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Cross-Border Labor & Employment Guidance

Turkey

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Labor & Employment Guidance

Introduction	This guide has been prepared for the purpose of outlining the principles and procedures regarding the overall framework of the Turkish Labor Code numbered 4857 (“Labor Code”) (published in the Official Gazette dated June 10, 2003 and numbered 25134) and its application in practice in the Republic of Turkey.
Employment status	General In the Republic of Turkey (“Turkey”), employment relationships are regulated by the Labor Code and relevant regulations. The Labor Code does not draw any specific distinction between blue collar employees and white collar employees. Pursuant to the established Court of Cassation jurisprudence, the employees who earn monthly salary and works in the office duties, whose salaries are more than the national minimum wage are generally deemed as white collar employees; the employees who earn hourly basis salaries are generally deemed as blue collar. As per Labor Code, the application of specific provisions of the Labor Code may vary in respect of senior management employees as opposed to other employees. The employers’ representatives who act on behalf of the employer and entrusted with the management of the work, the workplace, and the have separate employment status. Please be informed that due to the requirements arising from the social security regime in Turkey, an employee residing and working in Turkey must be registered under the payroll of a legal entity in Turkey and should be registered with the social security authority in Turkey. In addition, under Turkish laws and regulations, foreign employees are obliged to obtain a residence and work permit before they start to work dependently or independently in Turkey as explained below. Disabled persons In workplaces where there are 50 or more employees the Labor Code requires private sector employers to ensure that 3% of the workforce is composed of disabled employees in full-time roles that are suitable in respect of their professional qualifications and physical and psychological status.

Immigration and hiring foreign nationals

General

According to the International Labor Force Law numbered 6735 (“Law No. 6735”) (published in the Official Gazette dated March 6, 2003 and No. 25040), unless otherwise provided in the bilateral or multi-lateral agreements to which Turkey is a party, foreigners are obliged to obtain a permit before they start to work dependently or independently in Turkey. Therefore, foreigners are required to obtain work permit from the Ministry of Labor and Social Security (“Ministry”) before commencing to work in Turkey for one or more employers or for and on behalf of themselves. According to the Regulation on the Implementation of the International Labor Force Law (“Regulation”) (published in the Official Gazette dated February 2, 2022 and No. 31738), all procedures and processes related to the work permit applications of foreign nationals are to be conducted electronically via the designated system. In cases deemed necessary, the Ministry may allow applications outside the system.

Foreign nationals residing outside Turkey may make their work permit applications through Turkish diplomatic representatives in the native country of foreigner or country of legal and permanent residence. For the completion of such applications, it is mandatory for the foreign national to first apply for a work visa at the Turkish foreign representation. The Turkish foreign representation issues a reference number. The employer completes the work permit application by uploading the reference number along with the required documents to the system.

In applications filed from Türkiye, it is mandatory for the foreign national to commence employment within one month from the start date of the work permit. In applications filed from abroad, it is mandatory for the foreign national to commence employment within one month from the date of entry into the country and, in any case, within six months from the start date of the work permit.
As a general rule, for work permit applications filed from Türkiye, the foreign national is required to possess a valid residence permit with at least six months of validity. The Directorate General of Labor may grant exemptions from this requirement. Such exemptions shall be published on the official website of the Ministry in six-month periods.

The following information are required for work permit applications submitted from Türkiye:

- The foreign national must have a foreign identity number, regardless of the type of work permit.
- In applications for an independent work permit or a permanent work permit, the foreign national must have a registered electronic notification address.
- In applications made on behalf of a foreign national to be employed, the employer’s registered electronic notification address.

The following information are required for work permit applications submitted from abroad:

- In applications made on behalf of a foreign national to be employed, the employer’s registered electronic notification address.
- In applications for a permanent work permit or an independent work permit, the electronic notification address of the foreign national must be submitted to the Ministry through the system within thirty days from the commencement date of employment.
  The evaluation of duly completed applications shall be finalized within thirty days. The thirty-day period shall commence on the date the application is completed through the system, or, in cases where additional information or documents are requested, on the date such requested information and documents are uploaded to the system.

There are a number of different categories of work permit specified in the Law No. 6735: (i) work permits for a fixed period of time, (ii) work permits for an indefinite period of time and (iii) independent work permits which are required by the self-employed. There are a number of exemptions from the obligation to obtain a work permit arising from bilateral or multi-lateral agreements, to which Turkey is a party.

Lastly, further to the evaluation criteria, which has been determined in accordance with Article 22 of the Regulation which entered into force on February 2, 2022 there are some requirements that the applicant employers and foreigners must meet before the evaluation of the work permit applications by the Ministry.

Please note that, the Ministry sets out the below listed evaluation criteria among others pursuant to Article 22/2 of the Regulation:

- There should be at least 5 (five) Turkish employees at the work place of the employer for each foreign person to be employed at such work place. The employment criterion shall not be applied in the evaluation of work permit applications for up to five foreign nationals to be employed in a workplace whose net annual sales amount in the previous year is TL 50,000,000.
- The paid-in capital of the work place should be at least TL 500,000, or the gross sales should be at least TL 8,000,000, or the export amount for the last year should be at least USD 150,000.
- In case the foreign applicant will be a shareholder of a company, his/her shareholding shall not be under 20% which shall correspond to at least TL 500,000.
- The Regulation sets out the minimum salary to be paid to the foreign personnel according to their qualifications and positions; for example, 5 times of the minimum wage (at the relevant application date) for the senior management positions and pilots; 4 times of the minimum wage (at the relevant application date) for and for the architectures and engineers; 3 times of the minimum wage (at the relevant application date) for the other management positions; 2 times of the minimum wage (at the relevant application date) for the positions requiring expertise and craftsmanship, etc.
- The 1st and 2nd criteria are not applicable or applicable with limitations; to the Turkey representatives of foreign country airways and to the foreign personnel who will work in education sector, health sector, turism sector, IT sector or home services, to the foreign nationals who have legally resided in Turkey for at least three years within the last five years under a residence permit (excluding student residence permits), work permit, or international protection status, if there are special provisions under bilateral and multilateral agreement to which Turkey is a party, if the foreign personnel will work for the positions related to purchase of goods and services through agreements signed or tenders organized by public authorities or institutions, if there is no Turkish expert for the relevant position or if the position requires high technological knowledge provided that the approval of General Management of Work is obtained.

Refugees

On the other hand, the provisions regarding the refugees are regulated in the Law numbered 6458 on Foreigners and International Protection (published in the Official Gazette dated April 11, 2013 and No. 28615)(“Law No. 6458”). Relatedly to the Labor Code, pursuant to the Law No. 6458, the applicant or the conditional refugee who had applied to the international protection application, shall apply for a work permit six months after the date of the application for international protection. A refugee or secondary protection status holder may work dependently or independently from the time he/she receives this status. The

	provisions of other legislation on jobs and professions to which are forbidden to foreigners are reserved. The procedures and principles regarding the work of the applicant or international protection status holder shall be determined by the Ministry.
Terms of employment	The employment contract is an agreement whereby one party (the employee) undertakes to perform work in subordination to the other party (the employer), in return for remuneration. The employment contract is not subject to a specific form, unless it is specified otherwise under the Labor Code. Contracts of employment for a given period of one year and over shall be concluded in writing. These documents are exempt from stamp duty and every kind of dues and charges. Provided that the restrictions introduced by the provisions of the Labor Code are reserved, the parties may regulate the employment contract in a kind suitable with their needs. Moreover, it is imperative that the transactions and contracts are executed in Turkish as a validity condition in the case that both parties involved are Turkish legal bodies. Therefore, the employment contracts should be executed in Turkish where such contracts are made by and between employees who are Turkish citizens and legal entities incorporated under the laws of Turkey. The employment contracts shall be concluded for definite or indefinite term. These contracts may be formed for full-time, part time, seasonal or with a trial period or in another kind such as working on call or teleworking. In addition, the contracts which last less than 30 (thirty) days are deemed as transitory work. Several provisions of Labor Code shall not be applicable to such transitory work. In case the employment is transitory, provisions of the Turkish Code of Obligations numbered 6098 (published in the Official Gazette dated January 11, 2011 and numbered 27836) (“Code of Obligations”) shall apply on matters contained in these Articles. If there is no written contract, the employer, within 2 (two) months at the latest, is obliged to submit a document to the employee, outlining the general and specific working conditions of work; daily or weekly work periods; the term of the employment contract; if specified; the amount of salary and the additional payments, if any, such as allowances, bonuses, premiums or similar monetary benefits; the time of payment for the salary; and the conditions of termination.
Wages	The Labor Code requires salary to be paid at intervals of no longer than once a month; however, employment contracts or collective bargaining agreements can provide for weekly payments. Such provision shall be applied to all types of employees. Kindly note that Minimum Wage Determining Commissions of the Ministry establishes the statutory monthly national minimum wage twice a year. The employers must deposit the wages of their employees into a specially opened bank account in case there are at least 3 (three) employees.
Collective agreements	General According to Law Regarding Trade Unions and Collective Bargaining Agreement numbered 6356 (“Law No.6356”) (published in the Official Gazette dated November 07, 2012 and numbered 28460); collective bargaining agreements are defined as agreements that are executed between employee trade unions and employer associations or employers that are not members of employer associations. Collective bargaining agreements could be made for three years at most and one year at least and could not be renewed or terminated before its expiration. Collective bargaining agreements must be concluded at workplace level or enterprise level.There cannot be more

	than one collective bargaining agreement covering a workplace at one time. Unless otherwise agreed in the collective bargaining agreement, the provisions of the individual employment contracts cannot contradict with the provisions of the collective bargaining agreement. Where there is a contradiction, the provisions of the employment contract that are more favorable to the employee shall apply. In order to be covered by a collective bargaining agreement, an employee must be a member of a union or must pay solidarity fee to the competent employee union. Right of Strike If a dispute occurred during the collective labor agreement's bargaining period, and if the parties cannot resolve the dispute in a peaceful way, the labor syndicate can take a legal strike decision in order to maintain or improve their economic , social and working conditions; in other words, with the purpose of forcing employer to accept their demands. This right arises from the Article 54 of the Turkish Constitution. Workers shall be free to participate or not to participate in the strike. Workers who are participating in the strike or who are locked out must leave the workplace. The workers who do not participate or who decide not to continue to participate in the strike shall not be prevented from working in the workplace in any way. The employer shall be free to employ or not to employ those workers. The employment contracts of the employees, who do or do not participate in legal strike, are suspended during the strike. The employer cannot employ other workers, permanently or temporarily, instead of the employees whose employment contracts are suspended due to a legal strike.
Pension and benefits	Private pensions and incentive schemes such as bonuses and share option plans and also additionally fringe benefits such as company cars and cell phones are not mandatory under the Labor Code. They are normally regulated by the individual employment contracts and provided to employees. Some international and multinational companies provide their employees, or at least their directors and managers, with private pensions and they set up a private pension plan in this respect as an additional benefit of the employees on top of the statutory pension by the applicable social security regime. In case the aforementioned benefits provided to the employees consistently by the employer, it will deemed as working conditions based on the workplace practices, thus the relevant employees shall be entitled to request these benefits from their employers. Besides, any change by the employer in the working conditions may be made only after a written notice is served by employer to the employee and upon the written approval of the employee within 6 (six) business days after the receipt of the notification.
Worker representation	Please be informed that, there is no form of worker representation other than trade union representatives in Turkish law. Trade unions are regulated by the Law No.6356 as stated above. Trade unions are legal entities that have been formed by either employees or employers to protect and improve the common economic and social rights and benefits in employment relations. Trade unions must be established in relation to a specific branch of business and will be active throughout Turkey in respect of the employees working in that specific business branch. There can be more than one trade union operating in respect of a particular business branch. A trade union cannot engage in any activities other than its specified field of activity. Employees are free to have a union membership and cannot be enforced to become or not to become a member of a union. Syndical rights are constitutional. Moreover, an employee or an employer cannot have a membership in more than one Union established for the same field of business at the same time. Pursuant to the provisions of the Law No.6356, only a trade union which is granted authority to conclude collective bar-

	gaining agreement could assign a union representative among the employees which are working in the employer's workplace. The employer shall not terminate the employment contracts of the union representatives unless there is a rightful termination cause and the reason was indicated clearly in writing. Besides, the employer shall not change the workplace of the union representative or make substantial alterations to his/her work without a written consent.
Working time and holidays	Working Hours Please be informed that, according to the Article 63 of Labor Code, no daily standard workday length stated by law, but a weekly limit of 45 (forty-five) hours per week is stated and such time shall be distributed equally between the workdays unless otherwise provided by the parties of the employment contract. However, the maximum period that an employee can work is 11 (eleven) hours per day. Rest breaks shall be granted accordingly. Kindly note that employees may be required to work in excess of the weekly 45 (forty-five) hour limit on the grounds of national benefit, characteristics of employment or increasing productivity (overtime work). Employees are paid at a rate of 150% of the normal hourly wage for any overtime work. Moreover, where an agreement has been reached that the duration of the average working week shall be less than 45 (forty-five) hours, then if the employee's weekly working week exceeds the agreed average, the additional hours are classified as extra even though the hours worked by the employee do not exceed 45 (forty-five) hours. Employees are paid at a rate of 125% of the normal hourly wage for such extra time (extra work). The sum of overtime works cannot exceed 270 (two hundred and seventy) hours per year in any circumstances. Employees must consent to working overtime. Pursuant to the established Court of Cassation jurisprudence, the overtime work payment can be included in the salary of the white collar employees through a written agreement between the parties or including such provision in the contents of the employment contracts. However, such provisions or agreements can only be considered valid when certain conditions are met. For instance, the salary of the employee shall be on a certain amount and a certain level, that such provisions cannot be determined for a minimum salary or low salary employee, and that whether the salary agreed upon corresponds to monthly overtime work up to 22,5 hours etc. On the other hand, such provisions included in agreements are not deemed valid regarding the weekend wages, a national holiday and general holiday wages and overtime work exceeding 270 hours per year with respect to certain leading precedents of the Supreme Court. Furthermore, an employee may opt to take time off in lieu of receiving overtime payment by taking one and a half or one off for each hour of overtime work and one and a quarter hours off each hour of extra work. The employee must take such time off in lieu within 6 (six) months of earning it and is entitled not to suffer any reduction in work hours or pay. As a separate note, certain categories of employees are not allowed to work overtime for health reasons or because they are engaged in night work. Please note that, in shift works which 24 hour non-stop working is required due to the nature of the work, at least 3 (three) employees must have been determined. The working hours of the employees shall be determined as night in one working week and daytime in the following working week. The employee whose post will be changed cannot be employed in the other post without resting for at least eleven hours without interruption.

Holiday

Kindly be informed that a continuous weekend holiday leave of minimum 24 hours must be granted to the employee. According to Article 3 of the Law on National and General Holidays numbered 2429 (“Law No: 2429”) (published in the Official Gazette dated March 19, 1981 and numbered 17248), the official weekly holiday is Sunday. However, according to the Article 46 and 22 of the Labor Code, the weekly holiday can be any other day than Sunday with the employee's written consent.

As a specific exception, in accommodation facilities holding a tourism operation certificate issued by the Ministry of Culture and Tourism, the weekly holiday may, upon the employee’s written request or approval, be granted within four days following the day on which it was earned. In such case, the portion of work corresponding to the employee’s normal daily working time shall not be taken into account in the calculation of overtime work. The employee may withdraw such approval by giving thirty days’ prior written notice.

National Holidays and Public Holidays in Türkiye are:

- New Year's Day — January 1
- National Sovereignty and Children's Day — April 23
- Labour and Solidarity Day — May 1
- Commemoration of Atatürk, Youth and Sports Day — May 19
- Democracy and National Unity Day — July 15
- Victory Day — August 30
- Republic Day — October 29
- Religious Holidays (Dates vary each year according to the Islamic calendar)
- Ramadan Feast (Eid al-Fitr / ^eker Bayram1) — 3.5 days
- Sacrifice Feast (Eid al-Adha / Kurban Bayram1) — 4.5 days

As per the Labor Code, the duration of the annual paid leave cannot be less than:

- 14 days for employees with between 1 year and 5 years' service,
- 20 days for employees who have between 5 and 15 years' service
- 26 days for employees who have 15 years or more service.

However, annual paid leave cannot be less than 20 days for employees who are 18 years old or younger and employees who are 50 years old or older.

The parties are free to agree longer periods of holiday entitlement and/or longer periods can be determined with collective bargaining agreements.

An employee must use paid leave during the course of the employment year following the employment year in relation to which the holiday accrues. For instance, an employee with 6 years' service will be entitled to 20 days' holiday at the end of the sixth year. Therefore this holiday period must be taken during the seventh year of service.

Any other paid or unpaid leave or sick leave granted to the employee cannot be deducted from the annual paid leave. Any national holiday, weekly rest breaks and general holiday cannot be included in the annual paid leave entitlement. In addition, an employer cannot oblige an employee to take holiday during the notice period or to take holiday instead of granting the employee leave to look for new employment to which he is entitled as a matter of law.

Annual paid leave may not be divided by the employer unilaterally. However, it is possible the annual leave periods may be

	divided by mutual consent, into three parts at the maximum, provided that one of the parts shall not be less than ten days. In case the employment contract is terminated regardless the reason, the employer must make an annual leave payment which is equal to the amount of the employee's unused annual leave days. Neither the employee, nor the employer may choose the payment instead of using the annual leave during the contract period. An employee cannot be required to work during their annual leave. However, working on national holidays and public holidays is permissible, provided that the employee consents. Employees who work on these days shall be paid an additional day's wage.
Protection against dismissal	Termination letter is a unilateral notice of intent which results in the termination of the employment contract. Termination notice shall be made in an express and clear manner. Pursuant to the Labor Code, termination notice, similar to other notices, shall be served to the relevant person in writing and against signature. An employment contract can be terminated with a notice period or immediately under several circumstances as explained below: Notice Period for Termination The employer (as well as the employee) is obliged to send notice before the termination of the indefinite term employment contracts and to grant notice periods. The notice periods stipulated by the Labor Code are as follows: • Less than 6 months - 2 weeks • 6-18 months - 4 weeks • 18-36 months - 6 weeks • More than 3 years - 8 weeks These periods determines the minimum. The parties may not agree a shorter period of time but may prolong the periods with mutual consent. However, it is not possible to set lower notification periods and any provisions to the contrary are deemed invalid. The employer may terminate the employment contract by paying in advance the wages corresponding to the term of notice. In addition, the party not complying with these above-mentioned notification requirements shall pay compensation valued as the notification periods. Employment Security In establishments where thirty or more employees are employed, the indefinite term agreement of an employee with at least six months service could only be terminated based on a valid reason regarding the employee's efficiency or behavior or necessities of the enterprise, the work place or the work. In addition, pursuant to the Labor Code, the employment agreement for an indefinite term shall not be terminated for reasons related to the employee's conduct or performance before he/she is provided an opportunity to defend himself against the allegations made. All the allegations in relation to the conduct or performance of the employee should be mentioned in detail while obtaining the defense. The defense of the employee should be taken before the termination and a suitable time should be given to the employee to defend himself/herself. Otherwise, the termination may be deemed as void due to the breach of the rules concerning the process of the termination. The employee who alleges that no reason was given for the termination of his employment contract or who considers that the reasons shown were not valid or who claims that his/her defense is not obtained shall be entitled to apply to the mediator against that termination, within 1 (one) month after the receipt of the notice of termination and if the parties cannot solve the conflict, the employee shall be entitled to initiate a case before

	the labor courts. In case the court concludes that the termination is i) unjustified because no valid reason has been given; ii) the alleged reason is invalid, or iii) the method of termination breaches the Labor Code; the employer must re-engage the employee in work within 1(one) month upon the employee's application which must take place within 10 (ten) days after the receipt of the decision. In case, upon the application of the employee, the employer does not re-engage the employee in work, compensation to be not less than the employee's 4 (four) months' wage and not more than his 8 (eight) months' wages shall be paid to the employee by the employer as well as a compensation for idle period which shall be equal to the employee's 4 (four) months' wage. Employer who re-engage the employee in work is obliged to pay the employee an amount equivalent to 4 (four) months' wages. It should be emphasized that the provisions of employment security shall not be applicable to the employer's representatives and his assistants authorised to manage the entire enterprise as well as the employers' representatives managing the entire workplace but who are also authorised to recruit and to dismiss.
Redundancy and restructuring	The employer, who terminates the contract of an employee engaged for an indefinite period, who is employed in an establishment with thirty or more workers and who meets a minimum seniority of six months, must depend on a valid reason for such termination connected with the capacity or conduct of the employee or based on the operational requirements of the establishment or service. Economic, technological, structural or similar reasons such as corporate shutdowns, total closure of a workplace and permanent discontinuance of operations or other reasons necessitated by the requirements of the enterprise shall constitute a valid reason for termination of an employment contract. In case of such a termination based on operational requirements of the establishment or service, the employer primarily shall prove in a possible dispute that an operational resolution is drafted due to necessities of the business, the work or the workplace. Besides, the employer will be liable to meet some criteria in termination based on the operational requirements of the establishment or service, that are specified in precedents of Supreme Court, such as operational resolution was drafted, the economic situation requiring dismissal of the employees, what organizational measures or technical measures are taken after the aforementioned resolution and how these measures adversely affect the employment of the employees whose employment contract is terminated, the inevitability of the termination, etc. In addition, there is a concept called "collective dismissal" in our law which gives rise to notification obligations on the part of an employer to the union representatives, relevant regional directorate and Turkish Labor Organization. A collective dismissal occurs where: • 10 employees are dismissed in a work place employing between 20 and 100 employees, • 10% of the employees are dismissed in a work place employing between 101 and 300 employees, • at least 30 employees are dismissed in a workplace employing more than 300 employees, on the same date or on different dates within 1 (one) month. In line with the foregoing, collective dismissal provisions shall apply to all workplaces employing more than 20 (twenty) employees. In this respect, termination of employment contracts of the employees may be in question due to corporate shutdowns wherein all accrued rights of the employees arising from termination shall be paid by the employers.

	In the event of a collective dismissal, some additional requirements for the employer such as notification to relevant authorities within a specific period of time shall arise and an administrative fine for the acts of the employer contrary to such requirements shall be in question. An employer may not use the collective dismissal process to circumvent the Labor Code's job security provisions. Lastly, if within 6 (six) months of the finalization of the collective dismissal, the employer wishes to employ employees for a job of the same kind, the employer should first offer the position to previous employees with the relevant qualifications.
Buying or selling a business	As per Article 6 of the Labor Code, in the event that the workplace is partially or fully transferred to another legal body on the basis of a legal transaction, the employment contracts that exist at the workplace or part thereof at the date of transfer are transferred to the transferee together with all employment rights and obligations. Moreover, in respect of rights for which the service term of the employee is taken into consideration, the transferee is obliged to take action in accordance with the date on which the employee has commenced to work for the transferor. In the light of the foregoing provisions, the transferor and the transferee shall be jointly responsible for debts accrued prior to the transfer and which are due on the date of transfer. However, the liability of the transferor is limited to 2 (two) years following the date of transfer. There is a separate regulation regarding severance pay. The transferor is liable for the severance pay limited to the employee's salary as of the transfer date and the length of service accrued prior to the transfer. The above mentioned joint liability provision shall not be applicable in the event that the legal entity is dissolved by means of merger or participation or type change. Kindly note that the above mentioned provisions shall not apply to the transfer of a workplace or part of it to a third party due to liquidation of assets in case of bankruptcy. Furthermore, neither the transferor nor the transferee shall be entitled to terminate the employment contract due to transfer of the workplace or part of it and the transfer shall not constitute a just cause for termination from the aspect of the employee. However, the termination rights of the transferor and transferee due to financial and technological reasons or organizational restructuring, as well as the rights of the employee and the employer for immediate termination on just cause stipulated under the Labor Code, are reserved. Lastly, in the event of a transfer the new employer is required to inform the Social Security Institution as soon as possible by filing a "workplace declaration".
Resolution of employment disputes	Claims of employees or employers based on the law, individual or collective labor agreements—including claims for receivables, compensation, and reinstatement—shall be resolved by the Labor Courts following an unsuccessful mediation process. In Labor Code, mediation is the condition of action which prevents the parties applying to the court firstly. Only after not having a settlement in mediation process, filing a lawsuit is possible. This condition shall not apply in cases of claims for material and moral damages arising from occupational accidents or occupational diseases. Within this scope, the employee whose employment contract has been terminated may apply to mediation for reinstatement claims, in accordance with the provisions of the Labor Courts Act, within 1 (one) month from the receipt of the termination notification. If a settlement is not reached at the end of mediation, a lawsuit for reinstatement may be filed in the Labor Court within two weeks from the date of the final record of the mediation process.

The employer is liable to prove the valid grounds for the termination. If the employee alleges that the termination was due to another reason, the employee then has the burden of proving his/her allegations.

The lawsuit is finalized promptly. In case of appeal of the court decision, the Regional Courts of Justice issue a prompt and definite ruling.

Lastly, following an unsuccessful mediation process the employees may always file a lawsuit against their employers on the ground that their employers have not been complied with the relevant laws and regulations such as discrimination, breach of equal treatment principle and accordingly may claim compensation or the wages that was not paid justifiably.

Other statutory rights

General

In addition to annual paid leave as explained above, according to the Labor Code, employees are entitled to take a leave of up to 3 (three) days for marriage. Employees are further entitled to take a leave for up to 3 (three) days in the event of death of a parent, spouse, sibling or child. If the employee has a child with at least seventy percent disability or a chronic illness, paid leave of up to ten days per year, either consecutively or in parts, shall be granted to one of the working parents.

Maternity Leave

Pursuant to the Labor Code, paternity leave is 10 (ten) days, and maternity leave is 24 (twenty-four) weeks in total, eight of which must be taken before and sixteen of which must be taken after giving birth. Where the mother is pregnant with more than one child, a further 2 (two) weeks is added to the eight-week antenatal maternity leave period. If the employee so wishes, she may take unpaid maternity leave of up to 6 (six) months after the completion of the 24 (twenty-four) weeks, or 26 (twenty-six) weeks in case of multiple pregnancy, of paid maternity leave. Subject to the doctor's approval and if her health condition is suitable, the employee may continue working until 2 (two) weeks before giving birth. The employee may use the unused antenatal maternity leave period after the birth. Pursuant to the Regulation on Part-time Working to be Performed after Maternity Leave or Unpaid Leave (published in the Official Gazette dated November 8, 2016 and numbered 29882), the employee has the right to request part-time working at any time from the expiry of maternity leave or unpaid leave as specified in the law until the beginning of the month following the child's compulsory primary education age.

An employee who becomes a foster parent of one or more children, either together with his/her spouse or individually, is also entitled to 10 (ten) days of unpaid leave upon request following the placement of the child.

Moreover, employees are entitled to one and a half hours' paid time off to breastfeed their babies, who are less than one year old. The employee herself determines when to take such time off. Such time off is considered to be part of the daily working hours.

Permission to Seek New Employment

During the notice periods, the employer is obliged to grant to the employee a leave period which might be necessary for finding a new job, within the working hours and without any salary deduction. The time devoted to this purpose should not be less than 2 (two) hours daily and if the employee so requests such hours may be added together and taken at one time or the employer may pay the employee's wage equal to this period of time.

Severance Pay

Furthermore, pursuant to Article 14 (still in effect due to the Article 120 of the Labor Code) of the Former Labor Code numbered 1475 (published in the Official Gazette dated September

01, 1971 and numbered 13943), employees which are subject to the Labor Code have the right to request severance pay due to termination of their employment contract with the following reasons, provided that their period of employment with the same employer is minimum 1 year:

- Termination by the employer with the reasons except non-compliance with moral and good faith rules;
- Termination by the employee with a valid reason;
- Termination for military service;
- Termination for receiving old age, retirement or disability payment from the institutions or funds established by the law to which they belong;
- Termination upon qualifying for retirement or completion of the period of insurance and days covered by a premium;
- Termination upon marriage of a female employee;
- Termination upon the death of the employee.

The seniority of the employee is calculated considering the periods of work in one or different workplaces of the same employer, regardless of whether the service contract is maintained or re-signed.

The entitled employee shall be paid a severance pay equal to last 30 days' gross wages for each full year of employment. In calculation of the last 30 days' wage, the wage paid and the some contractual and statutory benefits in kind provided by employer shall be taken into account. Also periodical (annually, quarterly etc.) payments such as premium and bonuses will be added in monthly basis.

A statutory ceiling is imposed each year on the amount of severance pay to be paid to an employee for each year of service.

Unemployment Compensation

The employee shall request unemployment compensation upon compliance of following conditions:

- Unemployment without the employee's will or fault,
- Continuous working and payment of the premium through 120 (one hundred and twenty) days before the termination of the employment contract,
- Paying at least 600 (six hundred) days of unemployment premium within last 3 (three) years,
- Applying to the nearest 0^KUR (Turkish Employment Agency) within 30 (thirty) days after the termination of the employment contract, personally or electronically.

Sickness Insurance Benefit

Employees who fall ill for other reasons than an occupational accident or an occupational disease can receive a sickness insurance benefit under certain conditions. The qualifying condition for the sickness insurance benefit is 90 paid contribution days during the last 360 days. The first 2 days of sickness leave are not covered by the social insurance, but by the employer. The amount of the sick pay corresponds with 1/2 of the salary in case of inpatient care and 2/3 of the salary in case of outpatient care. The calculation basis is the 'daily earning' which can be determined by making the sum of all earnings subject to premiums gained over the last three months prior to the moment the sickness occurred and dividing this amount by the number of paid premium days that are due for that period.

Employee Inventions

Lastly, under Industrial Property Law numbered 6769 ("IPL") (published in the Official Gazette dated January 10, 2017 and numbered 29944) and Regulation on Inventions of Employees, Inventions Realized in Higher Education Institutions and in Publicly Supported Projects (published in the Official Gazette

	dated September 29, 2017 and numbered 30195), employee inventions are protected. Pursuant to the above mentioned legislation, the employee shall be obliged to promptly notify the employer in writing upon creating an employee invention. If an employer demands a right over an employee invention partially or fully, a reasonable compensation or an award shall be paid to the employee, since the employee is the owner of this invention. If the employer does not assert a claim to the service invention within four months or notifies the employee that no rights will be claimed, the invention shall be deemed a free invention.
Discrimination	Please be informed that the employer cannot discriminate between its employees as the employer shall treat all employees having the same status, equally. This is called the “principle of equity” under the Labor Code and entails the prohibition of any kind of discrimination in employment relations on the basis of language, race, gender, political opinion, religion and sect, or similar reasons. Upon a violation of this principle during the term or upon termination of the employment contract, the employee shall be entitled to claim compensation up to 4 (four) months’ salary and the rights or interests she/he was deprived from. Unless there are substantial reasons, the employer shall not be able to discriminate the full-time worker against the part-time worker and to the fixed-term worker against the indefinite-term worker. In light of this principle, where the employer unilaterally makes payments to some of its employees, other employees with the same status are also entitled to claim the same treatment, unless the employer can show a justifiable and objective reason for such practice. In other words, the employer is obliged to pay equal salary to the employees who are doing the same work and working under the same title and rank regardless for example their gender, political view, membership of a syndicate etc. However, the employer may pay different salary amounts where the qualifications of the employees differ. Additionally, as per Article 417 of the Code of Obligations, the employer is obliged to protect and respect the personality of the employee and ensure the organization in the workplace is in compliance with the principle of honesty and particularly take necessary precautions to prevent the employees to be psychological and sexual harassed or those who have been harassed to be damaged further.
Employment of children and young persons	Employment of children under the age of 15 (fifteen) is prohibited. However, children who have reached the age of 14 (fourteen) and completed compulsory primary school age could be employed in light jobs which would not prevent the physical, mental, social and moral development and their education. Besides, children who have not completed the full age of 14 (fourteen) may be employed in the artistic, cultural and advertising activities that will not hinder their physical, mental and moral development and that will not prevent their school attendance, on condition that a written contract is entered and permission is obtained for each activity separately. The working hours of children who completed compulsory primary education and do not attend formal education could not be more than 7 (seven) hours a day and 35 (thirty-five) hours a week; those working in art, culture, and advertising activities cannot be more than 5 (five) hours a day and 30 (thirty) hours a week. Pursuant to the Labor Code, it is forbidden to employ men under the age of eighteen and women of all ages in underground or underwater works such as mines and cable laying, sewerage and tunnel construction. Besides, it is forbidden to employ children and young workers under the age of eighteen in industrial works at night.

	Moreover, Law numbered 3308 on Vocational Training (“Law No. 3308”) (published in the Official Gazette dated June 19, 1986 and numbered 19139) regulates the provisions of the apprenticeship and internship of the students.
Outsourcing and personnel supply	Outsourcing and personnel supply are not preferable in Labor Code, therefore such relationships require strict conditions. Pursuant to the Article 2 of Labor Code, subcontractor can simply be defined as an individual or a firm who contracts to perform the part of another company’s work. The connection between the subcontractor who undertakes to carry out work in auxiliary tasks related to the production of goods and services or in a certain section of the main activity due to operational requirements or for reasons of technological expertise in the establishment of the primary employer and who engages employees recruited for this purpose exclusively in the establishment of the primary employer is called “the primary employer - subcontractor relationship”. The primary employer shall be jointly liable with the subcontractor for the obligations arisen from labor law. The rights of the primary employer’s employees shall not be restricted by way of their engagement by the subcontractor and an employee who was employed by the primary employer before cannot work as the employee of a subcontractor. Otherwise, based on the notion that the subcontractor relationship was fraught with a simulated act, the employees of the subcontractor shall be treated as employees of the primary employer from the beginning of the relationship. The main activity shall not be divided and assigned to subcontractors, except for operational and work- related requirements or in jobs requiring expertise for technological reasons. In addition, a temporary employment relationship may be established by the private employment office or through assignment of the employee within the holding or to another workplace affiliated with the same group of companies. In accordance to the Article 7 of Labor Code, temporary employment relationship could only be established in cases below: • In the cases specified in the fifth paragraph of Article 13 and Article 74 of the Labor Code, in the case of military service of the worker and in other cases where the employment contract is suspended, • In seasonal agricultural works, • In household services, • In the works that are not counted from the daily works of the enterprise and that are seen intermittently, • In urgent occupational health and safety cases or in the case of compelling reasons affecting production significantly, • In cases where the average production capacity of goods and services of the enterprise increases in an unforeseeable manner that requires the establishment of a temporary business relationship, • In case of periodical increase in work excluding seasonal works.
Employee rights protections	Employment Security Provisions As explained above, employment security provisions form an essential protection for the employees. Equal Treatment Principle The abovementioned non-discrimination and equal treatment principles are other protection mechanisms.

Protection against the Employer's Abuse of The Right of Termination

In cases where the employment contract of the employee who are out of the scope of the employment security provisions, is terminated by the employer with bad faith, the employee shall be entitled for compensation 3 (three) times the notification period providing that the employee prove the employer's bad faith.

20.4. Obligation to provide written approval for a Substantial Alteration in Working Conditions and Workplace Practices

Workplace practices are actions that are realized and repeated by employers' initiative within the scope of employer's management rights, even though they are not regulated by law, collective agreement or employment contract. Pursuant to the jurisprudence of the Court of Cassation, workplace practices are working conditions since the implementations are realized repeatedly to the employees who have equal status.

Since the workplace practices become working conditions, the removal of the workplace practice shall mean the amendment in employee's working conditions and pursuant to Article 22 of the Labor Code, substantial alterations made by the employer shall be valid only if the employee is informed, and his/her written consent is obtained within 6 working days.

As explained above, the employer may only make a substantial alteration in the working conditions arising from the employment contract, the employment regulations which are annexed to the employment contract and similar resources or workplace practices, with a written approval of the employee.

Rightful Termination of the Employee with Immediate Effect

Pursuant to the Article 24 of the Labor Code, in cases specified under Article 24, the employee may terminate the employment contract before the expiry of the term or without waiting for the notification period, whether the employment contract is indefinite-term or not. The reasons specified in the Article 24 are based on health reasons, non-compliance with the rules of ethics and goodwill and compelling reasons. The employee is entitled to terminate the contract, whether for a definite or an indefinite period, before its expiry or without having to observe the specified notice periods, in the following cases:

- Health reasons:
- If the performance of the work stipulated in the employment contract endangers the employee's health or life for a reason arose from the nature of the work.
- If the employer or another employee who is constantly near the employee and with whom he/she is in direct contact with is suffering from an infectious disease or a disease that may affect the work that the employee is performing.
- Events Contrary to Ethical Rules and To Goodwill and Others:
- If the employer has deceived the employee when executing the employment contract by misrepresentation on essential parts of the employment contract or by giving information or making statements which do not represent the truth.
- If the employer; makes statements or acts in any way, which is damaging to the honor and integrity of the employee or of any member of his/her family thereof; or sexually harasses the employee.
- If the employer; untruthfully alleges the employee or of any member of his/her family thereof for committing a crime; or motivates, provokes or tags along the employee or of any member of his/her family thereof for an illegal act; or commits a crime that is punishable by prison sentence against the employee or of any member of his/her family thereof; or assaults

or threatens the employee or of any member of his/her family thereof.

- If employee is sexually harassed by another employee or by a third party at the workplace and no precautionary measures are taken by the employer although notified by the employee.
- If the employer fails to calculate the accrual or payment of the employee's salary in accordance with the law or the terms of employment contract.
- If the salary is to be paid in return of pieces of work or task completion basis and if the employer fails to provide the employee sufficient pieces to finish or tasks to complete and/or fails to compensate the difference or working conditions determined are not complied with.
- Force majeure
- In cases of force majeure in the workplace where the employee is employed that involves the stop of work for over a week.

The employees which are subject to the Labor Code have the right to request severance pay due to termination of their employment contract with the abovementioned reasons, provided that their period of employment with the same employer is minimum 1 year.

Termination of Employment Contract with a Mutual Agreement

Contracts which subject the termination of the employment contracts with the parties' mutual and matching wills are named as "mutual rescission" or "mutual termination" in the doctrine and Supreme Court decisions. The employee, whose employment relationship terminates with mutual rescission, will not be entitled to open a reemployment lawsuit or to apply for the mediation in principle, on the basis that the employee in question is deprived of the employment security. For these reasons, in the judicial reviews of the termination of an employment contract with mutual rescission, whether the employee's will was defective and the parties had reasonable benefit from the termination are monitored by the Court. As a result, the employer is required to pay the severance and notice pay; if any wage, annual leave, premium and an additional benefit to the employee in question. In the Supreme Court Precedents, it is underlined that in case an additional benefit has not been supplied to the employee, reasonable benefit from the termination is non-existing and the mutual rescission in question is null and void. However, where the mutual termination offer is initiated by the employee, the employer is not obliged to provide any additional benefit.

Last Resort Principle

According to the precedent of the Court of Cassation, the general principle for employment terminations is that the termination shall only be considered as a last resort and that the employers are obligated to try to avoid termination if any other option other than termination is available (such as offering a different position and/or less salary to the employee, or part-time working etc.). Otherwise, the termination shall be deemed as invalid by Court in a possible dispute.

Validity Conditions for Release Forms

Release form is a document that frequently issued by the employers during or after the termination of employment contract, since it abolishes a right. It generally entitled as quittance and regulated as a document which is signed unilaterally by the employee and granted to the employer. Since this matter is not regulated by the Labor Code, its conditions are set out in Code of Obligations and also determined by the doctrine and by the jurisprudence of the Court of Cassation. Pursuant to the Code of Obligations, release forms with respect to the employee's receivables from the employer should be in written and be drafted and signed at least one month after the date of the termination of employment contract. Besides, the type

and amounts of the payments should be indicated clearly and the payment should be made through the bank completely. Otherwise, the release forms are deemed as void.

Union Compensation

The Article 25 titled “Guarantee Of Freedom Of Trade Union” of the Syndicates and Collective Labor agreement Law (“SCLAL”) numbered 6356 states that “The recruitment of workers shall not be made subject to any condition as to their joining or refraining from joining a given trade union, they're remaining a member of or withdrawing from a given trade union or their membership or non-membership of a trade union"; “The employer shall not discriminate between workers who are members of a trade union and those who are not, or those who are members of another trade union, with respect to working conditions or termination of employment.” and “No worker shall be dismissed or discriminated against on account of his membership or non-membership in a trade union, his participation in the activities of trade unions or workers’ organizations outside his hours of work or during hours of work with the employer’s permission” Otherwise, according to the 4th paragraph of the same article, the employer shall be liable to pay union compensation which shall not be less than the worker’s annual wage.

Within the scope of the legal regulations, the employees who claim that their employment contract was terminated due to union-related reasons may file re-engagement case with claims for union compensation as well as they may claim solely the union compensation and not claim re-engagement.

Occupational Health and Safety

The employer is responsible to ensure that all of the necessary precautions fit for each specific purpose in order to protect its employees’ physical and mental integrity by providing all of the necessary equipment and personal protection materials, making them utilize the same appropriately, prepare an emergency plan, apply the planned precautions, and enforce the established rules. In addition, employers must educate their employees, subcontracted workers, and temporary workers, and must give sufficient and affective information regarding the occupational health and safety precautions and rules, evaluate and analyze the risks that may cause accidents during work, audit their employees and workers while they are working, and employ the obligatory personnel that the legislation so requires. Employers shall take all precautions that intelligence, science, and technology enable. Taking only reasonable precautions is not sufficient for employers to fulfill their obligations. Historical negative habits and traditions of business life cannot affect employers’ obligations. Within this scope, employers cannot avoid their obligations by stating that they could not take the necessary precautions because of the lack of experience, lack of knowledge regarding scientific and technologic improvements, bad economic conditions, or that similar plants do not take any such precautions. Furthermore, employers cannot refrain from taking precautions, assuming that they are unnecessary when their employees work prudently, or that their employees are experienced enough. An employee who suffers physically and/or mentally is entitled to demand indemnification from his/her employer that s/he could not find compensation of through the Social Security Institute (“SSI”). If the employee dies, his/her relatives are entitled to request compensation for loss of support and personal compensation. In addition, the SSI is entitled to revoke the insurance payments that it made to the insurer or right holders, to the employer.

According to the Social Security and General Health Insurance Law numbered 5510 (“Law No: 5510”) (published in the Official Gazette dated June 16, 2006 and numbered 26200), occupational accidents are accidents that cause immediate or delayed physical or mental injury to the insured person and which occur:

- When the insured person is at the workplace,
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When work is performed on behalf of the employer, or in the case of self-employed persons, on their own behalf,

- When work is carried out on behalf of the employer at a location other than the regular workplace,
- During nursing leave granted to female employees,
- During travel between home and work when the vehicle is provided by the employer.

Besides, pursuant to the Occupational Health and Safety Law numbered 6331 (“Law No: 6331”) (published in the Official Gazette dated June 30, 2012 and numbered 28339), employees exposed to serious and imminent danger shall file an application to the committee or the employer in the absence of such a committee requesting an identification of the present hazard and measures for emergency intervention. In the event that the committee or the employer takes a decision that is supportive of the request made by the employee, the employee in question may abstain from work until necessary measures are put into practice.

Permanent Incapacity for Work

Insured persons whose earning capacity for the profession is reduced by at least 10% as a consequence of an occupational accident or an occupational disease are entitled to a permanent incapacity for work benefit. The status of permanent incapacity for work is determined by the SSI Health committee or institution of forensic medicine on the basis of medical reports produced by authorized health care providers. The amount of the permanent incapacity for work benefit is calculated in terms of the loss of earning capacity for the same profession. In the event of full incapacity for work, the permanent incapacity for work benefit corresponds with 70 % of the monthly earnings. When the fully incapacitated beneficiary is in need of permanent care by another person, the benefit corresponds with 100 % of the monthly earnings. In cases of partial permanent incapacity (between 10 and 70 % loss of earning capacity for the same job), the permanent incapacity for work benefit is calculated after establishing the amount of the full incapacity for work benefit and applying the percentage that corresponds with the degree of incapacity.

Disability

Disability is governed by Law No: 5510 for the employees, self-employed and civil servants which provides for an disability pension in cases insured persons have lost working capacity or their earning capacity due to an occupational accident or occupational disease. An employed or self-employed insured person shall be considered “disabled” if they have lost their working capacity, regardless of the cause, or if they have lost at least 60% of their earning capacity in their profession due to an occupational disease or occupational accident.

Temporary Incapacity for Work

Temporary incapacity for work refers to the insured person’s temporary inability to work during the rest period specified in the reports of a physician or medical board authorized by the SSI, due to an occupational accident, occupational disease, illness, or maternity. In such cases, the insured person is entitled to receive temporary incapacity benefits from the SSI.

Other comments	—