

# Employer of Record in Türkiye: What International HR and EOR Providers Need to Know About Hiring Foreign Employees

Work permit rules, lawful structures and options for deploying foreign staff

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**Quick answer.** In Türkiye, a work permit is tied to a specific employer and a specific workplace. A standard Employer of Record (EOR) model — where a provider is the employer on paper while the employee works long-term for a client — does not fit well with Turkish rules for foreign employees. There are, however, lawful ways to deploy foreign staff in Türkiye: a Turkish entity of the client, an intra-company transfer, a cross-border service provider permit, or short-term work permit exemptions. The right structure should be decided before the employee travels or starts work.

## What is an Employer of Record?

An Employer of Record is a service provider that formally employs staff on behalf of a client. The EOR signs the employment contract, runs payroll, handles social security and, where needed, arranges immigration documents. In practice, the employee works for the client company, often in a country where the client has no local entity.

The model is widely used for international hiring. For foreign employees in Türkiye, however, three features of Turkish law need careful attention.

**Example.** A foreign technology company wants to hire a foreign engineer in Istanbul without setting up a Turkish subsidiary. It asks a local provider to sign the employment contract, while the engineer works under the foreign company's direction.

A local employment contract alone does not solve the legal questions here. The work permit would be issued for the provider's own job and workplace, not for work directed by the foreign company. Making the engineer available to another company is regulated as temporary employment. And the foreign company itself has no Turkish entity that could sponsor a work permit. Each of these points needs to be assessed before the engineer is hired.

## Why Türkiye is different: three legal constraints

### 1. A work permit belongs to one employer and one workplace

A Turkish work permit for an employee is issued for a specific job at a specific workplace of the employer — or its workplaces in the same line of business — and never for longer than the employment contract. The permit does not allow the employee to be placed with other companies.

The application itself is made and approved by the Turkish employer through the Ministry of Labour and Social Security's electronic system, and the Ministry assesses that employer against its evaluation criteria.

## 2. Making employees available to another company is tightly regulated

Under Article 7 of the Turkish Labour Law, a temporary employment relationship — where an employee works under the instructions of another company — can be created only:

- through a private employment agency licensed by the Turkish Employment Agency (İŞKUR) and authorised to place temporary workers, and only in the cases listed in the law. The permitted duration depends on the case:
  - replacing an employee who is absent (for example on leave or with a suspended contract): for as long as the absence lasts;
  - seasonal agricultural work and household services: no time limit;
  - other listed cases — work outside the business's daily activities done at intervals, urgent health-and-safety work, an unforeseen increase in production capacity, and periodic increases in work: up to four months per contract, renewable at most twice. Except for periodic increases in work, the total may not exceed eight months. After the period ends, the same work cannot be given to a temporary worker again for six months; or
- within the same holding or group of companies, with the employee's written consent, for up to six months, renewable twice.

A long-term arrangement in which one company employs a foreign national on paper while he or she works permanently for another company does not fit these rules. Temporary employment rules also do not replace the work permit: the foreign employee still needs a valid permit for the actual work.

## 3. Structures designed only to meet the criteria put the permit at risk

Applications based on false or misleading information are refused, and an arrangement designed only to meet the evaluation criteria (*muvazaa*) puts the permit at serious risk. A permit can also be cancelled if the declared salary is reduced or social security obligations are not met. Cancellation ends the employee's right to work and, with it, the residence right attached to the permit.

**The practical rule: for a foreign employee, the employer named in the work permit should be the company the employee actually works for.**

# Lawful options for deploying foreign staff in Türkiye

### 1 • The client's own Turkish company

The most flexible route. A company established under the Turkish Commercial Code can apply for work permits as employer, provided it meets the Ministry's criteria. Foreign investors can establish or invest in the company types provided for in the Turkish Commercial Code.

### 2 • Intra-company transfer

A company abroad can assign an employee who works at its foreign workplace to its company established in Türkiye, as a manager or in a role requiring expertise — for up to two years, extendable once by up to one year. Trainees: up to one year. Requires a Turkish group company.

### 3 · Cross-border service provider permit

Where an employee of a foreign company provides services under a contract directly to a client in Türkiye, a work permit exemption is available for up to three months. If the work lasts longer, a work permit can be issued for the length of the contract, up to three years, without extension.

### 4 · Short-term work permit exemptions

Some short assignments do not require a full work permit, but a work permit exemption must still be obtained — for example installation, maintenance and repair of imported machinery and related training (up to three months in total), or cross-border services (up to three months). Since 15 October 2024, an exemption can be applied for from inside Türkiye at any time while the person is legally present.

**Important — service is not staffing.** The cross-border service provider route covers a foreign company's own contractual services to a Turkish client, carried out by its employees. It is not an alternative staffing arrangement: it cannot be used to supply employees to work as part of the client's workforce under the client's direction.

### 5 · A branch

A foreign company can register a branch in Türkiye through the trade registry. Whether a branch is a suitable employer for the planned activity should be assessed case by case.

### Not for client work: a liaison office

A liaison office may not carry out any commercial activity. Its permitted activities are limited — for example representation, supplier quality control, technical support to distributors, market research or regional management. It cannot act as an employer that provides staff or services to clients.

## What the Turkish employer must meet (October 2026)

The Ministry's general criteria are as follows. The employment and financial criteria apply to employers that keep balance-sheet accounts, which includes Turkish companies; the salary criterion applies to applications generally, except for certain exempt categories of foreigners.

- **Employment:** at least five Turkish citizens employed at the workplace for each foreign employee. Workplaces with net sales of at least TL 50 million in the last year are exempt for up to five foreigners.
- **Financial:** a newly established company needs paid-in capital of at least TL 500,000. An operating company needs paid-in capital of at least TL 500,000, or net sales of at least TL 8 million, or exports of at least USD 150,000.
- **Salary:** set as a multiple of the gross minimum wage — at least 5 for senior executives and pilots, 4 for engineers and architects, 3 for other managers, 2 for roles requiring expertise, and at least the minimum wage for other jobs.

### Exemptions particularly relevant to international employers

- From 3 August 2026, for foreigners who have lived legally in Türkiye for at least one year in the last three years, domestic applications for up to three such foreigners per workplace are not subject to the employment and financial criteria (foreign employees may not outnumber Turkish employees).
- IT specialists (software, databases, mobile software, network and security, enterprise architecture): no employment or financial criteria at IT-sector employers; up to two such foreigners elsewhere.

- Manufacturing: the employment criterion is calculated on the company's Turkish employees across Türkiye; in addition, until 31 December 2027, one extra foreigner for every five Turkish employees at the production site.
- R&D centres, design centres, technology development zones and public procurement projects: the employment and financial criteria do not apply (R&D subject to a positive opinion from the Ministry of Industry and Technology).

Exemption from these criteria does not mean exemption from the work permit itself.

**What this means in practice: a newly established entity with only a few Turkish employees can usually sponsor very few foreign employees. Volume, timing and the mix of roles should be planned before the entity is set up.**

## Questions international HR providers often ask

### **Can our company sponsor a work permit in Türkiye without a Turkish entity?**

No Turkish employer means no sponsor for an ordinary work permit. Without an entity, the available routes are short-term exemptions and, for genuine contractual services to a Turkish client, the cross-border service provider permit.

### **Can we use a local partner as the employer for our clients' foreign staff?**

Only if the arrangement reflects reality. The work permit is tied to the employer and workplace, and placing staff with another company is restricted to the cases in Article 7 of the Labour Law. Each proposed structure should be reviewed individually before any employee is hired.

### **How long does the process take?**

Under the Regulation, the Ministry decides within 30 days of a complete application; requests for missing documents extend the timeline. For applications from abroad, the employee first applies for a work visa at a Turkish consulate, and the employer must complete the online application within 30 days of the visa application.

### **Can family members join the employee?**

Yes. The spouse and minor or dependent children can apply for a family residence permit, subject to income, housing and health insurance conditions. A family residence permit does not give the right to work.

For a fuller overview of permit types, employer criteria and post-approval obligations, see our practical guide *Employing Foreign Staff in Türkiye* (Chinese Client Guide Series 05) on [tercanlegal.com](https://tercanlegal.com).

# How Tercan Legal works with international HR and EOR providers

Tercan Legal supports global mobility, HR and EOR providers as a Turkish legal partner for their clients' cases:

- structuring advice: choosing a lawful employer structure for each client and assignment;
- company and branch formation, and corporate compliance;
- work permit and exemption applications, extensions and objections;
- residence permits for employees' family members;
- coordination with banks, payroll and accounting providers;
- legal assistance on individual matters and recurring cross-border employment needs.

If you are planning to deploy employees in Türkiye, contact us before the employee travels or signs a contract. The structure is much easier to get right at the start.

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This article provides general information on Turkish law as of October 2026 and does not constitute legal advice on any specific case. The Ministry of Labour and Social Security updates its evaluation criteria periodically; current rules should be confirmed for each application, and every application is decided by the Ministry.