

BİLGENER CIRCULAR

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A Salary Cap Has Been Introduced for Employees Working in Technology Development Zones and R&D and Design Centers Within the Scope of Tax Incentives

Pursuant to Articles 11 and 19 of Law No. 7555, the portion of the salaries paid to R&D, design, and support personnel employed in Technology Development Zones and R&D and Design Centers shall benefit from the income tax withholding incentive and stamp tax exemption up to an amount not exceeding forty times the gross monthly minimum wage.

This limitation shall enter into force as of **August 1, 2025**.

Furthermore, the aforementioned cap shall be applied monthly and separately for each employee. In other words, as long as an employee's monthly salary does not exceed forty times the gross minimum wage, the tax incentives provided under Laws No. 4691 and 5746 shall continue to be applicable without any adverse effect resulting from this limitation. However, in cases where the employee's monthly salary exceeds this threshold, only the portion up to forty times the gross minimum wage shall be eligible for the income tax withholding incentive and stamp tax exemption. No incentives shall apply to the portion exceeding the cap.

Best Regards,

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