



Greece - Social security provisions regarding meal vouchers

The conditions, under which the meal vouchers provided by employers to employees do not constitute income subject to social security contributions, were clarified with article 43 of Law 5006/2022, (Government Gazette A' 239/22-12-2022).

- ▶ Article 43 of Law 5006/2022 amended paragraph 1 of article 145 of the Individual Labor Code regarding benefits in kind to employees for productive and operational purposes of businesses.
- ▶ According to the new provision, applicable from 1.1.2023 onwards, meal vouchers granted in paper or electronic form by employers to employees fall under the concept of benefits in kind, which are not included in the employees' regular remuneration, provided that:
 - ▶ they are granted on a monthly basis by the employer to the employees to cover their food needs during their work,
 - ▶ their value does not exceed the amount of six (6) euros per working day and
 - ▶ they are only exchanged for meals, ready-to-eat meals, ready-to-eat foods, beverages, in a contracted network of stores, on the basis of contracts between the issuer of the meal vouchers and the stores, which regulate the manner of acceptance and exchange of the meal vouchers by eligible employees.

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