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TURKEY EXTENDS EMPLOYER DEADLINE FOR AUTOPENSION COMPLIANCE

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Employers in Turkey now have until 27 Feb 2019 to enroll all eligible employees in a pension scheme as required by the country's auto-enrollment initiative, the government has announced. Employers that miss the extended deadline could face administrative fines. The announcement also clarifies other aspects of employers' pension auto-enrollment requirements, including the calculation of workforce size and the age threshold for employee enrollment.

KEY POINTS

- Employers that didn't enroll their employees by 27 Dec 2018 will be compliant if they do so by 27 Feb 2019. Under the law, employers with five or more employees should have enrolled them in a pension plan by 27 Dec 2018.
- All employees on the company's payroll will be included in the calculation for determining the organization's workforce size. However, employees who are categorized in social security Section 4.a or 4.c, or who are over 45, aren't included in this calculation.
- "Insured employees" (categorized in Section 4.a) reported by the employer to the Social Security Institution (SGK) for purposes of "total Insured information" are included in the "monthly premium and service document."
- The law requires employers to enroll all Turkish nationals under age 45, but this age threshold will be disregarded if an employee changes jobs but was already enrolled in a plan by the former employer and remains an active plan member. Confirmation of an individual's pension plan status can be obtained from the pension company. The following rules apply when determining the age threshold:
 - If the employee's required enrollment date was prior to 27 Dec 2018, the age determination is 1 Jan 2017.
 - If the employee's required enrollment date is after 27 Dec 2018, the age determination is the first day of the relevant year.
- Employers that failed to meet the law's original implementation can submit the first employee contributions to the pension company by 27 Feb 2019. However, employee contributions can't be backdated and must be made for the relevant month.

RELATED RESOURCES

- [Announcement on Pension Auto-enrollment](#) (Ministry of Treasury and Finance, 16 Jan 2019)

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