

# New provisions on coverage of telework costs, classification of managerial employees and notification of overwork

By virtue of two recent ministerial decisions, the Ministry of Labour introduced new provisions as regards the coverage of telework costs by the employer, the classification of managerial employees and the notification of overwork.

## Coverage of telework costs

In implementation of article 67 of recent Law 4808/2021, Ministerial Decision 98490/2021, published on 3 December 2021, set the minimum monthly costs that must be covered by employers in case of telework, as follows:

- a. 13 Euros per month for the use of the employee's home office;
- b. 10 Euros per month for telecommunication costs, unless the employer covers directly such costs through a separate agreement with the provider of the internet and telecommunication services;
- c. 5 Euros per month for equipment maintenance costs (unless such equipment is provided by the employer).

In cases where telework is provided for less than 22 days per month, due to the employee working also at the employer's premises, being on leave etc., 1/22 of the above amounts are due for each day of telework.

Payment of the above is made, by virtue of a separate deposit, into the employee's payroll account and is not subject to tax or social security contributions, as it constitutes a tax deductible expense.

## Classification of managerial employees

Pursuant to Ministerial Decision 90972/2021, published on 19 November 2021, the criteria for the classification of employees under the category of "employees holding supervisory or managerial

positions or positions of trust" - which must derive directly from the employment contract - are the following:

a.

- Employees who exercise the "managerial prerogative" towards other employees of the business; or
- represent and bind the business towards third parties; or
- are members of the Board of Directors or relevant corporate body; or
- are shareholders or partners holding more than 0.5% of voting rights

b.

Heads of departments, units or sectors, as specified in the employer's organisational chart, as long as the business has entrusted them partly with the supervision of its operation and they receive at least 6 times the monthly statutory wage, which currently corresponds to 3,900 Euros; or

c.

Employees receiving at least 8 times the monthly statutory wage, which currently corresponds to 5,200 Euros.

As regards new recruitments, the above managerial status must be declared by employers to ERGANI through the submission of the E3 and E4 forms (applicable as of 1 December 2021), while as regards existing employees the relevant

notification must take place by 20 December 2021, through the submission of the E4 form.

Similar notification obligations apply also in case of loss of an employee's managerial status, which must be declared promptly to ERGANI through the E4 form.

### Abolishment of prior notification of overwork

As from 29 November 2021, the above Ministerial Decision abolished the obligation of employers to make a prior notification of overwork (i.e. work between 40 and 45 hours per week) to ERGANI, while such prior notification obligation continues to apply to overtime work (i.e. work above 45 hours per week or 9 hours per day).

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