GUIDE · EOR · TURKEY · 2026

Regulations You Need to Know Before Employing Staff in Turkey

A 2026 compliance guide for foreign HR teams hiring in Turkey.

In This Guide

A 2026 compliance guide for foreign HR teams hiring in Turkey.

What You'll Learn

- Decide whether your own entity, EOR / PEO, or payroll outsourcing is the right legal employer model.
- Identify the SGK, payroll, tax, and incentive checks that affect 2026 employer cost.
- Prepare employment contracts, work schedules, leave rules, and termination assumptions before hiring.
- Identify when EOR is the safer pre-hire route for a Turkey employee.

01

The Pre-Hire Question: Who Is the Legal Employer?

The first Turkey hiring decision is legal ownership, not payroll software. Before the first offer is issued, the company must know who appears as the employer in Turkey.

Entity, EOR / PEO, or Payroll Outsourcing

A foreign company can hire through its own Turkish entity. It can also use an EOR / PEO model where a local employer hires the employee on its behalf. Once the group has a Turkish employer entity, payroll outsourcing becomes another option.

These are not interchangeable labels. They decide who signs the employment contract, who reports the employee to SGK, who withholds payroll taxes, and who answers regulator questions.

The wrong model creates a hidden compliance gap. A company may assume a contractor can be managed like an employee, or that a global HR platform can employ someone before the Turkish employer record is ready. Turkish employment analysis looks at the substance of the relationship: control, continuity, reporting line, work tools, economic dependency, and integration into the business. If those facts look like employment, calling the person a contractor does not remove the risk.

HIRING MODEL	BEST FIT	LEGAL EMPLOYER	MAIN PRE-HIRE CHECK
Own entity	Long-term Turkey operation	Turkish group entity	Workplace and payroll registration ready
EOR / PEO	First hire or market entry	Local provider entity	Contract, SGK, payroll, and data roles clear
Payroll outsourcing	Entity already active	Client entity	Payroll calendar, filings, and controls mapped
Contractor	Independent service output	Contractor	No employee-style control or dependency

EXPERT TAKE

Across Turkey onboarding projects, Datassist sees the most friction when the legal model is chosen after the candidate accepts. Decide the employer model before offer approval, not during payroll setup.

HR Ownership Before the Offer Is Approved

For HR, the legal employer decision should become an approval gate. The offer owner should not be left to chase legal, payroll, immigration, finance, and IT after the candidate has already received a start date. A short pre-offer RACI prevents that scramble.

WORKSTREAM	HR QUESTION BEFORE OFFER	ACCOUNTABLE OWNER
Legal employer	Who signs the contract and carries employee liability?	Legal and HR
Payroll setup	Who opens the employee record and files SGK?	Payroll
Candidate promise	What start date can HR safely communicate?	HR operations
Data flow	Which systems receive candidate and employee data?	HR, legal, IT
Manager readiness	Does the manager know Turkey working-time limits?	HR business partner

The HR lens matters because the employee experience starts before payroll. A delayed SGK record, unclear employer name, or changed start date feels like an employer reliability issue to the candidate. It also creates internal pressure to let the person begin work before the compliance track is ready.

ACTION

Add a Turkey hiring approval step in the requisition workflow. Do not release the final offer until the employer model, payroll owner, data owner, and start-date owner are named.

What Regulators and Courts Will Care About

Labor Law No. 4857 governs the core private-sector employment relationship. Social Security and General Health Insurance Law No. 5510 governs SGK registration and premiums. Personal Data Protection Law No. 6698 governs HR data. International Labor Force Law No. 6735 governs foreign employees.

Those laws do not ask whether the global parent intended a quick hire. They ask whether there is an employment relationship and whether social security obligations were met. They also ask whether the employee received statutory protections, had the right work authorization, and had HR data processed lawfully.

WORKED EXAMPLE

- Scenario: A UK company engages one Istanbul product manager as a "consultant" for 12 months.
- Facts: Full-time schedule, company laptop, manager approval for leave, fixed monthly pay, no other clients.
- Practical risk: The relationship can be recharacterized as employment.
- Compliance impact: Back SGK, payroll tax exposure, employment claims, and termination cost may all appear at once.

When HR Should Block the Contractor Route

HR does not need to make the final legal ruling alone, but it should know when to stop the contractor path and escalate. If the role is full-time, managed inside the company, paid monthly, and presented to colleagues as part of the team, the contractor label is weak. The safer HR move is to force a legal-employer decision before the offer becomes a relationship.

RED FLAG	WHAT HR SHOULD ASK
Full-time availability expected	Is this really independent service work?
Company manager controls daily tasks	Why is this not an employee reporting line?
Fixed monthly payment	Is payroll tax and SGK being avoided?
Company email, tools, and team rituals	Is the person integrated into the business?

SECTION TAKEAWAYS

1. Choose the legal employer model before offer approval.
2. Contractor language does not defeat employee-style facts.
3. The first hire should have an owner for SGK, payroll tax, employment contract, and KVKK from day one.

02

Payroll Registration & 2026 Employer Cost

Turkey payroll is not salary plus a simple markup.

datassist

SGK Registration Before Work Starts

For Turkish employees, the usual rule is that SGK employment notification must be completed before the employee starts work. That is the control point many foreign teams miss because their internal HRIS workflow starts from the signed offer date, not the legal start date. In Turkey, the legal start date is not just an HR field. It drives social security timing, payroll period setup, and audit trail.

For foreign employees, work permit and SGK timing connect. The Ministry of Labor and Social Security states that foreigners with work permits and employers employing them must fulfill Law No. 5510 social security obligations within the legal period. Its foreign employee guidance also states that, in specified cases, SGK notifications made within 30 days of the permit start date or employer notification date are deemed timely.

What Changed in 2026

Law No. 7566 was published in Official Gazette No. 33112 on December 19, 2025, and amended Law No. 5510. Three payroll items matter for employers from January 1, 2026. The SGK contribution base ceiling increased from 7.5 times to 9 times minimum wage.

The long-term insurance total changed from 20 percent to 21 percent. That includes an employer share increase from 11 percent to 12 percent. The non-manufacturing Treasury incentive wording changed from four points to two points.

COST ITEM	2026 RULE TO CHECK	WHY IT MATTERS BEFORE HIRING
SGK ceiling	9x minimum wage contribution base	Senior salaries have a larger contributable band
Long-term insurance	Employer share increased to 12 percent	Cost rises across covered payroll
Treasury incentive	Non-manufacturing support reduced to 2 points	Service and tech employers may under-budget
Manufacturing incentive	Different incentive position may apply	NACE classification affects cost model

RISK

A 2025 Turkey salary budget may be wrong for a 2026 hire. Law No. 7566 changed both rate and ceiling mechanics, so senior roles and non-manufacturing workplaces need a refreshed gross-to-employer-cost model.

Budget With the Payroll Calendar, Not Only the Offer Letter

The offer letter should not be the only financial approval document. Before hiring, HR and finance should agree the gross salary, expected net salary, SGK base, incentive assumption, income tax progression, benefit treatment, meal or transportation support, and payroll cut-off calendar. This avoids a familiar problem: the employee sees one net expectation, finance approved a different employer cost, and payroll discovers the incentive assumption too late.

First Payroll Controls HR Should Own

The first payroll is where HR credibility is tested. Even when finance owns budget and payroll owns calculation, HR owns the promise made to the employee. The candidate heard a net salary expectation, a start date, benefit language, and a reporting plan. Those promises must survive the first payslip.

FIRST PAYROLL CONTROL	HR RISK IF MISSED	PRACTICAL FIX
Gross-to-net signoff	Candidate disputes net pay	Share a payroll-reviewed estimate before signature
Benefit cut-off	Meal or health benefit starts late	Confirm benefit start dates in onboarding tracker
Payroll calendar	Employee misses first-cycle inputs	Explain cut-off dates in the welcome pack
Bank details	First salary payment fails	Collect and validate bank data before start
Manager inputs	Overtime or leave not captured	Give manager a Turkey payroll input checklist

The practical HR move is to run a first-payroll rehearsal. Before the employee starts, HR should ask payroll to confirm the employee record, SGK timing, bank data, salary, benefits, tax assumptions, and cut-off date. This is a 15-minute check that prevents the first month from becoming a trust problem.

WORKED EXAMPLE

- Headcount: 20 Turkey employees.
- Average gross monthly salary: TRY 80,000.
- Monthly gross payroll: TRY 1,600,000.
- If the employer cost assumption is off by 2 percentage points: TRY 32,000 per month.
- Annual budget variance: TRY 384,000 before benefits, FX movement, and corrections.

First-Month Handover From HR to Payroll

The handover should not be a forwarded offer letter. HR should give payroll a clean first-month pack that shows what was promised, what was approved, and what still needs confirmation. That pack turns the first payroll from an interpretation exercise into a controlled process.

HANDOVER ITEM	WHY PAYROLL NEEDS IT
Signed contract and start date	Confirms legal period and SGK timing
Gross salary and net estimate	Prevents employee expectation mismatch
Benefit list and start dates	Controls taxable and non-taxable treatment
Work permit status if applicable	Aligns payroll start with authorization
Manager input owner	Captures overtime, leave, and absences

HR should also agree how first-month payroll questions will be handled. Employees usually ask HR, not payroll, when the first payslip looks different from the offer discussion. A clear escalation path keeps the answer fast and consistent.

EMPLOYEE QUESTION	FIRST RESPONDER	BACK-OFFICE SUPPORT
Net pay differs from expectation	HR	Payroll recalculates and explains gross-to-net
Benefit did not appear	HR operations	Payroll and benefits owner verify start date
Overtime or leave missing	Manager	HR confirms approval record and payroll input

SECTION TAKEAWAYS

1. SGK registration timing is a pre-start compliance item.
2. Law No. 7566 should be built into all 2026 Turkey hiring budgets.
3. Incentive eligibility is not a side note. It changes employer cost and should be checked before the hire is approved.

03

Employment Contracts, Working Time, and Benefits

Turkey employment contracts need local detail.

Contract Terms to Localize

Labor Law No. 4857 sets the baseline for employment contracts, working time, overtime, rest periods, annual leave, and termination. Contracts can improve employee rights, but they cannot remove statutory minimums. Before hiring, the employer should localize the contract rather than relying on a global template.

At minimum, the hiring pack should identify the legal employer, job title, workplace, remote work arrangement, gross salary, pay frequency, and working hours. It should also cover probation, benefits, confidentiality, IP, personal data notices, discipline, and termination. Fixed-term contracts need extra care because they generally require an objective reason. Repeating fixed-term contracts without a real reason can create employment continuity risk.

CONTRACT TOPIC	PRE-HIRE DECISION	COMMON FOREIGN-TEAM MISTAKE
Salary	Gross TRY or agreed FX-linked policy	Candidate discusses net, employer approves gross
Working time	Weekly schedule and overtime approval	Global "exempt" concept copied into Turkey
Probation	Up to 2 months in standard contracts	Longer trial period inserted from global template
Remote work	Workplace, equipment, OHS, data controls	Remote role treated as policy only
Fixed term	Objective reason and end date	Used for convenience without legal basis

ACTION

Create a Turkey-specific offer approval sheet with gross salary, net estimate, start date, SGK registration owner, work permit status, contract type, and KVKK notice status.

Working Time, Overtime, and Leave

Turkey uses statutory working time rules that foreign teams often underestimate. The normal weekly working time is 45 hours under Labor Law No. 4857. Overtime, rest days, public holidays, and annual paid leave need local tracking even when the company uses a global HRIS.

Annual paid leave is a statutory entitlement. The minimum is 14 working days after one year of service and 20 working days after five years and up to 15 years. It rises to 26 working days after more than 15 years.

Some employees have higher minimums because of age or sector-specific rules. The practical pre-hire point is simple: the leave accrual model must be loaded correctly before the employee appears in the global HR system.

Benefits and Policies

Benefits can create payroll treatment questions. Meal support, transportation, private health insurance, bonuses, equity, relocation support, remote work equipment, and allowances should be reviewed before they are promised. Some items may be partially exempt, some may be taxable, and some may change the SGK base depending on structure and documentation.

Manager Guidance Before Day One

The contract is not enough if the manager runs the role as if it sits in the home country. HR should brief the hiring manager before day one on working time, overtime approvals, annual leave, public holidays, probation, performance documentation, and remote work boundaries. This protects the employee experience and gives the manager a local playbook.

MANAGER TOPIC	WHAT HR SHOULD EXPLAIN	WHY IT MATTERS
Working time	Normal schedule, overtime approval, rest expectations	Avoids informal overtime exposure
Leave	Annual leave accrual and public holiday handling	Prevents HRIS and payroll mismatch
Probation	Trial period limit and feedback cadence	Keeps early exits documented
Remote work	Equipment, workplace, data security, OHS basics	Reduces remote-role ambiguity
Performance notes	Objective records from the start	Supports fair process if issues appear

This briefing should be short and operational. A manager does not need a labor-law lecture. They need to know which decisions require HR approval, which records must be kept, and which home-country habits do not translate to Turkey.

WORKED EXAMPLE

- Offer: TRY 90,000 gross salary, meal allowance, private health insurance, and annual bonus.
- Pre-hire review: Confirm payroll treatment for each benefit and whether the bonus is discretionary or contractual.
- Risk avoided: A year-end bonus promised in a global offer letter can become part of the employee expectation and payroll base if the wording is not controlled.

SECTION TAKEAWAYS

1. Localize the contract before signature.
2. Load working time, leave, and benefit rules before the first payroll.
3. Treat gross-to-net communication as a compliance and employee experience issue.

04

Foreign Employees and Work Permit Timing

A foreign national cannot simply start work because the Turkish entity or EOR is ready.

Domestic and Abroad Applications

Invest in Turkiye states that every foreigner intending to work in Turkey must obtain a work permit from the Ministry of Labor and Social Security. It also states that working without a permit is unlawful. First temporary work permits are issued for a maximum of one year for a specific workplace and position.

There are two main application routes. A domestic application generally requires the foreigner to hold a residence permit valid for at least six months, with exceptions determined by the authority. An application from abroad starts through the Turkish embassy or consulate in the country where the foreigner is a citizen or legally resides. The consular step creates a 16-digit reference number used in the E-Permit System.

ROUTE	TRIGGER	PRE-HIRE DEPENDENCY	TIMELINE RISK
Domestic application	Foreigner already in Turkey with qualifying residence permit	Residence permit validity and employment contract	Residence status may not qualify
Abroad application	Foreigner outside Turkey or no qualifying residence permit	Consular application and 16-digit reference number	Candidate cannot start until permit route is complete
Extension	Existing permit approaching expiry	Filed before expiry, commonly within the permitted extension window	Late filing can break work continuity

RISK

Do not set the same start date for a Turkish citizen and a foreign national unless the foreign national's permit path supports it. A signed employment contract does not replace work authorization.

Social Security After Permit Approval

The Ministry's social security guidance for foreign employees sets two start limits for applications made from abroad. The foreigner must start work within one month from the date of entry into Turkey. The start must also be within six months from the work permit start date. The same guidance ties employer social security obligations to Law No. 5510 and includes a 30-day timely notification rule in specified work permit timing cases.

This creates a sequencing issue. HR needs the candidate documents, contract, employer registry data, permit application data, travel plan, and SGK setup to point to the same start scenario. If travel moves, the payroll team needs to know before the SGK and payroll calendar are locked.

Candidate Communication During Permit Waiting Time

Foreign candidates often experience the work permit process as silence. HR can reduce dropout risk by turning the waiting period into a clear communication plan. The candidate should know which documents are needed, which step is with the consulate, which step is with the employer, and what work they cannot perform before authorization is complete.

TIMELINE POINT	HR MESSAGE TO CANDIDATE	INTERNAL OWNER
Offer accepted	Employment is conditional on work authorization	HR
Consular step	Candidate must complete reference-number process	Immigration owner
Employer filing	Employer submits application through the E-Permit System	Provider or legal
Approval pending	Candidate should not start Turkey work activity	HR and manager
Permit issued	Start date, SGK timing, and travel plan are confirmed	HR operations

The manager also needs the same message. If the candidate joins team calls, starts training, or handles customer work before authorization, the company may create a work-before-permit fact pattern. HR should define what is allowed during the waiting period and document it.

WORKED EXAMPLE

- Candidate: Egyptian sales manager hired for Istanbul.
- Planned start: September 1, 2026.
- Consular reference arrives late: August 28, 2026.
- Practical decision: Move the employment start date instead of letting the manager work remotely for Turkey before authorization is complete.
- Risk avoided: Unauthorized work, wrong SGK start date, and payroll correction in the first month.

SECTION TAKEAWAYS

1. Foreign national hiring needs a permit timeline, not only an offer timeline.
2. Domestic and abroad applications have different document and sequencing requirements.
3. The work permit start, actual entry date, SGK notification, and payroll start must reconcile.

05

HR Data, KVKK, and Cross-Border Systems

Turkey hiring creates HR data before employment starts.

What KVKK Changes in HR Operations

Personal Data Protection Law No. 6698 requires data controllers to inform data subjects at the time personal data is obtained under Article 10. Article 12 requires appropriate technical and organizational measures to prevent unlawful processing, unlawful access, and failure to protect personal data. Article 13 gives data subjects a request channel, and controllers must conclude requests within 30 days.

For a foreign employer, this is not only a legal notice issue. HR data often moves from Turkey to a global HRIS, payroll tool, applicant tracking system, benefits platform, or regional shared-service center. That means the company must map which data leaves Turkey, why it leaves, who receives it, what safeguards apply, and whether the employee notice accurately describes the transfer.

Cross-Border Transfer Rules After the 2024 Reform

KVKK Article 9 now includes transfer mechanisms such as adequacy decisions, binding corporate rules, standard contracts published by the Board, and written commitments with Board approval. The KVKK's English version states that standard contracts must be notified to the Authority within five business days after signature. The Authority also announced English translations of the cross-border transfer by-law and standard contract texts for public use on July 10, 2024.

Consent alone is a weak operational basis for routine HR data flows. It may still have a role in limited cases, but systematic HRIS, payroll, and group reporting transfers should be reviewed under the structured transfer mechanisms.

HR DATA FLOW	TYPICAL SYSTEM	PRE-HIRE KVKK QUESTION
Candidate documents	ATS or shared drive	Was the candidate informed at collection?
Employee master data	Global HRIS	Is cross-border transfer mechanism documented?
Payroll files	Payroll engine and bank file	Are processor roles and security controls defined?
Work permit data	Employer and authority portals	Are special categories and retention covered?
Performance data	Manager tools	Is purpose limitation clear?

ACTION

Before onboarding, prepare the Turkey employee privacy notice, processor list, cross-border transfer mechanism, retention schedule, and employee request workflow.

HRIS and Payroll Vendor Controls

For HR teams, KVKK is most practical at the system level. The company should map exactly where candidate and employee data goes before the first employee is created in the HRIS. This includes ATS records, payroll files, bank data, manager notes, benefit enrollment, work permit documents, and global reporting dashboards.

SYSTEM OR FILE	HR CONTROL	COMPLIANCE QUESTION
ATS	Candidate notice and retention rule	Is data kept after rejection?
HRIS	Access roles and transfer basis	Who outside Turkey can view the record?
Payroll platform	Processor terms and file security	Are bank and salary files protected?
Manager tools	Purpose and retention guidance	Are performance notes necessary and factual?
Shared drives	Folder owner and deletion rule	Is sensitive data copied outside approved systems?

The employee does not see most of this architecture. They do notice when payslips, identity documents, or salary records are handled casually. HR should treat data handling as part of trust-building, not only as a legal appendix.

Vendor and EOR Data Roles

The HR team should know whether the provider acts as controller, processor, or independent employer for each data flow. In an EOR / PEO model, the provider may be the legal employer for many employment records. In payroll outsourcing, the client entity remains the employer and the payroll provider typically processes payroll data under contract.

WORKED EXAMPLE

- System: US-hosted HRIS receives Turkey employee ID, salary, bank, and performance data.
- Pre-hire control: Map transfer basis, update employee notice, identify recipient groups, and confirm standard contract notification need.
- Operational owner: HR for notice, legal for transfer basis, payroll for data minimization, IT for access control.

SECTION TAKEAWAYS

1. KVKK work starts before the employee's first day.
2. Cross-border HRIS transfers need a documented mechanism.
3. Data roles change depending on whether you use own entity, EOR / PEO, or payroll outsourcing.

06

Termination, Severance & the Cost of Fixing Late

Turkey termination cost is created at hiring.

Notice and Job Security

Labor Law No. 4857 sets notice periods for indefinite-term employment contracts. The notice period depends on length of service. The scale is 2 weeks for less than 6 months and 4 weeks for 6 to 18 months.

It is 6 weeks for 18 to 36 months and 8 weeks for more than 36 months. Payment in lieu may be used, but the termination still needs procedural control.

Job security rules can apply when the workplace has 30 or more employees and the employee has at least 6 months of seniority. In that setting, termination generally needs a valid reason connected to performance, behavior, or workplace requirements. The practical lesson for a foreign manager is that poor documentation during employment makes termination harder later.

Severance and Final Payroll

Severance pay is generally calculated by reference to 30 days' gross wage for each completed year of service, subject to statutory rules and a periodically updated ceiling. It is not payable in every termination case, but it must be considered before the employment relationship starts because salary and recurring benefits can affect the calculation base.

Final payroll also includes unused leave, notice pay if applicable, benefit cut-off, expense reimbursement, equipment return, confidentiality reminders, and data retention actions. If the employee is a foreign national, the employer also needs to control work permit and residency implications.

PRE-HIRE ITEM	LATER TERMINATION IMPACT	HOW TO REDUCE RISK
Contract type	Fixed-term misuse can create disputes	Use fixed term only with objective reason
Probation wording	Trial exit may be contested if unclear	Keep within legal limits and document it
Benefits	May affect wage base or expectation	Define recurring and discretionary items
Performance process	Weak file creates job security risk	Set manager documentation rules early
Work permit	Role or employer changes affect status	Track permit owner and validity

RISK

A global "at-will" termination clause should not be copied into a Turkey contract. Turkey is a statutory employment environment, and local notice, valid reason, and severance rules need to be built into the hiring model.

Performance Documentation Starts in Onboarding

Termination risk is not solved at the end of employment. It is reduced by how HR sets expectations at the start. The manager should know the role objectives, probation feedback dates, escalation path, and documentation standard before the employee begins.

HR CONTROL	WHAT TO DOCUMENT	WHY IT HELPS LATER
Role scorecard	Core duties, success metrics, reporting line	Anchors performance conversations
Probation cadence	Feedback dates and meeting notes	Supports early issue handling
Manager escalation	When HR must be involved	Prevents informal local decisions
Warning process	Factual issue, employee response, next step	Creates procedural discipline
Exit estimate	Notice, leave, severance, benefits, permit impact	Avoids surprise final payroll cost

This is especially important for foreign managers who are used to at-will language. HR should not wait for conflict to explain local process. A short manager briefing during onboarding creates a cleaner employee experience and a safer exit path if the role fails.

WORKED EXAMPLE

- Employee: Turkey marketing manager, 14 months of service.
- Monthly gross wage: TRY 100,000.
- Termination planning: Check notice, unused leave, severance eligibility, recurring benefits, and job security documentation.
- Risk avoided: Finance approves only one month of salary, while the legal and payroll exit package requires a wider final settlement review.

SECTION TAKEAWAYS

1. Termination risk is shaped by decisions made before hiring.
2. At-will clauses do not solve Turkey statutory requirements.
3. Salary, benefits, documentation, and permit status should be exit-tested before the contract is signed.

07

When EOR Is the Right Pre-Hire Model

EOR is not just a faster entity alternative. For Turkey, it can be the control model that keeps HR from promising a start date before the employer infrastructure exists.

The EOR Fit Test

EOR is strongest when the company needs a real employee in Turkey before it is ready to run a Turkish employer entity. That usually means the business wants to hire a country lead, sales hire, engineer, or specialist quickly. HR may not yet have SGK registration, payroll operations, local contract templates, KVKK notices, and termination process ready.

HIRING SITUATION	WHY EOR FITS	WHEN ENTITY MAY BE BETTER
First Turkey employee	Local employer record and payroll setup are already available through provider	Long-term office and entity commitment is already approved
Market test	HR can hire without building full entity operations first	The company needs permits, leases, local invoicing, or regulated presence
Foreign manager relocation	Work permit, employment contract, and payroll start can be coordinated	Employer needs to sponsor through its own Turkish entity
Small specialist team	HR avoids building a full payroll function for 1 to 5 employees	Headcount is large enough to justify internal operations

The key HR question is not only speed.

It is whether the company can hire without creating a hidden compliance gap. If the answer depends on local employer setup, SGK start, work authorization, payroll calendar, and KVKK notices, EOR is a practical route to evaluate.

What a Turkey EOR Must Control Before Day One

Not every EOR conversation should start with price. For this topic, the buyer should first test operational ownership. A Turkey EOR should explain who signs the employment contract, files SGK, calculates payroll, handles employee questions, owns work permit coordination, and controls HR data flows.

PRE-HIRE CONTROL	WHAT DATASSIST EOR SHOULD MAKE CLEAR	HR BENEFIT
Legal employer	Which local entity employs the person	Candidate sees one accountable employer
Contract and onboarding	Turkey-localized contract, start date, and onboarding pack	HR does not rewrite global templates under pressure
Payroll and SGK	Registration timing, payroll calendar, and first-payslip checks	Reduces first-month employee trust issues
Work permit if needed	Permit route, document owner, and no-work-before-approval rule	Protects candidate experience and manager behavior
KVKK and records	Employee notice, data roles, and retention expectations	Gives HR a defensible data trail

EXPERT TAKE

The EOR decision should happen before the offer, not after entity setup stalls. Once HR has promised a start date, every missing compliance item becomes a candidate-experience problem.

EOR Buyer Red Flags

The buyer should be cautious if the EOR provider cannot explain Turkey-specific execution in plain operational terms. A country page is not enough. HR needs to know how the employee will actually be employed, paid, onboarded, supported, and exited.

ACTION

Ask the EOR provider for a pre-hire readiness walkthrough. It should cover legal employer, SGK timing, contract pack, payroll cut-off, work permit path, KVKK notice, manager briefing, and first payroll QA.

SECTION TAKEAWAYS

1. EOR is most useful when HR needs a lawful Turkey employee before entity operations are ready.
2. The right EOR conversation starts with ownership and start-date control, not only speed.
3. A Turkey EOR should give HR a clear pre-hire gate before the employee starts.

08

Pre-Hire Checklist for Employing Staff in Turkey

Use this checklist before issuing the offer, signing the employment contract, or opening payroll.

Start-Date Gate

#	CHECK	OWNER	DONE
1	Legal employer model selected: own entity, EOR / PEO, payroll outsourcing, or contractor	HR and legal	_____
2	Contractor relationship reviewed for employment reclassification risk	Legal	_____
3	SGK workplace and employee notification owner assigned	Payroll	_____
4	2026 Law No. 7566 cost assumptions included in budget	Finance	_____
5	Incentive eligibility checked by sector and workplace classification	Payroll	_____
6	Gross-to-net estimate reviewed before candidate communication	HR and payroll	_____
7	Turkey-specific employment contract prepared	Legal and HR	_____
8	Working time, overtime, leave, and public holiday rules loaded in HRIS	HR operations	_____
9	Benefits reviewed for payroll tax and SGK treatment	Payroll	_____
10	Work permit route confirmed for foreign national candidate	Immigration owner	_____
11	Permit start date, travel date, SGK date, and payroll date reconciled	HR operations	_____
12	KVKK employee privacy notice ready before data collection	Legal and HR	_____
13	Cross-border HR data transfer mechanism documented	Legal and IT	_____
14	Payroll provider or EOR data role documented	Legal	_____
15	OHS onboarding, remote work equipment, and training obligations assigned	HR operations	_____
16	Probation, notice, severance, and termination process reviewed	Legal and HR	_____

WORKED EXAMPLE

- Hiring plan: 1 Turkey country manager, 3 sales hires, 1 foreign technical lead.
- Minimum pre-hire pack: entity or EOR decision, SGK owner, 2026 payroll model, Turkey contract, work permit timeline, KVKK notice, and termination cost scenario.
- Practical output: A start-date gate. No employee starts until all seven items are green.

ACTION

Treat the checklist as a gate, not a document archive. If one item is blank, the risk has an owner and a start-date decision.

Minimum Evidence Pack

Before the first employee starts, the hiring team should be able to show a short evidence pack. The point is not bureaucracy. The point is to prove that HR, payroll, legal, finance, and the provider are working from the same start-date assumptions.

EVIDENCE ITEM	WHAT IT PROVES	WHO SHOULD OWN IT
Employer model note	Entity, EOR / PEO, payroll outsourcing, or contractor path is approved	HR and legal
Start-date memo	Contract date, SGK date, work permit date, and payroll period align	HR operations
Payroll cost sheet	2026 SGK, incentive, benefit, and gross-to-net assumptions are visible	Payroll and finance
KVKK data map	HRIS, payroll, ATS, and provider data flows are documented	Legal and IT
Manager briefing	Local working time, overtime, leave, and documentation rules are understood	HR business partner

If any one of these items is missing, do not treat the gap as an admin task. Treat it as a start-date risk. A candidate can accept the offer before every item is complete. The employee should not start work until the employer model, payroll registration path, work authorization, and data notices are controlled.

EXPERT TAKE

The strongest Turkey onboarding files are short and auditable. A one-page evidence pack with named owners prevents the common first-payroll scramble more effectively than a long policy folder that nobody checks.

First 90 Days

The first 90 days should confirm that the hiring model works in practice. HR should not wait for an annual audit to discover that payroll inputs, manager practices, data access, or permit dates drifted from the plan.

TIMING	HR CHECK	EVIDENCE TO KEEP
Day 1	Contract, SGK, privacy notice, equipment, and manager briefing complete	Onboarding checklist
First payroll	Salary, benefits, bank payment, and payslip match approved assumptions	Payroll QA note
Day 30	Manager confirms working time, leave, and performance expectations	HRBP check-in note
Day 60	Data access and benefit setup reviewed	Systems checklist
Day 90	Probation feedback, documentation, and ongoing compliance risks reviewed	Probation review note

This gives the ICP a practical operating rhythm. The goal is not to create more paperwork. The goal is to make the first Turkey hire predictable enough that the second and third hires can follow the same model.

09

EOR / PEO: How Datassist Clears the Pre-Hire Gate

Datassist helps foreign companies employ staff in Turkey through EOR / PEO when the business needs a lawful employee before its own Turkey employer operations are ready.

Get Started

The right EOR decision depends on three questions. Do you need the employee before entity setup is complete? Does HR need local ownership for contract, SGK, payroll, KVKK, and first payroll QA? Does the manager understand what cannot happen before work authorization and onboarding are complete?

PRE-HIRE MOMENT	HR RISK	HOW DATASSIST DELIVERS
Before offer	Wrong employer model or unrealistic start date	EOR fit review and local employer path
Before start	Contract, SGK, KVKK, and onboarding gaps	Turkey-localized employment setup and readiness checklist
First payroll	Net pay, benefit, or payroll-calendar mismatch	Payroll and SGK coordination with first-payslip controls
First 90 days	Manager process drifts from local rules	HR operating rhythm, manager guidance, and compliance follow-up

For companies without a Turkish entity, Datassist can support EOR / PEO hiring so the employee is onboarded through a Turkey-native employer structure while the client directs day-to-day work. The Datassist team connects the legal employer model, contract pack, SGK timing, payroll calendar, work permit dependency if relevant, and KVKK data handling into one pre-hire path.

Datassist has operated in Turkey since 1999, serves 500+ clients, and combines PEO Service, payroll outsourcing, payroll software, payroll and legal audit, and incentive and social security consultancy. For this guide's ICP, the value is simple: one accountable Turkey EOR partner who can tell HR what must be true before the employee starts.

Send Datassist your Turkey hiring plan before you commit to a start date. The team can review whether EOR / PEO is the right route. It can also map what must be ready before the offer, the first payroll, and the first 90 days.

Talk to Datassist to clear the Turkey pre-hire gate through EOR / PEO.

Compliance note: This guide is general educational content as of August 7, 2026. It does not replace legal, tax, payroll, or immigration advice for a specific case. Always verify final obligations against the current texts of Labor Law No. 4857, Law No. 5510, Law No. 6735, Law No. 6698, Law No. 6331, the Official Gazette, SGK, KVKK, and the Ministry of Labor and Social Security.

datassist

1.5M
1.5M payroll calculations per year

25+
25+ years in Turkey since 1999

500+
500+ active client engagements

ISO 27001
ISO 27001 + ISAE 3402 certified

2×
GPA Best In-Country Payroll Provider, twice

Clear The Turkey Pre-Hire Gate

Talk to Datassist

EOR / PEO setup run by Turkey employment specialists

datassist.com/en · hello@datassist.com · linkedin.com/company/datassist-hr