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## A NEW APPROACH ON OCCUPATIONAL HEALTH AND SAFETY: FINANCIAL STATE SUPPORT FOR EMPLOYER

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### ABSTRACT

**Purpose-** Thanks to the Law on Occupational Health and Safety No.6331, which came into force on 30.06.2012, it has become compulsory to employ occupational safety professionals and health professionals in the workplaces in order to carry out the services of occupational health and safety. Within this framework, the purpose of this study is to analyse the principles of financial State support designed for the purpose of refunding from the Social Security Institution (SSI) budget some amount of the money that was paid by employers for the services of occupational health and safety to the employers of the private enterprises which are classified as very dangerous and dangerous and which have workers less than 10 people.

**Methodology-** We conducted our research by making use of existing literature, and we also examined the financial support provided for employers in terms of legal aspects by considering regulations and notices.

**Findings-** It was observed that the financial support in question did not become widespread. The reasons for this can be listed as: (i) the bulk of unregistered employers, (ii) the amount of financial support's being lower, and (iii) the employers' not having enough information regarding the issue.

**Conclusion-** In order to make the financial support in question, it is necessary to (i) increase the amount of the so-called financial support, (ii) terminate the authorized Community Health Center (CHCs) responsibilities for providing occupational health and safety services, and (iii) eliminate the contradiction between the Law numbered 6331 and by-laws in determining the companies that will benefit from the support.

**Keywords:** Law on occupational health and safety, occupational health and safety professionals, financial state support.

**JEL Codes:** I19, K32

### 1. INTRODUCTION

The Occupational Health and Safety Act No. 6331 which was published in the Official Gazette dated 30<sup>th</sup> June 2012 (OHSA) has included all employees and employers with a few exceptions. The OHSA has aimed at preventing occupational accidents and occupational diseases, recording these accidents and diseases; besides it has initiated a significant transformation in terms of extending the occupational safety culture in working life. This law has brought along many obligations to employers, employees and the government in the area of occupational health and safety (Kılıç, 2016). With making regulations such as carrying out risk analysis at workplaces, establishing occupational health and safety board, selection of employee representative, implementation of health surveillance, obligating enforcement of occupational health and safety trainings as well as enforcement of employing occupational physicians, occupational safety experts and health personnel; enterprises in Turkey have started to provide a safe working environment (Bilir, 2016).

Within the scope of the obligation to provide occupational health and safety services which are regulated among the significant responsibilities of the employer in the OHS, By-law on Occupational Health and Safety Services (ROHSS) which was published in the Official Gazette dated 29<sup>th</sup> December 2012 and the By-Law on Occupational Health and Safety Services by Employer and Representative of the Employer in Workplaces (OHSSEREW) which was published in the Official Gazette dated 29<sup>th</sup> June 2015 have entered into force. Within the scope of carrying out occupational health and safety services, By-Law on the Duties, Authorities, Responsibilities and Trainings of Occupational Safety Specialists of 29 December 2012 on the duties, powers, responsibilities and education of occupational safety specialists (DARTOSS) and By-Law on the Duties, Authorities, Responsibilities and Trainings of the Occupational Physician and Other Health Personnel of 20 July 2013 on education, duties, powers and responsibilities of occupational physicians and other health personnel (DARTOPOHP) which were published in the Official Gazette have entered into force.

In terms of the OHS, employers have employed occupational health and safety specialist, occupational physician and other health care staff in different ways. For instance, in case employer or representative of employer who has enterprises classified as less hazardous employing fewer than ten workers complete the required training and receive certificate (OHSSEREW, Article 9), they can carry out duties- except health surveillance and occupational environment control- which are assigned to occupational health and safety specialist or occupational physician by allocating ten minutes at least (OHSSEREW, Article 5). The employer may also appoint an occupational physician and occupational health and safety specialist who has received training and certifications from among the employees in order to provide the occupational health and safety services. The employer who has enterprise classified as very hazardous employing ten and more than ten workers may also appoint other health care staff. In addition, employers who receive the required training and certification can take on occupational health and safety services themselves with considering hazard class and the number of employees (ROHSS Article 5/1). However, in case the employer does not undertake the duty of carrying out the occupational health and safety services himself or in the absence of suitable personnel from the workplace employees, the employer shall establish a workplace health and safety unit (WHSU) with appointing at least one occupational physician and at least one safety specialists who have required qualifications and certificate which is appropriate for hazard class of the workplace. In this unit, the employer may also appoint other health care staff (ROHSS, Article 10/1). Again, the employer may provide occupational health and safety services by means of outsourced service procurement.

In this context, the employer may get services from public institutions and organizations, organized industrial zones and joint health and safety unit (JHSU) is any unit which is established by public institutions and organizations, organized industrial zones and companies operating under the Turkish Code of Commerce No. 6102 in order to provide occupational health and safety services to workplaces, with required equipment and personnel and which is authorized by the Ministry (ROHSS Article 4/f). In order to be able to establish the JHSU, there is at least one worker in the JHSU within the full-time employment contract; occupational physician, occupational safety specialist and other health care staff are obliged to be employed (ROHSS, Article 12/1).

Another unit that the employer can provide occupational health and safety services other than the OHS is the Community Health Centers (CHCs) affiliated to the Ministry of Health Turkish Public Health Institution of Turkey. Regarding the CHCs, Regulation on Community Health Center and Affiliated Units (CHCAU) published in the Official Gazette dated 5<sup>th</sup> February 2015 was regulated. With the aim of protecting and improving community health in its region, CHC is health institution which determines risks and problems related to health, carries out corrective and preventive activities, coordinates and ensures to efficiently serve primary care preventive, curative and rehabilitative health services and monitors, assesses, support these services, ensures coordination between health institutions in the region and other institutions and organizations (CHCAU Article 4/n). At the same time, CHC has been also defined as a community health center affiliated unit authorized by the Ministry of Labor and Social Security to carry out occupational health and safety services (CHCAU, Article 4 / p).

When it is evaluated in general, primary duties of CHCs can be defined as to carry out studies in cooperation with related institutions in order to supply occupational health and safety services; to meet this unit's requirements in accordance with the applicable legislation; to follow its region in terms of occupational diseases, work-related diseases and occupational accidents; by making cooperation with the relevant institutions and organizations, demand necessary measures from workplaces where an incident happened that is important for public health; within the scope of primary health services, recording the units, in case it supplies services such as laboratory, radiography, respiratory function test, hearing test... etc. in occupational health and safety units and joint health and safety units of its region (CHCAU Article 26). CHCs also have duties related to occupational health and safety services besides their duties on public health. CHCs conduct their activities within the framework of Directive on Rules and Principles about Occupational Health and Safety Services in Community Health Centers (DRPOHSSCHC) dated 31<sup>st</sup> Jan 2014.

Fulfillment of occupational health and safety services brings about significant financial burden for the employers. This burden may not cause an increase in operating cost for large and institutional workplaces, but when it is considered that

the 99.8% of the workplaces in Turkey are small and medium sized and have low profit margins, it is obvious that fulfillment of occupational health and safety services causes very heavy financial burdens for small sized enterprises. Within this context, a new subsidy has been provided for small and medium-sized enterprises (Kosgeb, 2015) which constitute 74.2% of the total employment in Turkey, while providing utilization of subsidies provided as a means to carry out occupational health and safety services and security services through outsourcing service (OHSA, Article 7). Occupational health and safety are covered by the subsidies as much as the amount that is determined to cover by state for the workplaces in subsidy program. In this context, By-Law on Financial State Support for Occupational Health and Safety Services (FSSOHSS) was published in Official Gazette dated 24 December 2013. In addition, relevant procedures and principles about reimbursement of subsidies were specified with Notification on Financial State Support for Occupational Health and Safety Services (NFSSOHS) was published in Official Gazette dated 03<sup>rd</sup> March 2014 and it has entered into force.

Within the framework of comparing the costs of occupational health and safety services; we first focused on the legal regulations related to employers' responsibility of employing occupational health and safety professionals and then dealt in detail with the implementation stages of financial State support to be provided by SSI for the employers fulfilling the services of occupational health and safety at their own workplaces.

## **2. THE EMPLOYERS' OBLIGATION TO EMPLOY OCCUPATIONAL SAFETY SPECIALIST, OCCUPATIONAL PHYSICIAN AND OTHER HEALTH CARE STAFF**

The OHSA has brought about many new obligations to the employer. One of the most important obligations is the obligation to employ an occupational health and safety specialist, occupational physician and other health personnel who are also called as health professionals in terms of the occupational health and safety services. These health professionals work in the workplaces during the period which is scheduled in accordance with the legislation. According to our legislation, occupational health and safety specialist is any engineer, architect or technician who are authorized by the Ministry to work in the field of occupational health and safety and who have occupational health and safety expertise certificate (OHSA Article 4/f, DARTOSS, Article.4/f); occupational physician is any physician who is authorized by the Ministry to work in the field of occupational health and safety and who has occupational medicine certificate (OHSA Article 4/1, DARTOPOHP, Article.4/g); and other health care staff any nurse/health technician who is authorized to perform the nursing profession who has the occupational nurse's certificate issued by the Ministry in order to work in the field of occupational health and safety; health officer, technicians any person with the title of emergency medical technician, environmental health technician who has diploma and certificate issued by the Ministry in order to work in the field of occupational health and safety (DARTOPOHP, Article.4/b)

Occupational health and safety specialists carry out their duties in the periods specified below. In this context (DARTOSS, Article 12; Narter, 2014):

- a) At least 10 minutes per month per employee in less hazardous working area,
- b) At least 20 minutes per month per employee in hazardous working area
- c) At least 40 minutes per month per employee, taking place in a very hazardous working area.

Furthermore, at least one full time occupational health and safety specialist is employed for each 1000 employees in the workplaces which have 1000 and more employees and classified as less hazardous. For a workplace which consists of 500 and more employees and classified as hazardous, at least one full time occupational health and safety specialist is employed for each 500 employees. And at least one full time occupational health and safety specialist will be employed for each 250 employees in the workplaces which include 250 and more employees and classified as very hazardous.

As another health professionals, occupational physicians perform their duties at workplaces for the following periods. According to this (DARTOPOHP, Article.12; Yamakoğlu, 2016):

- a) At least 5 minutes per month per employee, in workplaces classified as less hazardous
- b) At least 10 minutes per month per employee in workplaces classified as hazardous
- c) At least 15 minutes per month per employee, in workplaces classified as very hazardous.

Again, at least one full time occupational physician is employed for each 1000 employees in the workplaces which have 2000 and more employees and classified as less hazardous. For a workplace which consists of 1000 and more employees and classified as hazardous, at least one full time occupational physician is employed for each 1000 employees. And at least one full time occupational physician is employed for each 750 employees in the workplaces which include 750 and more employees and classified as very hazardous.

Duty period of other health personnel has been scheduled as follows (DARTOPOHP, Article.19):

- a) At least 10 minutes per month per employee in workplaces which have 10 to 49 employees and classified in a very hazardous class
- b) At least 15 minutes per month per employee in workplaces which have 50 to 249 employees and classified in very hazardous class.
- c) At least 20 minutes per month per employee in workplaces which have 250 and more employees and classified in a very hazardous class.

In the workplaces where the full-time occupational physician is assigned, appointing other health care staff is not required.

As can be seen, the higher the hazard class of workplaces, the longer duty period of health professionals. The increase in duty period means that the employer purchases for these services with higher cost.

### **3. GENERAL FEATURES OF FINANCIAL STATE SUPPORTS TO THE OCCUPATIONAL HEALTH AND SAFETY SERVICES**

According to the OHSa, this support may be provided to enterprises employing fewer than ten workers except for public bodies and organizations provided that the enterprise is classified as 'very hazardous' and 'hazardous'. However, the Council of Ministers may decide that the Ministry may also provide subsidies to enterprises employing fewer than ten workers and classified as 'less hazardous'. However, state subsidies to occupational health and safety services have not yet been provided to enterprises are classified as less hazardous. Social Security Institution (SSI) shall cover expenses by allocating resources out of premiums collected under the short-term insurance program including occupational accidents and occupational diseases (OHSa Article 7/b). In order to be able to give financial state support to the state, two important workplace conditions have to be fulfilled. Accordingly, the workplace must first be registered in the Occupational Health and Safety Record, Follow-up and Monitoring Program (OHS-KATİP)(OHS-REFMP), which is used for the registration, follow-up and monitoring of the occupational health and safety services in the General Directorate of Occupational Health and Safety. In addition, a contract must be signed between the workplace and the person, institution or organization (service provider) that provides the occupational health and safety service authorized by the General Directorate Occupational Health and Safety.

#### **3.1. Workplaces That Will Not Benefit From Financial State Support**

The OHSa has covered all workplaces in public and private sector in general. However, some activities and individuals have been excluded from the scope of the OHSa (Süzek, 2015). According to this; this Law shall not be applicable to the following activities and persons: a) Activities of the Turkish Armed Forces, the police and the Undersecretary of National Intelligence Organization except for those employed in workplaces such as factories, maintenance centers, sewing workshops and the like b) intervention activities of disaster and emergency units c) domestic services ç) Persons producing goods and services in their own name and on their own account without employing workers d) Prison workshop, training, security and vocational course activities within the framework of improvements carried out throughout the enforcement services for convicts and inmates (OHSa Article 2/2). In addition, public institutions and workplaces which have less than 50 employees and are involved in the less hazardous class will not be able to benefit from the state subsidy as they do not carry the conditions for benefiting from state subsidy both in terms of employee number and workplace's hazard class.

#### **3.2. Workplaces That Can Benefit From Financial State Support**

The financial state support for occupational health and safety services has been implemented from 01<sup>st</sup> Jan.2014 (OHSSEREW, Article 4/2) for employers of workplaces which are classified as hazardous and very dangerous with fewer than ten employees in Turkey, excluding public institutions and organizations. It is necessary to emphasize an important point here. It has been stipulated that the number of the employees of the employer working in all the establishments in Turkey should have less than the number of the employees of the same employer in order to benefit from state subsidy by arranging the OSHA in a restrictive manner in the OHSSEREW.

The conditions to be sought in determining whether the number of employees is less than ten in the workplaces that will benefit from the state subsidy are also determined. Accordingly, (OHSSEREW, Article 4/2):

- a) If the same employer has more than one registered workplace in Turkey, the total number of insured employed by the same employer in workplaces in hazardous and very hazardous class throughout Turkey within the scope of Social Insurance and General Health Insurance Law No. 5510 No. 4 / a shall be taken as basis.

b) The insured employed by employers who are employed by the employer shall be included in the total number of employees who have not worked in the workplace for several reasons during the month and who have not paid wages and those who entered or paid out during the month.

c) The number of insured persons registered in the cancellation qualified monthly premiums and service documents given to SSI and the candidates specified in the Vocational Education Law No. 3308 are not taken into consideration in determining the number of employees who are receiving vocational training in apprenticeship and apprenticeship.

It should also be noted that the insured real person as employer or legal personality shareholder of employer (self-employed persons) in accordance with Law No. 5510 4/b is not taken into account as insured employees under 4/b in determining the number of employees.

#### **4. PRINCIPLES OF IMPLEMENTING THE SUPPORT**

##### **4.1. Determination and Calculation of Occupational Health and Safety Service Financial State Support**

The fees of occupational health and safety services given to the enterprises employing fewer than 10 employees are determined separately for each workplace, based on the hazard class of the enterprise, the number of the workers notified to SSI, and the number of days that the personnel have worked. The fees of occupational health and safety services that are subject to the support are determined as 1.4% of the daily average of the minimum incomes taken as the basis for the premium in hazardous enterprises, and 1.6% of the daily average of the minimum incomes taken as the basis for the premium in very hazardous enterprises. The amount for the fee of the occupational health and safety services to be provided is determined by multiplying these percentages by the number of days of premium payment reported in the monthly premiums and service documents of the enterprises (OHSSEREW, Article 5). When a sample calculation is done; for the period of 01.01.2017-31.12.2017, the daily gross minimum wage is TL 59.25. The amount of support for a worker in 2017 is  $59.25 \times 1.4\% = 82.95$  TL for the enterprises in hazardous class and  $59.25 \times 1.6\% = 94.80$  TL for the enterprises in very hazardous class.

The amount that the employers will pay for occupational health and safety services received from the Joint Health and Safety Unit (JHSU) will always be more than the amount they will pay for the services to be received from the authorized CHCs. However, the obligation to employ occupational health and safety professionals, whichever way they are met and how low-cost they are, brings a certain bureaucratic workload and cost to the employers that have small businesses (Akyigit, 2013). In addition, authorized CHCs provide both public health services and OHS services. Since the primary task of the CHC is to provide public health services, their abilities of providing occupational health and safety services remains as of secondary importance. This made it impossible for authorized CHCs to meet market demands for occupational health and safety services due to their current organization. However, when occupational health and safety services are purchased from authorized CHCs, occupational health and safety services will be much cheaper and almost all of the service costs will be covered by the support provided to the employer. For this reason, receiving occupational health and safety services from authorized CHCs has become more advantageous for medium and small-sized enterprises.

##### **4.2. The Method for Applying and Funding of the Financial State Support**

It is necessary for the enterprises, which are included in the scope of the support, to apply to the SSI to benefit from the support provided. In order to implement the occupational health and safety support, the General Directorate of Occupational Health and Safety has given authority to the SSI to access the OHS-REFMP in order to ensure the identification of the enterprises that have signed a contract and are within the scope of the support. SSI will check through the OHS-REFMP that which of the enterprises that have applied to benefit from the support are covered, and whether these enterprises have duly contracted with a service provider (OHSSEREW, Article 6/1).

In order to benefit from the support, the application to be made to SSI is determined to be in a certain procedure. Accordingly, employers of the enterprises in hazardous and very hazardous classes will apply to SSI units, where their enterprises are registered, in order to benefit from occupational health and safety support. In the situation that the same employer has more than one registered enterprises in Turkey, the application will be made to the units where the employer's head office is registered, with the enterprises in hazardous and very hazardous classifications separately stated in the application form (OHSSEREW, Article 4/1). Apart from the enterprises stated by the employer in the application, the other enterprises belonging to the same employer in Turkey, separately for the classes of hazardous and very hazardous, and whether these enterprises are included in the scope of the support are identified by SSI units. As a result of the examination to be carried out by SSI, the processes are carried out taking the number of workers notified by the enterprises determined by SSI units into account. The numbers of the apprentices, apprentice candidates, and the students receiving vocational training in the workplace, who are in the status of student under the Law of Higher Education and the number of part-time OHS professionals whose services are outsourced, are not included in the determined number of the workers (OHSSEREW, Article 4/3).

Application deadlines have also been set for applications for support payments. According to this, the applications are made until the end of;

- a) April, for the months of January, February and March,
- b) July, for the months of April, May and June,
- c) October, for the months of July, August and September,
- d) January of the following year, for the months of October, November and December.

The SSI calculates the cost of the service provided to the employers, which have contracted with the General Directorate of Occupational Health and Safety and which are within the scope of the payment, in quarterly periods; and the amounts calculated at the end of each period are paid to the employer at the end of the following second month (OHSSEREW, Article 4/4).

Payments under support are subject to certain conditions. According to this; it is required that the monthly premium and service documents of the workers are delivered to the SSI by the employer within its regulated deadline and that there is no debts related to premiums in overall Turkey as of the date of the support payment's being processed. For the employers meeting these two conditions:

- a)The support payment of the first term is processed at the end of May, for the months of January, February and March,
- b)The support payment of the second term is processed at the end of August, for the months of April, May and June,
- c)The support payment of the third term is processed at the end of November, for the months of July, August and September,
- d)The support payment of the fourth term is processed at the end of February of the following year, for the months of October, November and December (OHSSEREW, Article 4/4).

The final procedure for employers to receive the support is related to issuing invoices. Employers are obliged to submit invoices to the SSI in the form of occupational health and safety service fees under the name of the reflection invoice. In the reflection invoices, the daily amount of support to be paid for each worker will be determined by recording hazardous and very hazardous enterprises separately, and by applying 1.4% rate for hazardous, and 1.6% for very hazardous enterprises in daily average of the minimum incomes taken as the basis for the premium, for each month that is within the scope of the payment periods. For each month covered by the payment periods, the amount of the support to be paid will be determined over the number of days of premium payment notified by the monthly premium and service document to SSI (OHSSEREW, Article 7-8).

## **5. CEASING THE FINANCIAL STATE SUPPORT AND REFUNDING**

The financial assistance provided under the support may be ceased in certain cases and for a certain period of time. The interruption of the support and the refunding has generally been due to the detection of unregistered workers by SSI. According to the regulation on the subject; the enterprises which are detected to be employing unregistered workers by the SSI Supervisors or SSI Inspectors, who are the authorized officials of SSI for supervising and inspecting, by the inspectors of the other public institutions as the result of the investigations, audits and inspection that they carry out according to their own regulations, or by the documents obtained from banks, working capital enterprises, public administrations, and other institutions established by law, or by the authorizations of the courts; will not be able to receive support funds for three years starting from the next month of date of the determination, and the payments that were processed starting from the employment of the unregistered worker will be refunded by the enterprise together with its legal rate of interest to SSI (OHSSEREW, Article 9/1, Akyiğit, 2013)

Furthermore, in case of determining that there are unregistered (uninsured) employees in the enterprises belonging to the employers with more than one enterprise, the employer will not be able to receive support funds for three years starting from the next month of date of the determination, and the payments that were processed for either of the detected and other enterprises of the employer starting from the employment of the unregistered worker will be refunded by the enterprise together with its legal interest to SSI (OHSSEREW, Article 9/2).

## **6. THE EFFECTIVENESS OF THE FINANCIAL SUPPORT REGARDING THE OCCUPATIONAL HEALTH AND SAFETY SERVICES, AND THE DIMENSIONS OF THE FINANCIAL BURDEN OF THE SUPPORT**

The main purpose of providing financial support/incentives in the context of occupational health and safety activities is to encourage the preparation of a healthy and a safe workplace environment, in particular to reduce occupational accidents and occupational diseases by applying proactive measures and to spread the work safety culture. According to the research

carried out, 1 Euro spent under the financial incentive/support has returned as 4.5 EURO. Apart from these; financial supports have further increased the sense of responsibility in large enterprises and reduced the social insurance costs, and have increased the occupational health and safety activities in small and medium-sized enterprises over time. Particularly in the scope of the occupational health and safety strategies implemented by the European Union in the period of 2007-2012, financial supports have mostly been used. During this period; there has been a 28% reduction in occupational accidents in the meat processing sector in Germany through financial subsidies/incentives used to expand occupational health and safety services. The Italian Workers' Insurance Agency has provided credits with reduced interest rates for medium and small sized businesses within the scope of occupational health and safety, resulting in reductions between 13% and 25% in occupational accidents (Elsler and Taylor, 2010). In a study carried out to investigate the effectiveness of these financial supports, the reasons for diminishing the effectiveness of financial support in small and medium-sized establishments have been grouped under the following topics (Alper et al, 2015):

- 1) The employers of small businesses, who want to stay out of registration, do not request for support by avoiding their enterprises from being under multi-dimensional registration and supervision and being accessible and visible to public institutions, despite the financial support provided to them.
- 2) Small businesses have insufficient knowledge of the support provided.
- 3) They do not have sufficient time and the manpower to perform bureaucratic procedures related to the application process in order to benefit from the financial support provided.
- 4) When the financial support provided is low, it makes the application unnecessary and meaningless for the employer.
- 5) Employers believe that, despite all the information and high level of penalties, the practice will loosen over time and the enterprises will be outside the scope of the controls.

In addition, according to another application, which can be regarded as another way of financial support in Turkey; with the directive dated 31.01.2014; the service fees of authorized CHCs, which can be called as a kind of public JHSU, was determined far below the market level, taking small businesses into account. However, the practice has shown that, at least until today, authorized CHCs cannot meet the demands for occupational health and safety services. It has been difficult to find occupational safety specialists, workplace physicians and other health personnel to work in authorized CHCs. In addition, the facts that they have had compulsory service due to the received education, they have been obliged to perform the tasks that have been assigned by the CHCs other than the tasks related to the occupational health and safety subjects in the spare times, the financial contribution of these duties, which were to be carried out in addition to their own duties, have been lower than expected, and finally the service is risky; the occupational health and safety professional's desire to work in these authorized CHCs have been perished (Alper et al. 2015).

A calculation has been made based on SSI's April 2014 statistics for enterprises in hazardous and very hazardous classifications regarding the potential burden of financial support for small businesses to our social security system. According to the calculation based on the assumption that all businesses are in hazardous class, SSI needs to allocate 70% of the premium income collected for short-term insurance branches to support occupational health and safety services. When the premium income, collected from all insured workers on behalf of the short term insurance branches, is taken into account, the amount to be spent for the support will be 20.45% of the total premium incomes. The result of the same calculation made under the assumption that all enterprises are in hazardous class and that all businesses and insured workers will benefit from this support, the amount of support provided by the SSI will be 80% of the total premium incomes of the short term insurance branches. When all of the workers covered by the support are taken into consideration, the ratio of the support provided will be 23.4% of the total premium incomes of the short term insurance branches. When a calculation is made based on the SSI's total budget for 2014, the SSI's cost of support for health and safety services will only be about 0.0004 % of the total premium incomes and about 0.0003% of the expenditures. These financial support amounts mean that their cost to the SSI at a level that can be affordable (Alper et al.2015).

Supports or incentives for occupational health and safety services are of vital importance for medium and small sized businesses. Enterprises, where occupational accidents and occupational diseases occur at the highest level, are the small businesses. In addition to the limited financing opportunities of small business employers, who will bear the costs regarding the measures to ensure occupational health and safety services, employers see the expenditures with this purpose as unnecessary costs. Especially in times of economic crises, small businesses give up on spending for occupational health and safety. Another problem which appears is that the machines and equipment used are old technology products (Alli, 2008 , Gökbayrak, 2014).

## **7. CONCLUSION**

The main aim of OHSa is to create healthy and safe working environments and to prevent occupational accidents and occupational diseases with pro-active methods. For this purpose, OHSa has brought important obligations to employers,

employees and the state by including private and public enterprises in Turkey except for some exceptions. The obligation of the employer to provide occupational health and safety has been defined as performing every necessary measures. Within the scope of occupational health and safety services, the financial burden of the employer in the scope of the new obligations has increased seriously. Considering that 98.2% of the enterprises in Turkey are small and medium sized workplaces; it has been seen that, sometimes these financial burdens become non-surmountable, and therefore, the employers become unable to meet the requirements. For this reason, as in other countries, in the case of employers' occupational health and safety services are provided by JHSUs or authorized CHCs, as of 01.01.2014, for enterprises with fewer than ten employees in very hazardous and hazardous classes, with the exception of public institutions and organizations in the presence of certain conditions, providing financial state support has become legally possible. However, since financial support has not received enough attention, the spread of occupational health and safety services has not been achieved. First of all, the amount of financial support in question needs to be increased and workplaces in the less dangerous class should also be included in the financial support. In this context, arrangements should be made to organize them as a professional organization, for example as the Chamber of Occupational Health and Safety Professionals, in order to ensure that health and safety professionals are able to provide more effective services by enabling their independence. It would also be an appropriate policy to terminate the tasks for providing occupational health and safety services, given to CHCs, which are already inadequate to provide these services. Another important problem is the violation between the Law and the Regulation in the determination of the enterprises belonging to the employers who will benefit from the financial support. From this point, it is seen that the condition of having fewer than 10 workers that is sought in the determination of the establishments that will benefit from the support according to the OHS, has been sought within the framework of the concept of the workplaces. However, OHSSEREW is based on the concept of the employer rather than the workplace, and in order to benefit from the incentive, less than ten employers are required to be found in the total workplaces of the employer in Turkey. For this reason, the restrictive provision of the Regulation must be turned into a compatible one with the Law.

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