

Labour Law

Social security and protection obligations of the Employer

I. Overview

All employers who employ white-collar or blue-collar employees are legally obliged to deduct the corresponding contributions to the various main, supplementary and social security institutions from the remuneration and pay them to the respective insurance institution. Employers are not only responsible for paying their own contributions (employer's contributions) but also those of their employees (employee's contributions). The contributions are calculated on the basis of the actual gross earnings (cash and non-cash benefits) of the employees. These earnings may not be lower than the statutory wage, i.e. the wage stipulated in the respective sectoral collective agreements.

For the calculation of the monthly insurance contribution of employees and employers, an upper limit has been set for the remuneration subject to insurance, which is equal to ten times the minimum wage of an employee over twenty-five (25) years of age. Finally, it should be noted that the employer is obliged to record the termination of the dismissed employee in the payroll or at least to provide insurance, otherwise the dismissal will become invalid.

II. Employees' and employers' contributions

For employees in the private sector, a contribution of 20% is paid for the main pension, which is divided between the insured person and the employer. The insured person pays a contribution of 6.67% and the employer pays a contribution of 13.33%. The above insurance contributions are calculated on the employee's remuneration, with the exception of extraordinary social benefits in the case of marriage, birth of children, death and severe disability, and only for remuneration up to an amount of € 6,500.00 per month (maximum remuneration subject to insurance). Accordingly, Christmas and Easter bonuses as well as holiday pay are subject to insurance. The maximum limit for remuneration subject to insurance automatically applies. The employer deducts the insured person's contribution from the insured person's salary, which is paid to e-EFKA together with the employer's contribution within the prescribed deadlines.

The following table shows the total amount of insurance contributions for employees in the private sector:

INSURANCE SECTOR	EMPLOYER	INSURED EMPLOYEE	TOTAL
1. Main pension	13,33%	6,67%	20,00%
2. Supplementary insurance	3,25%	3,25%	6,50%
3. Health insurance			
(α) Contributions in kind	4,30%	2,15%	6,45%
(β) Cash payments	0,25%	0,40%	0,65%
4. [Collectible]			
(α) Employment agency (OAED)			
i. Unemployed sector	1,20%	1,20%	2,40%
ii. LEPEA SA	0,15%		0,15%
iii. EKLA		0,10%	0,10%
(β) ELPKE	0,06%	0,00%	0,06%
(γ) ELEKP (former OEE)		0,35%	0,35%
TOTAL	22,54%	14,12%	36,66%

III. Labour Inspectorate

The Independent Labour Inspectorate (which replaced the SEPE Labour Inspectorate) monitors the compliance with the provisions and imposes the prescribed sanctions on employers who violate the labour legislation. It is functionally independent and has administrative and financial autonomy.

The authority's role is to monitor and control the implementation of labour law provisions, investigate insurance coverage and illegal employment of employees, settle and mediate labour disputes, and inform employees and employers of the most effective means to comply with the legal provisions.

IV. Procedure for the employer and the Ergani information system

Every employer who employs an employee in a private law dependent employment relationship is obliged to submit the forms of the Labour Inspectorate (SEPE) and the Employment Agency (OAED) electronically to the information system of the Ministry of Labour, Social Security and Welfare, "ERGANI".

Electronic submission is done at: <https://eservices.yeka.gr/> on the website of the Ministry of Labour, Social Security and Welfare. Only employers who are registered in the respective employer registries can access the information system. The procedure of submitting forms electronically is obligatory for all employers, except for those for whom access to the ERGANI system is objectively impossible.

V. Health and safety of employees

According to the current legislation on the protection of the health and safety of workers in all enterprises, regardless of the number of employees, the employer is obliged to engage the services of a security technician.

The employer is also obliged to commission the security technician to prepare a written risk assessment for his company. The written risk assessment systematically examines all aspects of each job performed.

The employer must report all occupational accidents within 24 hours to the competent Labour Inspectorates, the nearest local police authorities and the competent offices of the insurance institution to which the employee belongs and, in the event of a serious injury or death, secure and retain unaltered all information that may be useful in determining the cause of the accident.

In any case, the employer must ensure the health and safety of employees in all aspects of work and also take measures to ensure the health and safety of third parties.

VI. Elimination of violence and harassment in the workplace

Companies employing more than 20 people must establish policies for the prevention and combating of violence and harassment in the workplace. Similarly, companies with more than 20 employees must establish a policy for handling internal complaints of violence and harassment, within which the procedure for receiving and investigating such complaints is designed in a manner that ensures the protection of the victim and respect for human dignity.

An employee has the option to leave work without loss of pay if he or she has a "reasonable belief" that there is an immediate serious risk to his or her life, health or safety.
