

## Platis - Anastasiadis & Associates

The associate law firm of EY Greece

# Automated pre-completion of the Detailed Periodic Declaration (APD) using data from the Digital Work Card.



The better the question. The better the answer. The better the world works.

The Ministerial Decision No. 3270/2025, was published in the Official Government Gazette on February 10, 2025. This decision establishes the interoperability between the Ergani II Information System and the e-EFKA Integrated Information System, enabling, for employers who have implemented the Digital Work Card, the automated pre-completion of the Detailed Periodic Declaration (APD) based on the data contained in each employee's Monthly Employment Status.

### Key Points of the Decision:

#### ■ **Automated Submission of the Detailed Periodic Declaration (APD) through an Interoperability Mechanism:**

The employment data recorded in the Digital Work Card and reflected in the Digital Worktime Organization and the Actual Employment Calendar will be cross-checked with the data from the Ergani II Information System and used for the pre-completion of the Detailed Periodic Declaration (APD).

#### ■ **Access to the New System:**

Employers registered in the e-EFKA employer registries will have the ability to submit the Detailed Periodic Declaration (APD) in a simplified manner, with the pre-completion of data from the Ergani II Information System, using the same login credentials as for the e-EFKA Integrated Information System (O.P.S. e-EFKA).

#### ■ **Monthly Employment Status:**

The Monthly Employment Status will be automatically generated within the Ergani II Information System for each employment relationship and will include employer details, employment relationship information, personal data of employees, as well as data from the Digital Work Card and Digital Worktime Organization.

The entirety of the Monthly Employment Status data results from processing the information already submitted by employers regarding the employment relationships, based on the procedures of the Ergani II Information System, specifically the Digital Worktime Organization and the Actual Employment Calendar. This process produces a unique record corresponding to each employee and their employment relationship with the respective company. This record may serve as a reference for comparison with the data declared in the Detailed Periodic Declaration (APD) by the employer.

#### ■ **Data Cross-Checking and Corrections:**

The data of the Detailed Periodic Declaration (APD) will be cross-checked with the Monthly Employment Status and the available records in the e-EFKA Integrated Information System before their final submission.

In the event of discrepancies between the declared data and the records within the electronic systems, the employer will receive an electronic notification to correct any inaccurate entries in the Detailed Periodic Declaration (APD) before its finalization.

Responsibility for the accuracy, completeness, and correctness of the data remains with the employer or the responsible authorized declarant.

After the final submission of the Detailed Periodic Declaration (APD), if errors or omissions are identified, the competent e-EFKA services may conduct:

- Substantive audits,
- On-site inspections,
- Data cross-checks with records from other services,
- Special audits to verify the accuracy of the declared data.

This control system aims to enhance transparency and ensure compliance with the law regarding declared social security contributions and employment.

#### **About Platis - Anastassiadis & Associates**

Platis - Anastassiadis & Associates is part of the EY Law network operating in 90 countries globally and is comprised of 3,500+ people.

We are an independent law office with a core team of 45 lawyers. Our office provides high quality legal services across the full range of commercial and financial transactions.

Especially in our geographical area, we have established an ongoing cooperation with the respective law firms which are associated with EY, in order to offer seamless and consistent regional services to our clients that have cross country operations.

Our experience allows us to better understand our clients' needs and offer them integrated multidisciplinary solutions in the fields of accounting, tax and financial advisory services. Platis - Anastassiadis & Associates law office is solution focused. We work closely with our clients to seek innovative and practical ways of dealing with their issues. Our priority is to help our clients meet their business objectives. Our expertise, commitment and enthusiasm has resulted in the build up of a client base which includes local and international listed, state and private sector companies and financial institutions.

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