

Social Security and Labor Legislation Circular No: 89

Istanbul, December 13, 2021

Subject: Principles and procedures regarding electronic notification in terms of Social Security Institution (SSI) practices.

As you may know, the Regulation on the Electronic Notification by the Social Security Institution (SSI) has been published on 01.10.2021. This time, the procedures and principles regarding the implementation have been announced by the SSI with the Circular dated 10/11/2021 and numbered 2021/38.

SSI will carry out e-notification transactions through its own technical infrastructure, and the following issues are explained in summary in the Circular;

1. Who are obliged to obtain an e-notification address?

All employers (individuals or legal entities and institutions and organizations not having legal entity) employing personnel in the status of 4/a (worker-former SSI) and 4/c (civil servant) subject to Law No. 5510 are obliged to obtain an electronic notification address and use this system. It is optional for individuals other than employers to obtain an electronic notification address. Those who desires to be notified electronically on demand must now use the electronic notification system.

2. Application period for employers obliged to obtain e-notification address

2.a. In terms of employers carrying out activities before 01.10.2021 and employing insured employees after aforementioned date:

While these employers have to make their applications within 3 months following the date of 01.10.2021; due to the increased workload, with the new announcement made by SSI, the deadline of this period has been determined as 31.01.2022 instead of 31.12.2021

2.b. In terms of employers employing insured employees for the first time after 01.10.2021

These employers, on the other hand, are obliged to obtain an e-notification address within three months from the beginning of the month following the month in which the insured employee is employed.

Example: The employer, which started to employ insured employees for the first time on 15.11.2021, has to take e-notification address within 3 months from 01.12.2021 until 28.02.2022.

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3. Application type

Addressees who will receive and use an electronic notification (e-Notification) address should make an application at www.turkiye.gov.tr (via e-Devlet [e-government portal]). Applications can be made differently for three groups.

- a) Users/insured employees not having employer registration on SSI shall make their applications through selecting "Individuals Optional" option to view their notifications,
- b) Employer itself or employer representative in terms of individual employers through selection "Individual Employer" option, and
- c) Legal entity employers shall select "legal entity" option and the person making the application should be included on Central Registration System (MERSİS) or SSI Company registration as director/manager/legal representative.
- d) Other issues

✚ The addressees who have to obtain an electronic notification address will apply separately by using the "Individual Optional" option in order to receive the notifications arising from their personal transactions (borrowing, registration, etc.). In terms of employers, having legal entity, electronic notifications arising from personal transactions will not be sent to directors/managers/legal representatives and to real person employers other than these, unless there is a "Individual Optional" application.

✚ In addition, for real person employers, the employer or one of the employer's representatives, for legal person employers, each director/manager/legal representative may authorize third parties to view the notifications. These authorized persons will be referred to as sub-accounts.

✚ Tax identification number shall be used for application made regarding legal entity while T.R. Identity number shall be used for real person while performing e-notification transactions. It is not required to obtain an electronic notification address for the newly registered company in case an application file for a new company is registered under the identical tax identification number for legal entities and identical T.R. Identity number for individual and notifications regarding newly registered company can be monitored through the e-notification address for which an application has been made previously.

✚ If there is no one remaining to represent the legal entity, the newly assigned representative has to make an application via e-government within three months from the date of such assignment.

✚ If there is more than one manager on behalf of the legal entity, it will be sufficient for a single manager to apply for an e-notification. Following the application made by an executive, other administrators will be able to view the e-Notifications received on behalf of the legal entity without any application, delete this application provided that no notification has been sent before, and add new users as sub-accounts.

✚ If the application made by any administrator is deleted, the e-Notification application made on behalf of the legal entity will also be deleted, and users added to the sub-account by other administrators and administrators will also be inactive. In this case, a new application must be made on behalf of the legal entity.

✚ The guide regarding the application procedures to receive e-notification has been published separately in the annex of the Circular.

4. Principles and procedures regarding sending and delivering the electronic notification to the addressee

- ✚ The documents to be notified by the General Directorate of the Institution/ Social Security Provincial Directorate / Social Security Center will be signed electronically and sent to the electronic address of the addressee.
- ✚ The document signed in the electronic environment will be deemed to have been notified on the 5th day following the date it is sent to the electronic address of the addressee.
- ✚ When the e-Notification is sent, an information message will be sent to the addressee's mobile phone number registered in the e-Government system via SMS and/or e-mail address.
- ✚ Whether the document is read by the addressee or not, not read for any reason, or failures in the information message will not affect the validity of the notification.
- ✚ Even if the document is read by the addressee previously, it will be deemed to have been notified on the fifth day following the date it is sent to the e-address. However, the addressee will be able to pay an administrative fine with a discount before the fifth day. In case of both payment and objection, the 15-day objection period will start from the day following the fifth day in any case.

5. Deactivating the electronic notification address

- ✚ The e-notification address will be deactivated as of the date on which the trade registry record of legal entities is deleted (including change of type, merger).
- ✚ In cases where it is determined by the Institution that the death or absence of the person concerned has been decided in real persons, the e-notification address will be deactivated ex officio as of the date of death/decision.
- ✚ The e-notification address will be deactivated when the opportunity to benefit from the notification service is no longer due to legal and actual reasons such as restriction, entering a penitentiary institution or military service.
- ✚ The electronic notification address of the deceased/absent person will also be deactivated if an application is made to the Institution by the heirs.
- ✚ Except for these cases, it will not be possible for those who are included in the electronic notification system, either mandatory or optional, to deactivate their addresses on the system.

6. Other issues

- ✚ In the event that electronic notification cannot be made for a compulsory reason, notification will be made to the addressees to whom electronic notification should be made, in accordance with the provisions of the Notification Law No. 7201 and Law No. 6183.
- ✚ Sickness reports, which can be viewed by employers in the "Notification Input System regarding not being able to work", are excluded from the scope of electronic notification, as they replace the notification of non-working notification to the SSI.



The above Circular is called to your attention attached to our circular.

Yours sincerely,
Kuzey YMM ve Bağımsız Denetim A.Ş.
Erkan Baykuş

Our explanations provided above include general information on the issue. EY and/or can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.