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NEWS REPORT

Country:	Turkey
Title:	Law no. 6663 amending Income Tax Law and Some Other Laws
Date:	26 February 2016
Expert:	Nurhan Süral
<u>Context</u>	
Issue at stake:	Work-life balance initiatives
Ground of discrimination:	Sex
Source:	Legislation
Field:	Employment; pregnancy and maternity
Applicable law:	Civil Servants Law (Law no. 657); Labour Law (Law no. 4857); Unemployment Fund Law (Law no. 4447); Law no. 6663 amending Income Tax Law and Some Other Laws; Law amending the Law on Primary Education and Education (Law no. 6287)

Content

Law/policy development: Law no. 6663 amending Income Tax Law and Some Other Laws (*Gelir Vergisi Kanunu ile Bazı Kanunlarda Değişiklik Yapılmasına Dair Kanun*) was published in the Official Gazette of 10 February 2016 and became effective on its publication date. Law no. 6663 amends the Civil Servants Law (Law no. 657), the Labour Law (Law no. 4857) and the Unemployment Fund Law (Law no. 4447) and brings new legal measures to facilitate the reconciliation of work, private, and family life. The new legal measures include:

- *Part-time work as an option for female civil servants:* A female civil servant may opt for part-time work (half of the statutory working time, which is 40 hours per week) following the end of fully paid maternity leave. This will be in the amount of two months for the first child, four months for the second child, and six months for the third child. The duration of part-time work will be longer in case of multiple births (specified periods plus one month) or if the child is disabled (12 months) (Law no. 657, Art. 104/F). She will receive full salary from public employer as if she worked full-time. The periods are the same for adoptive female servant parent. Female civil servant may commence her two-year unpaid maternity leave after paid maternity/adoptive leave, or start after the expiration of part-time work (Law no. 657, Art. 104/F).
- *Part-time work as an option for civil servant mother and/or father:* A civil servant woman who has given birth and/or her civil servant husband has the option of working part-time until the first day of the month following compulsory schooling age of the child. Compulsory schooling age starts at the end of September when the child is aged five years. A civil servant who opts for a time reduction of 50 % will be paid half the regular salary (Law no. 657, Additional Art. 43).
- *Leave for adoptive civil servant parent(s):* This applies if a child is adopted when he or she is less than 3 years old. There will be eight weeks' paid leave (same as post-

natal leave) for adoptive civil servant parent(s) (Law no. 657, Art. 104/A). Upon request, adoptive civil servant parent(s) will be granted an unpaid leave of 24 months after paid adoption leave, or to start after the expiration of part-time work (Law no. 657, Art. 108/C).

- *Promotions are to continue during the unpaid maternity leave of 24 months:* A civil servant is entitled to an 'upgrade (degree)' (also meaning an increase in salary) following each year of service (horizontal upgrade, '*kademe ilerlemesi*') and following 3 years of service (vertical upgrade, '*derece ilerlemesi*'). A civil servant on her unpaid maternity/adoption leave will have these entitlements (Law no. 657, Art. 36/C/8; Additional Art. 42).
- *Death of a woman worker at birth or maternity leave:* If a woman worker dies during birth or during maternity leave, the unused period of post-natal leave will be granted to the worker father. This was previously only available for civil servant fathers, and now it is also granted to all worker fathers (Law no. 4857, Art. 74/1).
- *Leave for adoptive worker parent(s):* This applies if a child is adopted when he or she is less than 3 years old. There will be eight weeks' paid leave (same as post-natal leave) for the adoptive worker parent(s). Adoptive worker parent(s) will also be entitled to the 6-month unpaid leave upon request (Law no. 4857, Art. 74/2, 6).
- *Part-time work as an option for woman worker:* A woman worker may opt for part-time work (half of statutory working time, which is 45 hours per week) following the end of paid maternity leave. This will be in the amount of 60 days for the first child, 120 days for the second child, and 180 days for the third child. The duration of part-time work will be longer in case of multiple births (specified periods plus 30 days) or if the child is disabled (360 days). The periods are the same for adoptive parent(s) (Law no. 4857, Art. 74). If she opts for a time reduction of 50 %, she will receive half of her regular wage from her employer. For the remaining period she will be paid from the Unemployment Fund. The daily amount of this payment (allowance) will be the daily gross minimum wage (Law no. 4447, 53/B/g; Additional Art. 5).
- *Part-time work as an option for woman worker and/or her husband:* A woman worker who has given birth and/or her (worker) husband has the option of working part-time until the first day of the month following compulsory schooling age of the child. She/he will be paid half of her/his regular wage for a time reduction of 50 %. A request for this option cannot constitute a valid reason for an employer to terminate his/her contract (Law no. 4857, Art. 13).

Key points of analysis: A Draft Law amending a number of laws and statutory decrees with the aim to protect families and a dynamic demographic structure (*Ailenin ve Dinamik Nüfus Yapısının Korunması Amacıyla Bazı Kanun ve Kanun Hükmünde Kararnamelerde Değişiklik Yapılmasına Dair Kanun Tasarısı*) was submitted to the Parliament by the Government on 26 January 2015. The draft Law was not enacted at that time. Two general elections followed, one in June and the other in November 2015. Following the convention of the new Parliament, many provisions of the Draft Law were redrafted and submitted under the title 'Law amending Income Tax Law and Some Other Laws.' Demographic ageing is accelerating in Turkey and placing additional strains on welfare system. The Government deems it necessary to promote an increase in the birth-rate and at the same time an increase in the employment rate of women which may be realized by means of specific legislation and measures to combine work, private life and family life more effectively. These measures inherent in Law no 6663 aim at achieving work life balance. They are employment-friendly in the sense that they do not bring financial burden for the employers. These new legal measures have also lessened the wide gap between the female civil servants and female workers. These measures may work well in the public sector and in big private enterprises. There are doubts as to whether these rules will be equally applicable in small enterprises. In small enterprises, face to face relations are important and employers may favour employment of male workers, seeing (young) female labour as 'problematic'.

Internet link source:

All accessed via Official Gazette website: <http://www.resmigazete.gov.tr>, accessed 20 February 2016.