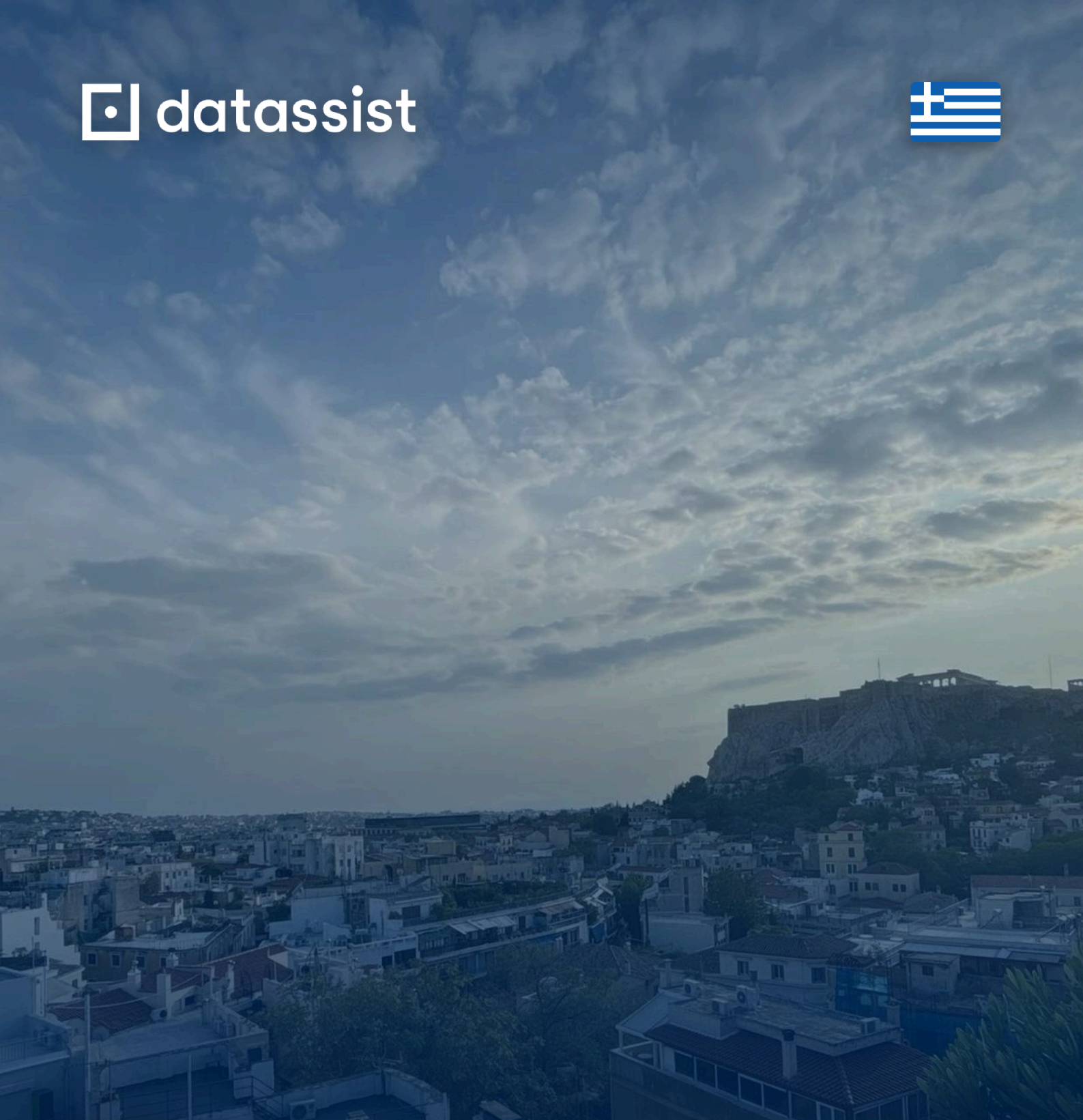
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Greece

Payroll & Employment Law Guide

2026 Edition · Last updated October 30, 2026

2026 tax bands, social contributions and digital employer reporting

For general information purposes only

Overview

A reference for employing in Greece

Foreign investors may establish a limited liability company, private company or company limited by shares. When the standard formation documents are accepted, the Electronic One-Stop Shop, or e-YMS, initiates GEMI and chamber registration, allocation of the AFM tax number and e-EFKA registration in one digital flow.

€920	40h	13.37%	21.79%
MONTHLY MINIMUM WAGE FROM APRIL 1	STANDARD WORKING WEEK	STANDARD EMPLOYEE SOCIAL CONTRIBUTION	STANDARD EMPLOYER SOCIAL CONTRIBUTION

WHAT THIS GUIDE COVERS

I	**Setting Up and Doing Business**	Foreign investors may establish a limited liability company, private company or company limited by shares.
II	**Working Conditions and Leave Entitlements**	Contractual full-time work is 40 hours a week.
III	**Tax and Social Security**	General employment income is taxed progressively in 2026.
IV	**Payroll Operations**	Greek payroll provides for 12 normal monthly salaries plus 1 monthly salary as the Christmas bonus and separate 0.5 monthly amounts for the Easter bonus and leave allowance.
V	**Hiring and Termination**	Written core terms covering the role, pay, place of work and duration must be given at hiring.
VI	**Compensation and Benefits**	Greek compensation is planned over 14 payment periods.
VII	**Visas and Work Permits**	EU, EEA and Swiss citizens may work without a work permit.
VIII	**Practical Notes and Compliance Risks**	Key Greek payroll risks are mis-modelling the 14 payment periods, separating overtime reporting from payroll and applying personal tax reductions without evidence.
IX	**Incentives and Employer Support Schemes**	In 2026, the DYPA programme for hiring 10,000 unemployed women gives private-sector employers 12 months of support, with a conditional 3-month extension.

I

Setting Up and Doing Business

Foreign investors may establish a limited liability company, private company or company limited by shares. When the standard formation documents are accepted, the Electronic One-Stop Shop, or e-YMS, initiates GEMI and chamber registration, allocation of the AFM tax number and e-EFKA registration in one digital flow.

STEP	GENERAL RULE	PRE-PAYROLL CONTROL
Incorporation	Digital e-YMS process	Founders approve articles
Commercial register	GEMI registration	Name and activity code
Tax	AFM and Taxisnet	Employer tax access
Social security	e-EFKA registration	Employer register number
Employment system	ERGANI II	Digital hiring access
Banking	Local payment account	IBAN and approvals

The incorporation certificate does not complete every employment obligation. Before the first employee starts, confirm e-EFKA, ERGANI II, payroll-tax access and occupational health and safety appointments.

> Verify before payroll
> EOR note: The roles of the business directing the worker, the local legal employer and any temporary-work agency must be assessed together. Do not assume that employer obligations transfer through a commercial agreement alone.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Contractual full-time work is 40 hours a week. Under a five-day schedule, hours 41 to 45 are additional work paid at a 20% premium. Legal overtime carries a 40% premium. The daily limit is 4 hours and the general annual limit is 150 hours. Unauthorised overtime creates a 120% premium risk.

II

Working Conditions and Leave Entitlements

TOPIC	2026 RULE	PAYROLL EFFECT
Standard work	40 hours/week	Match time to contract
Additional work	41-45 hours and 20%	Five-day schedule
Legal overtime	40%	Track ERGANI record
Sunday and holiday	75%	Add to eligible hourly pay
Daily rest	At least 11 hours	Check between shifts
Weekly rest	At least 24 hours	In addition to daily rest

Annual leave under a five-day schedule begins at 20 working days, or 24 under a six-day schedule. The entitlement rises to 22 and 26 days. At 10 years with the same employer or 12 years in total it becomes 25 and 30 days, then 26 and 31 days after 25 total years. The leave allowance is subject to a ceiling of half a monthly salary.

Maternity leave is 17 weeks, generally allocated as 56 days before and 63 days after birth. Each parent may take 4 months of parental leave before the child reaches age 8. After 1 year with the employer, the first 2 months are supported by DYPA at the minimum-wage level.

III · TAX AND SOCIAL SECURITY

General employment income is taxed progressively in 2026. The rate is 9% on the first EUR 10,000, 20% on the next EUR 10,000, 26% on the next EUR 10,000 and 34% on the next EUR 10,000. Income from EUR 40,000 to EUR 60,000 is taxed at 39%, with 44% above that.

ITEM	EMPLOYEE	EMPLOYER
Standard social contribution	13.37%	21.79%
Combined standard burden		35.16% combined
Main pension	6.67%	13.33%
2026 maximum monthly base	EUR 7,761.94	EUR 7,761.94

III

Tax and Social Security

Lower income-tax rates may apply based on age and number of children. These reductions should not be used as automatic general rates. Verify the employee's personal position and the relevant payroll year.

From April 1, 2026, the full-time minimum wage is EUR 920 a month and EUR 41.09 a day for daily paid workers. Seniority increments may apply for eligible service in three-year blocks and depend on the worker category.

IV · PAYROLL OPERATIONS

Greek payroll provides for 12 normal monthly salaries plus 1 monthly salary as the Christmas bonus and separate 0.5 monthly amounts for the Easter bonus and leave allowance. Annual withholding is calculated using this 14-payment structure.

PROCESS	GENERAL TIMING	CONTROL POINT
Hiring	Before start	ERGANI II filing
Payroll calculation	Monthly	Contract, time and leave
Wage tax	Withheld in pay period	Employee-level base
Withholding return	End of 2nd month after pay	AADE return and payment
Social contribution	Periodic e-EFKA filing	APD and payment tie-out
Payslip	Each pay period	Gross, deductions and net

ERGANI II entered production operation on February 16, 2026. Hiring, contract changes, working time and termination events must use the current digital process. The Digital Work Card scope must be checked by sector and employer status.

> Verify before payroll
> Record principle: Keep the contract, ERGANI II event, time record, APD, AADE return and bank payment evidence under the same employee and period key.

V

Hiring and Termination

Written core terms covering the role, pay, place of work and duration must be given at hiring. The probationary period is generally capped at 6 months. A fixed-term contract requires separate review of objective grounds and the renewal chain.

SERVICE	EMPLOYER NOTICE	GENERAL NOTE
1-2 years	1 month	Written notice
2-5 years	2 months	Document the reason
5-10 years	3 months	Verify service
More than 10 years	4 months	Preserve better terms

With notice, severance is half the amount calculated for termination without notice. The final amount depends on service, pay, contract type, termination ground and the employee's start date. Termination should not be treated as complete through payroll alone without the ERGANI II event.

At exit, the employer should calculate salary, unused leave and eligible bonus accruals. Collective redundancy, protected employees and union representatives may require additional consultation and approval steps.

VI · COMPENSATION AND BENEFITS

Greek compensation is planned over 14 payment periods. The Christmas bonus is 1 monthly salary, the Easter bonus is 0.5 monthly salary and the leave allowance is capped at 0.5 monthly salary. Entitlements are prorated for incomplete service periods.

VI

Compensation and Benefits

ELEMENT	GENERAL APPROACH	PAYROLL CONTROL
Base pay	Monthly or daily	Minimum and collective terms
Christmas bonus	1 monthly salary	Eligible service period
Easter bonus	0.5 monthly salary	Prorated entitlement
Leave allowance	Up to 0.5 monthly salary	Leave and payment record
Meal and transport	Policy or contract	Tax and contribution treatment
Private insurance	Employer plan	Benefit-in-kind review

Variable pay, bonuses and expense payments are not automatically exempt from tax or contributions because of their label. Assess the business purpose, evidence, plan conditions and economic benefit to the employee.

VII · VISAS AND WORK PERMITS

EU, EEA and Swiss citizens may work without a work permit. Third-country nationals need the national visa or residence permit matching the work and stay. Dependent work, the EU Blue Card and intra-corporate transfer are distinct routes.

ROUTE	CORE RULE	EMPLOYER FILE
EU/EEA/Swiss	No work permit	Identity and residence record
Dependent work	National admission and permit	Contract and employer documents
EU Blue Card	Highly qualified role	Pay and qualification evidence
Intra-corporate transfer	Temporary group assignment	Sending and host links
Posting	Notification and A1	Host working conditions

A permit is more than an immigration document. The employer should monitor whether the actual role and workplace match the permission, the renewal date and the ERGANI II record.

VIII

Practical Notes and Compliance Risks

Key Greek payroll risks are mis-modelling the 14 payment periods, separating overtime reporting from payroll and applying personal tax reductions without evidence. Tie the core payroll periodically to ERGANI II, the Digital Work Card, e-EFKA and AADE records.

CONTROL	WHY IT MATTERS	SUGGESTED EVIDENCE
Worker class	Daily versus monthly pay	Contract and payroll code
Working time	Overtime premiums	Card and shift record
Tax profile	Age and child reductions	Employee declaration
Collective terms	May improve pay and rights	Sector scope analysis
Remote work	Cost and workplace rules	Written addendum
Retention	Audit and disputes	Period payroll file

Before loading a legal or system change into payroll, verify its effective date, scope and retroactive impact.

IX · INCENTIVES AND EMPLOYER SUPPORT SCHEMES

In 2026, the DYPA programme for hiring 10,000 unemployed women gives private-sector employers 12 months of support, with a conditional 3-month extension.

PROGRAMME ELEMENT	2026 PARAMETER	CONDITION
Standard full-time candidate	70% of cost	Up to EUR 879.20/month
Long-term unemployed or mother	80% of cost	Up to EUR 1,004.80/month
Part-time candidate	80% of cost	Up to EUR 680/month
Normal support period	12 months	Apply before hiring
Possible extension	3 months	Subject to programme terms

Incentive eligibility should not be assumed retrospectively after the hiring decision. Check staff reductions, state-aid limits, the candidate's unemployment registration and eligible activity code before applying.

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GREECE PAYROLL DOSSIER · 2026



EOR & PAYROLL, HANDLED

Manage Greece payroll & employment from one center with Datassist.

The 14-payment model, progressive income tax, social contributions and ERGANI II events must operate within one payroll control plan. Datassist helps international employers manage Greek payroll and employment processes from one center.

Schedule a Meeting →

€920	14	2026
2026 MINIMUM WAGE	PAYMENT PERIODS	CURRENT LEGISLATION BASE

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