

Law no. 5510	Subject	Act violating the law	Fine explanation	Amount	Maximum fine
102-a/1	Statement of employment	Failure to submit the insured employment statement and general health insurance entry declaration within the legal period, or submit within the legal period but not in accordance with the form and procedure determined by the Institution, or not to submit it online although required.	Monthly minimum wage for every statement.	13.414,50 TL	
102-a/1 102 2nd clause	Statement of employment	Late submission (15 days from the date of notification) of the insured employment declaration and general health insurance entry declaration within 30 days after the expiry of the legal period and the relevant penalties. (Except for the court decision, the determinations made by the officers assigned to supervision and control of the Agency, or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations).	¼ of the fine 102-a/1.	3.353,625 TL	
102-a/2	Statement of employment	Understanding from the court decision, from the determinations of the supervisors, from the information and documents obtained from banks, revolving funds, public administrations and institutions and organizations established by	For those obliged to make the declaration, for each declaration 2 times the minimum wage.	26.829 TL	

		law, that the insured's employment declaration is not submitted.			
102-a/2	Statement of employment	Understanding that the insured's employment declaration is not issued for the second time in a year, from the court decision or from the findings made by the inspectors of the Agency or other public administrations, or from the information and documents obtained from banks, revolving funds, public administrations and institutions and organizations established by law.	<b>5 times the minimum wage</b> applies for each insured.	<b>67.072,50 TL</b>	
102-a/3	Statement of employment	After the above determination that the insured is not given the employment declaration based on the workplace, it is understood that the declaration is not given again in one year in one of the above-mentioned (102-a / 2) situations.	For those obliged to submit the declaration, this time <b>5 times the minimum wage</b> for each declaration.	<b>67.072,50 TL</b>	
102-b/1	Statement of employment	Those who do not submit the workplace declaration within the legal period, although it is given within the legal period, those who do not give in accordance with the procedure or those who do not send in the aforementioned environment although it is obliged by the Institution to send them online	<b>3 times the minimum wage</b> for public administrations and those who have to keep books on the basis of balance sheet.	<b>40.243,50 TL</b>	
102-b/1	Statement of employment	If the workplace declaration is given automatically within 30 days after the	The penalties foreseen in the 102-b clause are applied over the amount	<b>10.060,875 TL</b>	

102 ikinci fıkra		<p>legal period has expired and the penalties in question are paid by the relevant persons within 15 days following the date of notification. (Except for the court decision, the determinations made by the officers assigned to supervision and control of the Agency, or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)</p>	<p>corresponding to the rate as stated below.</p> <p>3 times <math>\frac{1}{4}</math> of the minimum wage for public administrations and those who have to keep books on the basis of balance sheet.</p>		
102- b/2	Statement of employe nt	<p>Those who do not submit their workplace declaration within the legal period, those who do not submit it within the legal period but in accordance with the form and procedure determined by the Authority, or those who do not send it in the aforementioned environment although it is required by the Authority to send it online.</p>	<p>Twice the minimum wage for those who have to keep other books.</p>	<b>26.829 TL</b>	
102- b/2 102 ikinci fıkra	Statement of employe nt	<p>After the legal period of the workplace declaration has expired, the relevant authorities automatically within 30 days and if the said penalties are paid within 15 days from the day following the date of notification. (Except for the court decision, the</p>	<p>Below are the penalties stipulated in 102-b clause. As stated, it is applied over the amount corresponding to the rate.</p> <p>2 times the minimum wage for those who have to keep other books.</p>	<b>6.707,25 TL</b>	

		determinations made by the officers assigned to supervision and control of the Agency, or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)			
102-b/3	Statement of employment	Those who do not submit their workplace declaration within the legal period, those who do not submit it within the legal period but in accordance with the form and procedure determined by the Authority, or those who do not send it in the aforementioned environment although it is required by the Authority to send it on the internet, electronic or similar media.	<b>One minimum wage</b> for those who are not obliged to keep books.	<b>13.414,50 TL</b>	
102-b/3 102 ikinci fikra	Statement of employment	If the workplace declaration is given automatically within 30 days after the legal period has expired and the penalties in question are paid by the relevant persons within 15 days following the date of notification. (Except for the court decision, the determinations made by the officers assigned to supervision and control of the Agency, or the investigations,	The penalties foreseen in the 102-b clause are applied over the amount corresponding to 1/4 as stated below, as of the monthly minimum wage for those who are not obliged to keep books.	<b>3.353,625 TL</b>	

		audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)			
102-c/1	Monthly Premium and Service document	Those who do not submit the original or additional monthly premium and service documents within the specified period, but do not give it in the manner and method determined by the Institution, or For each act to those who do not send in the aforementioned online environment although it is obliged to send in a similar environment.	If the document is original, the fine is not to exceed twice the monthly minimum wage, 1/5 of the monthly minimum wage per the number of insured registered in the document.	<b>2.682,90 TL</b>	<b>26.829 TL</b>
102-c/2	Monthly Premium and Service document	Those who do not submit the original or additional monthly premium and service document within the specified period, those who give them within the specified period but not in the manner and method determined by the Institution, or those who do not send them in the aforementioned environment although they are obliged by the Institution to send online.	If the certificate is additional, one-eighth of the monthly minimum wage per number of insured registered - not exceed twice the monthly minimum wage.	<b>1.676,81 TL</b>	<b>26.829 TL</b>
102-c/3	Monthly Premium and Service document	Those who do not submit the original or additional monthly premium and service documents within the specified period, those who do give them within the	In the event that the additional document is issued by the Institution for less than 30 days of notification per month, half of the monthly minimum wage per number of insured	<b>6.707,25 TL</b>	<b>26.829 TL</b>

		specified period but not in the manner and method determined by the Institution, or those who do not send them in the aforementioned environment although they are obliged by the Institution to send them online.	registered in each additional document, provided that it does not exceed twice the monthly minimum wage.		
102-c/4	Monthly Premium and Service document	Those who do not submit the original or additional monthly premium and service document within the specified period, those who do not give them within the specified period but do not give them in the manner and method determined by the Institution, or those who do not send them in the aforementioned environment although they are obliged by the Institution to send them in the internet, electronic or similar environment for each act.	If the document is related to insurance holders whose services or earnings are not reported to the Institution or whose services or earnings are understood to be incomplete or not reported to the Institution, whether the document is original or additional, the employer will be fined 2 times the monthly minimum wage, notwithstanding that it is not arranged by the employer.	<b>26.829 TL</b>	
102-d	Missing labor	The amount of incomplete workmanship determined not to be notified to the Agency based on the reports issued by the Institution's officers charged with supervision and control, or independent accountant financial advisors and certified public accountants.	2 times the monthly minimum wage for each month in which the missing labor that is determined to be not notified.	<b>26.829 TL</b>	
102-e/1	Failure to submit documents	Those who do not submit their workplace books, records and documents within 15 days without force majeure despite a	For public administrations and those who are obliged to keep books on the basis of balance sheet, <b>12 times the monthly minimum wage.</b>	<b>160.974 TL</b>	

		written notice made by the Authority.			
102-e/2	Failure to submit documents	Those who do not submit their workplace books, records and documents within 15 days without force majeure despite a written notice made by the Authority.	For those obliged to keep other books, 6 times the monthly minimum wage.	<b>80.487 TL</b>	
102-e/3	Failure to submit documents	Those who do not submit their workplace books, records and documents within 15 days without force majeure despite a written notice made by the Authority.	<b>3 times the minimum wage</b> , if not required to keep books.	<b>40.243,50 TL</b>	
102-e/4	Documents submitted - invalid record	Although submitting all the books and documents within the given time, in case there are registration invalidities specified in the article.	<b>Half of the monthly minimum wage</b> for each calendar month in which invalidity occurs (not exceeding the total administrative fine, which will be applied for failure to submit according to the type of book kept).	<b>6.707,25 TL</b>	
102-e/4	Documents submitted - invalid record	The submitted books are among the books that must be certified before they are used.	For those who are obliged to keep books on the basis of balance sheet, <b>12 times the monthly minimum wage.</b>	<b>160.974 TL</b>	
102-e/4	Documents submitted - invalid record	If the submitted books are kept uncertified although they are among those that must be certified before they are used, the books are deemed invalid.	For those obliged to keep other books, <b>6 times the monthly minimum wage.</b>	<b>80.487 TL</b>	
102-e/4	Documents submitted - invalid record	If a book that should be kept on the basis of balance sheet in accordance with the Tax Procedure Law has been kept on the basis of operating ledger and submitted.	The operating ledger submitted is deemed invalid and the company is fined <b>12 times the monthly minimum wage.</b>	<b>160.974 TL</b>	

102-e/5	Documents submitted - invalid record	The submitted monthly wage payroll is deemed invalid because it does not contain any of the elements specified in the article.	Half of the monthly minimum wage for each invalid payroll.	<b>6.707,25 TL</b>
102-f	Failure to submit documents	Public administrations, organizations with revolving funds, institutions and organizations established by law and banks fail to submit the information and documents required by the Authority regarding the implementation of Article 85 in writing within one month at the latest.	<b>2 times the monthly minimum wage.</b>	<b>26.829 TL</b>
102-g	Obligation to notify social security	The notification obligations regarding the start and registration of insurance stated in the third paragraph of Article 8, the notification obligations regarding the termination of the insurance and activity stated in the third paragraph of Article 9, with the employees (officers) within the scope of 4 / c. to institutions and organizations and legal entities that do not fulfill the notification obligations regarding duty disability specified in the third paragraph of the relevant Article 47, and the notification obligations regarding the tenderers specified in the first paragraph of Article 90.	<b>Monthly minimum wage.</b>	<b>13.414,50 TL</b>



102-g	Obligation to notify social security	The public administrations and banks that do not fulfill their obligation, in the transactions to be determined by the Institution, by using the electronic infrastructure specified in the seventh paragraph of Article 8, to check whether the persons with whom the transaction is registered in terms of insurance and to notify the Institution about the persons determined to be uninsured.	<b>1/10 of the minimum wage</b> per employee.	<b>1.341,45 TL</b>	
102-g 102 ikinci fıkra	Obligation to notify	If the declaration or document is given automatically within 30 days after the expiry of the legal period and the penalties are paid by the relevant persons within 15 days following the date of notification. (Except for the court decision, the determinations made by the officers assigned to supervision and control of the Agency, or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)	The penalties foreseen in the 102-g clause and the above mentioned penalties are applied over the amount corresponding to the rate of ¼.		
102-h	Obligation to notify	Trade registry officers who do not fulfill their notification obligation within the legal period regarding the change	Monthly minimum wage for each notification obligation not fulfilled.	<b>13.414,50 TL</b>	

		of type of companies, merger, joining another company, recruitment of new partners to the ordinary company and the institution that does not fulfill the obligation specified in the sixth paragraph of the same article within the legal period and to organizations.			
102-h 102 2nd clause	Obligation to notify	If the declaration or document is given automatically within 30 days after the expiry of the legal period and the penalties are paid by the relevant persons within 15 days following the date of notification. (Except for the court decision, the determinations made by the officers of the Agency assigned with the supervision and control or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)	1/4 of the penalties stipulated in the 102-h clause	<b>3.353,625 TL</b>	
102-ı	Obstructing an Institution employee	In case the officers of the institution assigned with supervision and control are prevented to perform their duties by employers, insurance holders, workplace owners and other persons and even their duties arising from the implementation of Law No.5510	5 times the monthly minimum wage	<b>67.072,50 TL</b>	

		constitute another crime.			
102-i	Obstructing an Institution employee	Employers, insurance holders, business owners and other persons who use force and threat to prevent the Institution employees from performing their duties unless the act does not constitute a separate crime requiring a heavier penalty. For public administrations, banks, revolving fund organizations, institutions and organizations established by law and other real and legal persons who do not provide the information and documents requested by the Authority within the scope of Article 100 of the Law No.5510 within the specified period without force majeure	This penalty is based on the second paragraph of Article 265 of the Turkish Penal Code. The fine is 10 times the minimum wage.	<b>134.145 TL</b>	
102-i	Submission of documents	For public administrations, banks, revolving fund organizations, institutions and organizations established by law and other real and legal persons who do not provide the information and documents requested by the Authority within the scope of Article 100 of the Law No.5510 within the specified period without force majeure	No Document Issued - <b>5 times the monthly minimum wage.</b>	<b>67.072,50 TL</b>	
102-i	Submission of documents	Regarding public administrations, banks, revolving fund organizations, institutions and organizations	Submitting documents late.. Twice the monthly minimum wage.	<b>26.829 TL</b>	

		established by law and other real and legal persons who submit the information and documents requested by the Authority within the scope of Article 100 of the Law No.5510 later than the specified period without force majeure.			
102-i	Temporary disability notification	In the payment of temporary disability allowance to the insured under item (a) of the first paragraph of Article 4 (4 / a - worker), the notifications requested by the Institution from the employers in accordance with Article 100 (notification stating that the insured is not working at the workplace) within the specified period (the rest period deserved by the insured) within 5 working days) and if this notification is not done electronically.	Failure to Notify Within the Time Period or Electronic Environment  1/10 of the monthly minimum wage per insured.	<b>1.341,45 TL</b>	
102-i	Temporary disability notification	Not making any notifications requested by the Institution from the employers pursuant to Article 100 in the payment of temporary disability allowance to insurance holders under item (a) of the first paragraph of Article 4 (4 / a - worker)	No Notification  Half of the monthly minimum wage per insured.	<b>6.707,25 TL</b>	
102-j	Exit Statement	Notification of insurance holders within the scope of 4 / a whose insurance terminated pursuant to subparagraph (a) of paragraph one of Article 9 (insured	1/10 of the minimum wage for each insured or fund participant, provided that it does not exceed the penalty for not submitting the books and documents obliged to keep due to these	<b>1.341,45 TL</b>	

		under 4 / a whose insurance terminated due to the termination of service contract) and notification to the funds included in provisional article 20 of Law No. 506 regarding the start or termination of fund participation about those who do not do so within the time period or in accordance with the manner and procedure determined by the Authority, or those who do not send in electronically.	acts committed in a calendar month.		
102-j 102 ikinci fıkra	Exit Statement	If the declaration or document is given automatically within 30 days after the legal period has expired, and the penalties are paid by the relevant persons within 15 days from the day following the date of notification. (Except for the court decision, the determinations made by the officers assigned to supervision and control of the Agency, or the investigations, audits and examinations to be carried out by the auditors of other public administrations in accordance with their own legislation or the ones prepared in accordance with the documents received from the public administrations)	The penalties stipulated in 102-j clause and above are applied over the amount corresponding to the rate of ¼.	<b>335,36 TL</b>	
102-k	Dependent Statement	According to the sixth paragraph of Article 100, those who do not enter the information of the dependents of the	Half of the monthly minimum wage.	<b>6.707,25 TL</b>	

		general health insurance holders in due time and those who enter information belonging to those who are not dependents.		
102-l	Obligation to notify	Failure to fulfill the required notification or control obligation for commercial taxis, minibuses and similar in-city public transport workplaces and occupational chambers, associations or similar organizations to which the employees are members and those who employ insurance holders in the areas specified in sub-clause (b) of the second paragraph of Article 4 and determined by the Ministry of Culture and Tourism, according to the additional article 6.	One monthly minimum wage.	<b>13.414,50 TL</b>
<b>PENALTIES TO BE APPLIED IN THE EVENT OF NOT REPORTING, INCOMPLETE OR LATE REPORTING OF THE INSURED PREMIUM EARNINGS OR SERVICES IN THE PREMIUM SERVICE DECLARATION</b>				
102-m		Based on the Law Article 86, paragraph 13, institutions of premium accruals and insurance of the social security rights, the earnings base or services of the insured is not being reported, for every workplace missing or late reported;		
102-m/1		In case the declaration is original, in the amount of 1/5 of the monthly minimum wage, per the number of insured registered in the declaration, provided that it does not exceed 2 times the monthly minimum wage,	2.682,90 TL	<b>Ceiling: 26.829 TL</b>
102-m/2		In case the declaration is annexed, the amount of 1/8 of the monthly minimum wage per number of insured registered in each annexed declaration, provided that it does not exceed 2 times the monthly minimum wage,	1.676,81 TL	<b>Ceiling: 26.829 TL</b>

102-m/3	<p>In the event that the annexed declaration is issued ex officio by the Institution pursuant to the fifth paragraph of Article 86, the amount of half of the monthly minimum wage per number of insured registered in each additional declaration, provided that it does not exceed twice the monthly minimum wage,</p>	6.707,25 TL	<b>Ceiling:</b> <b>26.829 TL</b>
102-m/4	<p>From the court decision of the declaration, the determinations made by the officers of the Institution assigned with the supervision and control, or as a result of the investigations, audits and examinations made by the auditors of other public administrations in accordance with their own legislation, or from the information and documents received from banks, revolving funds, public administrations and institutions and organizations established by law, for each workplace in the monthly declaration, regardless of whether the declaration is original or additional, or if it is issued by the employer,</p>	<p>For public administrations and those who have to keep books on the basis of the balance sheet in accordance with the Tax Procedure Law No. 213, the amount of monthly minimum wage is fined per insured.</p> <p>For those who have to keep other books, at the amount of half minimum wage per insured, not to exceed 2 times the minimum wage,</p> <p>For those who are not obliged to keep books, one third of the minimum wage per insured, not exceeding the monthly minimum wage,  In the event that it is understood that only the earnings subject to premium are reported incompletely from each workplace in the declaration, regardless of whether the declaration is original or additional, and whether it is issued by the employer, the fine needs to be minimum 1/10 and maximum 2 times of the minimum wage.</p>	<b>13.414,50 TL</b>
102-n	<p>In the withholding and premium service declaration, an administrative fine of 1/10 of the minimum wage will be applied</p>	<b>6.707,25 TL</b>	<b>Ceiling:</b> <b>26.829 TL</b>
		<b>4.471,50 TL</b>	<b>Ceiling:</b> <b>13.414,50 TL</b>
		<b>Base:</b> <b>1.341,45 TL</b>	<b>Ceiling:</b> <b>26.829 TL</b>
		<b>Base:</b> <b>1.341,45 TL</b>	<b>Ceiling:</b> <b>26.829 TL</b>

per insured whose occupational name and code are declared inaccurately, not exceeding the monthly minimum wage for each workplace that misrepresents the occupational name and code suitable for the job actually performed in the workplaces of the insured.

**NOTE:** This clause entered into force on 1/1/2018 with Article 76 of the Law No. 6728 dated 15/7/2016.