

Platis - Anastassiadis & Associates

The associate law firm of EY Greece

Ministerial Decision 15441/2026 Update of Digital Work Card Business Activity Codes and expansion to new sectors



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On 02.06.2026, Decision No. 15441/02.06.2026 of the Minister of Labour and Social Security was published, by which the list of business activity codes included in the Digital Work Card is updated in accordance with the new 2025 business activity code classification and, at the same time, Decision No. 49758/26.05.2022 on the implementation of the Digital Work Card System in the ERGANI II Information System is amended, extending its mandatory application to new sectors of activity.

According to Part A of the Decision, the existing list of economic activity sectors included in the Digital Work Card system, based on the employer's principal business activity code in TAXIS (2008 classification), is mapped to the new 2025 business activity codes, as established by Decision No. A.1003/12.01.2026 of the Independent Authority for Public Revenue (AADE),

in the framework of the new European classification system.

Accordingly, we hereby provide in **Appendix 1** at the end of the present, the updated list of the relevant business activity codes included in the Digital Work Card.

Furthermore, according to Part B of the Decision, the mandatory inclusion in the Digital Work Card system, as of **02.06.2026**, of businesses whose principal activity (based on their business activity code) falls within new sectors is provided, namely in the sectors of:

- a) telecommunications and other information service activities,
- b) administrative and support service activities,
- c) human health and social care activities, as well as
- d) other service activities.

The respective KADS are reflected in **Appendix 2** of the present.

For the above sectors, the administrative sanctions set out in Annexes V and VI of Ministerial Decision No. 80016/31.08.2022 (Government Gazette B' 4629), relating to the implementation of the Digital Work Card system, shall apply as from **12.10.2026**.

Employers that have been included in the Digital Work Card system are required, as from the date of their inclusion, to have in place and activate the digital work card system for all their employees under an employment contract or dependent employment relationship who are physically present at the workplace, regardless of whether their branches fall within included business activity codes or not. This obligation also applies to employees working in the above undertakings through staff leasing, subject to the exceptions set out below.

Furthermore, if the employer's principal business activity code in TAXIS is included in the Digital Work Card system and multiple activities are carried out at the same workplace, the system must be applied to all employees, even if some of those activities are not included.

An **EXCEPTION** from the application of the Digital Work Card system is provided for the undertaking as a whole when:

- i. The employer's principal business activity code in TAXIS does not fall within the sectors included in the Digital Work Card system, even if multiple activities are carried out at the same workplace, some of which are included in the system, or if there are branches with business activity codes that are included in the Digital Work Card system.
- ii) The employer is included in the Digital Work Card system based on its principal business activity code in TAXIS, but this code does not generate any economic activity (i.e. it is zero), as evidenced by the E3 form of the latest tax year, while the secondary business activity code, which constitutes the main economic activity of the business, is not included.

The above sectors are included in Phase A' of the expansion of the Digital Work Card system, which will be implemented on a pilot basis from **02.06.2026** until **11.10.2026**.

According to a relevant announcement by the Minister of Labor, a **Phase B' of the expansion** is also planned, which will be implemented on a pilot basis from 29.06.2026 until 15.11.2026 and will cover additional activities, namely:

1. Consulting services, advertising and other office activities,
2. Repair activities,
3. Warehousing and transport support activities (logistics),
4. Water supply and wastewater management, and
5. Gambling activities

The relevant business activity codes will be determined by a subsequent Ministerial Decision.

APPENDIX 1

BUSINESS ACTIVITY CODE 2025	Business activity code 2025 description
10	Manufacture of food products
11	Manufacture of beverages
12	Manufacture of tobacco products
13	Manufacture of textiles
14	Manufacture of wearing apparel
15	Manufacture of leather and related products of other materials
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
17	Manufacture of paper and paper products
18	Printing and reproduction of recorded media
20	Manufacture of chemicals and chemical products
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations
22	Manufacture of rubber and plastic products
23	Manufacture of other non-metallic mineral products
24	Manufacture of basic metals
25	Manufacture of fabricated metal products, except machinery and equipment
26	Manufacture of computer, electronic and optical products
27	Manufacture of electrical equipment
28	Manufacture of machinery and equipment n.e.c.
29	Manufacture of motor vehicles, trailers and semi-trailers
30.20	Manufacture of railway locomotives and rolling stock
30.3	Manufacture of air and spacecraft and related machinery
30.31	Manufacture of non-military aircraft and spacecraft and related machinery
30.32	Manufacture of military aircraft and spacecraft and related machinery
30.40	Manufacture of military combat vehicles
30.9	Manufacture of transport equipment n.e.c.
30.91	Manufacture of motorcycles
30.92	Manufacture of bicycles and wheelchairs
30.99	Manufacture of other transport equipment n.e.c.
31	Manufacture of furniture
32	Other manufacturing activities
33.1	Repair and maintenance of fabricated metal products, machinery and equipment
33.11	Repair and maintenance of fabricated metal product
33.12	Repair and maintenance of machinery
33.13	Repair and maintenance of electronic and optical equipment
33.14	Repair and maintenance of electrical equipment
33.16	Repair and maintenance of non - military aircraft and spacecraft
33.17	Repair and maintenance of other transport equipment (non - military)
33.18	Repair and maintenance of military fighting vehicles, ships and boats, aircraft and spacecraft
33.19	Repair and maintenance of other equipment
33.20	Installation of industrial machinery and equipment
35	Electricity, gas, steam and air conditioning supply

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46	Wholesale trade
47	Retail trade
52.32	Intermediation service activities for passenger transportation
55.10	Hotels and similar accommodation
55.20	Holiday and other short-stay accommodation
55.30	Camping grounds and recreational vehicle facilities
55.40	Intermediation service activities for accommodation
55.90.01	Room or accommodation unit services for students in student residences and school dormitories
55.90.02	Room services or accommodation unit services in workers' dormitories
55.90.09	Other accommodation services n.e.c.
56.11.01	Provision of meals with full restaurant service
56.11.02	Provision of meals in self-service restaurants
56.11.09.01	Provision of meals by fast-food restaurant, without seating service
56.11.09.02	Provision of meals by grill / souvlaki shop, without seating service
56.11.09.03	Provision of meals and drinks by canteen
56.11.09.04	Provision of meals and drinks by stadium canteen
56.11.09.05	Provision of meals and drinks by theatre or cinema canteen
56.11.09.06	Provision of meals and drinks by canteens located in airports, public services and other public areas
56.11.09.07	Provision of meals and drinks by snack bars, ouzeries, café-ouzeries, meze restaurants, tsipouradika, taverns, café-bars, cafeterias, without seating service
56.11.09.09	Services provided by delicatessen-brewery (allantopoleio-zythopoleio)
56.11.09.10	Services provided by restaurants that sell meal portions in packages (takeaway)
56.11.09.11	Services provided by refreshment shops, without seating service
56.11.09.12	Services provided by shops selling souvlaki, sandwiches and similar items, without seating service
56.11.09.13	Services provided by ice cream or other dessert shops, without seating service
56.11.09.14	Takeaway pizza sales services
56.12	Activities of mobile food service units
56.21	Event catering services
56.22.11	Restaurant services under contract for transport companies
56.22.2	Canteen services
56.22.20	Canteen services
56.22.20.01	Meal services provided by military mess halls
56.22.20.02	Services provided by canteens of sports facilities
56.22.20.03	Services provided by factory or office canteens
56.22.20.04	Services provided by school canteens
56.22.20.05	Services provided by student restaurants
56.30	Beverage serving activities
56.40	Intermediation service activities for food and beverage service activities
64.19	Other monetary intermediation institutions
64.21	Activities of holding companies
64.22	Activities of financing institutions

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64.31	Activities of investment funds (money market and non-money market)
64.32	Activities of trusts, estates and agency accounts
64.91	Financial leasing
64.92	Other credit granting activities
64.99	Other financial service activities, except insurance and pension funding, n.e.c.
65.1	Insurance
65.20	Reinsurance
65.30	Pension funding
66	Activities auxiliary to financial services and insurance activities
77.11	Renting and leasing of cars and light motor vehicles
77.51	Activities of intermediation services for renting and leasing of cars, caravans and trailers
79	Activities of travel agencies, tour operators and other reservation service and related activities
80.01	Investigation and private security activities
80.09	Security activities n.e.c.
82.40	Activities of intermediation services for business support service activities n.e.c.
95.31	Repair and maintenance of motor vehicles
95.32	Repair and maintenance of motorcycles

APPENDIX 2	
Telecommunications, computer programming, consultancy, computing infrastructure and other information service activities	
BUSINESS ACTIVITY CODE	DESCRIPTION
61	Telecommunications
61.1	Wired, wireless and satellite telecommunications
61.10	Wired, wireless and satellite telecommunications
61.2	Resale activities in the telecommunications sector and intermediation service activities in the telecommunications sector
61.20	Resale activities in the telecommunications sector and intermediation service activities in the telecommunications sector
61.9	Other telecommunications activities
61.90	Other telecommunications activities

APPENDIX 2

Administrative and support service activities

BUSINESS ACTIVITY CODE	DESCRIPTION
78	Employment activities
78.1	Activities of employment placement agencies
78.10	Activities of employment placement agencies
78.2	Activities of temporary employment agencies and other human resources provision
78.20	Activities of temporary employment agencies and other human resources provision
81	Services to buildings and landscape activities
81.1	Combined support services activities
81.10	Combined support services activities
81.2	Cleaning activities
81.21	General cleaning of buildings
81.22	Other building cleaning and industrial cleaning activities
81.23	Other cleaning activities
81.3	Landscape service activities
81.30	Landscape service activities

Activities related to human health and social care

BUSINESS ACTIVITY CODE	DESCRIPTION
86	Human health activities
86.1	Hospital activities
86.10	Hospital activities
86.2	Activities of medical and dental practice
86.21	Activities of general medical practice
86.22	Activities of specialist medical practice
86.23	Activities of dental practice
86.9	Other human health activities
86.91	Medical imaging diagnostic services and activities of medical laboratories
86.93	Activities of psychologists and psychotherapists, excluding medical doctors
86.94	Nursing and midwifery activities
86.95	Physiotherapy activities
86.96	Traditional, complementary and alternative medical activities
86.97	Intermediation service activities for medical, dental and other human health services
86.99	Other human health activities n.e.c.

Doctors and dentists employed by undertakings whose principal activity falls within the above sectors are excluded from the Digital Work Card system.

APPENDIX 2

Other service activities

BUSINESS ACTIVITY CODE	DESCRIPTION
96	Personal service activities
96.1	Washing and cleaning of textile and fur products
96.10	Washing and cleaning of textile and fur products
96.2	Activities of hairdressing salons, beauty centers, thermal baths, and similar activities
96.21	Hairdressing and barber activities
96.22	Beautification activities and other activities of beauty centers
96.23	Activities of thermal baths, saunas, and steam baths
96.3	Funeral and related activities
96.30	Funeral and related activities
96.4	Intermediation service activities for the provision of personal services
96.40	Intermediation service activities for the provision of personal services
96.9	Other personal service activities
96.91	Activities of providing personal services at home
96.99	Other personal service activities n.e.c.

About Platis - Anastassiadis & Associates

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We are an independent law office with a core team of 46 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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The Bar Association registration number of the Law Firm is 80240.

A comprehensive list of all our associates is available upon request.

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