employers with two methods:

1) Rightful (Just) Termination:

Rightful (or just) termination is defined at Article 25 of the Labor Code and in this type of termination; employer may terminate the employment contract without any necessity for prior notification and without making any notification compensation payments.

The following events and issues are stated as rightful grounds for termination: health reasons, sexual harassment by an employee to another one, abuse of the employer's trust, theft, causing the disclosure of confidential and professional secrets of the employer, acts that are inconsistent with truthfulness and loyalty, acts that are immoral or inconformity with good will or similar contesting reasons, to be taken into police custody or being arrested for a period of time causing absence that is higher than the notification period stated in the relevant article of the Labor Code.

The most important issue for the rightful termination by the employer is the existence of the factual ground for such termination. Unless such ground is solid and easily provable, it may be inevitable that the termination will be deemed invalid by the Courts following the applications of terminated employees.

2) Termination Based on Justifiable Cause:

According to Article 18 of Labor Code, termination based on justifiable grounds is immediate termination of employee's contract by the employer by payment of severance and notification compensation or by providing timely notification.

A justifiable cause is deemed necessary for terminating an employee that is working with an undefined term of contract for at least 6 months at such workplace that employs more than 30 employees. According to Article 18 of the Code, the employer shall ground the termination of an employee to a justifiable cause incurring either of the sufficiency of the employee or his/her acts or the necessities of the work or the workplace.

The justifiable causes could be sampled as; lack of performance level compared to other employees, lack of efficiency, low performance, non-conformity with skills required, frequent sickness, lack of professional development, general acts that cause losses to the employer or risk of such losses that may be caused,

incompatibility with other employees, having personal relations with other employees having negative effect to the work environment, loss of business or sales, decrease in demand or orders, lack of energy sources, loss of foreign markets, economic crisis experienced in the country, application of new methodologies in the workplace, downsizing at the workplace, termination of departments and/or elimination of positions.

If termination based on justifiable cause is executed, the grounding reasons shall be notified to the employee expressly. Even in such case, the terminated employee may still file for a reinstatement case against the company. Burdens of proof for the justifiable causes are on the employer.

In accordance with the provisions of the employment security in the Labor Code, an employee could file for a reinstatement litigation in order to be re-appointed following his/her termination by the employer only if the employee is working for that employer for at least six months, if the employment contract is for an undesignated period (term), if the workplace employs more than thirty employees, and if the employee is not an employer representative (meaning that the employee shall not be in a high level position where he/she has authority to represent the employer especially in hiring and firing employees).

According to Article 20 of Labor Code, the employee whose employment contract is terminated may file for a reinstatement case at labor courts within one month starting from the notice of termination claiming that he/she is terminated without cause or the cause provided is unjustifiable.

The payment of compensation to the employee at the time of termination is irrelevant for filing such case. Generally the reinstatement cases are resolved in favor of the employees in courts since the burden of proof for the justifiable or rightful cause for termination is on employers.

As an outcome of a reinstatement decision resolved by the Courts, the employer shall re-hire the employee back to his/her position within thirty days, in addition the employer is liable to pay to the employee four (4) months of gross salary that is for being out of work during litigation. Please note the below compensations that are applicable in cases where the employer does not reinstate the employee following the Court decision.

Compensations in Cases of Termination:

As noted in Article 17 of Labor Code, the party who fails to abide by the prior notification periods designated by the law for termination is liable to pay compensation in the amount of the gross salary for that period of time as noted below:

If the employment is;

- for less than six (6) months, compensation for two (2) weeks;

- between six (6) and eighteen (18) months, compensation for four (4) weeks;
- between eighteen (18) months and three (3) years, compensation for six (6) weeks;
- for over three (3) years, compensation for eight weeks.

Severance Compensation: For any termination without just cause of the employees who worked for more than 1 year, the employer should pay this compensation to the employee.

EXAMPLE:

Severance (experience) of the worker	1 year 1 month 19 days	
Last gross salary (monthly)	1.200 TRL (New Turkish Lira)	
Bonus (2 salaries per year)	2.400/12	200 TRL
Fuel expense	480/12	40 TRL
Food expense (monthly)	26 TRL	
Total	1.466 TRL	

Severance compensation for 1 year: 1.466 TRL

Severance compensation for 1 month: 1.466/12 = 123 TR

Severance compensation for 19 days: 1.466/365*19 = 77 TRL

Total severance compensation: 1.666 TRL

Severance compensation will not be paid under the following circumstances: a) if the employee resigns or b) the employee and the employer execute an agreement for the mutual termination with and c) at the end of a limited duration contract.

Annual Leave Compensation: Please also note that, pursuant to Article 53 of TLC; employees, who have worked at least one year, shall be entitled to an annual paid leave. The periods for annual paid leaves are determined according to seniority of the employee. Nevertheless the period of annual paid leave granted to employees, may not be less than:

* 1 year to 5 years (including)	14 days
* 5 years to 15 years (excluding)	20 days
* More than 15 years	26 days

If there is immediate termination without just cause the annual paid leaves that accrued but not used by the employee shall be paid for at termination.

Naturally if the employee is terminated without cause any accrued salary and bonus payments shall also be paid to the employee at termination.

Whether it is limited or unlimited employment contract, employers could terminate the contract immediately based on causes designated under Article 25 of TLC such as health problems, inconvenient behavior against moral code, forces majeure (any specific reason to prevent the employee from working for more than one week), if the employer is taken into custody or arrested and if the absenteeism exceeds the notification periods designated in TLC.

On the other hand some types of employers are obliged to depend on a just cause to terminate their employee contracts whatsoever. However these explanations below should not be confused with the immediate termination of employment contract with just cause above explained. It is explicit that there is no other cause to be sought to terminate the contract in the presence of the said reasons above.

According to the Article 19 of TLC, employers are obliged to notify their employees with written notifications containing clear and definite justifications for their termination. In parallel with the principles of ILO (International Labor Organization), employers could not terminate an unlimited contract in the absence of a previous defensive statement obtained from the employee. It should be noted that the employers should also produce documentation to prove the justified termination grounds before the Courts.

In consideration of the above stated compensatory amounts, the employers should obtain legal counsel before executing or terminating employment contracts in Turkey. It should be noted that the labor laws in Turkey are not less controlling than the laws of France, if not more.

According to Labor Law, in case the employment contract is terminated by the employer, it is required that the underlying reason of this termination be notified to the employee, and the reason of termination be valid. The employee has the right to file a lawsuit in Labor Court within one month from the date of notification of termination. In the lawsuit to be filed, liability of proving that termination is based on a valid reason belongs to the employer, and if the employee claims that termination is due to another reason, he/she is obligated to prove this claim. In case the court decides that the termination is invalid and the employee is to be reemployed, and if the employee does not apply to the employer within ten work days from the date of notification of the decision to him/her, termination executed by the employer is deemed as a valid termination, and employer is only held responsible for the legal consequences.

If proven by the employee that the employer executed termination in bad faith, the employee may be awarded additional bad faith compensation by Labor Courts. Bad faith compensation is triple (3) the amount of notification

compensations to be applied to such employee and are enforced in most cases of reinstatement claims.

At termination, the employee shall also be paid the unpaid salaries, overtime payments, bonuses or any other accrued payments relevant for the employment period.

Employers can terminate employment contracts on the basis of redundancy, as this is considered to be a valid cause.

Employers must notify the trade union representatives, the regional directorate of the Ministry of Labour and Social Security and the Turkish Labour Authority 30 days prior to initiating a collective dismissal.

Employers are obliged to reason the termination on a valid cause such as inadequacy of the employee, behaviors of the employee, requirements originating from the needs of the business or the necessities of work.

During notice period the employee is obliged to provide his/her service. The employee cannot be forced to perform additional duties.

Gardening leave is not regulated by the Labor Law; however, it can be applied with the consent of the employee.

During the term of notice the employer must grant the employee the permission to seek new employment at least for two hours daily.

The employee is entitled to file a case against employer before the labour court within a month of the termination. The burden of proving that the termination was based on a valid reason shall rest on the employer.

If there is an arbitration clause in the collective agreement or if the parties agree so, the dispute may also be referred to private arbitration.

The court must conclude the case within two months. The Court of Appeal must issue its definitive verdict within one month.

If the court concludes that the termination is unjustified, the employer must re-engage the employee in work within one month. If the employer does not re-engage him/her in work, compensation not less than the employee's four months' wages and not more than eight months' wages shall be paid.

3. SOCIAL SECURITY

3.1. Provide a short overview of the level of social security charges in your country. What are the employer social security contributions? What are the employee social security contributions? Is there a cap/ maximum? Please briefly explain.

The employers are supposed to pay the social security contributions of the employees fully and on time to social security institution. According to Social Security and General Health Insurance Law n. 5510 article 4 (a), the employer who has to pay within one month the contributions, has to deduct from the salary of insured employee the prime amount calculated on the basis of total income and has to add the amount of contributions that belongs to himself/herself to this amount to be paid on the date determined by the Institution at the latest.

Social security prime is paid through the "income basis prime". Income basis prime of the insured within articled 4 paragraph 1 versicle (a) is determined as below:

a) Calculation of income basis prime is based on the following;

1) Deserving salaries

2) From prime, base pay and all kinds of incomes, the payment which is done in that amount and amount which is paid by employer to health insurance and system of individual retirement for insured ,

3) According to decision of administration and judicial authority, like income abovementioned versicle numbered (1) and (2) , total gross of payment that is paid on that amount to insured, is taken into account.

Contribution (in percentage of the income) is in principle as follows:

Social Security Premiums (office employees)			
Type of risk	**Employer's share (%)**	**Employee's share (%)**	**Total (%)**
Short - term risks	2*	-	2*
Long - term risks	11	9	20
General health insurance	7.5	5	12.5
Contribution to unemployment insurance	2	1	3
Total	22.5*	15	37.5*
*Pursuant to Law no. 6385, the premium rates with respect to short-term risks have been set at %2 for all employers regardless of risk rates.			

Foreigners making social security contributions in their home countries do not have

to pay the Turkish social security premiums if there is a reciprocal agreement between the home country and Turkey.

Unemployment Insurance Premium Payments

Employees, employers and the state are required to make a compulsory contribution to the Unemployment Insurance Plan at the rates of 1%, 2% and 1%, respectively, of the gross salary of the employee. Like the social security premium payments, unemployment insurance premiums are also to be paid on a monthly basis. Employers are able to deduct such contributions from their taxable income. On the other hand, an employee's contributions are deductible from the income tax base of the employee.

A foreign individual who remains covered under the compulsory social security system of his/her home country that has a social security agreement in effect with Turkey is not liable for insurance payments to the Turkish social security. The proof of foreign coverage is to be filed with the local social security office. If the employee is not subject to a foreign social security, full contributions will generally be imposed. Unemployment insurance premiums are declared and paid to the Social Security Institution together with social security premium contributions.

Pre and Post Reform Status of Insurance Holders Working on Service Contract

SUBJECT	PRE-REFORM PERIOD	POST-REFORM PERIOD
Pension Replacement Rate	- For the first 10 years: 3,5 % - For the next 15 years: 2 % - For each year after 25 years: 1,5%	- For each year, 2%, for every 360 days completing the number of premium days to 3600 for the present insurance holders after the effective date of the Law: 3% - Old-age pension has been increased after 25-years of service.
Breastfeeding Allowance	- Lump-sum 50 TL	- It shall be payable to employees and pensioners over the tariff determined by the Board of Directors of the Institution and approved by the Minister. It is 89 TL for 2012; 94 TL for 2013.
Funeral Benefit	- 247,43 TL	- It shall be payable to employees and pensioners over the tariff determined by the Board of Directors of the Institution and approved by the Minister. It is 328 TL for 2011; 363 TL for 2012 and 386 TL for 2013.
Benefiting from Health Insurance (Internship Period)	- It is obligatory to pay 90 days of premium for insurance holders and 120 days of premium for their dependants.	- 30 days of universal health insurance premium is enough for benefiting from health insurance.

SUBJECT	PRE-REFORM PERIOD	POST-REFORM PERIOD
Workers Posted to the Countries without Social Security Agreement with Turkey	- Workers shall benefit from long term insurance provided that premiums are paid by their employers via group insurance or on a voluntary basis. - Employers shall pay long term insurance premiums. - Workers and their relatives shall not benefit from healthcare services.	- Employers shall pay short term and universal health insurance premiums. - Workers shall pay long term insurance premiums on a voluntary basis. Universal health insurance premium shall not be paid separately. - Workers and their relatives have the right to benefit from healthcare services.

Pre and Post Reform Status of Insurance Holders Working on Own Names and Accounts

SUBJECT	PRE-REFORM PERIOD	POST-REFORM PERIOD
Step System	- It ranks from 1 to 24. - One step is taken forward every 2 years. - Premium increases even if income remains stable.	- Notification procedure is followed. - Notified income cannot be less than minimum wage. - "The higher the income, the higher the premium"
Premium Rate	- 20% for health, 20% for long-term. - Total: 40%.	- For short-term insurance branches: 2%. - For invalidity, old-age and survivors' insurance: 20%. - For universal health insurance: 12.5%.
Benefiting from Health Insurance (Internship Period)	-It is obligatory to pay 240 days of premium for the individuals being insured for the first time; 120 days of premium for the individuals being reinsured.	- 30 days of universal health insurance premium is enough for benefiting from health insurance.
Benefiting from Health Insurance (Premium Debt)	- It is obligatory that the entire premium or any kind of debts related premiums should be paid for benefiting from health insurance.	- The individuals who have more than 60 days of debt shall not benefit from health insurance. - Time limitation shall not be applied for premium debts in emergency cases and work accidents.
Right to Benefit from Healthcare Services of Children under 18	- In case the Bağ-Kur insurance holder has premium debts or any kind of debts related premiums, their children shall not benefit from health insurance.	- Citizens under the age of 18 shall benefit from universal health insurance without any condition.
Breastfeeding Allowance	- No regulation is available in this matter.	- It shall be payable to self-employed persons and pensioners over the tariff determined by

		the Board of Directors of the Institution and approved by the Minister. It is 89 TL for 2012 and 94 TL for 2013.
Funeral Benefit	- 247,43 TL	- It shall be payable to self-employed persons and pensioners over the tariff determined by the Board of Directors of the Institution and approved by the Minister. It is 328 TL for 2011, 363 TL for 2012 and 386 TL for 2013.
Pension Replacement Rate	- For the first 10 years: 3,5% - For the next 15 years: 2 % - For each year after 25 years: 1,5%	- For each year: 2%, for every 360 days completing the number of premium days to 3600 for the present insurance holders after the effective date of the Law: 3% - Old-age pension has been increased after 25-year service.
Temporary Incapacity Allowance	- No regulation is available in this matter.	- It shall be payable in cases of work accident, occupational disease and maternity. -It shall be payable during inpatient treatment. - It is amounted to the half of daily earning subject to premium.
Marriage Allowance	- No regulation is available in this matter.	- It shall be payable to only fatherless daughters at the amount of two years of pension or income they receive.
Social Security Support Premium	- It shall be paid at the rate of 10% of the pension they receive.	- It shall be paid at the rate of 12% on the effective date of the Law. - It shall be reached to 15% by increasing every year.
Status of Individuals Working on Their Own Name and Account in Agriculture (Bağ-Kur)	- Premium shall be paid at the rate of 40% from the bottom step.	- Individuals whose income is less than an amount 15 times of minimum daily wage shall be excluded from insurance. - 30-day service shall be gained by paying 15-day premiums.

Social security is generally financed through premiums or contributions collected from workers, employers and state around the world.

There are two ways to follow in financing social security system:
1. Capitalization or saving method (fund management)
2. Pay as you go (allocation) method

The pay-as-you-go method is used for financing social security system in Turkey. Under Turkish social security system, premiums are collected for long and short term insurance; unemployment insurance and universal health insurance. In order to lessen the effects of early retirement on national economy, social security premium is collected from pensioners who continue to work after retirement.

The following table indicates insurance branches and rate of premiums paid under these branches:

Insurance Branches	Worker	Employer	TOTAL	State Contribution
Work Accident Occupational Disease Sickness Maternity	-	2%	2%	
Invalidity Old-age Survivors'	9%	11%	20%	1/4 of Collected Premiums
Universal Health Insurance	5%	7,5%	12,5%	
TOTAL	**14%**	**20,5%**	**34,5%**	
Unemployment Insurance	1%	2%	4%	1%

Individuals to Pay Premiums

Individuals to pay premiums vary according to the status of insurance holders:

• The long and short-term insurance, universal health insurance and unemployment insurance premiums of the individuals working on service contract (workers) shall be paid to the Social Security Institution by their employers by deducting the amount equal to the rate of premium collected over total earnings from workers' wages and adding the amount of premium to be paid by the employers.

• The long and short-term insurance and universal health insurance premiums of the individuals working on own names and accounts (employers) shall be paid to the Social Security Institution by themselves.

• The long-term insurance and universal health insurance premiums of civil servants shall be paid to the Social Security Institution by the Public Institution where they work by deducting the amount equal to the rate of premium collected over total earnings from civil servant's salary and adding the amount of premium to be paid by the institution.

• The long-term insurance and universal health insurance premiums of optional insurance holders shall be paid to the Social Security Institution by themselves.

Limits

However, in calculation of income basis to prime there are lower and upper limits which are regulated by legislation . For 2015 these limits were;

Period	Lower limits		Upper limits	
	Daily	Monthly	Daily	Monthly
01.01.2015-30.06.2015	40,05 TL	1.201,50 TL	260,33 TL	7.809,75 TL
01.07.2015-31.12.2015	42,45 TL	1.273,50 TL	275,93 TL	8.277,75 TL

Contribution receivables can be paid by post offices, contractual banks or participation banks.

Due to the social security contributions which are not paid completely and regularly, late fees and delay fines are regulated for employers according to related legislation.

3.2. In case of assignments from outside the EEA to your country or from your country to non-EEA countries, with what countries has your country signed a social security agreement?

Of the 23 social security agreements Turkey has in force today, 9 cover only long terms insurance branches and 14 include provisions on both long and short term insurance branches.

ITEM NO	NAME OF THE COUNTRY	DATE OF ENTRY INTO FORCE	RIGHTS ARISING FROM THE AGREMEENT
1	ENGLAND	01.06.1961	Long Term Insurance Branches
2	FEDERAL REPUBLIC OF GERMANY	01.11.1965	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
3	HOLLAND	01.02.1968	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
4	BELGIUM	01.05.1968	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
5	AUSTRIA	01.10.1969	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
6	SWITZERLAND	01.01.1972	Long Term Insurance Branches
7	FRANCE	01.08.1973	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
8	LIBYA	01.09.1985	Long Term Insurance Branches
9	DENMARK	01.02.1978	Long Term Insurance Branches
10	SWEDEN	01.05.1981	Long Term Insurance Branches
11	NORWAY	01.06.1981	Long Term Insurance Branches
12	T.R.N.C.	01.12.1988	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
13	MACEDONIA	01.07.2000	Short Term, Long Term Insurance Branches and **Healthcare Insurance**

ITEM NO	NAME OF THE COUNTRY	DATE OF ENTRY INTO FORCE	RIGHTS ARISING FROM THE AGREMEENT
14	AZERBAIJAN	09.08.2001	Short Term and Long Term Insurance Branches **There is no healthcare application because of their Domestic Regulation.**
15	ROMANIA	01.03.2003	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
16	GEORGIA	20.11.2003	Long Term Insurance Branches
17	BOSNIA-HERZEGOVINA	01.09.2004	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
18	CANADA	01.01.2005	Long Term Insurance Branches
19	QUEBEC	01.01.2005	Long Term Insurance Branches
20	CZECH REPUBLIC	01.01.2005	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
21	ALBANIA	01.02.2005	Short Term and Long Term Insurance Branches **There is no healthcare application because of their Domestic Regulation.**
22	LUXEMBURG	01.06.2006	Short Term, Long Term Insurance Branches and **Healthcare Insurance**
23	CROATIA	01.06.2012	Short Term, Long Term Insurance Branches and **Healthcare Insurance**

4. OTHER OBLIGATIONS AND FORMALITIES

4.1. Are there other relevant formalities and obligations in your country in case of assignments to your country (e.g., prior notification to the authorities, drafting and keeping social documents, etc.)?

According to article 11 of 5510 numbered Social Security and General Health Insurance Law, and article 4 versicle (a) and (c) ,natural persons and legal entities which activate insured person and unincorporated institutions and organizations are described as employer. The first fundamental duty of employers is to register their workplaces to Social Security institution.

Registration of workplace is requested by a petition and it is submitted to institution with information which is predicted by legislation.

The registration shall be requested until the date when the insured person is activated with information mentioned above. After the completed registration, a workplace file is open in institution and a registration number is given. With this registration to the social security system is completed.

According to Social Security and General Health Insurance Law, the employees who are employed by one or more employers with labor contract and also whose application for the social security system is obligatory, are called '4/a insured'. The application for the registration to the social security system is mandatory.

For the employees (who work with the labor contact) notice of social security is fulfilled by the employer. Within Social Security and General Health Insurance Law, the employer is supposed to notice the employees who are insured as it stated in article 4/a in advance of beginning date of the insurance which is mentioned in the article 7/a. If the employee is insured, the employer is supposed to notice the statement of employment to the institution. In this sense, code predicts an obligation of notify before the employee starts working. Exceptionally, in the working places which are going to notify to the institution for the first time, this notification can be done within one month which starts with the beginning date of the first insured employee.

According to regulations of operations of social security, insurance contingency and related obligation of notify are fulfilled for people who are mentioned in Social Security and General Health Insurance Law's article 4/a and 4/b with giving the statement of employment and other documents which are stated in related written law to the institution by e-insurance. Other notifications which are done differently are not considered valid except the statement of employment.

4.2. What are the penalties and sanctions in case these formalities and obligations are not complied with? Who can be sanctioned? Is there relevant case law?

Employers who do not send the suitable declarations of workplace that are determinated by institution or although it is obligatory do not send by internet, electronic media and so on or during period which is described in 5510 numbered code article 11, are subject to an administrative fine, which is up to five times of the minimum wage as it is mentioned in article 102 of Social Security and General Health Insurance Law if the notification is remained unfulfilled or not executed in exact time.

The application for the registration to the social security system is mandatory by the Social Security and General Health Insurance Law. Employees who work for

this working place always have the right of getting information about the fact that this right is fulfilled or not and if this right is not fulfilled, they have the right to pursue legal proceedings.

Within Social Security and General Health Insurance Law, the employer is supposed to notice the employees who are insured as it stated in article 4/a in advance of beginning date of the insurance which is mentioned in the article 7/a.

According to regulations of operations of social security, insurance contingency and related obligation of notify are fulfilled for people who are mentioned in Social Security and General Health Insurance Law's article 4/a and 4/b with giving the statement of employment and other documents which are stated in related written law to the institution by e-insurance. Other notifications which are done differently are not considered valid except the statement of employment.

Employers are confronted with the administrative fine which is up to five times of the minimum wage as it is mentioned in article 102 of Social Security and General Health Insurance Law if the notification is remained unfulfilled or not executed in exact time.

5. SOCIAL INSPECTION

5.1. Are cross-border assignments a priority in your country for the social inspection? Please explain.

There is a growing recognition in Turkey for cross-border assignments in mostly multinational enterprises. However, the mechanisms for creating such ties remain underspecified and the cross-border assignments are not the highest priority for the social inspection. It mostly depends on the type of cross-border assignment. In case of traditional long-term expatriation, cross-border assignments will certainly get noticed by the social inspection as the inspection has regular control checks at the enterprises and there is quite a strict administration regime at the Turkish border which gives a good insight in who is leaving and entering the country at what times and for what purposes. Expats also need (most of the time) visas to work in Europe and European expats need visas to work in Turkey. Applying for a visa but not being registered for as a employee with a cross-border assignment will most likely not stay unnoticed. In case of short-term assignments it depends largely on the employer involved. Some companies have regular inspections from the social inspection, others might not. Also if the employee stays very short (for instance, like a tourist, within the 90 days general visa term) it might be difficult for the social inspection to recognize it is a cross-border assignment.