



COVID-19: New measures aim to support employers and employees

Suspension of employment contracts for the month of February 2021

A joint ministerial decision issued by the Greek government on 30 January 2020 (no. 4374/131/30.01.2021, Greek Government Gazette no. 345/B'/31.01.2021) clarified the time and the manner for employers to submit declarations of employment contract suspensions for the month of February 2021. In particular:

Businesses whose operations were suspended pursuant to a state mandate

- Are required to suspend their employees' employment contracts through 28 February 2021; and
- Are prohibited from terminating the employment contracts during the suspension period and any termination will be considered invalid.

Businesses that are significantly affected by COVID-19 on the basis of their CPA code

- May suspend the employment contracts of all or part of their personnel through 28 February 2021;
- Are prohibited from terminating the employment contracts during the suspension period and any termination will be considered invalid; and
- Following the suspension period, will be required to maintain the same number of employees and under the same employment terms for a period of time equal to the suspension period.
- Businesses must pre-announce the suspension of their employees' employment contracts by virtue of a solemn declaration at least one day before the start of the suspension. For employment contracts suspended from 1 through 5 February, the pre-announcement solemn declarations must be submitted within the first five days of February.

New calculation and reporting method for salaried engineers' supplementary pension social security contributions (SSC)

Circular 8/2021 issued by Greece's Unified Social Security Fund (e-EFKA) on 28 January 2021 specifies a new method for salaried engineers to calculate their supplementary pension social security contributions (SSC) and report the amount in the Analytical Periodic Statement for SSC (APD), as follows:

- As from 1 January 2020, the SSC payable by salaried engineers for their supplementary pension should be calculated based on the following three SSC categories:

SSC category	Amount (in EUR) of monthly SSC for supplementary pension (from 1 January 2020 to 31 May 2022)	Amount (in EUR) of monthly SSC for supplementary pension (as from 1 June 2022)
1	42	39
2	51	47
3	61	56

- The monthly SSC amounts are borne equally by the employer and the insured (50% each).
- The new method applies as from the January 2021 payroll period.
- For the period from 1 January 2020 to 30 June 2020, every insured person is automatically classified into the first SSC category.
- As from 1 July 2020, the insured may elect their SSC category.
- A new circular addressing the correction of SSC for calendar year 2020 payroll periods will be issued by e-EFKA at a later stage



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