GUIDE · PAYROLL OUTSOURCING · TURKEY · 2026

Turkey Payroll Outsourcing: Cost, Benefits & Provider Selection

A 2026 evaluation manual for finance and procurement leaders who already run a Turkish entity

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01

Introduction

Most published guidance about payroll in Turkey answers a question you have already answered.

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Introduction

It assumes you are entering the market, have no legal presence, and need someone to employ people on your behalf.

If that were your situation, this would be a guide about Employer of Record services. It is not. This guide is written for the finance or procurement leader who already has a Turkish subsidiary and already runs payroll for it somehow.

The open question is whether to keep that work in-house or move it to a specialist provider. Or move it somewhere else, because the current arrangement has stopped working.

That decision has become harder in 2026 for a specific and documented reason. Two statutory parameters changed at the same time, and both of them sit in the middle of every employer cost model. Any budget built on 2025 assumptions now understates the true cost of employing people in Turkey, and the understatement grows with salary.

Three things this guide will not do. It will not quote a price for payroll services. A credible number depends on headcount, complexity, and scope in ways that a published range cannot capture, and that a published range is routinely used to misrepresent.

It will not tell you that outsourcing saves money. The best available global benchmark says the opposite, and pretending otherwise would make everything else here less trustworthy. And it will not name competitors. The useful output of a provider evaluation is a test you can apply to every bidder, rather than a list of who to avoid.

What it will give you is the 2026 statutory baseline with primary sources. Then a total cost of ownership model you can defend in front of a board. Then a weighted scorecard neutral enough to send to three providers unchanged. And the four questions that reveal who will actually be running your Turkish payroll.

> **KEY FINDING**
>
> Turkey's combined employer and employee social security burden reached 38.75 percent of gross wages in 2026, and the contribution ceiling rose to nine times the daily earnings floor. Both changes came from a single law passed in December 2025.

02

Why Turkish Payroll Became a Board-Level Cost in 2026

Two parameters moved in the same law, and together they raised the cost of every senior salary in Turkey.

2.1 Two parameter changes that broke every 2025 model

This section covers what Law No. 7566 changed, and why the change compounds with salary rather than applying evenly. It also covers what Turkey's official labor cost data says about the direction of travel. If you take one thing from this guide into your next budget review, take this section.

Law No. 7566 appeared in the Official Gazette on December 4, 2025. It amended the Social Insurance and General Health Insurance Law No. 5510 in two places that matter to anyone building an employer cost model.

The first change raised the combined invalidity, old age, and death premium from 20 percent to 21 percent, and placed the entire increase on the employer. The employee share stayed at 9 percent. The employer share moved from 11 percent to 12 percent.

That single point takes the total employer social security burden to 23.75 percent of gross wages, and the combined employer and employee burden to 38.75 percent. Both figures appear in the social security institution's 2026 employer premium rate table.

The second change is larger in effect and much easier to miss. Article 82 of Law No. 5510 sets the upper limit on earnings subject to social security contributions as a multiple of the daily earnings floor. That factor was 7.5. Law No. 7566 raised it to 9.

In 2026 this puts the monthly contribution ceiling at TRY 297,270.00 against a monthly floor of TRY 33,030.00, both published in the social security institution's 2026 contributory earnings table.

A ceiling increase does nothing at all to the cost of a minimum wage employee. It does a great deal to the cost of a country manager, a finance director or a senior engineer. Every lira of salary that sits between the old ceiling and the new one now attracts contributions that it did not attract in 2025.

WHAT CHANGED IN 2026	2025	2026	WHO IT HITS
Employer invalidity, old age, and death share	11%	12%	Every employee
Total employer social security rate	22.75%	23.75%	Every employee
Combined employer plus employee rate	37.75%	38.75%	Every employee
Contribution ceiling factor	7.5x daily floor	9x daily floor	Senior salaries only
Monthly contribution ceiling	TRY 195,041.25	TRY 297,270.00	Senior salaries only

WORKED EXAMPLE

- A country manager on a gross monthly salary of TRY 250,000 in 2026.
- Under the old 7.5x ceiling factor, contributions would have stopped below that salary.
- Under the 2026 ceiling of TRY 297,270.00, the full TRY 250,000 is inside the contribution base.
- Employer contributions at 23.75 percent on TRY 250,000: TRY 59,375.00 per month.
- The portion of that cost created purely by the ceiling change is the employer rate applied to the band between the old and new ceilings, and it recurs every month for every employee in that band.

The practical consequence is narrow but expensive. If your Turkish entity is a sales office with a handful of senior people and a small support team, the ceiling change may affect a majority of your payroll cost. If it is a manufacturing site with a large workforce near the floor, the rate change matters more than the ceiling change.

2.2 Statutory overhead is outpacing wages

Turkey's official statistics office publishes a labor input index that separates what employers pay in wages from what they pay in everything else. The distinction matters, because the two lines are moving at different speeds.

For the second quarter of 2026, the Turkish Statistical Institute reported that non-earnings labor cost rose 42.9 percent year on year. Hourly earnings rose 32.3 percent over the same period. Statutory and non-wage overhead is growing faster than pay itself.

This is the argument that survives scrutiny in a budget meeting. Wage inflation is visible, negotiated, and planned for. Overhead inflation arrives through legislation, applies retroactively to decisions already made, and shows up in a cost center that nobody was asked to approve.

RISK

A Turkish employer cost model built in 2025 and rolled forward with a wage inflation assumption will understate 2026 cost twice over. Once because the employer rate rose, and again because the contribution ceiling rose. Neither is captured by inflating last year's number.

2.3 Who this affects

As of mid-2025 there were 86,926 companies with international capital operating in Turkey, up from 5,600 in 2002. The figure comes from the Investment Office of the Presidency of the Republic of Turkey, citing Ministry of Industry and Technology data. Every one of them runs a Turkish payroll under the same Law No. 5510 and the same Labour Law No. 4857. That holds regardless of where the parent company sits, or what global platform the group has standardized on.

SECTION TAKEAWAYS

1. Law No. 7566 raised the employer social security rate to 23.75 percent and the combined rate to 38.75 percent, effective for 2026.
2. The contribution ceiling factor rose from 7.5x to 9x, putting the 2026 monthly ceiling at TRY 297,270.00 and pulling senior salaries fully into the contribution base.
3. Turkish non-earnings labor cost rose 42.9 percent year on year in the second quarter of 2026 against 32.3 percent for hourly earnings.

Before you can evaluate a provider, you need the correct baseline. The next section builds it line by line.

03

The 2026 Employer Cost Stack, Line by Line

Everything downstream in this guide computes against these numbers, so getting them exactly right matters.

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3.1 The floor, and why two tax lines are zero

The 2026 statutory parameters below determine what an employee costs in Turkey. Contribution rates, the floor and ceiling, the wage income tax bands, stamp tax and the severance ceiling. Each figure carries its source, and every number that this guide calculated rather than read is marked as such with the arithmetic shown.

The 2026 monthly gross minimum wage is TRY 33,030.00, which is TRY 1,101.00 per day, as published in the Ministry of Labour and Social Security's 2026 minimum wage calculation sheet. The monthly net figure is TRY 28,075.50.

The gap between those two numbers is smaller than most foreign finance teams expect, and the reason surprises people. There is no income tax and no stamp tax deducted at the minimum wage. Law No. 7349 exempted the minimum wage from both, and the Ministry's own 2026 calculation sheet shows both lines at zero. The only deductions are the 14 percent social security premium of TRY 4,624.20 and the 1 percent unemployment insurance premium of TRY 330.30.

The exemption is not confined to minimum wage earners, and that is the point that matters for cost modeling. Under Article 23/18 of Income Tax Law No. 193 and section IV/34 of table (2) of Stamp Tax Law No. 488, it applies at every salary level. It covers the minimum-wage-equivalent portion of every employee's wage, for income tax and stamp tax alike. A model that applies the relief only to staff on the floor will overstate withholding across the entire population.

3.2 Contributions: who pays what

CONTRIBUTION BRANCH	EMPLOYEE	EMPLOYER
Invalidity, old age, and death	9.00%	12.00%
General health insurance	5.00%	7.50%
Short-term insurance branches	0.00%	2.25%
Social security premium subtotal	**14.00%**	**21.75%**
Unemployment insurance	1.00%	2.00%
Total	**15.00%**	**23.75%**

The combined employer and employee rate is 38.75 percent, and Turkey's social security institution uses that figure as the headline rate throughout its own 2026 premium incentives handbook.

Two details are easy to get wrong. The employer pays the short-term insurance branch in full, a flat 2.25 percent under Article 81(c) of Law No. 5510. It is no longer graded by workplace hazard class, so there is no sector variable to model.

The 12 percent employer share is the post-Law No. 7566 figure. Any source still showing 11 percent is describing 2025.

The subtotal row earns its place in the table. Treasury discounts reduce the 21.75 percent social security premium share and nothing else. Unemployment insurance is never discounted. A model that applies a discount to the full 23.75 percent understates employer cost for every employee it touches.

WORKED EXAMPLE

- Gross monthly wage: TRY 33,030.00
- Employer contributions at 23.75 percent: 33,030.00 x 0.2375 = TRY 7,844.63
- Total employer cost before any incentive: 33,030.00 + 7,844.63 = **TRY 40,874.63 per month**
- With the general 2-point Treasury discount applied: employer rate 21.75 percent, total **TRY 40,214.03 per month**
- With the 5-point manufacturing discount applied: employer rate 18.75 percent, total **TRY 39,223.13 per month**
- *The Ministry's own 2026 minimum wage sheet publishes that last figure directly, showing an employer social security share of 16.75 percent and an employer unemployment premium of 2 percent for a total employer cost of TRY 39,223.13. The 16.75 percent line is the 21.75 percent employer premium share net of the 5-point discount. The first two totals above are calculated here from the same published gross wage and the same published rates.*

3.3 The ceiling, the tax bands, and severance

The daily earnings floor is TRY 1,101.00 and the monthly floor is TRY 33,030.00. The ceiling is nine times the daily floor, giving TRY 9,909.00 per day and TRY 297,270.00 per month.

That ceiling figure can be verified independently rather than taken on trust. Turkey's social security institution publishes TRY 115,192.13 as the combined 38.75 percent premium at the ceiling. Dividing 115,192.13 by 0.3875 gives 297,270.00, and dividing 297,270.00 by 9 gives exactly 33,030.00, which is the monthly floor. The chain closes.

Income tax on wages runs on a tariff set annually under Article 103 of Income Tax Law No. 193 and published by the Revenue Administration for each calendar year. For 2026 the wage income tariff has a deliberately wider third band than the general income tariff, which is a detail that costs real money if missed.

CUMULATIVE WAGE INCOME	RATE
Up to TRY 190,000	15%
TRY 190,000 to TRY 400,000	20%
TRY 400,000 to TRY 1,500,000	27%
TRY 1,500,000 to TRY 5,300,000	35%
Above TRY 5,300,000	40%

The 27 percent band runs to TRY 1,000,000 for general income but to TRY 1,500,000 for wage income. That extra TRY 500,000 taxed at 27 percent instead of 35 percent is worth up to TRY 40,000 of tax per employee per year. A payroll system configured against the general tariff will over-withhold from every mid-level and senior employee.

Stamp tax on wages is 0.759 percent of gross, under table (1) section IV/1-b of Stamp Tax Law No. 488. It applies only to the portion of the wage above the minimum wage.

Severance pay is capped per year of service, and the cap resets twice a year. For the period January 1 to June 30, 2026 the ceiling published in the Ministry of Labour and Social Security's own historical table is TRY 64,948.77 per year of service. A separate semi-annual circular from the Ministry of Treasury and Finance sets the second-half figure. Confirm the current period's ceiling against that circular before relying on any severance provision number.

ACTION

Ask whoever runs your payroll today to show you, for a single mid-level employee, which income tax tariff column they are applying and what they used as this period's severance ceiling. Both are common configuration errors and both are visible in under ten minutes.

SECTION TAKEAWAYS

1. Employer social security is 23.75 percent, employee 15 percent, combined 38.75 percent, on a 2026 monthly base running from TRY 33,030.00 to TRY 297,270.00.
2. The minimum-wage-equivalent portion of every wage is exempt from income tax and stamp tax, not just the wages of minimum wage earners.
3. Wage income uses a wider 27 percent band, to TRY 1,500,000, and using the general tariff instead over-withholds by up to TRY 40,000 per employee per year.

With the baseline established, the question becomes what a provider can actually do about it.

04

What Outsourcing Actually Buys, and What It Does Not

The most credible global benchmark on payroll outsourcing says it does not save money. Start there.

4.1 The cost-savings claim, tested

What follows tests the standard outsourcing pitch against published data. It explains why a US internal cost benchmark will mislead you when you look at a Turkish quote. It then separates what transfers to a provider from what stays with you no matter what you sign.

Deloitte's Global Payroll Benchmarking Survey, run with the American Payroll Association and the Global Payroll Management Institute, captured responses from more than 750 organizations across 55 countries. On the question of why organizations outsource, it is unusually direct. Processing payroll in-house is typically the lowest-cost solution, and organizations do not outsource to lower cost. They outsource to decrease risk, to avoid building a capability that is hard to manage, or because of technology limitations.

The survey's own cost data supports that. Across all respondents, the cost per employee served was USD 110 insourced, USD 171 for managed services and USD 193 for comprehensive outsourcing.

The regional split is where the Turkish argument actually lives. In EMEA, the region Turkey sits in, managed services cost USD 483 per employee served against USD 198 insourced. That is a wider gap than any region except Latin America.

Risk transfer, incentive recovery and statutory deadline performance are all defensible answers. "It will be cheaper" is not. A provider who leads with it is telling you something about their sales process rather than about your costs.

KEY FINDING

Seventy three percent of organizations outsource some aspect of payroll, and EMEA is the most outsourced region at 81 percent. A Turkish entity that outsources payroll is following the regional norm, not departing from it. The reason to do it is risk and capability, not unit cost.

4.2 Why a US benchmark will mislead you

Cost per payslip in EMEA averages USD 21.39. In North America it averages USD 3.70. That is a factor of 5.8.

If your group's payroll cost benchmarks were built in a North American shared services center, and you hold a Turkish quote up against them, the Turkish quote will look indefensible. It is not. You are measuring it against a number produced under completely different conditions, in a market with a different regulatory cadence, different filing frequency and different language requirements.

Deloitte gives its own explanation for the EMEA gap. The survey notes that many organizations have accepted there is no single global vendor and technology that can support their entire footprint. It also notes that EMEA remains hard to consolidate. Country-specific regulatory variation is part of that, but the larger cause is payroll vendors' inability to cover each country footprint with one technology.

Turkey is a clear instance of that. The declaration formats, the social security portal, the incentive coding and the inspection process are all specific to Turkey and all conducted in Turkish. A global platform can put Turkey on its coverage map. Covering it in the same technology as the rest of the map is a different claim, and section 6 gives you the questions that separate the two.

4.3 What transfers, what stays, what gets harder

RESPONSIBILITY	TRANSFERS TO A PROVIDER	STAYS WITH YOU
Calculation, payslip production, declaration filing	Yes, fully	Approval of the run
Statutory deadline performance	Yes, if written into the SLA	Monitoring that it happened
Incentive eligibility tracking and coding	Yes, if in scope	Deciding to buy that scope
Legal liability as the employer	No	Entirely yours
Employment decisions, terminations, pay policy	No	Entirely yours
Quality of HR and time data fed into payroll	No	Entirely yours
Payroll expertise for policy and decision-making	No	The benchmarking survey is explicit on this

Two entries matter more than the rest. Legal liability does not move. Outsourcing Turkish payroll does not make a provider the employer, and it does not move the administrative fine. If a declaration goes in late, the penalty lands on your entity.

A good contract gives you a route to recover that loss from the provider. That is a different and much weaker thing than not being liable.

And the need for in-house payroll knowledge does not disappear. The benchmarking survey states plainly that the need to retain payroll expertise in-house remains high, even though 73 percent of organizations outsource some aspect of payroll. Outsourcing reduces the administrative and transactional components, but specialists are still needed to drive policy and decision-making. Any business case that assumes you can outsource and then hold zero internal payroll capability runs against the same survey it probably cites elsewhere.

RISK

Outsourcing tends to lengthen the payroll cycle in EMEA, not shorten it. The benchmarking survey found that more than 34 percent of EMEA and APAC respondents take more than six days to complete payroll processing against under 8 percent in North America, and attributes the difference to the managed and comprehensive service models common in those regions. If you need a faster cycle, negotiate the cut-off calendar explicitly rather than assuming a provider will deliver one.

SECTION TAKEAWAYS

1. The best available global benchmark says in-house processing is typically the lowest-cost option and that organizations outsource to reduce risk, not cost.
2. EMEA cost per payslip is 5.8 times North America, so a group benchmark built in North America will make any Turkish quote look unreasonable.
3. Legal liability and the need for internal payroll expertise never transfer, whatever the contract says.

If cost savings are not the case for outsourcing, the case has to be built properly. That starts with knowing your real current cost.

05

Building a Total Cost of Ownership Model You Can Defend

A per-employee price is not a cost. It is one line of a cost, and usually not the largest one.

5.1 The lines a quote never contains

The model below covers the cost lines that never appear in a provider quote. It shows how to put a defensible number on your statutory penalty exposure, and how to treat unclaimed incentives as the negative cost line they are. The output is a comparison you can take to a board, rather than a price you can take to a negotiation.

Almost every payroll comparison in circulation stops at a per-employee-per-month figure. That figure is comparable across bidders, which is why it is used. It is also close to useless as a decision input, because it excludes most of what payroll actually costs you.

COST LINE	IN-HOUSE	OUTSOURCED	HOW TO ESTIMATE IT
Provider fee	None	Quoted	From the bid
Loaded internal payroll headcount	Full	Reduced, not zero	Salary x 1.2375 employer load, x FTE
HR and finance review hours	Full	Reduced	Hours per cycle x loaded hourly rate x 12
Payroll software license and maintenance	Full	Usually included	Annual contract value
Error correction and retroactive payments	Full	Shared	Corrections per year x hours x rate
Statutory penalty exposure	Full	Recoverable, if contracted	See 4.2
Forfeited incentive value	Full	Should reduce	See 4.3 and section 5
Audit and inspection support	Full	Usually chargeable	Days per year x day rate
Severance provisioning accuracy	Full	Shared	Cost of a mis-stated provision
One-off implementation and parallel run	None	Significant	See section 9

The loaded headcount line is the one most often understated. A Turkish payroll clerk does not cost their salary. They cost their salary plus 23.75 percent employer social security, plus the management time they consume, plus the concentration risk of a single person who knows the payroll. That last item has no line in any model and is frequently the real reason a group decides to outsource.

5.2 Putting a number on penalty exposure

Turkish payroll runs against two hard monthly deadlines. The combined withholding and premium declaration is due by the end of the 26th day of the following month under Article 86 of Law No. 5510. The social security premium payment itself is due by the end of the following month under Article 88 of the same law.

Miss the payment and Article 89 applies a delay charge of 2 percent per month for each of the first three months. On top of that sits a compounding late payment surcharge. It accrues for every month the debt is outstanding, at the monthly rate of change in the domestic producer price index.

That second component is index linked and runs without a stop date. In a high inflation environment, the true cost of an unpaid premium is materially higher than a fixed rate model suggests.

Miss or misstate the declaration and Article 102 applies administrative fines. The law expresses these as multiples of the monthly gross minimum wage rather than as lira amounts, which is why you will not find a published lira schedule for them. You calculate them yourself.

WORKED EXAMPLE

- The 2026 monthly gross minimum wage is TRY 33,030.00.
- A late new-hire declaration is one minimum wage per insured person: 1 x 33,030.00 = **TRY 33,030.00 per person**.
- Where the omission is found by an inspection rather than self-declared, the multiple doubles: 2 x 33,030.00 = **TRY 66,060.00 per person**.
- Ten employees onboarded late and discovered on inspection: 10 x 66,060.00 = **TRY 660,600.00**.
- *These lira figures are this guide's arithmetic against the published minimum wage and the multiples set in Article 102 of Law No. 5510. They are not a published schedule.*

Some Labour Law fines are published directly in lira and can be quoted as they stand. The Ministry of Labour and Social Security's 2026 administrative fine schedule for Law No. 4857 sets TRY 37,748 for each unfilled disabled-employment place, for each month it stays unfilled. For a collusive workplace declaration it sets a scale running from TRY 105,688 to TRY 302,484. That scale applies separately to the principal employer and to the sub-employer's representative, rather than multiplied by headcount.

The fine is rarely the expensive part of that finding. Reclassification of the workers as your own employees, backdated, is.

For a total cost of ownership model, the honest treatment of penalty exposure is expected value rather than worst case. Take your actual incident count over the last three years, multiply by the relevant statutory multiple, and annualize. If you have no incident data, that absence is itself a finding and belongs in the board paper.

5.3 Forfeited incentives are a cost

Every unclaimed incentive is money your entity was entitled to and did not take. In a total cost of ownership model it belongs as a negative cost line against the in-house column, because it is a cost you are currently bearing.

The clearest example is the disabled employment quota. Under Article 30 of Labour Law No. 4857, private-sector employers with 50 or more employees must fill 3 percent of their places with disabled workers. The rule counts workers whose assessed disability is 40 percent or above. Leave a place unfilled and you pay TRY 37,748 per month for it.

Fill it and the Ministry of Treasury and Finance meets the entire employer share of the social insurance premium calculated on the earnings floor. That is 21.75 of the 23.75 employer points, because the 2 percent unemployment insurance premium sits under a different law and is not covered. The gap between those two outcomes is the fine plus the forfeited subsidy, every month, for every unfilled place.

WORKED EXAMPLE

- Headcount 150, so the 3 percent quota requires 5 disabled employees (150 x 0.03 = 4.5, rounded up).
- Two places unfilled for a full year: 2 x 37,748 x 12 = **TRY 905,952 in fines alone**.
- Forfeited employer subsidy on those two places, at the 21.75 percent employer social insurance rate on the floor: 2 x (33,030.00 x 0.2175) x 12 = 2 x 7,184.03 x 12 = **TRY 172,416.72**.
- Combined annual cost of that single compliance gap: **TRY 1,078,368.72**.
- Compare that against your entire annual payroll administration cost. For most 150-person entities it is larger.

ACTION

Before you request a single bid, run the model on your current arrangement. You cannot evaluate a provider against a baseline you have not measured, and a diagnostic of current exposure is a smaller, faster, and far less political first step than a full procurement exercise.

SECTION TAKEAWAYS

1. A per-employee price excludes loaded internal headcount, error correction, penalty exposure, forfeited incentives, audit support and switching cost, which together usually exceed the fee.
2. Article 102 fines are set as multiples of the minimum wage and must be calculated, not looked up. One minimum wage per late new-hire declaration, doubling if found on inspection.
3. A single unfilled disabled-employment place costs TRY 37,748 per month in fines plus the forfeited employer subsidy on that place.

Penalties are the downside. The next section covers the upside that almost nobody models.

06

The Incentive Layer Nobody Prices In

Turkey's employer premium incentives are a catalogue rather than a single discount, and most foreign-owned entities claim one entry from it.

6.1 The incentive catalogue, and the one everybody gets wrong

The incentive layer is specialist work rather than a checkbox. This section corrects the single most widely repeated error about Turkish employer discounts, and sets out the regimes to test your eligibility against. Handled properly, this is the part of Turkish payroll that returns money rather than consuming it.

Turkey's social security institution publishes the employer premium incentives open to new application in 2026 for payroll-insured employees. Not every regime it administers applies to your payroll population, which is the first thing to establish. Each one that does has its own eligibility test, its own declaration code, and its own rules about whether it can be combined with another. Claiming the wrong one, or claiming the right one with the wrong code, produces an incorrect declaration rather than a saving.

The most common error in circulation concerns the Treasury premium discount. You will see the figure of 5 points repeated widely, and for a typical foreign-owned services or trading subsidiary it is wrong.

The general rate available in 2026 is 2 points off the employer share. The 5-point rate exists, but as a manufacturing sector carve-out that expires on December 31, 2026. A frequently cited additional 6-point regional top-up does not appear in the social security institution's own 2026 list of incentives in force at all, and should not be modeled.

Read together with the premium increase, the whole 2026 movement reduces to one number: three points. The general Treasury discount fell from 4 points to 2, and the invalidity, old age, and death premium rose by 1 point on the employer side. An entity on the general discount therefore carries three points more employer burden in 2026 than it did in 2025, before a single change in headcount or salary.

EMPLOYER RATE SCENARIO	EMPLOYER RATE	COMBINED RATE
No discount	23.75%	38.75%
General 2-point Treasury discount	21.75%	36.75%
Manufacturing 5-point discount, to Dec 31, 2026	18.75%	33.75%

At the earnings floor, the social security institution publishes the 2-point discount as TRY 660.60 and the 5-point discount as TRY 1,651.50. The difference between the two treatments is TRY 990.90 per employee per month. Across 150 employees that is TRY 1,783,620 per year. It matters enormously whether your entity qualifies, and "everyone gets 5 points" is not an answer.

EXPERT TAKE

In more than twenty five years of running Turkish payroll for foreign-owned entities, the most common finding on a first audit is not a calculation error. It is an incentive the entity was eligible for and never claimed, usually because the person configuring the payroll used a general reference rather than testing eligibility against the entity's own sector code, headcount tier and workforce composition. The money is recoverable going forward. It is rarely recoverable backwards.

6.2 The disabled employment double asymmetry

Section 5 gave the arithmetic. The structural point matters on its own, because it is the clearest illustration of how Turkish incentives and penalties work together.

The 3 percent quota for workplaces with 50 or more employees is enforced through a monthly, per-place, compounding fine. A separate incentive rewards compliance. It is open to any private-sector employer who employs an insured person with an assessed disability of 40 percent or above. Under it, the state meets the entire employer share of the social insurance premium for that employee, calculated on the earnings floor rather than on actual pay.

Non-compliance therefore costs you twice. You pay the fine, and you forgo the subsidy. Almost no cost model captures the second half.

6.3 The regimes worth testing against

INCENTIVE FAMILY	BROADLY WHO QUALIFIES	WHAT IT DOES
Treasury premium discount	Employers with clean declaration and payment records	2 points off the employer share, 5 for manufacturing to Dec 31, 2026
Minimum wage support	Employers meeting the annual eligibility conditions	Per-day support against premium liability
Youth, female, and vocational certificate employment	New hires meeting age, gender, or certification criteria	Employer share support for a defined period, to Dec 31, 2026
Disabled employee incentive	Any private-sector employer employing an insured person with an assessed disability of 40 percent or above	State meets the employer social insurance share, calculated on the earnings floor
R&D and design activity	R&D and design personnel, support staff and technology development zone personnel	Half the remaining employer share, to Dec 31, 2028
Investment incentive certificate support	Holders of a valid investment incentive certificate	Premium support tied to the certificate terms
Employees sent to work abroad	Entities posting insured persons to their own overseas workplaces	5-point discount on the general health insurance employer share

Eligibility for almost every one of these depends on the entity having no outstanding premium debt and no missing declarations. That is the common condition, and it links this section back to the last one. An entity with a compliance problem cannot claim incentives, so the penalty exposure and the forfeited value compound.

Build your 2027 employer cost on the undiscounted rate and treat any extension as upside. Put a review date in the calendar for January 2027, rather than discovering the change in a February payroll run.

ACTION

Ask any prospective provider to name, without a follow-up prompt, which incentive regimes your entity is currently claiming and which ones it should be testing eligibility against. A provider who treats incentives as an add-on service rather than part of running payroll correctly will not find the money.

SECTION TAKEAWAYS

1. The 2026 employer incentives open to new application for payroll-insured employees form a catalogue, each regime carrying its own eligibility test, declaration code and stacking rules.
2. The general Treasury discount is 2 points, not 5. The 5-point rate is a manufacturing carve-out expiring December 31, 2026, and there is no 6-point regional top-up in the 2026 list.
3. Almost every incentive requires clean declarations and no outstanding premium debt, so compliance failures and forfeited value compound.

Knowing what to claim is one thing. Knowing who will actually be doing the claiming is another.

07

Who Actually Runs Your Payroll: The Delivery Chain Test

A coverage map tells you where a provider sells. It tells you nothing about who files your declarations.

7.1 The four questions

Below are the four questions that reveal the real delivery chain behind any Turkish payroll proposal. This section also explains why the distinction matters legally rather than commercially, and why public review sites cannot answer it for you.

Ask every bidder these four, in writing, and require a named answer rather than a description of their model.

1. **Which legal entity will process our Turkish payroll?** Not the group name. The registered company name and tax number of the entity whose staff will perform the work.
2. **Which entity holds the social security authorization used to file our declarations?** In Turkey, filings are made through authorized access. Whoever holds that access is inside your compliance chain.
3. **Who is the named compliance officer responsible for our filings?** A person, with a name, whose responsibility survives a support ticket being closed.
4. **Who carries primary liability if a partner causes a late or incorrect filing?** The answer you want is that the contracting provider carries it primarily. Not that they will use reasonable endeavors to pursue their partner.

The reason to ask is structural. A provider can hold a contract with you and present a single platform and a single invoice. It can still deliver the actual Turkish work through an in-country partner.

EXPERT TAKE

This is a test Datassist can publish because it answers in one line. Datassist has run Turkish payroll on its own entity since 1999. Where a specialist partner supports part of a client's service, Datassist stays the accountable party and coordinates that partner itself, rather than handing the client a contact name and stepping back. That is what these four questions are actually testing for. Ask them of us in exactly the terms you ask them of everyone else.

7.2 Why the coverage map is not the delivery model

Deloitte's survey found that respondents use an average of six managed service providers and almost four third-party payroll technologies. Organizations have, in the survey's own words, accepted that no single global vendor and technology can support their entire footprint. The survey names EMEA as one of the regions where consolidation fails, largely because of vendors' inability to cover each country footprint with one technology.

Independent aggregators observe the same failure mode from the other direction. One review aggregator's own summary of a major platform's weaknesses names inefficiencies in country-specific payroll and contract creation automation, which is precisely the layer where a Turkish entity lives.

None of this makes a global platform the wrong choice. It makes the delivery chain a thing you must establish rather than assume.

7.3 Why review sites cannot diligence this for you

There is a strong instinct to research a provider's Turkish performance by reading reviews. It does not work, and the reason matters before you spend time on it.

A systematic search of public review platforms for Turkey-specific experience across every major global payroll and Employer of Record platform returns almost nothing. Turkey keyword searches on the largest review platform return zero or single-digit results per provider. Across all the profiles examined, exactly one reviewer had Turkey as their registered country.

DOCUMENTED FAILURE PATTERN	WHAT IT LOOKS LIKE IN TURKEY
Statutory contributions routed to the wrong scheme	Premium allocated to the wrong social security branch, requiring correction filings
Payroll run before registration completed	Running payroll before the new-hire declaration and employee identification are registered
Provider policy presented as legal requirement	Being told a contract term is Turkish law when it is the provider's operating policy
Statutory documents issued late to employees	Late departure declarations, delaying an employee's unemployment benefit claim
Benefits or deductions administered by an undisclosed third party	Deductions appearing on a payslip from an entity outside your contract

The practical substitute for reviews is reference calls with named clients of a similar size in the same country, plus the contractual and assurance evidence covered in the next section.

RISK

If a bidder cannot name the legal entity that will process your payroll within one working day of being asked, that is the answer. The delay is not administrative. It usually means the entity has not been selected yet, or that naming it would reveal a partner relationship the proposal did not disclose.

SECTION TAKEAWAYS

1. Four questions establish the real delivery chain: processing entity, social security authorization holder, named compliance officer, and primary liability for partner performance.
2. Organizations use an average of six managed service providers because no single technology covers every country footprint, and EMEA is named as one of the hardest regions to consolidate.
3. Public review sites contain almost no Turkey-specific evidence, so they cannot be used for diligence. Use reference calls and assurance reports instead.

The contractual and assurance evidence is where most buyers stop at a logo. It deserves better.

08

Reading an Assurance Report Like an Auditor

Most buyers treat a certification as a logo on a slide. It is evidence, and evidence can be read.

8.1 Type I against Type II, and why the distinction is the whole point

Two credentials matter for a payroll provider, and they prove entirely different things. ISO 27001 is a management system certification. It says the provider operates an information security management system that an accredited body has assessed against a published standard.

ISAE 3402 is an assurance report on controls at a service organization. It says an independent auditor tested the specific controls the provider operates on behalf of its clients, and wrote down what happened.

Neither is a compliance guarantee. Both are useful. The difference is in the detail, and the detail is where a procurement lead earns their keep.

An ISAE 3402 report comes in two forms, and providers rarely volunteer which one they hold.

A **Type I** report describes the controls a provider says it has in place. The auditor gives an opinion on whether that description is fair and whether the controls are suitably designed, as at a single date. It is a snapshot. It proves the controls existed on paper on one day.

A **Type II** report does everything a Type I does, and then adds the part that matters. The auditor tests whether those controls actually operated effectively across a defined period, usually six or twelve months. It proves the controls worked, repeatedly, over time.

For payroll, the distinction is not academic. Payroll is a monthly cycle with statutory deadlines. A control that was designed correctly in January and abandoned by June is a control that failed in exactly the way a Type I report cannot detect. If a provider offers a Type I report and describes it as "our ISAE 3402", ask directly whether a Type II exists and when the next one is scheduled.

8.2 The three things to check before you read a single control

Open the report and check the front matter before anything else.

The audit period. A Type II report covers a stated window. Compare that window to today's date and to your intended contract start. A report covering a period that ended eighteen months ago tells you about controls that may no longer exist.

Ask for the period of the most recent report and the date the next one is due. Put both in the contract as an ongoing obligation rather than a one-time submission.

The scope statement. This is where most credentials fail. An ISO 27001 certificate carries a scope statement naming which parts of the organization and which services are covered. A certificate scoped to a provider's software development function does not cover its payroll processing operation.

Read the scope, and read it against the service you are buying. The same applies to an ISAE 3402 report: check that the control objectives cover payroll processing, statutory filing and data handling, not just IT general controls.

The exceptions section. A Type II report lists the deviations the auditor found during testing. Buyers skip this section because it looks technical. It is the most informative part of the document.

EXPERT TAKE

The report also carries a section on complementary user entity controls. These are the controls the auditor assumes *you* operate, and the provider's control effectiveness depends on them. Read this list carefully. It is where you discover that the provider's assurance assumes your HR team approves changes within a stated window, and that if you do not, the assurance does not extend to that gap.

8.3 What each credential proves, and what it does not

CREDENTIAL	WHAT IT PROVES	WHAT IT DOES NOT PROVE
ISO 27001 certificate	An information security management system exists and was assessed by an accredited body	That payroll processing is in scope, or that statutory calculations are correct
ISAE 3402 Type I	Controls were described fairly and designed suitably as at one date	That any control actually operated across a payroll cycle
ISAE 3402 Type II	Named controls operated effectively across a tested period, with exceptions listed	That the tested period covers your contract term, or that the scope includes Turkey
Data protection registration	The provider has met a registration obligation	Anything about how data is handled in practice
Industry award or ranking	A submission was made and assessed against the award's own criteria	Delivery quality for your country, size, or sector

8.4 Four questions to hand internal audit

If your organization has an internal audit or risk function, these four questions get the report reviewed properly without you needing to become an auditor yourself.

1. Does the audit period of the most recent Type II report overlap our intended contract term, and what is the date of the next report?
2. Does the scope statement explicitly include payroll processing and statutory filing for the country we are buying?
3. What exceptions were reported, what were the management responses, and did any exception recur from the prior period?
4. What complementary user entity controls does the report assume we operate, and do we operate them today?

ACTION

Ask for the full assurance report under a confidentiality agreement, not the certificate or the summary page. A provider that will share only a logo or a one-page attestation is telling you something about how the report reads.

SECTION TAKEAWAYS

1. ISO 27001 certifies a management system. ISAE 3402 reports on tested controls. They answer different questions and neither replaces the other.
2. Type I is a snapshot of design. Type II is evidence of operation across a period. For a monthly statutory cycle, only Type II is meaningful.
3. Read the audit period, the scope statement and the exceptions section before reading anything else. Scope is where credentials most often fail to cover what you are buying.

That gives you the evidence. Now you need a way to compare bidders that does not collapse into a preference.

09

The Weighted Provider Scorecard

A scorecard forces a committee to disagree explicitly rather than arrive at a consensus nobody can reconstruct.

9.1 Seven criteria and their weights

The version below is deliberately buyer side. It contains no criterion that only one type of provider can satisfy, and no criterion that requires you to have already decided. Send it to three bidders unchanged, including to us.

The weights are a starting point calibrated for a Turkish subsidiary of 50 to 500 employees with an established entity. Adjust them, but adjust them before you see the responses rather than after.

CRITERION	WEIGHT	SCORE 1	SCORE 3	SCORE 5
Turkish statutory competence	25%	Generic multi-country capability, no named Turkish specialist	Turkish specialists available, no depth demonstrated	Named Turkish compliance staff, correct 2026 parameters unprompted, incentive competence demonstrated
Delivery model and liability	20%	Undisclosed partner, no primary liability accepted	Partner disclosed, liability shared or capped narrowly	Direct delivery on own entity, or full primary liability for named partner performance
Assurance and data protection	15%	Certificate logos only, no report offered	Type I report, or Type II with unclear scope	Current Type II report, scope covers Turkish payroll, report shared under confidentiality
Technology and integration	15%	Manual file exchange, no employee access	Portal exists, integration by scheduled file transfer	Documented interfaces to your systems, employee self service, data export in your format
Service model and governance	10%	Shared inbox, no named contact, no service levels	Named contact, service levels offered but not measured	Named team, published service levels, monthly performance reporting against them
Transition and exit	10%	No parallel run offered, exit undefined	Parallel run offered, exit terms negotiable	Parallel run with written pass criteria, exit clause with data format and timeline stated
Commercial structure	5%	Opaque, change requests unpriced	Clear base fee, variable items listed	Full price list including off cycle runs, corrections, reporting, and exit assistance

9.2 The Turkey-specific question block

Attach these to your request for proposal verbatim. They are answerable in writing, and the quality of the answers separates bidders faster than any presentation.

1. Which legal entity will process our payroll, and in which country is it registered?
2. Which entity holds the social security authorization used for our filings, and under whose credentials are the monthly declarations submitted?
3. Name the compliance officer responsible for our statutory filings and describe the cover arrangement when that person is absent.
4. State the 2026 employer contribution rate you use in your cost model, and the current monthly earnings ceiling.
5. Which employer incentive regimes do you assess our workforce against, how often, and how is the result reported to us?
6. Describe your process when a statutory parameter changes mid-year. Who tells us, in what timeframe, and who is responsible for reprocessing affected periods?
7. If a filing is late or incorrect because of your error, who pays the resulting administrative fine and late payment charge?
8. What is your process for the monthly declaration deadline, and what is your internal cutoff for receiving our final data?

RISK

Question 4 is a live test, not a formality. A bidder still quoting the pre-2026 employer contribution rate or the old earnings ceiling is running a cost model built on superseded parameters. That is not a pricing disagreement. It is a signal about how the provider tracks statutory change.

9.3 The termination walkthrough as the live test

Ask every shortlisted bidder to walk through one scenario in a working session, without slides.

An employee with four years and two months of service is dismissed with notice on the eighteenth of the month. They have eleven days of accrued annual leave untaken. Their gross monthly salary is above the severance ceiling. Walk us through everything that happens, in order, and tell us what you need from us and when.

This scenario is chosen for a reason. Terminations are the single largest source of off cycle payroll payments, accounting for around 30 percent of them, according to Deloitte's global payroll benchmarking survey. In Turkey, one termination triggers several calculations at once, each governed by a different rule.

A competent answer covers the notice period tied to length of service, the accrued leave payment, and the severance calculation with its ceiling. It then covers the departure declaration to the social security institution, and how all of that interacts with the monthly declaration deadline. A weak answer covers severance and stops.

Watch for three specific things in the response.

Whether they name the notice period without checking. Under Article 17 of Labour Law No. 4857, notice runs on a graduated scale by length of service. It goes from two weeks for under six months to eight weeks for three years and above. Four years and two months means the longest bracket. A provider who has to look this up in front of you will not catch it at month end.

Whether they raise the ceiling reset. The severance ceiling changes twice a year, in January and July. A provider who calculates against a ceiling without asking which period the termination date falls into is calculating against a number that may be wrong by design.

Whether they ask about the data they need from you. Around 38 percent of off cycle payments originate upstream of payroll, in human resources or time and attendance data, according to the same survey. A provider who does not ask what your leave and time records look like, and how they will reach the payroll process, will be surprised by them later.

WORKED EXAMPLE

For the scenario above, a strong answer states the components before touching numbers:

- **Notice:** eight weeks, for service of three years and above, either worked or paid in lieu
- **Accrued leave:** eleven days, valued at the gross daily rate at the date of departure
- **Severance:** the statutory entitlement for each completed year plus a pro rata amount for the partial year, with each year's amount capped at the ceiling in force
- **Ceiling:** the figure for the half year containing the termination date, confirmed against the current circular rather than assumed
- **Filing:** the departure declaration to the social security institution, plus the effect on that month's declaration
- **From you:** confirmed last working day, approved leave balance, and any outstanding advances or deductions, by a stated internal cutoff

A bidder who produces this structure unprompted has run Turkish terminations. A bidder who produces a severance figure and nothing else has read about them.

SECTION TAKEAWAYS

1. Weight the criteria before you see the responses. Commercial structure deserves the lowest weight because the quoted fee is the smallest line in total cost of ownership.
2. The eight Turkey-specific questions are answerable in writing and expose the delivery chain, the parameter currency and the liability position at once.
3. Terminations cause roughly 30 percent of off cycle payments, and 38 percent of off cycle payments originate upstream of payroll. The termination walkthrough tests both facts at once.

Scoring tells you who is best. It does not tell you who is disqualified.

10

Red Flags, Implementation, and Exit

Some findings are not points on a scorecard. They end the conversation.

10.1 The disqualifiers

Any one of these justifies removing a bidder regardless of how well they score elsewhere. They are not preferences. Each one describes a provider who either cannot do the work or will not tell you who is doing it.

- **Refusal to name the processing entity.** Covered in Section 7. If the question takes more than one working day, the answer is already informative.
- **Refusal to share the assurance report under a confidentiality agreement.** A provider willing to show only a logo is choosing not to show the exceptions section.
- **A cost model using superseded statutory parameters.** If the employer contribution rate or the earnings ceiling in the proposal predates 2026, the model is wrong for every employee.
- **No named compliance officer.** "Our compliance team" is not an answer. Payroll accountability is individual, and so is a statutory filing.
- **No parallel run offered.** A provider confident enough to skip validation is confident about the wrong thing.
- **Exit terms that are undefined or require negotiation at exit.** This is discussed below, and it is the clause that decides what your position is worth for the entire contract term.
- **No service levels, or service levels with no measurement.** Deloitte's global survey found that 59 percent of organizations with fewer than 1,000 employees use no service level agreement at all to track their payroll provider. A Turkish subsidiary is usually in exactly that size band, which makes it statistically the least governed payroll in a group.
- **Deflecting an error liability question.** Question 7 in the scorecard block has a correct answer, and it is not "we would work with you to resolve it".

> **KEY FINDING**
>
> The same survey found that 58 percent of organizations have been with their current provider for more than five years, and 82 percent report being satisfied or very satisfied while naming compliance and accuracy as the areas most in need of improvement. High tenure and moderate satisfaction coexisting is what an unmeasured relationship looks like. Service levels are how you avoid joining that group.

10.2 Transition and parallel run

The transition is where outsourcing projects fail without anyone noticing. The provider is capable, the contract is sound, and the first live run produces figures nobody can reconcile because the historical data never arrived intact.

Four data categories carry the risk, and all four need explicit ownership before cutover.

Year to date cumulative bases. Turkish income tax is calculated on a cumulative annual base, so an employee's marginal rate depends on what they have already earned this year. A mid-year transition that loses the cumulative base produces incorrect tax on the first run and a correction on the second. Confirm in writing how the cumulative figures transfer and how they will be checked.

Severance accrual carry over. The provision on your balance sheet is built on service dates and historical pay. If service dates transfer incorrectly, every future severance calculation and every provision reported to your group is wrong from day one.

Leave balances and service dates. These drive notice periods, severance, and annual leave entitlement. Annual leave moves in steps at one year, five years and fifteen years under Article 53 of Labour Law No. 4857. They are also the records most likely to live in a spreadsheet outside the payroll system.

Historical filings and correspondence. You need the submitted declarations and any correspondence with the authorities, because a query about a prior period does not become someone else's problem when the provider changes.

The parallel run is how you verify all four. Run one full cycle in both systems and compare before you cut over, with pass criteria written down in advance.

PHASE	WORK	OWNER
Weeks 1 to 2	Contract signed, named team introduced, data inventory agreed, cutoff calendar set	Joint
Weeks 3 to 4	Historical data extracted and transferred, including cumulative bases and service dates	You, with provider specification
Weeks 5 to 6	Configuration built, employee records validated, reconciliation of headcount and pay elements	Provider, you verify
Weeks 7 to 8	Parallel run of one full cycle in both systems, variance analysis against written pass criteria	Joint
Week 9	Go or no go decision against pass criteria, cutover, or repeat parallel run	You decide
Weeks 10 to 12	First live run under supervision, first declaration filed, post run review	Provider, you observe

Set the pass criteria numerically and before the parallel run starts. A reasonable standard is zero variance on gross pay and on statutory contributions per employee, and a documented explanation for every net pay variance regardless of size. "Broadly matched" is not a pass criterion.

ACTION

Do not cut over in a month that contains a statutory parameter change, and do not schedule the first live run so that its declaration deadline falls in the same week as your group reporting close. The monthly declaration must be filed by the twenty sixth of the following month, and the premium paid by the end of that month. Build the cutover calendar backwards from those two dates.

10.3 Exit and data portability

Negotiate the exit clause while you can still walk away, which is before you sign and never again.

Three provisions matter. The first is a **data return obligation** that names the format and the timeline. "All relevant data" is not a format. Specify machine readable employee master data, full pay history with cumulative bases, service dates, leave balances and copies of submitted filings, delivered within a stated number of days of notice.

The second is a **transition assistance obligation** priced in the original contract. That way the cost of leaving is known when you join rather than quoted when you announce your departure. The third is a **continuity of service period** that keeps the provider running payroll during the handover. Without it, you face a month with no payroll at all.

Ask one question before signing: if we gave notice tomorrow, what exactly would we receive, in what format, and by when? A provider who can answer that from the contract has written a contract you can leave. That is the only kind worth entering.

SECTION TAKEAWAYS

1. Eight findings are disqualifiers rather than scoring points, including refusal to name the processing entity and a cost model built on superseded parameters.
2. Year to date cumulative tax bases, severance accrual data, service dates and historical filings are the four transition risks. A parallel run with written numeric pass criteria is how you verify them.
3. Negotiate data return format, priced transition assistance and a continuity period before signing. After signing, the exit clause is whatever you agreed to.

11

Your Turkish Payroll Decision, in Order

Everything in this guide reduces to three phases. Run them in this order.

Your Turkish Payroll Decision, in Order

Phase one: diagnose, before you contact anyone.

1. Rebuild your employer cost model on 2026 parameters, using the current employer contribution rate and the current monthly earnings ceiling. Identify every employee whose earnings sit between the old ceiling and the new one.
2. Count the hours your finance and human resources staff spend on payroll each month, and price them at loaded cost. This is your internal baseline.
3. List the errors and corrections of the past twelve months, and the administrative fines and late payment charges you have actually paid.
4. Check which employer incentive regimes your workforce may qualify for, and whether you are claiming them. Unclaimed incentives are a cost line with a negative sign.
5. Decide what you are actually buying: statutory risk transfer, capacity, incentive recovery, group governance, or a combination. Write it down in one sentence.

Phase two: evaluate, with the same instrument for every bidder.

1. Send the eight Turkey-specific questions in writing to every bidder, before any presentation.
2. Score responses against the weighted scorecard, with weights set before the responses arrive.
3. Run the termination walkthrough as a working session with each shortlisted bidder.
4. Request the assurance report under a confidentiality agreement, and check the audit period, the scope statement and the exceptions section.
5. Apply the disqualifier list. Remove any bidder who triggers one, regardless of score.

Phase three: contract, and protect the exit.

1. Agree service levels with defined measurement and monthly reporting against them.
2. Fix error liability in writing, including who pays administrative fines and late payment charges arising from provider error.
3. Define the parallel run and its numeric pass criteria in the contract, not in the project plan.
4. Negotiate data return format, priced transition assistance and a continuity of service period before signing.
5. Set the cutover calendar backwards from the monthly declaration deadline, avoiding months that contain a statutory parameter change.

12

Payroll Outsourcing with Datassist

We wrote a scorecard that we have to pass too. Here is how we answer it.

Payroll Outsourcing with Datassist

Datassist has processed Turkish payroll since 1999. That is more than twenty five years of running the same monthly statutory cycle described in this guide. We have run it through every parameter change, every ceiling revision and every incentive regime that has come and gone in that period.

Our clients range from local subsidiaries of international groups to Turkish companies of every size. Payroll for a Turkish entity is the work itself, not one market on a coverage map.

We deliver directly, on our own entity. Your declarations are filed under our own social security authorization, and no third firm appears on your filings without appearing on your contract. Where a specialist partner supports part of a client's service, we coordinate that partner and we stay the accountable party. When you ask the four delivery chain questions from Section 7, the answers are short. The entity that processes your payroll is the entity you contract with, the social security authorization is ours, and your named compliance officer is a person you will meet.

We hold both credentials, and we will show you the reports. Datassist operates an ISO 27001 certified information security management system. It also holds an ISAE 3402 assurance report on its service controls. As Section 8 argues, the credential matters less than the document behind it. So we share the report under a confidentiality agreement rather than the logo on a slide.

The Global Payroll Association named Datassist Best In-Country Payroll Provider of the Year in 2018, and again in 2020. We mention that as context rather than as evidence, for the reason given in the credentials table.

Incentives are a named service line. Our Incentive and Social Security Consultancy service exists because the incentive regimes described in Section 6 are specialist work with real recoverable value. It also exists because most organizations discover they have been claiming the general rate when they qualified for something better. This is the service line that most often turns a payroll engagement into a net positive line in the cost model.

You can test us before you commit to anything. Our Payroll & Legal Audit service reviews your existing payroll against current legislation and current parameters. It works the same way whether that payroll is run in house or by another provider. The output is a finding list rather than a proposal.

Buyers use it as a diagnostic for phase one of the checklist in Section 11. Some of them conclude that their existing arrangement is sound. That is a legitimate outcome and we would rather you reach it with evidence.

Our services are Payroll Outsourcing, PEO Service, Payroll Software, Payroll & Legal Audit, and Incentive and Social Security Consultancy. You already have a Turkish entity, so PEO Service is unlikely to be what you need, and we will say so rather than sell it to you.

SCORECARD CRITERION	HOW DATASSIST ANSWERS IT
Turkish statutory competence	Turkish payroll since 1999, named specialists, incentive advisory as a distinct service line
Delivery model and liability	Direct delivery on our own entity, no undisclosed in country partner, primary liability with us
Assurance and data protection	ISO 27001 certified and ISAE 3402 reported, full report shared under confidentiality
Technology and integration	Payroll Software with employee self service, plus integration to your existing finance and human resources systems
Service model and governance	Named team and named compliance officer, response times and service levels as specified in the written SLA agreement, reported monthly
Transition and exit	Parallel run with written pass criteria, data return format and timeline stated in the contract
Commercial structure	Scope and variable items priced at proposal, including off cycle runs and corrections

The honest summary is the one in Section 4. If your Turkish payroll is stable, correctly parameterized, fully claiming its incentives, and governed against measured service levels, outsourcing will probably not reduce your cost. If any of those four is not true, the gap is where the value is, and the audit will find it faster than a proposal will.

13

Next Step: Request a Payroll & Legal Audit

If you want to know where your Turkish payroll actually stands before you run a procurement process, start with the audit rather than the proposal.

Next Step: Request a Payroll & Legal Audit

A Payroll & Legal Audit reviews your current payroll against 2026 legislation and parameters. It checks your incentive eligibility against the regimes in force and returns a finding list you can price. It works whether your payroll is run in house or by an existing provider, and it gives you the internal baseline that phase one of Section 11 asks for.

If you would rather begin with the provider conversation, open with the eight questions in Section 9. We will answer them in writing before any meeting.

Bring your current per-employee price, your last twelve months of correction and off-cycle runs, and your incentive declaration codes if you have them. Those three inputs are enough to build the baseline that Section 5 describes.

Request a Payroll & Legal Audit

Datassist: Turkish payroll run directly, on our own entity, since 1999

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Statutory figures current as of September 9, 2026. Turkish payroll parameters change at least annually, and the severance ceiling changes twice a year. Before using any figure in this guide for a live calculation, confirm it against the current official circular.

This guide is prepared for general informational purposes and reflects legislation and statutory parameters in force in Turkey as of September 9, 2026. It does not constitute legal, tax, or financial advice, and it does not create an advisory relationship. Statutory parameters change, and the application of any rule depends on the specific facts of an employment relationship. Confirm every figure against the current official publication and obtain professional advice before acting on any part of this document.

Datassist Payroll Services · Payroll outsourcing in Turkey since 1999