

# You create business We deliver solutions

## Newsflash

7 December 2021

### **Ministerial Decision 98490 (Official Government Gazette B' 5646/3.12.2021) Determination of teleworking minimum cost (article 67 par. 4 of Law 4808/2021)**

In accordance with the Ministerial Decision 98490/2.12.2021 (Official Government Gazette B' 5646/3.12.2021) on teleworkers' minimum compensation for costs incurred by them as a result of telework, the minimum amount of the compensation in question is determined on a monthly basis as follows:

- EURO 13 as minimum monthly cost for the residence's use,
- EUR 10 as minimum telecommunication costs (unless the employer is directly burdened with the related cost, by means of a separate agreement with internet – mobile and stable line services provider),
- EURO 5 as minimum cost for the maintenance of equipment used by the teleworker for the provision of his services (unless he uses equipment provided directly by the employer).

The same decision provides that in case of telework for less than 22 days on a monthly basis for any reason (for instance, due to the provision of services from the employer's premises, leave etc.), 1/22 of the applicable costs, per case, are paid for each day of telework. Further, the decision provides that the remaining details regarding compensation are regulated in the agreement between the parties.

The compensation in question:

- is not permitted to be paid instead of salary as it qualifies as a deductible expense for the employer;
- is not subject to any tax, duty or social security contributions.
- is paid in the teleworker's payroll bank account by virtue of a transfer separate from the annual remuneration under description "telework costs payment" and the compliance of the employer with the related obligation is checked by the competent authorities.

The decision is effective as of its publication with the Official Government Gazette.

#### Contacts

**Liana Kosmatou**  
Lawyer/ Partner

T: + 30 210 60 62 159  
E: [lkosmatou@cpalaw.gr](mailto:lkosmatou@cpalaw.gr)

**Irini Zouli**  
Lawyer/ Senior Manager

T: + 30 210 60 62 159  
E: [izouli@cpalaw.gr](mailto:izouli@cpalaw.gr)

[www.cpalaw.gr](http://www.cpalaw.gr)

This Newsletter aims to provide the reader with general information on the above-mentioned matters. No action should be taken without first obtaining professional advice specifically relating to the factual circumstances of each case.