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## THE RELATION BETWEEN UNDECLARED EMPLOYMENT AND FINANCIAL BURDEN ON EMPLOYMENT IN TURKEY

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### Abstract

Undeclared employment forms the most important part of undeclared economy. Undeclared employment decreases the income of taxes and social contributions. Because of not being collected incomes of the undeclared employment, the tax payers' responsibility is increased.

In Turkey the taxes and contributions on the employment are very high. This condition affects the dimension of undeclared employment. If undeclared employment is high in a country, is this affecting the taxes' distribution and structure.

In this study; the tax system in Turkey, the concept of undeclared employment, its reasons and dimensions, the relation between undeclared employment and undeclared economy and the effects of financial burden over the undeclared employment in Turkey are going to be explained.

*Keywords:* Undeclared economy, undeclared employment, financial burden at employment

### 1. INTRODUCTION

In today's world a country's tax system is not evaluated as only to be the financing reasons of the public expenses. When the duty and functions of a state and also its public expenses increase, the need of the public income increases too. Not only financial functions of the taxes but also nonfinancial gettings have developed. As a result of this the taxes are including a lot of

positive and negative effects on economic and social life.

Taxes can be effective on many parts of economic expansion like productions, consumptions, investments, economy, employment incomes and trade. When a tax becomes valid or is abrogated and when its rates get changed, the economic expansion can be affected negatively and positively.

It is not possible to think that taxes and other financial burdens in worklife are

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ineffective in this part. It can't be denied that in the developing countries like Turkey the financial encouragement is coming with an increase in production, employment and exporting has a very important place in economical development. But although it is said that the financial burdens on the employment in Turkey is heavy for many years, this problem haven't been solved yet.

In this study, where taxes and other financial burdens are taking part in employment, what the rate of these burdens is in other countries and in Turkey how these burdens affect undeclared economy and undeclared employment are going to be investigated.

## 2. THE GENERAL VIEW OF THE TAX SYSTEM AND THE TAX BURDEN IN TURKEY

Taxes are the most strong and the most reliable sources for countries. The taxes can't take place for to get into debt or other incomes. Direct taxes like income, institution and real estate taxes have an important place and rate in developed countries' tax system. The indirect taxes taken from the expenses are more important in low developed and developing countries. But direct and indirect taxes affect economy in different ways. The general opinion about these taxes is that direct taxes are more fair and subjective, indirect taxes are on the contrary more cruel and unfair.

With the adventure of opening out especially after 1980, public expenses have increased in Turkey. But the public income couldn't be increased with the same rate. This public deficit was tried to be corrected with getting in debt by the state (Ejder, 2003:131). But the debt wasn't used for the productive

jobs so this caused an increase on the rate of indirect taxes in budget incomes and got in debt very often.

Although the high rate of indirect taxes causes an injustice in taxation, the governments uses the contribution of the indirect taxes in revenue activity because of the continuous structure of public financing in crisis periods (DPT, 2007:13). In the course of time lots of taxes which occurred in extraordinary periods like earthquakes became valid. On the other hand reforms about the tax system became vain because the political confidence and stability couldn't be caught (Unakitan, 2006).

Tax burden shows a stabil increase in OECD countries. In the total of OECD, in 1975 tax burden was %30,3 of national income and in 2003 it increased to %36,3. This increase is seen most clearly in European region. Tax burden in Europe countries which are members of OECD was %32,1 in 1975 and in 2003 it increased to %38,9. In the same period in AB-15 countries it increased from %33,1 to %40,5.

In Table 1 is given the member of OECD countries and Turkey's tax burdens. The increasing at tax burden's main reason in developed countries is the financing of the prosperous country and the reason in

*Table 1. Tax Responsibility in OECD Countries (2003)*

Countries	Not Includes Social Security	Includs Social Security
<b>OECD Average</b>	26,8	36,3
<b>OECD Europe</b>	27,7	38,9
<b>OECD America</b>	21,1	26,1
<b>AB 15</b>	28,9	40,5
<b>Turkey</b>	25,9	32,8

*Resources: OECD (2005), Revenu Statistics 1965-2004, Paris.*

developing countries is cronic public deficit (DPT, 2007:3).

Tax burden in AB countries, inreases paralel to the increase of public share in economy. Especially in order to finance the social security deficit, tax burdens are increasing fastly and ( including social security payments) it reaches to %40s. The increasing tendency in tax burdens in last years has calmed down, even in some countries tax burdens decreased(DPT, 2007:4).

In Turkey, espacially until the begining of 1990 tax burdens were at lower levels when we compare with OECD countries but by the beginning of 1990s it regularly increased, and its rate in the Gross Domestic Product was %25 in 1997, but it increased to %32,5 in 2003 and it is estimated that in 2005 it reached %34,5 (DPT, 2007:11). Tax burdens are one of the most important indicator to evaluate a country's public finance. With this indicator, we can see how much of the source is taken by the country as a tax or with other names. In Turkey when we look at the numbers it shows that the rate of money which flows from country resources to the state increases day by day.

Compared to the European Union and the countries which are members of OECD, in Turkey tax burdens are not high. But the numbers and the rates can't always reflect the reality . In other words, undeclared income constitutes in Turkey are nearly about the half of the national income. In this way, the tax burdens of the population showing an undeclared activity is compensated by the registered tax payers. Compared to the national incomes ,tax burdens show the rate of collected taxes (Şenyüz vd., 2006:137). But only registered tax payers compensate the public expenses of the whole populations. As a result of this

position, in Turkey indirect taxes play an important role.

The Turkish Tax System shows a development to indirect taxes' favour since the first years of the republic. The share of indirect taxes in the first half of 1980 was %40, since 1985 the amount of the indirect taxes in tax income has continued without decreasing. As a matter of fact in 2000 while the share of indirect tax in the tax income was %59, the budget target in 2007 has been planned over %70. These rates show the injustice in the Turkish tax system. As a fact , how the tax system in Turkey has changed on the behalf of the consumption taxes is given in Table 2.

In table 2 it shows that consumption taxes are higher than OECD and AB countries. But income taxes and employee contributions are lower than others when we compare. In Turkey day by day indirect taxes become more important and increasing, its part in total tax income, so at the same time the tax system goes more inequitable.

*Table 2. The Distribution of Tax Income in OECD Countries (2003)*

<b>SORT OF TAXES</b>	<b>OECD</b>	<b>OECD Europe</b>	<b>OECD America</b>	<b>AB-15</b>	<b>Turkey</b>
<b>Taxes Taken Over Incomes</b>	35,3	33,1	39,9	34,2	23,7
<b>Employee Contributions</b>	26,1	28,9	19,6	28,8	20,8
<b>Consumption Taxes</b>	32,9	33,1	32,5	31,4	52,4
<b>Welth Taxes</b>	5,6	4,7	7,9	5,2	3,2

*Resources: OECD (2005), Revenu Statistics, 1965-2004, Paris.*

### 3. THE CONCEPT OF UNREGISTERED EMPLOYMENT, ITS REASONS AND DIMENSION

The concept of undeclared employment means that the public foundations and institutions are not informed completely or partly legally or illegally about the works of paid, daily wage, working for his own or the parts called unpaid family workers and in spite of not being included in employment workers (child workers) in the population (ÇSGB, 2004:123). It is seen that when the concept of undeclared economy is considered the first and the heaviest subtitle of this general concept is undeclared employment. The goods and services produced in undeclared works are made by the people working in undeclared or people who are working undeclared. Undeclared employment is a reflection of undeclared economy. (Turkey,the Prime Ministry, 2006).

The basic reasons of undeclared employment were arranged at “Struggle

With The Undeclared Employment Project” which was made by Ministry of Labour and Social Security. 1- High worker costs (employment taxes) 2- Too much bureaucratic work 3- No effective inspection 4- The lack in informing and making conscious of the sides 5- No attractive social security services 6- The high rate of unemployment and the low additional cost of employment and having uneducated labour 7- The lack of coordination and cooperation among public foundations 8- The changes occurring in working relationships 9- The reasons due to social security system 10- Injustice in income distribution, poverty and unemployment

Undeclared employment can be seen in 4 ways; 1- The employed workers are not shown in record 2- Only a small part of employed workers’ working time is shown in record 3- The incomes of employed workers are shown deficiently 4- The working hours and the incomes based on contribution of employed workers are shown deficiently.

Table 3. Employment, The Structure of Employment and Work Force in Turkey

	2001	2002	2003	2004	2005	2006*
<b>Total Population (Thousand)</b>	67.296	68.393	69.479	70.556	72.006	72.957
<b>15 and older Population (Thousand)</b>	47.158	48.041	48.912	49.906	51.146	52
<b>Employed (Thousand)</b>	23.491	23.818	23.64	24.289	24.539	25.056
<b>Participating to Work Force (%)</b>	49,8	49,6	48,3	48,7	48,0	48,2
<b>Unemployed (%)</b>	8,4	10,3	10,5	10,3	10,6	9,6
<b>Employment (%)</b>	45,6	44,4	43,2	43,7	42,9	43,5
<b>Undeclared Employment (%)</b>	52,8	52,1	51,7	53	49,5	48,0
<b>Unemployment in Young Population (%)</b>	16,2	19,2	20,5	19,7	19,6	19,0

Resource: TÜİK, 2006\*: November.

In Turkey one of the most clear proof of undeclared employment is the numerical data about foreign workers, child and woman workers and retired people. Today it is known that the number of foreign workers are over a million and according to an investigation %53,8 of the the child workers in industry haven't got insurance (ÇSGB, 2005:15).

The declared economy hasn't got a chance to give a job to everyone because of the reasons like high costs, using deficient capacity and the limited resources. Undeclared economy is a work source for these unemployed people (Sarılı, 2002:44).

Table 3 shows the structure and the Dimension of unregistered employment in Turkey. According to this table, employment was %52,8 in 2001 but this rate decreased to %48 in 2006. The rate of the unemployment in these years was %8,4 and %9,6 . Unemployment rate shows an increase in spite of the increase at joining to the workforce and increased numbers of people

*Table 4. The Dimension of Undeclared Employment in Some Countries*

<b>Countries</b>	<b>The Dimension of Undeclared Employment in GDP</b>
<b>France</b>	14.7
<b>Germany</b>	14.8
<b>Italy</b>	27.2
<b>Holland</b>	13.8
<b>Spain</b>	23
<b>Sweden</b>	19.5
<b>England</b>	13
<b>Turkey</b>	47

Resource: [www.tisk.org.tr](http://www.tisk.org.tr)

that are employed. The Dimension of employment in Turkey is given at table 4 with some countries.

The rates in these countries shows that increasing at undeclared employment increases 2-3 times more than the increase in Gross Domestic Product. In developed countries like England, Germany, Holland, France and Sweden undeclared employment rates are lower. In Spain and Italy which completed their development later; the undeclared employment rates are a little high. In Turkey ,which is a developing country, the undeclared employment rate is at 47%.

#### **4. UNREGISTERED ECONOMY AND UNREGISTERED EMPLOYMENT**

Undeclared economy is a complex structure that is affected by the other economic problems and affects these problems. Not only it has social, psychological, political and ethical dimensions apart from financial factors but also it is a problem that can not be solved in practice but has many theoretical solutions (Baldemir vd., 2; Ercan, 2004). According to the studies about undeclared works done by ILO, undeclared activities have the features of illegal, unmeasurable and unethical making money founding new jobs(Çolak, 2002). Undeclared employment is preferred among the ones mentioned before due to founding new job areas. Undeclared employment is a big part of undeclared economy in the world because undeclared economic activities are carried out by people working in undeclared.

Taxation and undeclared works are the processes which support and develop each other. While the taxes force the system into

undeclared the increase in undeclared parts causes to increase in taxation (Önder, 2001; Us, 2004:47). Furthermore, not only high rated inflation is one of the reasons which make the undeclared economy developed but also the rise in undeclared economy increases the rate of inflation (Toptaş, 1998: 85).

There is a close relationship among the development levels of countries undeclared employment and undeclared economy. Financial systems of developed countries have rules and foundations which are responsible of applying these rules. The rules in the west are not changed frequently and tried to be applied in all the levels of community. However, in developing countries it is seen that the rules and the foundations are not efficient enough (Togan, 2001). So in Turkey ,as a developing country ,the fact that the rules and foundations are not settled down enough causes undeclared employment.

Undeclared economy excludes regular economy because of its making lawful arrangements meaningless. Since registered undertakings working people pay taxes unfair competition occurs (Kenar, 2002; Gümüş, 2000:68). The expansion in undeclared economy decreases the tax income of the state and the state increases the tax rates or borrows money in order to compensate for the tax income which has decreased. This causes the state to get investable funds which private sectors need. (Tıktık, 2004).

## **5. THE RELATIONSHIP BETWEEN UNDECLARED EMPLOYMENT AND FINANCIAL BURDEN**

There are some empirical studies which support the thesis that high taxes in

employment increases the unemployment rate (Bandt-Burniax-Duval, 28).

According to some writers the heavy burden on employment is a kind of encouragement for undeclared employment. The heavier burden which is done by both employment taxes and labour market the more tendency to undeclared works that foundations have. Staying in undeclared works for the foundations which can not stand high taxes has a function of a kind of defence strategy (OECD, 2004:254).

In the report which was made in 1998 about undeclared employment among the member countries by European Union Commission (Communication from the Commission on Undeclared Work), according to report called undeclared work in Europe: the common approach in fighting with undeclared work in 2001 and the report done by IMF the rate of undeclared employment is also low in countries in which comparatively taxes rate are low the amount of legal arrangement and bureaucracy is small (Tisk, 2006).

There is declared employment in Turkey as well as undeclared employment. In April 2007 the total employment was 22.6 million. Its 10.6 million belongs to undeclared employment. This data shows us that the rate of undeclared employment is 47% . It is estimated that if people working in undeclared works are made declared, the state will be able to get almost 17 billion ytl income.

In Turkey the tax on prices and other financial responsibilities are rather heavy. The income tax, social security contribution, other contributions and responsibilities as financial burden and as a variety are more than developed countries. The financial burden on employment of Turkey and some other countries arer given in chart 5.

Table 5. The Financial Burdens on Employment in OECD Countries (%)

<b>Turkey</b>	42,7	<b>Norveç</b>	29,6	<b>Austria</b>	35,5
<b>Poland</b>	42,1	<b>Italy</b>	35,2	<b>Spain</b>	33,4
<b>Greece</b>	39,2	<b>Denmark</b>	29,6	<b>USA</b>	11,9
<b>England</b>	27,1	<b>Canada</b>	21,5	<b>Korea</b>	16,2
<b>Belgium</b>	40,3	<b>Switzerland</b>	18,6	<b>Australia</b>	16
<b>Portugal</b>	26,6	<b>Germany</b>	35,7	<b>Mexico</b>	18,2
<b>Hungary</b>	39,9	<b>Iceland</b>	11,0	<b>Japan</b>	24,9
<b>France</b>	41,7	<b>AB-15</b>	31,6	<b>OECD</b>	27,7

Resource: OECD, *Taxing Wages 2004–2005, February 2006*.

According to the chart 5 Turkey is the country which has the highest tax and premiums on employment. According to the data of OECD Turkey is the first in employment taxes among 30 other member countries of OECD. In other words, in terms of tax and insurance premiums, the application which mostly prevents employment increase is in Turkey. When the OECD data which the family tax support common in OECD countries is searched it is seen that 42.7% of the average labour cost belongs to employment taxes (the taxes from prices and employee contribution). This rate is generally 27.7 % in OECD. In AB-15 the financial burden on employment is 31,6 %. This rate is 39,2% in Greece, according to this data the cost of employment in Turkey is higher compared to the other countries in the world.

The burden of employee contribution along with income taxes supports unemployment and undeclared work (ÇSGB, 2004:58; Korkmaz, 2007; Aygün, 2003:60; Kızılot, 2007). In general when the tax burden is high on employment, it is

admitted that employment cost will increase for employers and this will make a negative effect on employment.

Except taxes and other burdens, employment cost is low in Turkey. According to studies done by World Bank, compared to Portugal, Greece, Spain, Poland, Hungary, Mexico and Korea which have similar features, the employment cost about unit taxes (birim katma değer) is low in Turkey. However if components without fees especially the taxes on employment are included into comparisons the burden in Turkey is comparatively high. (World Bank, 2006:22-23).

Undeclared economy and undeclared employment is lower comparatively in the countries in which the rate of taxes is low and the amount of bureaucracy is little. According to economical model studies done with data got from many countries, the basic factors which affect the dimension and the development of undeclared economy and undeclared employment are high tax burden, high social security contribution and factors which damage flexibility in the

declared labour market. While the taxes and social security burdens on labour are not the only causes of undeclared work, they are important factors playing role in the increase of undeclared economy and undeclared employment because of its increasing employment cost in undeclared economy.

The first and most important thing to decrease the undeclared employment is that both tax premiums and social security contributions should be decreased to affordable level (Pirler, 2007; Togan, 2001; Şimşek, 2007).

## **6. RESULT**

Undeclared employment occurs when working people are not declared to public foundations or few of them are declared, as a result like taxes and social security contributions some legal responsibilities are not considered. The population in Turkey increases almost one million every year. The state has to find new job opportunities for the increasing population. But Turkey has solved its unemployment problem via employment in undeclared sector.

That financial burdens are high on employment is one of the factors which increase undeclared employment in all over the world. However what should be taken into consideration is that the income losing due to a decrease in the tax and the contributions shouldn't be less than the amount of the tax and contributions made by making undeclared employment.

There are advantages of undeclared employment for the economy as well as the disadvantages. But its disadvantages are more than its advantages. The tax income of the state and the contributions income of social security foundations will increase by

making the undeclared employment declared. So the quality of services done by social security foundations will increase. The financial heavy burden on declared legal works will decrease. The taxes and social security contributions paid by working people and foundations will decrease.

People working in undeclared works will have health and social security services which they lack of. Competitive conditions which are on the behalf of undeclared works will start to take the side of declared legal works. The work accidents will be prevented, a healthier community will occur.

Economical policies will get their rational aims under the realist circumstances. By the decrease in undeclared works it will be contributed to economic stability and Turkey will be a country which saves itself from the negative sides of undeclared employment in international platform.

## ВЕЗА ИЗМЕЂУ НЕПРИЈАВЉЕНЕ ЗАПОСЛЕНОСТИ И ФИНАНСИЈСКОГ БАЛАСТА ЗАПОСЛЕНИХ У ТУРСКОЈ

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### Абстракт

Непријављена запосленост представља најважнији сегмент неформалне економије. Ова појава смањује приход од пореза и социјалних давања. На тај начин су порези пријављених запошљених аутоматски већи.

У Турској су ови порези и давања веома високи. Један од разлога је управо непријављивање запошљених. У овом раду, проучаван је концепт непријављене запослености и његова веза са ефектима финансијског баланса запослених у Турској.

*Кључне речи:* Неформална економија, непријављена запошљеност, финансијски баласт запошљених

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