



Employer Contribution for Special Account for Children's Camps

Several sets of guidance issued during the period 2014-2017 (e.g. Circulars 49/2013 and 63/2013 and General Documents of the EFKA (unified Social security body) E40/573 /17.7.2014, E40/586/5.8.2015, E40/627/2016 and 464/1156016/2017) contain instructions relating to the employer contribution of EUR 20 per employee for the Special Account for Children's Camp (E.L.P.K), a resource of the OAED's Single Account for the Implementation of Social Policies.

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The employer contribution is paid annually by the employer and collected by the EFKA at the time the contributions to the Workers' Organization are due in August.

The contribution, which is now in its fifth year, is EUR 20 per employee in a private company, and is payable by employers who are required to contribute to the Workers' Organization and constitutes a separate account to segregate the other contributions receivable in favor of O.E.E. by EFKA, which is obliged to perform it directly to ensure the implementation of the summer campsite programs every year.

Specifically, the contribution must be made in the following cases:

1. **Employees - unskilled workers of OGA who are included in the EFKA**, with the exception of the category of Third Party Expatriated Citizens (Ref., Circular No 5/2017, EFKA)
2. **For directors, general managers, deputy directors or co-directors, directors of companies or cooperatives**, who provide dependent employment, the above applies, except for the new categories subject to the EFKA. persons or members of the board of directors of societe anonymes and agricultural companies receiving salary, since the salary received does not result from an employment relationship. (Ref. No. Circular 4/2017 EFKA).
3. **For employees subject to the insurance of the E.T.A.A.** who provide dependent work, continue to apply the above, (Ref. Circular No. 6/2017 EFKA for the T.S.M.E.D.E Sector and Circular No 18/2017 EFKA for the T.S.A.Y Division), with the exception of employed lawyers insured by E.T.A.A. - Sector T.A.N, for which, due to the non-depended employment there is no obligation to insure against the Workers' Home (Ref. Circular No. 28/2017 EFKA).
4. **For employees subject to insurance of E.T.A.P - Mass Media** who provide dependent work continue to apply the above, (Ref. circular No. 19/2017 EFKA).

Furthermore, we would like to clarify that the employers will be notified on the receipt of the submission of the Analytical Periodic Declaration (APD) that: "The employers' contribution of EUR 20 per employee, with dependent employment on a private law company, payable by employers of Joint Business and Construction Works, in favor of the Special Account for Children's Camps (E.L.K.P), will be paid simultaneously with the insurance contributions of the payroll period 8/2017".

Finally, it should be noted that for the employers there is no obligation to submit a supplementary APD for this contribution, as the depiction will be implemented at the Central Level through the IKA-ETAM Information System, without any action from the employers' perspective and according to the submission of the APD payroll period 8/2017.



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