

## Circular

5 July 2024

Circular No: 50

### Subject: Domestic and abroad daily allowance amounts exempted from income tax (01.07.2024-31.12.2024).

Civil servant coefficients which shall be applied in 01.07.2024-31.12.2024 in scope of articles 4 and 7 of Public Officials Arbitration Board Decision published on Official Gazette dated September 03, 2023 have been determined.

The table demonstrating the new income brackets calculated through using domestic daily allowance amounts exempted from income tax and above coefficients required to be applied in the same period is as follows: (Table 1).

On the other hand, foreign currency amounts of overseas daily allowances determined according to Presidency Decree numbered 8104 published on Official Gazette dated January 18, 2024 is attached to our circular. (Table 2).

In addition, the following issues should be taken into account in terms of overseas daily allowance implementation:

- In terms of temporary overseas travels and accommodations covering multiple countries, daily allowance amount regarding related country for staying periods in each country is taken as basis.
- For the first 10 days of overseas travel and residence period, amounts which are demonstrated attached to our circular can be paid as 50% more.

**Table 1:**

Gross monthly amount (TRY)	Allowance amount exempted from income tax (TRY)
22.832,79 and more	480
22.669,39 - 22.832,78	465
20.672,23 - 22.669,38	435
18.130,41 - 20.672,22	420
15.039,36 - 18.130,40	405
15.039,35 and less	400

**Table 2:**

Countries	Allowance amount	Currency	Countries	Allowance amount	Currency
USA	182	US Dollars	Switzerland	283	Swiss frank
Germany	164	Euro	Italy	152	Euro
Australia	283	Australian dollar	Japan	31.405	Japanese Yen
Austria	166	Euro	Canada	244	Canadian Dollar
Belgium	161	Euro	Kuwait	50	Kuwaiti dinar
Denmark	1.238	Denmark Krone	Luxembourg	161	Euro
Finland	148	Euro	Norway	1.193	Norwegian krone
France	160	Euro	Portugal	155	Euro
Netherlands	156	Euro	Saudi Arabia	617	Saudi Arabia riyal
England	115	British Pound	Greece	158	Euro
Ireland	155	Euro	Kosovo	123	Euro
Spain	158	Euro	Other EU countries	127	Euro
Sweden	1.359	Swedish Krone	Other Countries	157	US Dollars

*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.