



**CIRCULAR NO: 2023/070eng**

**MARCH 3, 2023**

## **THE LAW NO. 7438, WHICH INCLUDES REGULATIONS ON THE GRANTING OF PENSION TO THOSE WHO ARE HINDERED FROM RETIREMENT DUE TO AGE (EYT), WAS PUBLISHED IN THE OFFICIAL GAZETTE AND ENTERED INTO FORCE**

The Law No. 7438 regarding the Amendment on the Social Security and General Health Insurance Law and the Statutory Decree Law No. 375, which regulates the granting of old-age or retirement pension to the insured who meet the conditions specified in the relevant legislation, and is known publicly as “Those Hindered from Retirement Due to Age” or “EYT”, was published in the Official Gazette No. 32121 of March 3, 2023 and entered into force on the same day.

Provisional Article 95, which was added to the Social Security and General Health Insurance Law No. 5510 by Article 1 of Law No. 7438, stipulates that those who will be granted old-age or retirement pension according to the provisions of the second paragraph of the provisional Article 10 of the Law No. 1479, subparagraph (B) of the first paragraph of the provisional Article 2 of the Law No. 2925 and the provisional Article 205 of the Law No. 5434 will benefit from old-age or retirement pension if they meet the conditions other than age.

With this regulation;

- Those who were insured for the first time before September 8, 1999 (inclusive), female employees who have been insured for 20 years and male employees who have been insured for 25 years within the scope of the (4/a) system for which SSI premium payments are made on their behalf, and who have been insured for 5000 and 5975 days respectively according to the start date of employment,
- Women who have paid premiums for 20 full years (7200 days) and men who have paid premiums for 25 full years (9000 days) among the insured within the scope of (4/b) and (4/c) system and subject to Bağ-Kur and Pension Fund system

will be deemed to be entitled to retirement regardless of age.

Persons who meet the above conditions will be able to apply for retirement through social security directorates or e-Government portal as of March 3, 2023, the effective date of the Law No. 7438. Pensions will be paid starting from the month following the application date.

In addition, for those who will continue to work as employees subject to social security support premiums (SSSP) in their last private sector workplace within 30 days after retirement, the amount corresponding to 5 points of the SSSP employer's share will be covered by the Treasury. On the other hand, in the event that the insured who benefited from the SSSP employer's share discount leaves their job, it will not be possible to utilize the said discount again due to the insured in question.

With the announcement made by the SSI on www.sgk.gov.tr on March 3, 2023, it was stated that, for the granting of pension to the insured who fulfill the conditions to qualify for old-age pension within the scope of the regulation, it will be sufficient to apply to the SSI with the "Income/Monthly/Allowance Request Document" after employers submit the notices of termination. In this framework, it was explained that the insured included in this scope must first obtain the necessary documents via e-Government, employers must issue their notices of termination based on the aforementioned information and documents, and the insured who have any hesitation in terms of their services must apply to the SSI.

Sincerely,

**DENGE İSTANBUL YEMİNLİ  
MALİ MÜŞAVİRLİK A.Ş.**

**APPENDIX**

- Law on the Amendment to the Social Security and General Health Insurance Law and the Statutory Decree Law No. 375
- SSI Announcement

(\*) The remarks in our circulars are for information purposes only. We recommend that the opinion and support of a qualified counsellor be sought before taking final action on questionable matters. Our company shall not be held responsible for any damages to be incurred as a result of transactions to be made solely on the basis of the statements in our circular.

(\*\*) For opinions, criticism and questions about our circulars, please contact our experts below.

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