



COVID-19 – Measures aiming to tackle the effects of the Coronavirus pandemic

Deadline for payment of social security contributions owed by businesses and employers that have already benefited from an extension of the payment deadline in the context of measures aiming to tackle the adverse effects of COVID-19 pandemic extended

The recently issued Joint Ministerial Decision 49250/2712/2020 provides that businesses or employers that:

- a) have employees who are paid with a salary or wage, under a private law employment agreement of either definite or indefinite time, work full-time or part-time or even short-time,
- b) their active NACE code of primary or secondary activity (under certain conditions), as of 05.11.2020, is included in the Annex of the above decision

may benefit from a one-month extension of the deadline for payment of social security debt instalments in the context of debt settlement schemes, provided that the said instalments are due until the publication of the aforementioned Decision (namely 02.12.2020). A one-month extension is also provided for all the subsequent monthly instalments.

It is important to note that no interest or other surcharges are calculated during the extension. In all other respects, the terms of the respective debt settlement scheme are applicable.

Furthermore, it is set out that businesses and employers will automatically cease to benefit from the extension in case the former either terminate employment contracts of employees whose employment has been suspended or do not maintain the same number of employees until the completion of the measure under examination.

However, the above condition does not apply where it is objectively impossible to be met; for instance, in the case of businesses with limited operating time, because of their form or business activity.

Lastly, with regards to the said requirement for the application of the benefit, it is clarified that, when assessing the maintenance of the same number of employees, any voluntary resignations, retirements, bereavement, as well as cases of termination of fixed-term employment contracts shall not be taken into consideration.



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