

## Platis - Anastassiadis & Associates

The associate law firm of EY Greece



# Increase of the upper limit of employees' salary subject to social security contributions and of social security contributions of freelancers and self-employed

On 29.01.2025 the M.D. D.15/D'/1984 Government Gazette B' 241/29.01.2025 administrative act was published providing, pursuant to article 39 par. 6 of Law 4387/2016, for the increase of the upper limit of employees' salary subject to social security contributions as well as the increase of the amount of social security contributions of freelancers and self-employed from 01.01.2025 onwards.

The amendments are as follows:

**Increase of the upper limit of employees' salary subject to social security contributions as of 01.01.2025:** The upper limit of employees' salary

subject to social security contributions is increased from the amount of € 7.373,53 to the amount of € 7.572,62.

## Increase of Social Security contributions of freelancers and self employed from 01.01.2025:

As of 01.01.2025, the social security contributions of pension and health coverage of freelancers and self employed, covered by e-E.F.K.A., are increased and formed on a monthly basis and for a 12-month period, as it is reflected in the table below:

| Social Security coverage of free lances & self employed         |  |  |          |
|---|--|--|----------|
| Pension and Health coverage                                     |  |  |          |
| Social Security categories                                      | Monthly contributions *12 until 31.12.2024 | Monthly contributions *12 as of 01.01.2025 | Increase |
| 1 <sup>st</sup>   | €238,22                                    | €244,65                                    | €6,43    |
| 2 <sup>nd</sup>   | €285,87                                    | €293,59                                    | €7,72    |
| 3 <sup>rd</sup>   | €342,59                                    | €351,84                                    | €9,25    |
| 4 <sup>th</sup>   | €411,78                                    | €422,9                                     | €11,12   |
| 5 <sup>th</sup>   | €493,46                                    | €506,78                                    | €13,32   |
| 6 <sup>th</sup>   | €642,06                                    | €659,39                                    | €17,33   |
| Special category for the first 5 years of professional activity | €142,93                                    | €146,79                                    | €3,86    |

Similarly, as of 01.01.2025, the social security contributions of supplementary and lump sum coverage for those self-employed and freelancers covered by e- E.F.K.A. who are subject to them, are increased and formed on a monthly basis and for a 12-month period, as it is reflected in the table below:

| Social Security coverage of free lances & self employed |  |  |           |  |  |          |
|---|--|--|-----------|--|--|----------|
| Supplementary Coverage                                  |  |  |           | Lump Sum Coverage                          |  |          |
| Social Security categories                              | Monthly contributions *12 until 31.12.2024 | Monthly contributions *12 as of 01.01.2025 | Surcharge | Monthly contributions *12 until 31.12.2024 | Monthly contributions *12 as of 01.01.2025 | Increase |
| 1 <sup>st</sup>   | €44,24                                     | €45,43                                     | €1,19     | €29,49                                     | €30,29                                     | €0,8     |
| 2 <sup>nd</sup>   | €53,32                                     | €54,76                                     | €1,44     | €35,17                                     | €36,12                                     | €0,95    |
| 3 <sup>rd</sup>   | €63,53                                     | €65,25                                     | €1,72     | €41,97                                     | €43,10                                     | €1,13    |

## About Platis - Anastassiadis & Associates

Platis - Anastassiadis & Associates is part of the EY Law network operating in 90 countries globally and is comprised of 3,500+ people.

We are an independent law office with a core team of 42 lawyers. Our office provides high quality legal services across the full range of commercial and financial transactions.

Especially in our geographical area, we have established an ongoing cooperation with the respective law firms which are associated with EY, in order to offer seamless and consistent regional services to our clients that have cross country operations.

Our experience allows us to better understand our clients' needs and offer them integrated multidisciplinary solutions in the fields of accounting, tax and financial advisory services. Platis - Anastassiadis & Associates law office is solution focused. We work closely with our clients to seek innovative and practical ways of dealing with their issues. Our priority is to help our clients meet their business objectives. Our expertise, commitment and enthusiasm has resulted in the build up of a client base which includes local and international listed, state and private sector companies and financial institutions.

For more information on labor issues, please contact:

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### **Platis - Anastassiadis & Associates Law Partnership**

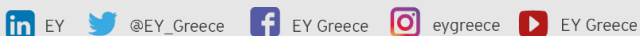
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Platis - Anastassiadis & Associates Law Partnership is associated with EY Partners: E. Platis, A. Anastassiadis Partnership is registered with the Athens Bar, registration number 80240  
List of our associates upon request.

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