

Circular

31 October 2022

Circular No: 100

Subject: Explanations have been made regarding obtaining wages from multiple employers in terms of public administrations and private sector.

With the Income Tax General Communiqué with serial number 321 published in the Official Gazette dated October 30, 2022, explanations have been made on the taxation of wages obtained from more than one employer in public administrations and private sector.

-In accordance with article 1 of the Communiqué, in the event that wages are collected from more than one public administration within the scope of the general budget at the same time or in case of transfer from one of these public administrations to another, examples and explanations regarding the evaluation of the wages received within the scope of the legislation have been amended.

- In accordance with article 2 of the Communiqué, an explanation has been made regarding taking into account the cumulative base in terms of wage income obtained from multiple private sector employers simultaneously within a year. Accordingly, wage income obtained from multiple employers simultaneously within a year can be subject to withholding through taking into account the cumulative base provided that employee requests and employers accepts to do so.

The communiqué has entered into force on its publication date (October 30, 2022).

Our explanations provided above include general information on the issue. No responsibility 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.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.