


## Platis - Anastassiadis & Associates

The associate law firm of EY Greece



**Reduction of social security contributions for full-time employment in cases of overwork, overtime, night hours and public holidays. Outstanding debts of self-employed individuals and farmers arising from the employment of pensioners, and other provisions.**

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

Law No. 5184/2025 (Government Gazette A' 34/06.03.2025), titled "Interprofessional Organizations, Strengthening of the Agricultural Sector, Organization of Services and Supervised Bodies of the Ministry of Rural Development and Food, and Restart of the Agricultural Economy and Other Provisions," was published in the Government Gazette on March 6, 2025.

Among other provisions, the Law introduces significant regulations regarding the reduction of social security contributions for full-time employment in cases of overwork, overtime, night work, and work during Sundays and public holidays. It also includes measures related to outstanding debts of self-employed individuals and farmers arising from the employment of pensioners.

Subsequently, on March 14, 2025, Circular No. 8 of e-EFKA (Protocol No. 370165) was published, which provides guidelines for the implementation of article 41 of the Law and in particular, the circular outlines the application of reduced social security contributions on the additional compensation paid for overtime, night work, and work on public holidays.

## **A. Reduction of Social Security Contributions for Full-Time Employment in Cases of Overtime, Night Work, and Public Holidays:**

According to article 41 of the Law, which, as specified in the Circular 8/2025, comes into effect on March 6, 2025, social security contributions for full-time employees in cases of overwork, overtime, night shifts, Sundays, and public holidays will be calculated based on their total earnings, excluding the additional compensation resulting from these specific working conditions. As a result of this regulation, the total earnings of employees remain unchanged, while the amount of payable social security contributions is reduced. According to the Ministry of Labor and Social Security, this measure aims to:

- increase employees' net income by reducing the contributions deducted from their remuneration,
- reduce employer costs, as employer contributions will now be based on the basic hourly remuneration rather than the increased,
- enhance compliance with social security regulations by introducing incentives for the proper and consistent payment of contributions.

It is understood that the list of cases eligible for reduced social security contributions is exclusive and does not apply to illegal employment. However, further clarification is deemed necessary.

## **B. Regulation of outstanding debts of self-employed individuals and farmers arising from the employment of pensioners:**

According to article 42 of the Law, outstanding debts to e-EFKA, as of March 31, 2025, by self-employed and farmer pensioners, arising from the non-payment of: a) social security contributions and b) the non-contributory resource in favor of e-EFKA, will be capitalized and repaid through deductions from pensions in 24 equal monthly installments. Debtors now have the option to settle the outstanding amount in a lump sum. The principal debt is subject to an 8% interest rate, applicable to standard debt settlement plans for social security institutions, as defined in Law 4152/2013. For debts incurred after March 31, 2025, the provisions of article 20 par.11 of Law 4387/2016 will apply, stipulating that if social security contributions and the non-contributory resource in favor of e-EFKA, remain unpaid for more than two months, the outstanding amounts will be deducted (exclusively) from the total payable pension benefits.

## **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.

For more information on labor issues, please contact:

### **Eirnikos Platis**

Partner  
eirnikos.platis@gr.ey.com

### **Maria Rigaki**

Partner  
maria.rigaki@gr.ey.com

at the  
**Platis - Anastassiadis & Associates Law Partnership**  
Tel.: +30 210 2886 512  
legaloffice@gr.ey.com

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ey.com

 EY  EY Greece  eygreece  @EY\_Greece  EY Greece

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List of our associates upon request.

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