



Measurement and Reduction of Administrative Burdens in 13 sectors in Greece

Final Report

Working Environment and Employment Relations



Co-financed by Greece and the European Union

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Acronyms and Abbreviations

The list below provides the abbreviations used throughout the report. All terms related to the Standard Cost Model (SCM) method are described in detail in the Greek SCM ‘Manual for the implementation of the Standard Cost Model in Greece’

AB	Administrative Burden
AC	Administrative Cost
BAU	Business As Usual
CC	Consultancy Cost
CEACR	ILO Committee of Experts on the Application of Conventions and Recommendations
ELSTAT	Hellenic Statistical Authority
ERGANI	Information system for the submission of Labour Inspectorate/OAED forms
f	Frequency
FAY	Safety and Health File
HMA	Diary of Safety Measurements
IKA	Social Insurance Institute (Social Security Organisation)
ILO	International Labour Organization
IO	Information Obligation
KEPEK	Centre for Occupations Risk Prevention
NEB	Normally Efficient Business
OAED	Manpower Employment Organisation
OD	Occupational Doctor
OOP	Out of Pocket cost
P	Price
PA	Priority Area (in Greek SCM also referred to as ‘Sector’)
Q	Quantity
SAY	Safety and Health Plan
SEPE	Labour Inspectorate
ST	Safety Technician

Executive summary

This report presents the findings from the measurement of the selected information obligations in the priority area Working Environment and Employment Relations, together with recommendations to reduce administrative burdens.

The measurement involved interviews with businesses and experts. The information obligations selected for Working Environment and Employment Relations form the fifth largest proportion of administrative burdens in this project. They represent a **total administrative cost of EUR 384.55 million to businesses in Greece**. Of this, **EUR 148.73 million (39%) has been classified as administrative burdens**. The remainder is business-as-usual cost which businesses would be likely to continue to incur if the obligations did not exist.

The following recommendations are made as an action plan to reduce administrative costs and burdens in the selected Working Environment and Employment Relations obligations¹:

Recommendation	Calculated reduction in administrative costs	Calculated reduction in administrative burdens
Annual Leave Records: Simplify information recorded and do not require employee signatures	EUR 24 057 835	EUR 24 057 835
Payslips: Remove requirement to include information about comparative pay entitlement	EUR 3 332 742	EUR 3 332 742
Payslips: Clarify in law that employee signatures on receipt are not required	EUR 7 762 217	EUR 7 762 217
Employee notifications: Increase flexibility for employers by providing ERGANI-specific usernames and passwords	EUR 1 262 664	EUR 1 262 664
Employee Notification: Incremental improvements to the ERGANI system and reporting requirements, and the interconnection with other relevant public systems to reduce duplication	-	-
Health and Safety on Construction Sites: Publish e-templates, revised guidelines and example plans and files	EUR 1 818 280	EUR 1 818 280
Health and Safety on Construction Sites: Streamline Labour Inspectorate	EUR 765 254	EUR 765 254

¹ In line with standard practice, the reduction calculations have been made individually for each recommendation. It is therefore not possible to add together these calculated reductions to obtain an overall total reduction because different recommendations affect the same obligations. The overall reduction obtained depends on the sequencing of recommendations. The impact of the recommendations marked * would be reduced by the other recommendations being implemented, and the impact of recommendations which are not marked would be affected similarly by prior implementation of the recommendations marked *.

processes before work starts		
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The recommendation to **simplify annual leave records** would reduce the amount of information which employers have to record by law about the annual leave taken by employees, and remove the requirement for them to obtain employee signatures on the records.

The recommendations to **simplify payslips** would remove the requirement to include information about comparative pay rates (the amount the employee would have been entitled to under a collective agreement) and would remove any doubt that employers do not need by law to obtain signatures of employees to acknowledge receipt of payslips.

The recommendation to **base ERGANI access on different usernames and passwords from IKA systems** would allow companies with many sites or potential users to avoid passing information between sites or users under time pressure to ensure employee details are reported.

The recommendation to **provide templates, guidelines and examples of plans for health and safety on construction sites** would help companies produce high quality plans and identify measures better in a simpler way based on the experience of others.

The recommendation to **streamline start-up notifications to the Labour Inspectorate for construction sites** would reduce the cost caused by travelling to an office to obtain a stamp on documents which have to be kept at the construction site.

The **implementation of recommendations** in the Working Environment and Employment Relations area should be given medium priority because the proportion of business as usual costs is high, so the reduction opportunities are not as high as the total administrative costs suggest.

Different and **additional options and suggestions** were made by stakeholders about obligations in the priority area Working Environment and Employment Relations. These are included to provide additional material for the Greek government to consider further measures to simplify and reduce administrative burdens and irritation.

The measurement covered the following selected obligations in the priority area Working Environment and Employment Relations:

Obligation to report information about individual employees joining and leaving an employer

Obligation to report and update the annual personnel list to the Labour Inspectorate, retention

Obligation to maintain and retain records of employee annual leave

Obligation to produce payslips including minimum wage information and retain payslip records

Obligation to report within 24 hours accidents at work

Obligation to keep records relating to health and safety and physical agents (noise, vibration, optical radiation)

Obligation to report and keep records relating to health and safety on construction sites

1. Introduction

1.1. Background

The Ministry of Administrative Reform and e-Government of the Hellenic Republic (“the Ministry”) and the Organisation for Economic Co-operation and Development (“the OECD”) signed a Contribution Agreement in the last quarter of 2012 for OECD to carry out this project to measure and reduce administrative burdens in 13 key sectors of the Greek economy.

The project is expected to provide independent assessment, using the Greek modification of the internationally-recognised Standard Cost Model (“SCM”), to help to identify shortcomings and unnecessary administrative burdens for business in the regulatory environment that hinder the functioning of markets, damaging long-term growth and limiting benefits to corporate and household consumers. The SCM is a method for determining the administrative costs for business imposed by regulation. The SCM breaks down regulation into a range of manageable components that can be measured. The SCM neither addresses nor questions the policy objectives of each piece of regulation. As such, the measurement and analysis focus only on the administrative activities that must be undertaken in order to comply with regulation, not on the benefits that accrue from the legislation.

Economic recovery in any country is partly hampered by the quality of the regulatory framework. In 2006, the European Commission estimated that administrative costs amounted to approximately 6.8% of Greek GDP, and that a reduction of 25% in administrative costs in Greece might yield benefits of an increase of up to 2.4% of GDP by 2025.

This report describes the situation regarding administrative costs and administrative burdens at 1 September 2013 for the Working Environment and Employment Relations priority area. It was prepared by the OECD Secretariat in co-operation with Capgemini Consulting Netherlands and Deloitte Business Solutions SA Greece, and, for legal analysis, in co-operation with Zepos & Yannopoulos law firm. The report gives an overview of the measurement results of the burden in the Working Environment and Employment Relations priority area and makes specific recommendations to reduce administrative burdens in this area.

1.2. Project approach

The project covers information obligation (IOs) stemming from different Laws and regulations grouped into 13 Sectors or priority areas (PAs):

1. Agriculture and agricultural subsidies
2. Annual accounts/company Law
3. Energy
4. Environment
5. Fisheries
6. Food safety
7. Pharmaceutical legislation
8. Public procurement
9. Statistics
10. Tax Law (VAT)
11. Telecommunications
12. Tourism
13. Working environment/employment relations

The project uses the Greek Standard Cost Model (SCM) methodology as its basis and is structured in the following five phases.

1. Screening and collection of sector relevant Laws and regulations
2. Qualitative scan of mapped regulations
3. Quantitative measurement of administrative burdens selected
4. Formulation of recommendations for redesigning/abolishing (parts of) Laws and regulations
5. Publication and exploitation

The first phase of the project concerned the screening and selection of relevant Laws and regulations by means of desk research. The result of this step was an overview of all regulations potentially causing administrative burdens in the 13 different Priority Areas.

Based on this overview, a qualitative scan of the mapped regulations was performed in order to identify the most likely burdensome and/or irritating areas. This scan, accompanied with additional meetings with key stakeholders, resulted in a selection of obligations for in-depth assessment.

The final report covers in depth stages 3 and 4: the results from the work undertaken under the quantitative measurement of administrative burdens stemming from selected Laws and regulations and the formulation of recommendations to reduce administrative burdens in the Priority Area Working Environment and Employment Relations.

More precisely this report contains:

- A description of the IOs and respective Laws and regulations in measurement scope for the priority area Working Environment and Employment Relations
- The main findings of the measurement
- Recommendations with quantified reduction proposals

This report does not include a detailed description of the methodology followed in the different stages. An analysis of the measured IOs within this priority area is in Annex 1.

The words “businesses” and “companies” are used interchangeably throughout this report. Where necessary, the term “businesses” includes sole traders and freelancers.

1.3.Methodology

The methodology used during this project is based on the ‘Manual for the implementation of the Standard Cost Model in Greece’ A short introduction to the main characteristics of the measurement approach is presented below.

The Standard Cost Model Manual (SCM) is a widely recognised method to calculate administrative burdens, which has been applied in many international projects from 2002 onwards. The model breaks down administrative costs imposed by legal acts into components that can be assessed with reasonable accuracy. The tool is characterised by the economic approach to Law-making and regulation. Its aim is to identify all obligations arising from specific legislation, which render the Law and procedures particularly aggravating to the functioning of the market and the economy.

The methodology neither addresses nor questions the fundamental objectives of legislation. Instead, the measurement focuses only on the administrative activities that must be undertaken in

order to comply with legislation. The scope of this measurement lies within measuring the administrative costs for business to be compliant.

The SCM method during this project focuses solely on the administrative costs for businesses. Thus, administrative costs are defined as the costs incurred by businesses in meeting IOs. An IO is defined as: “An obligation contained in legal, regulatory or other explanatory text of the public administration and which require from the company to provide data to public authorities or third parties, or to maintain data which can be made available to public authorities or others if requested. Moreover, obligation which imposes the above but has been adopted by the daily administrative practice in public services.”

Every IO has attributes that describe:

- Content of the data required or “data requirement” (what must be provided)
- Target group (the population that must provide it)
- The frequency of the obligation (when it must be provided)

IOs can stem from either EU legislation or from nationally implemented Laws and regulations. This project focuses on both IOs stemming directly from EU legislation and on those stemming from the national implementation of EU legislation.

During stage two of the project particular attention has been paid to screening and identifying of “over-implementation” (or “gold-plating”) of an EU legal act at national level, in terms of additional IOs or procedural requirements, amended frequency, or population (i.e. coverage) as this could lead to an increase in administrative costs linked to the provisions of EU legislation, as well as national measures.

The SCM method distinguishes between information that would be collected and processed by business even in the absence of the legislation and information that is solely gathered for the purpose of the legal obligation. The former are called “business-as usual” (BAU) costs, the latter administrative burdens. Together, the administrative burdens and business-as-usual costs constitute the administrative costs on businesses.

Altogether, the total administrative costs for business are assessed on the basis of the average cost of the required administrative activity (Price) multiplied by the total number of occurrences of the obligation performed per year (Quantity). The cost is estimated by multiplying a standard tariff attributed to a specific employee type (base on average labour cost per hour including *pro rata* overheads) by the time per action (the internal costs). Where appropriate, other types of cost such as outsourcing/consulting costs, equipment or costs of supplies that can reasonably be attributed to an information obligation are taken into account (the external costs). Furthermore, for this measurement, “additional costs” (costs posted on businesses which do not stem from Laws and regulations but which are faced as part of a specific IO) are separately taken into account. The quantity is calculated as the frequency of the required activities multiplied by the number of entities concerned. This results in the following core equation of the SCM method:

$$\sum P \times Q$$

Where

- P (Price) = Tariff \times Time
- Q (Quantity) = number of entities \times frequency.

In stage 3 of the project, interviews and expert assessments were conducted to estimate the time and other costs for businesses to comply with IOs. All results were standardised with the objective of providing a single estimate of what would be required for a normally efficient business to complete each of the administrative activities in order to comply with the IO. Information on the quantity was gathered by public servants from government sources and desk research. If no Q was available or further work seemed necessary, an informed estimate was made by Capgemini Consulting Netherlands and Deloitte Business Solutions SA Greece.

It should be emphasised that the goal of the standardisation is not to average the cost data obtained through the interviews and/or expert assessments but to derive a plausible result for a normally efficient business for each IO. The SCM method defines a normally efficient business as a business within the target group that performs administrative activities required by the IO neither better nor worse than may be reasonably expected.

2. Introduction to priority area and overview of measurement results

This chapter presents the results of the mapping and selection of the measured IOs and an overview of the measurement results within this priority area.

2.1. Selection of IOs and respective Laws and regulations

The table below provides the selection of IOs and the respective national Laws and regulations and the relevant EU legislation which were identified and examined during the previous stages of the project and in which the selected IOs within the priority area Working Environment and Employment Relations are contained and/or in which they have a legal base.

Annex 1 provides a detailed description and process models of the IOs.

Table 2.1 Regulatory Framework

Information Obligation	Laws and Legislation in scope
<p>IO54: Obligation to report information about individual employees joining and leaving an employer.</p>	<p>Primary national legislation</p> <p>Law 3198/1955 “Amending and supplementing the termination of employment provisions” as amended by Law 2335/1995</p> <p>Mandatory Law 1846/1951 on “Social security” as amended by Law 2556/1997 “Measures against contribution evasion, revenue assurance of IKA and other issues”, Law 3232/2004 and Law 3846/2010</p> <p>Law 1892/1990 “Modernization and development and other provisions”, as amended by Law 2639/1998, Law 2874/2000, Law 3846/2010 and Law 3899/2010</p> <p>Law 2972/2001 “Modernization of organization and operation of IKA and other provisions”, as amended by Law 3996/2011</p> <p>Law 3846/2010 “Guarantees of work security and other provisions”, as amended by Law 3899/2010</p> <p>Law 3899/2010 “Urgent measures for the implementation of the support program for the Greek economy”, as amended by Law 4052/2012</p> <p>Law 4111/2013 “Pension provisions , amendments to Law 4093/2012, ratification of the Legislative Act and other urgent (legislative) provisions”</p> <p>Secondary national legislation</p> <p>Ministerial Decision of the Minister of Labour and Social Security 2063/03.02.2011 “Classification of violations and determination of amount of the fines</p>

Information Obligation	Laws and Legislation in scope
	<p>imposed by Labour Inspectorate (SEPE)”</p> <p>Ministerial Decision of the Minister of Labour and Social Security 30149/1961/15.12.2011 “Imposition of fine for failure or delay in the notification of employee resignation”</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 14827/22/24.07.2012 by the Minister of Labour, Social Security and Welfare “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)” [REPEALED]</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 17227/32/22.08.2012 by the Minister of Labour, Social Security and Welfare “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)” [REPEALED]</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 5072/6/25.02.2013 by the Minister of Labour, Social Security and Welfare “Redefining the terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED) pursuant to subparagraphs IA. 10, 11, 12, 13 and 14 of the first article of Law 4093/2012”</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 28153/126/28.08.2013 “Amending and supplementing the Decision of the Minister of Labour, Social Security and Welfare 5072/6/25.02.2013 on redefining the terms and conditions on electronic submission of information on issues falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)”</p> <p>Circular:</p> <p>Circular 31/22.05.2013 of Social Security Institution (IKA) “Resignation forms of employees”</p>
<p>IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate, retention.</p>	<p>Primary national legislation:</p> <p>Presidential Decree dated 27.06/04.07.1932 “Codifying and supplementing the provisions on 8-hour work”, as amended by Legislative Decree</p>

Information Obligation	Laws and Legislation in scope
	<p>515/1970, Law 2874/2000 etc.</p> <p>Law 2874/2000 “Promotion of employment and other provisions”, as amended by Law 3385/2005, Law 3518/2006, Law 3846/2010, Law 3996/2011, Law 4093/2012</p> <p>Legislative Decree 1037/1971 “Time limits for the operation of stores and their personnel”, as amended by Law 2874/2000 and Law 3385/2005, Law 3518/2006, Law 3846/2010, Law 3996/2011, Law 4093/2012</p> <p>Mandatory Law 1846/1951 on “Social security”</p> <p>Law 2556/1997 “Measures against contribution evasion, revenue assurance of IKA and other issues”</p> <p>Law 3846/ 2010 “Guarantees of work security and other provisions”, as amended by Law 3899/2010</p> <p>Law 4093/2012 “Approval of the Medium Term Fiscal Strategy 2013-2016 - Urgent Measures for the Implementation of Law 4046/2012 and the Medium Term Fiscal Strategy 2013-2016”, as amended by Law 4111/2013</p> <p>Law 4225/2014 “Upgrade of collection mechanisms of social security institutions, fines for uninsured and unregistered employment”</p> <p>Secondary national legislation:</p> <p>Ministerial Decision of the Minister of Labour and Social Security 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 14827/22/24.07.2012 by the Minister of Labour, Social Security and Welfare “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)” [REPEALED]</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 17227/32/22.08.2012 by the Minister of Labour, Social Security and Welfare “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization</p>

Information Obligation	Laws and Legislation in scope
	<p>(OAED)” [REPEALED]</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 5072/6/25.02.2013 by the Minister of Labour, Social Security and Welfare “Redefining the terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED) pursuant to subparagraphs IA. 10, 11, 12, 13 and 14 of the first article of Law 4093/2012”</p> <p>Ministerial Decision of the Minister of Labour, Social Security and Welfare 28153/126/28.08.2013 “Amending and supplementing the Decision of the Minister of Labour, Social Security and Welfare 5072/6/25.02.2013 on redefining the terms and conditions on electronic submission of information on issues falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)”</p>
<p>IO56: Obligation to maintain and retain records of employee annual leave.</p>	<p>Primary national legislation:</p> <p>Law 539/1945 “Granting of annual leave with pay”, as amended by Law 3762/2009</p> <p>Law 549/1977 “Amending and supplementing certain provisions of employment law and regulating relevant issues”, as amended by Law 3846/2010 and Law 4093/2012</p> <p>Law 3762/2009 “Restructuring of Labour Inspectorate (S.E.P.E.), issues relating to Institutions supervised by Ministry of Employment and Social Protection and other provisions”</p> <p>Law 3846/2010 “Guarantees of work security and other provisions”</p> <p>Law 4093/2012 “Approval of Medium Term Fiscal Strategy 2013-2016 - Urgent Measures for the Implementation of Law 4046/2012 and the Medium Term-side Fiscal Strategy 2013-2016”</p> <p>Secondary national legislation:</p> <p>Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”</p> <p>ILO Conventions:</p>

Information Obligation	Laws and Legislation in scope
	<p>C052 – Holidays with Pay Convention, 1936, which has been ratified by Greece by virtue of Law 2081/1952</p> <p>C132 - Holidays with Pay Convention (Revised), 1970 (not yet ratified by Greece)</p>
<p>IO57: Obligation to produce payslips including minimum wage information and retain payslip records</p>	<p>Primary national legislation:</p> <p>Law 1082/1980 “Amending, replacing and supplementing certain provisions of employment laws and regulating relevant issues”</p> <p>Law 3227/2004 “Measures to tackle unemployment and other provisions”</p> <p>Law 3996/2011 “Restructuring of Labour Inspectorate, social security provisions and other provisions”</p> <p>Secondary national legislation:</p> <p>Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”</p> <p>Circular:</p> <p>SEPE circular decision letter / protocol no. 31637/04.10.2010 “Electronic Form of Payment Slips”</p>
<p>IO58: Obligation to report within 24 hours accidents at work</p>	<p>Primary national legislation:</p> <p>Law 3850/2010 “Ratification of the Code of Laws for the Health and Safety at Work”</p> <p>Secondary national legislation:</p> <p>Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”</p> <p>EU legislation:</p> <p>Council Directive 89/391/EEC on the introduction of measures to encourage improvements in the safety and health of workers at work</p>
<p>IO59: Obligation to keep records relating to health and safety and physical agents (noise, vibration, optical radiation)</p>	<p>Primary national legislation:</p> <p>Law 3850/2010 “Ratification of the Code of Laws for the Health and Safety at Work”</p> <p>Presidential Decree 17/1996 “Measures to improve</p>

Information Obligation	Laws and Legislation in scope
	<p>safety and health of workers at work in compliance with the Directives 89/391/EEC and 91/383/EEC”</p> <p>Presidential Decree 176/2005 “Minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (vibration) in compliance with the Directive 2002/44/EC”</p> <p>Presidential Decree 149/2006 “Minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (noise) in compliance with the Directive 2003/10/EC”</p> <p>Presidential Decree 82/2010 “Minimum health and safety requirements regarding the exposure of workers to risks arising from physical agents (artificial optical radiation) in compliance with Directive 2006/25/EC”</p> <p>Secondary national legislation:</p> <p>Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”</p> <p>EU legislation:</p> <p>Council Directive 89/391/EEC on the introduction of measures to encourage improvements in the safety and health of workers at work</p> <p>Directive 2002/44/EC of the European Parliament and of the Council on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (vibration), as amended by Directive 2007/30/EC</p> <p>Directive 2003/10/EC of the European Parliament and of the Council on the minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (noise), as amended by Directive 2007/30/EC</p> <p>Directive 2006/25/EC of the European Parliament and of the Council on the minimum health and safety requirements regarding the exposure of workers to risks arising from physical agents (artificial optical radiation), as amended by Directive 2007/30/EC</p>
IO60: Obligation to report and keep records relating to health and	Primary national legislation:

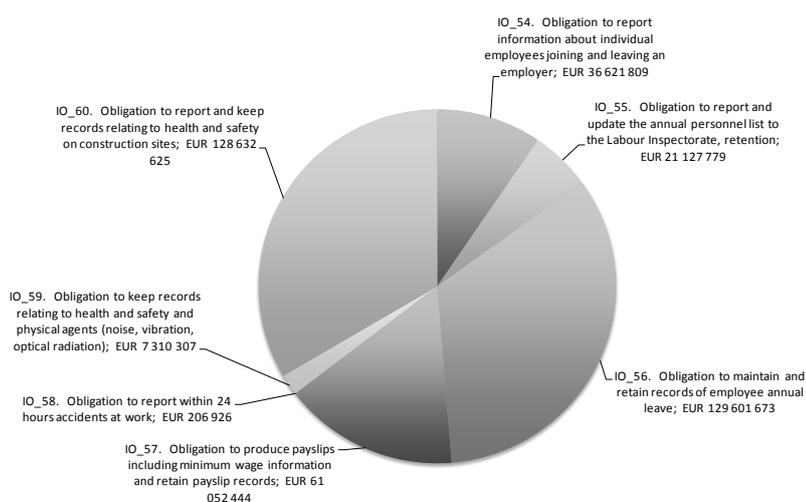
Information Obligation	Laws and Legislation in scope
<p>safety on construction sites</p>	<p>Presidential Decree 1073/1981 “Security measures during the execution of works at construction sites and all sorts of projects, falling within the competence of a Civil Engineer”</p> <p>Presidential Decree 305/1996 “Minimum safety and health requirements at temporary or mobile construction sites, in compliance with Directive 92/57/EEC”</p> <p>Law 1396/1983 “Obligation for security measures at building sites and other private technical construction sites”</p> <p>Law 3850/2010 “Ratification of the Code of Laws for Health and Safety at Work”</p> <p>Secondary national legislation</p> <p>Ministerial Decision 130646/06/19.03.1984 by the Ministry of Employment “Safety Diary”</p> <p>Circular 130/1997 by the Ministry of Employment and Social Security for the implementation of Presidential Decree 305/1996 “Minimum safety and health requirements at temporary or mobile construction sites, in compliance with Directive 92/57/EEC”</p> <p>EU legislation:</p> <p>Council Directive 92/57/EEC of 24 June 1992 on the implementation of minimum safety and health requirements at temporary or mobile construction sites (eighth individual Directive within the meaning of Article 16 (1) of Directive 89/391/EEC), as amended by Directive 2007/30/EC of the European Parliament and of the Council amending Council Directive 89/391/EEC, its individual Directives and Council Directives 83/477/EEC, 91/383/EEC, 92/29/EEC and 94/33/EC with a view to simplifying and rationalising the reports on practical implementation</p>

2.2.High level measurement results

The total administrative cost for Priority Area Working Environment - Employment Relations is **EUR 384.55 million**, with 61% of this cost to be considered as business-as-usual. Therefore the administrative burden amount to **EUR 148.73 million** for the Priority Area Working Environment and Employment Relations.

The pie chart below provides the high-level findings of the measurement. It contains the administrative cost per information obligation within this priority area.

Figure 2.1: Total identified Administrative Cost for the priority area



The most burdensome IO within this Priority Area is IO 56 “Obligation to maintain and retain records of employee annual leave”, accounting for 33.7 % of total Administrative Costs. The second, IO 60 “Obligation to report and keep records relating to health and safety on construction sites”, produces 33.4% of the total cost, however only 8.6% of total administrative burdens measured (EUR 12.86 million) due to the high percentage of BAU.

The Information Obligations, as well as the Laws and regulations in concern are diversified enough to cover a variety of costs within this Priority Area. They do differ in terms of benefit for society, governance structure and/or target group. Comparing several IOs in terms of administrative cost therefore creates a picture that must be interpreted with considerable caution. The figure above presents the share of administrative cost per IO as part of the total administrative burden in the Priority Area. The unit of comparison in the figure is total administrative cost.

Furthermore, this measurement covers only a selection of all obligations relevant to the priority area. Therefore, additional administrative cost and burdens exist that have not been covered by the measurement. A detailed description of the origin, process and measurement results of the IOs is presented in Annex 1.

3. Action Plan and Recommendations for Priority Area Working Environment and Employment Relations

This chapter describes the consideration of alternatives to the current situation for the IOs measured. It makes and quantifies recommendations to simplify the current situation and reduce administrative burdens. It also describes the suggested sequencing and prioritisation of the reduction proposals and suggested ways to facilitate their implementation. The recommendations are explained in detail and quantified on the basis of previous experiences and expert assessments.

The recommendations to reduce administrative burdens and costs in the priority area Working Environment and Employment Relations are calculated to reduce administrative costs and burdens by the following amounts:

Recommendation	Calculated reduction in administrative costs	Calculated reduction in administrative burdens
Annual Leave Records: Simplify Information recorded and do not require employee signatures	EUR 24 057 835	EUR 24 057 835
Payslips: Remove requirement to include information about comparative pay entitlement	EUR 3 332 742	EUR 3 332 742
Payslips: Clarify in law that employee signatures on receipt are not required	EUR 7 762 217	EUR 7 762 217
Employee notifications: Increase flexibility for employers by providing ERGANI-specific usernames and passwords	EUR 1 262 664	EUR 1 262 664
Employee Notification: Incremental improvements to the ERGANI system and reporting requirements, and the interconnection with other relevant public systems to reduce duplication	-	-
Health and Safety on Construction Sites: Publish e-templates, revised guidelines and example plans and files	EUR 1 818 280	EUR 1 818 280
Health and Safety on Construction Sites: Streamline Labour Inspectorate processes before work starts	EUR 765 254	EUR 765 254

Note that adding together the individual reduction calculations for each recommendation gives an understanding of the magnitude of the potential reduction, rather than an exact figure. In line with standard practice, the reductions are calculated separately for each recommendation based on the costs as measured for this project. The impact of the recommendations marked * would be reduced by the other recommendations being implemented in advance, and the impact recommendations which are not marked would be affected similarly by prior implementation of the unmarked recommendations.

3.1. Identification of potential simplification and reduction options

During stage 4 of the project, potential simplification and reduction options were identified as appropriate from the views of businesses expressed during the measurement stage, stakeholder views, experience of other administrative burden reduction exercises, and the views of the teams of Greek public servants involved in the project.

Potential simplification and reduction options were developed by Greek public servants on the basis of a structured questionnaire developed by the OECD using the “IO Burden Reduction Pyramid” which was developed by the Capgemini, Deloitte and Ramboll consortium as part of the EU project on baseline measurement and reduction of administrative costs in 2009-10. The questionnaire asked public servants to respond to the following prompts, in order, about each IO measured:

1. What is the policy goal of the IO?
2. Option A: Remove completely this IO in order to reduce administrative burdens (arguments in favour, arguments against, conclusion)
3. Option B: Redesign public administration processes in this IO to reduce administrative burdens (identify opportunities for public administration to act in a less burdensome way, and conclude which appear most suitable)
4. Option C: Target the IO more precisely to the policy goal (identify less burdensome ways to meet the policy goal identified, and conclude which appear most suitable)
5. Option D: Make the IO as flexible as possible for business (identify ways to make complying with the IO more flexible for business, and conclude which appear most suitable)
6. Option E: Reduce the variables in the SCM equation: Population, frequency, time and tariff (identify possible changes to each of the four variables, and conclude which appear most suitable)

This provided a structured way to consider larger reforms ahead of smaller reforms, and ensured that attention was not only on small changes to the variables of the SCM equation.

Potential simplification and reduction measures for the Working Environment and Employment Relations priority area are summarised in Table 3.1 to Table 3.7 below. It is important to note that individual potential measures listed in these tables might not be compatible; these are simply lists of individual reform measures.

Table 3.1: Summary of potential simplification and reduction measures suggested for IO54

IO54: Obligation to report information about individual employees joining and leaving an employer	
Policy goal: Reduce illegal working, provide labour market information, and provide declared information which can be compared to the situation observed during Labour Inspectorate inspections.	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible if a live database of employees is considered necessary for enforcement
B: Redesign public administration processes	<ul style="list-style-type: none"> • Redesign ERGANI processes and forms based on user feedback • Relax strict deadlines for reporting • Do not require use of E4 summary form, just other forms • Create an employee identifier number in ERGANI which can be used with other public services • Convert E3, E4, E5, E6 into one form • Use auto fill in forms (completed)
C: Target IO more precisely to policy goal	
D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Replace with record-keeping on site
E: Reduce the variables in the SCM equation	

Table 3.2: Summary of potential simplification and reduction measures suggested for IO55

IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate, retention	
Policy goal: Supports enforcement checks to ensure that tax and insurance contributions are paid correctly, and that employment law is not breached	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible if a live database of employees is considered necessary for enforcement
B: Redesign public administration processes	<ul style="list-style-type: none"> • Build annual picture of the enterprise from the previous year's submission plus individual changes during the year
C: Target IO more precisely to policy goal	<ul style="list-style-type: none"> • Do not require submission of new list for changes in work pattern (e.g. shifts) • Use statistical surveys to gather labour market information e.g. on wages and do not require information on change of salary

D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Allow submission of consolidated changes only once per month
E: Reduce the variables in the SCM equation	

Table 3.3: Summary of potential simplification and reduction measures suggested for IO56

IO56: Obligation to maintain and retain records of employee annual leave	
Policy goal: Provide baseline information for Labour Inspectorate checks to ensure compliance with laws about annual leave	
A: Remove IO completely	
B: Redesign public administration processes	<ul style="list-style-type: none"> • Report annual leave records via ERGANI
C: Target IO more precisely to policy goal	<ul style="list-style-type: none"> • Reduce detailed information recorded so that only basic information is recorded
D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • No employee signatures required • Reduce record keeping period (5 years) • Help companies move to electronic leave books • Make forms available on the internet
E: Reduce the variables in the SCM equation	<ul style="list-style-type: none"> • Exempt companies with suitable IT record systems (e.g. ERP)

Table 3.4: Summary of potential simplification and reduction measures suggested for IO57

IO57: Obligation to produce payslips including minimum wage information and retain payslip records	
Policy goal: To provide information to employees about their pay and deductions, and records against which Labour Inspectorate can perform checks	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible to abolish completely because of need to provide information to employees
B: Redesign public administration processes	
C: Target IO more precisely to policy goal	<ul style="list-style-type: none"> • Remove requirement to include comparative information about pay minimum and collective agreement pay level

D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Electronic pay slips (already permitted) • Clarify no requirement to sign to acknowledge receipt of pay slip
E: Reduce the variables in the SCM equation	

Table 3.5: Summary of potential simplification and reduction measures suggested for IO58

IO58: Obligation to report within 24 hours accidents at work	
Policy goal: Ensure health and safety of workers is protected and necessary police action can be taken	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible
B: Redesign public administration processes	<ul style="list-style-type: none"> • Report to only one authority, not three
C: Target IO more precisely to policy goal	
D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Online reporting tool • Telephone reporting
E: Reduce the variables in the SCM equation	<ul style="list-style-type: none"> • Not considered possible to reduce types of accident reported; already quite a high threshold for reporting

Table 3.6 Summary of potential simplification and reduction measures suggested for IO59

IO59: Obligation to keep records relating to health and safety and physical agents (noise, vibration, optical radiation)	
Policy goal: Protection of employee health and safety and keeping records which can be used to help employees	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible
B: Redesign public administration processes	
C: Target IO more precisely to policy goal	
D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Electronic record keeping • Reduce record keeping period

E: Reduce the variables in the SCM equation	
---------------------------------------------	--

Table 3.7 Summary of potential simplification and reduction measures suggested for IO60

IO60: Obligation to report and keep records relating to health and safety on construction sites	
Policy goal: Ensure health and safety of construction workers	
A: Remove IO completely	<ul style="list-style-type: none"> • Not considered feasible
B: Redesign public administration processes	<ul style="list-style-type: none"> • Streamline requirements for notifications to Labour Inspectorate
C: Target IO more precisely to policy goal	
D: Make IO as flexible as possible for business	<ul style="list-style-type: none"> • Provide examples, templates and additional guides to help businesses develop better assessments more easily. • Allow keeping of electronic records • Combine the Book of Recommendations and Safety Diary
E: Reduce the variables in the SCM equation	

3.2. Recommendations for the priority area Working Environment and Employment Relations

Certain measures from the potential simplification and reduction measures were examined further in order to develop a compatible set of recommendations for the project which could form a coherent action plan for administrative burden reduction for the project. The potential measures which have been developed into recommendations are those which appear to have the potential to make meaningful reductions to administrative burdens or irritation factors, and which appear to be compatible with the overall policy goals of the obligations. The other potential measures recorded in the tables above might serve as an additional resource for the Greek government in considering further reduction opportunities.

The recommendations are presented individually in the remainder of this section. The background to each recommendation is described, as well as the current situation as presented to the project and the desired future situation which would happen if the recommendation was implemented. A list of the relevant parts of legislation and regulation which would need to be considered for amendment is included. This is based on the project team's assessment of the original legal mapping done by the Greek public servants in Stage 1 of the project, and also on additional legal analysis in order to identify relevant provisions and compatibility with EU Law. Finally, an assessment is made of the likely reduction in administrative burdens which would result from the implementation of each recommendation.

As is common practice in administrative burdens exercises, the reduction in administrative burdens for each recommendation is provided independently, i.e. the reduction is calculated on the basis of the implementation of each recommendation from the current situation, and no account is taken of the combined effect of recommendations. This means that the total reduction in administrative burdens which would be achieved by implementing all recommendations cannot be calculated by simply adding together the reductions for each recommendation; further analysis would be required once it was clear which recommendations would be implemented.

3.2.1. Annual Leave Records: Simplify Information recorded and do not require employee signatures

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 24 057 835 and administrative costs by the same amount on a stand-alone basis.

The government should reduce the annual leave book record-keeping requirement for employers so they only have to record the minimum information and do not have to record employee signatures.

This would reduce the time spent by businesses maintaining the annual leave book and collecting signatures from employees. The records should be kept up-to-date and all employees should be allowed to consult their entry in the records at any time.

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO56: Obligation to maintain and retain records of employee annual leave

Background and rationale

Businesses with employees are required to keep an annual leave book in which they record details about the annual leave of employees, and other information about benefits of holiday pay. The employee is required to sign the book. Employers are required to keep these record books for 5 years and the annual leave book may be kept in digital form. The records must be available for inspection by the Labour Inspectorate. The columns of information required in the book are specified.

The annual leave book is therefore partly designed to provide information and records which can be used by the Labour Inspectorate for enforcement purposes.

From measurement, we concluded that a normally efficient larger business spends approximately 900 minutes per year maintaining the book. SMEs spend longer, and a normally efficient small or medium sized enterprise spends 2 000 minutes. We also found that as a result of partitioning annual leave days within the year and transferring leave days to following years, SMEs develop at the end of a year an accurate picture of what the book should contain. We also understand that it is common practice in Greece to draw some distinction for record keeping purposes between pay for annual leave and pay for days worked, perhaps linked to the payment of holiday bonuses in the private sector, and that some employers do make the payment for all their employees within the same month, regardless of the date on which annual leave is taken. We also understand that the law still requires completion of formal annual leave requests.

The most burdensome activity in keeping the book is the calculation and completion of information, including the remuneration paid to the employee for annual leave and the collection of

employee signatures. These account for 50% of the time spent in maintaining the book through the year. There is variation in practice of keeping the book between employers.

In measurement interviews, employers were irritated by the high level of information required and the fact this required sensitive information from accounting systems about remuneration. Also, they are irritated about the restrictions on the transfer of leave from one year to the next, even where this is agreed between employer and employee.

We understand that the Ministry of Labour is considering requiring employers to report the data from the annual leave book once each year using ERGANI, and that this would then provide information for the Labour Inspectorate. However, this would not remove the requirement to complete and maintain the annual leave book during the year; it would only remove the requirement to keep records for 5 years. It therefore appears likely that this change would increase administrative burdens on businesses.

Ideally, we would have recommended a complete removal of the requirement to keep a separate set of records in an annual leave book which duplicates information held elsewhere in a business's records. In Austria, employers must keep annual leave records about employees, but the information does not need to be kept separately, and it is sufficient if the information can be provided from various sources.²

However, the ability of the Greek government to simplify annual leave records appears to be limited to some degree by Greece's ratification in 1952 of the 1936 Holidays with Pay Convention No. 52 of the International Labour Organization (ILO). Greece is one of 5 EU Member States whose ratification of this convention remains in force. Article 7 of the Convention establishes requirements for annual leave records. Fifteen EU Member States have ratified the revised 1970 Convention No. 132, which is not specific about the record keeping required and introduces different annual leave requirements. The ILO Committee of Experts on the Application of Conventions and Recommendations (CEACR) recalled in 2008 that the ILO Governing Body has decided that Convention No. 52 is an outdated instrument, and CEACR called on the Greek government to favourably consider ratifying Convention No.132.³ There are wider policy considerations outside the scope of this project, but this move would allow the further simplification of annual leave record keeping for employers in Greece.

A reduction in administrative burdens can nevertheless be achieved by reducing the amount of information which is recorded in the annual leave book about each employee, and removing the requirement for an employee signature. Information about employees is available to the Labour Inspectorate from a number of sources, including the personnel lists now submitted via ERGANI, and other information can be provided by a company from its payroll system. If evidence is required about the holiday pay and bonus employees have received in the event of non-payment, this can be obtained in several ways, including from witnesses, payslips and other records. Currently, the burden of consolidating proof and evidence of payments is being transferred to the employer, and this creates administrative burden.

In international comparison, in Luxembourg, which has ratified Convention No. 132, the annual leave book can be inspected by the inspectorate and can serve as proof if the leave is contested by an employee. However, the employer records only limited information and the book does not have to be signed by the employee.⁴

² see

<https://www.usp.gv.at/Portal.Node/usp/public/content/mitarbeiter/urlaub/urlaubsaufzeichnungen/45876.html>

³ see http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO:13100:P13100_COMMENT_ID:2297720:NO

⁴ see <http://www.guichet.public.lu/entreprises/fr/ressources-humaines/conges/gestion-conges/livre-conges/>

Description of current situation

Businesses with employees are required to maintain an annual leave book which may be in digital form.

The book includes the following columns:

- Serial number
- Employee name and speciality
- Date of hiring
- Length of service
- Number of days' leave entitlement
- Start and end dates of leave
- Holiday pay
- Added benefits on holiday pay
- Comments
- Signature of employee

Employees must sign the book for the days of leave provided.

Description of desired situation

Businesses with employees are required to maintain an annual leave book which may be in digital form.

The book includes the following columns:

- Employee name
- Date of Hiring
- Number of days' leave entitlement
- Start and end dates of leave
- Holiday pay and any added benefits on holiday pay (calculated at the end of the year)

Any employee can view their record in the book.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review and/or amendment of the following primary and, subsequently, secondary national legislation in the light of the obligations deriving from the ratification of the 1936 ILO Convention on Holidays with Pay.

Primary National Legislation

Law 539/1945, article 4 par. 3 on the obligation of employers to maintain an annual leave book and its particulars, as amended by Law 3762/2009

Law 549/1977, article 8 on the obligation of employers to keep both the application and the decision approving the granting of annual leave in parts at the employer's record for 5 years, as amended by Law 3846/2010 and Law 4093/2012

Secondary national legislation

Ministerial Decision 2063/03.02.2011 "Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)"

ILO Conventions:

C052 – Holidays with Pay Convention, 1936, which has been ratified by Greece by virtue of Law 2081/1952

C132 - Holidays with Pay Convention (Revised), 1970 (not yet ratified by Greece)

Assessment of impact on administrative costs and burdens

This change would affect businesses with employees

These businesses would:

- No longer be required to maintain as much detail in the annual leave book about each employee and their leave
- No longer be required to obtain signatures of employees in the annual leave book

On the basis of the measurement and a normally efficient business, the time spent on the collection of signatures will therefore be eliminated, and the reduction in the information recorded has been estimated to reduce the time spent in maintaining the book of annual leave by 40% for the segment of non-SMEs and by 30% for the segment of SMEs.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 24 057 835 in administrative burdens and the same amount in administrative costs, since these are not BAU activities.

Total for this recommendation		
Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 58 320 752.86 AC=EUR 129 601 673.01	AB=EUR 34 262 918.28 AC=EUR 105 543 838.44	Reduction of EUR 24 057 835AB EUR 24 057 835 AC

of which:

IO56: Obligation to maintain and retain records of employee annual leave

Measurement results	Estimated impact (future figures):	Potential reduction: Reduction of 41% (of IO 56 AB)
P (weighted segments) = EUR 664 f= 1 Q= 195 123.00 BAU= 55% AB=EUR 58 320 752.86 AC=EUR 129 601 673.01	P (weighted segments) = EUR 541 f= 1 Q= 195 123.00 BAU= 68% AB=EUR 34 262 918.28 AC=EUR 105 543 838.44	Reduction of EUR 24 057 834.58 AB EUR 24 057 834.58 AC

3.2.2. Payslips: Remove requirement to include information about comparative pay entitlement

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 3 332 742 and administrative costs by the same amount on a stand-alone basis.

The government should remove the requirement for employers to show on an employee's payslip the details of the pay which an employee would have been entitled to receive if they were paid on the basis of an operational or sectoral collective agreement. The payslip should continue to show details relevant to the employee's actual pay and deductions.

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO57: Obligation to produce payslips including minimum wage information and retain payslip records

Background and rationale

An employee's payslip is required by law to indicate not only information about the actual pay earned and deductions, but also information about the sectoral minimum pay requirements.

One justification given for such information is that it demonstrates to employees that they are paid more than the minimum permitted wage. In measurement, businesses reported that the greater the different number of employee types, the more time they must spend gathering information. We understand that the recent changes to legislation on collective labour agreements have made it more burdensome for employers to determine the minimum salary for a particular employee. Removing the obligation would therefore remove workload from businesses which prepare pay slips.

The retrieval of information about the minimum wage for each employee emerged from measurement as one of the most burdensome parts of the obligation to provide and retain records of payslips, since it would not be necessary for business-as-usual. Removing this obligation would remove the requirement from employers to retrieve this information. We do not dispute that employees are entitled to receive information about their own pay and deductions relating to the terms and conditions of employment. The requirement to provide comparative pay information on the payslip transfers responsibility and repeated associated administrative costs to the employer, when these could be shared between employer, employee and trades unions.

In international comparison, in France, a payslip is required to include various information including any collective agreement which applies, but not comparative information about the level of pay.⁵ In Belgium and the UK, a payslip is also not required to include comparative information.⁶

Description of current situation

⁵ see <http://travail-emploi.gouv.fr/informations-pratiques,89/les-fiches-pratiques-du-droit-du,91/remuneration,113/le-bulletin-de-paie,1026.html>

⁶ see <http://www.emploi.belgique.be/defaultTab.aspx?id=408> and <https://www.gov.uk/payslips>

An employer must provide a payslip setting out the salary and the resulting deductions, as well as details about the pay which would have applied if the employee was paid based on an operational or sectoral collective agreement.

A breach of this obligation triggers the administrative sanctions of Article 24 of Law 3996/2011.

Description of desired situation

An employer must provide a payslip setting out the salary and the deductions, and other basic information prescribed by law.

Further information about comparative pay rates and entitlements based on collective agreements or minimum wage rates is not required by law to be included on the payslip every pay period.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review and/or amendment of the following primary and secondary national legislation.

Primary National Legislation

Law 1082/1980, article 18 on the obligation of employers to provide detailed payslips

Law 3227/2004, article 5 on the obligation of employers to provide detailed payslips with comparative salary information under applicable Collective Labour Agreements

Law 3996/2011, article 24 par. 7 on the obligation of employers to retain and show employees' payslips in case of inspection.

Secondary National Legislation

Ministerial Decision 2063/03.02.2011 on the "Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)"

Circulars

Circular decision letter by Labour Inspectorate/ protocol number 31637/4.10.2010 regarding the electronic form of payment slips

Assessment of impact on administrative costs and burdens

This change would affect businesses with employees.

These businesses would:

- No longer be required to calculate and include on payslips information about the minimum pay which the employee would be entitled to under a collective agreement or for any other reason.

On the basis of the measurement and a normally efficient business, the time spent on the production of payslips will be reduced. It has been estimated that under the SCM measurement, the time of a normally efficient business in each segment would be reduced by 15%.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 3 332 742 in administrative burdens and the same amount in administrative costs, since this is not a BAU activity.

Total for this recommendation		
Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 30 526 222.18 AC=EUR 61 052 444.36	AB=EUR 27 193 479.79 AC=EUR 57 719 701.97	Reduction of EUR 3 332 742 AB EUR 3 332 742 AC

of which:

IO57: Obligation to produce payslips including minimum wage information and retain payslip records		
Measurement results	Estimated impact (future figures):	Potential reduction:
P (weighted segments) = EUR 313 f= 1 Q= 195 123 BAU= 50% AB=EUR 30 526 222.18 AC=EUR 61 052 444.36	P (weighted segments) = EUR 296 f= 1 Q= 195 123.00 BAU= 53% AB=EUR 27 193 479.79 AC=EUR 57 719 701.97	Reduction of 11% (of IO 57 AB) Reduction of EUR 3 332 742,39 AB EUR 3 332 742.39 AC

3.2.3. Payslips: Clarify in law that employee signatures on receipt are not required

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 7 762 217 and administrative costs by the same amount on a stand-alone basis.

The government should clarify in law that employers are definitively not required to collect signatures of employees to acknowledge receipt of payslips.

Requests during inspections and everyday administrative practice have led to a Category C2 obligation under the Standard Cost Model.

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO57: Obligation to produce payslips including minimum wage information and retain payslip records

Background and rationale

Businesses with employees are required to produce payslips. On the basis of the measurement conducted, most businesses require the employee to sign to acknowledge receipt of the payslip. They do this to ensure they have evidence in case this is requested by the Labour Inspectorate or others.

In measurement interviews, employers reported that they were irritated by the current ambiguous situation in practice and that they could not consider removing the requirement to obtain a signature because the Labour Inspectorate often asked for this as proof. This everyday administrative practice results in significant burden on the normally efficient business, according to the measurement data. This is a burden of Category C2 within the Standard Cost Model, i.e. it results from everyday administrative practice rather than an explicit requirement of the law.

We understand that the Ministry of Labour has attempted to clarify the situation and ensure that inspectors understand they must not request this information as proof, however the situation appears to remain.

A reduction in administrative burdens could be achieved by putting beyond doubt in the law that a business does not have to record signatures of its employees as evidence of receipt of payslips.

In international comparison, in Belgium, it is *possible* for a payslip to act as a receipt for a cash salary payment if it is signed and correctly annotated.⁷ In France, an employer explicitly may not request a signature or annotation from the employee when distributing a payslip, unless this is to acknowledge that the net amount of pay shown has been received.⁸

Description of current situation

The law does not explicitly require employees to sign to acknowledge receipt of their payslips.

⁷ see <http://www.emploi.belgique.be/defaultTab.aspx?id=408>

⁸ see <http://travail-emploi.gouv.fr/informations-pratiques,89/les-fiches-pratiques-du-droit-du,91/remuneration,113/le-bulletin-de-paie,1026.html>

Businesses ask employees to sign to acknowledge receipt of their payslips, in case they are required to prove to the Labour Inspectorate that they have issued payslips.

The Labour Inspectorate does ask for this type of proof during some inspections.

Description of desired situation

The law explicitly states that employers are not required to collect signatures to prove that employees have received the payslips issued, and the Labour Inspectorate is not permitted to request signatures as proof.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review and/or amendment of the following primary and, subsequently, secondary national legislation.

Primary National Legislation

Law 1082/1980, article 18 on the obligation of employers to provide detailed payslips

Law 3227/2004, article 5 on the obligation of employers to provide detailed payslips with comparative salary information under applicable Collective Labour Agreements

Law 3996/2011, article 24 par. 7 on the obligation of employers to keep and show employees' payslips in case of inspection.

Secondary National Legislation

Ministerial Decision 2063/03.02.2011 on the "Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)"

Circulars

Circular decision letter by Labour Inspectorate with protocol no. 31637/4.10.2010 regarding the electronic form of payment slips

Assessment of impact on administrative costs and burdens

This change would affect businesses with employees.

These businesses would:

- No longer collect signatures against payslips, and could not be required to produce this information in an inspection.

On the basis of the measurement and a normally efficient business, the time spent on the collection of signatures will therefore be eliminated, and it is estimated based on the measurement that the time taken by a normally efficient business will be reduced by 35% across both segments as a result.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 7 762 217 in administrative burdens and the same amount in administrative costs, since this is not a BAU activity.

Total for this recommendation		
Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 30 526 222.18 AC=EUR 61 052 444.36	AB=EUR 22 764 005.10 AC=EUR 53 290 227.28	Reduction of EUR 7 762 217 AB EUR 7 762 217 AC

of which:

IO57: Obligation to produce payslips including minimum wage information and retain payslip records		
Measurement results	Estimated impact (future figures):	Potential reduction:
P (weighted segments) = EUR 313 f= 1 Q= 195 123.00 BAU= 50% AB=EUR 30 526 222.18 AC=EUR 61 052 444.36	P (weighted segments) = EUR 273 f= 1 Q= 195 123.00 BAU= 57% AB=EUR 22 764 005.10 AC=EUR 53 290 227.28	Reduction of 25% (of IO 57 AB) Reduction of EUR 7 762 217.08 AB EUR 7 762 217.08 AC

3.2.4. Employee notifications: Increase flexibility for employers by providing ERGANI-specific usernames and passwords

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 1 262 664 and administrative costs by the same amount on a stand-alone basis.

The government should make additional ERGANI usernames and passwords available to employers which are not the same as IKA system usernames and passwords, so that there is more flexibility for more users and sites within a company to access ERGANI .

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate

Background and rationale

Currently, access to the ERGANI system requires the use of the same usernames and passwords as the IKA digital platform. This means sensitive information about employees can be accessed. In turn, this limits the ability of companies to give wide access to ERGANI to employees, departments and offices.

As a result, there is an irritation to companies because they have to gather together all ERGANI tasks for a smaller number of employees at their headquarters, and information has to be exchanged with the headquarters if there are multiple sites.

If ERGANI usernames and passwords can be created which are different from IKA systems, this will allow employers who wish to do so to spread the burden of reporting between a larger number of sites and employees, and avoid the costs of sending information between different sites while still ensuring it is processed on time.

Based on the information gathered during measurement, the implementation of this proposal would reduce the overall time spent retrieving and reporting information. Based on the submission frequency of the E4 information for different segments, it has been estimated that overall time would be reduced by 13% for the high frequency reporting segment, and by 3% for the medium frequency segment. The low frequency reporting segment is not likely to be affected by this change.

Description of current situation

An employee logging on to ERGANI uses a username and password which would also give access to the IKA digital platform, and this limits the number and location of employees to whom the employer can give access because the IKA digital platform holds sensitive information.

Description of desired situation

An employee logging on to ERGANI uses a username and password which does not automatically give access to the IKA digital platform, so businesses can distribute the work of updating records.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review of the following primary national legislation in order to amend the following secondary national legislation.

Primary National Legislation

Law 3899/2010, article 17 par. 6 on the obligation for electronic submission of forms, as amended by Law 4052/2012

Secondary National Legislation

Ministerial Decision of the Minister of Labour, Social Security and Welfare 14827/22/24.07.2012 “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)” [REPEALED]

Ministerial Decision of the Minister of Labour, Social Security and Welfare 17227/32/22.08.2012 “Terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED)” [REPEALED]

Ministerial Decision of the Minister of Labour, Social Security and Welfare 5072/6/25.02.2013 “Redefining the terms and conditions of online submission of forms falling within the competence of Labour Inspectorate (SEPE) and Manpower Employment Organization (OAED) pursuant to subparagraphs IA. 10, 11, 12, 13 and 14 of the first article of Law 4093/2012”

Ministerial Decision of the Minister of Labour, Social Security and Welfare 28153/126/28.08.2013 amending and supplementing the Ministerial Decision 5072/6/25.02.2013 above

Assessment of impact on administrative costs and burdens

This change would affect businesses with employees who wish to spread the task of updating E4 lists on ERGANI across a larger number of employees and/or sites

These businesses would:

- No longer be required to centralise the work at their headquarters or with a very small number of employees

On the basis of the measurement and a normally efficient business, the implementation of this recommendation will reduce the overall time spent retrieving (internally gathering) and reporting the necessary information. It has been estimated that the overall time will be reduced by 13% for the high frequency segment and 3% for the medium frequency segment. The low frequency segment will not be affected by the recommendation.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 1 262 644 in administrative burdens and the same amount in administrative costs, since these are not BAU activities.

Total for this recommendation

Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 16 196 983.20 AC=EUR 21 127 779.47	AB=EUR 14 934 318.95 AC=EUR 19 865 115.21	Reduction of EUR 1 262 664.26 AB EUR 1 262 664.26 AC

of which:

IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate		
Measurement results	Estimated impact (future figures):	Potential reduction:
P (weighted segments) = EUR 108 f= 1 Q= 195 122 BAU= 23% AB=EUR 16 196 983.20 AC=EUR 21 127 779.47	P = EUR 102 f= 1 Q= 195 122 BAU= 25% AB=EUR 14 934 318.95 AC=EUR 19 865 115.21	Reduction of 8% (of IO 55 AB) Reduction of EUR 1 262 664.26 AB EUR 1 262 664.26 AC

3.2.5. Employee Notification: Incremental improvements to the ERGANI system and reporting requirements, and the interconnection with other relevant public systems to reduce duplication

Summary of recommendation

The effect of this recommendation cannot currently be quantified, because it depends on the type and speed of changes which can be made which is not clear.

If the government believes it will continue to require a live database in order to be able to enforce employment law and provide real-time labour market information, then it should continue its efforts to make incremental improvements to ERGANI.

IOs affected

This recommendation affects administrative costs primarily for the following Information Obligations:

IO54: Obligation to report information about individual employees joining and leaving an employer

IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate

Background and rationale

The ERGANI system for notifying the Ministry/Labour Inspectorate about employee changes has been operating since March 2013, and it replaced a paper-based notification system. In measurement, interviewees reported that the move online had not simplified the process, because the same forms which had been used previously in paper form were now used electronically.

This project has not been able to assess the change in administrative burdens which could happen as a result of moving from paper-based notification to electronic notification, because measurement took place after the change had happened. We can see that this notification process might be more convenient for some employers, and we can also provide the insight from measurement that smaller business outsource the use of ERGANI, for example to their accountant.

This project concentrates on administrative burdens, so we cannot make an assessment of the overall cost-benefit of near-live data about employment.

The Ministry of Labour told us that it is planning to make further improvements to ERGANI which should improve the system for users and might reduce some administrative costs. Improvements which might reduce some administrative costs include:

- Consolidation of forms E4, E5, E6 and E7;
- Changing the arrangements for submitting updated personnel lists if working patterns change;
- Single form of notification for E3 and E4;
- Removal of the notification to IKA of a first-time employee (“Orange Book”) because of the notification made on ERGANI;
- Bulk upload of data from business systems.

Changes to ERGANI will be made for other reasons than to reduce burdens on business. We recommend that if the Ministry does decide to keep a near-live system, it makes changes gradually which improve the ease of use of the system for business.

In the medium term, it might be possible to integrate better the system with other relevant IT systems, for example the IKA platform. This might provide greater opportunities for reducing burdens on business by removing duplication.

We are unable to quantify the incremental changes to the ERGANI system at this change because their scope and impact remains uncertain. We note that the obligations measured which involve ERGANI notifications produced the following results in measurement, and therefore incremental improvements to the system which reduce time and effort will have an impact on these measured costs and burdens, which helps set them in overall perspective:

IO54: Obligation to report information about individual employees joining and leaving an employer

Administrative Costs: EUR 36.8 million per year
of which:
Administrative Burdens: EUR 29.3 million per year

IO55: Obligation to report and update the annual personnel list to the Labour Inspectorate

Administrative Costs: EUR 21.3 million per year
of which:
Administrative Burdens: EUR 16.2 million per year

3.2.6. Health and Safety on Construction Sites: Publish e-templates, revised guidelines and example plans and files

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 1 818 280 and administrative costs by the same amount on a stand-alone basis.

The government should, in cooperation with the National Health and Safety System:

- publish free electronic templates for documents required for health and safety on construction sites;
- produce revised guidance on the requirements which not only helps businesses identify risks, and fill in forms, but also helps them to ensure the health and safety requirements are met in a pragmatic way; and
- draw up and publish examples of relevant plans and files which can help businesses, especially small businesses, understand what is required.

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO60: Obligation to report and keep records relating to health and safety on construction sites

Background and rationale

Health and Safety on construction sites is a particularly important issue because of the wide range of risks and their potential severity. It is very important to encourage and maintain high standards of health and safety for workers. This is not automatically undermined by making the requirements simpler or providing help for businesses to comply.

This recommendation aims to reduce the cost for companies of the safety and health plans (SAY and FAY) and other risk assessments for a construction site before the commencement of the project without compromising the quality of this plan.

The aim is to make it quicker for the Safety Technician to draft the plan and identify the protective and preventive measures in a way which is more closely adapted to the site.

The issuing of templates, guidelines and samples does not mean that the government certifies that assessments drawn up on this basis will be acceptable, but it helps companies understand what types of plans are acceptable, and thus reducing on one hand the time spent in familiarizing with the legislation requirements and on the other, the time spent in drafting the plans.

Greece has already made available on the Online interactive Risk Assessment tool (OiRA) of the European Agency for Safety and Health at Work a free tool to help catering businesses make risk assessments. This recommendation would not provide such a detailed and step-by-step process leading to a tailored safety and health plan for the specific circumstances. Instead, it would give guidance and samples.

The European Commission published in 2011 a Non-Binding Guide to Good Practice for Understanding and Implementing Directive 92/57/EEC which could be a model for a much shorter guide by the Greek Health and Safety System.

The measurement data for this obligation are based on the actual number of construction sites registered. The measurement showed a low level of compliance with the reporting and keeping of health and safety records at small construction sites. This means the total administrative cost is underestimated (because the Standard Cost Model should assume 100% compliance, but there was no meaningful way to estimate the level of compliance). Helping businesses to comply could increase overall compliance as well as reducing cost.

Description of current situation

The relevant legislation (Presidential Decree 305/1996) sets out what the safety and health plan (SAY) and health and safety file (FAY) must contain when produced for a construction site.

There are sample good practice documents from four companies on the prevention of risks in website of the Ministry of Labour, and the authorities have in the past produced documents to help businesses assess risks on construction sites.

There are no official electronic templates from within the National Health and Safety System which would help a construction company complete the relevant plan and file.

Description of desired situation

The relevant legislation sets out what the safety and health plan (SAY) and health and safety file (FAY) must contain when produced for a construction site.

Following consultation between social partners within the National Health and Safety System, the website of the national publishes non-binding guidelines for the development of safety and health plans (SAY) and safety and health files (FAY) for construction sites, including templates, examples and case studies.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review and/or efficient enforcement of the following primary and secondary legislation taking into account the existing obligations of EU law in this priority area.

Primary National Legislation

Presidential Decree 305/1996, article 3 par. 3 on the obligation to create a health and safety plan (SAY) and health and safety file (FAY).

Secondary National Legislation

Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”

Circulars

Circular 130/1997 by the Ministry of Employment and Social Security for the implementation of Presidential Decree 305/1996.

EU Legislation

Directive 92/57/EEC, article 3 on the obligation to create a health and safety plan and article 5 on the obligation to create a health and safety file

Assessment of impact on administrative costs and burdens

This change would affect construction businesses and operators of construction sites with more than one contractor.

These businesses would:

- Find it easier to complete the safety and health plan and safety and health files to a good standard because the requirements and expectations would be clear, they would be more aware of where the risks were and how to address them, and the documents could be completed on templates which are easily available.

On the basis of the measurement and a normally efficient business, the implementation of this proposal will reduce the time spent in familiarizing with the obligation as well as the time spent in drafting documents. It has been estimated that the overall time for these activities will be reduced by 30% for both segments.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 1 818 280 in administrative burdens and the same amount in administrative costs.

Total for this recommendation		
Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 12 863 263.59 AC=EUR 128 632 626.91	AB=EUR 11 044 982.62 AC=EUR 126 814 345.94	Reduction of EUR 1 818 280 AB EUR 1 818 280 AC

of which:

IO60: Obligation to report and keep records relating to health and safety on construction sites		
Measurement results	Estimated impact (future figures):	Potential reduction:
P (weighted segments) = EUR 6 628 f= 1 Q= 19 406 BAU= 90% AB=EUR 12 863 263.59 AC=EUR 128 632 626.91	P(weighted segments) = EUR 6 535 f= 1 Q= 19 406 BAU= 91% AB=EUR 11 044 982.62 AC=EUR 126 814 345.94	Reduction of 14% (of IO 60 AB) Reduction of EUR 1 818 279.97 AB EUR 1 818 279.97 AC

3.2.7. Health and Safety on Construction Sites: Streamline Labour Inspectorate processes before work starts

Summary of recommendation

The implementation of this recommendation is calculated to reduce administrative burdens by EUR 765 254 and administrative costs by the same amount on a stand-alone basis.

The government should allow notification of the Labour Inspectorate of the planned start of work on a construction site by simple email or letter, and no longer require the stamping of the Book of Recommendations and Safety Diary by the Labour Inspectorate. The Book and Recommendations and Safety Diary should be permitted to be the same document when updated by the same person.

IOs affected

This recommendation reduces administrative costs primarily for the following Information Obligations:

IO60: Obligation to report and keep records relating to health and safety on construction sites

Background and rationale

Before the commencement of a construction project, a company is required to make notifications and announcements to the local Labour Inspectorate, and receive authorisation for the Book of Recommendations and the Safety Diary. The notification is made by the Safety Technician visiting the local Labour Inspectorate, where the Book of Recommendations and Safety Diary for the construction site are stamped to validate them.

In measurement, the time allocated for such a visit and notification was 5 hours for large construction sites and 2 hours for small construction sites. It also leads to additional expenses of EUR 40 for large construction sites and EUR 20 for small construction sites.

Notification should be possible by simple email or hard copy of a standard form, and should not require a physical visit to an office.

There should be no explicit authorisation by stamping of the Book of Recommendations and the Safety Diary. It was suggested to us that this stamping might be necessary to show the book was genuine and so it could be used as evidence in a court if necessary. Reducing the amount of stamping, certifying and verification of documents is an important way of reducing of administrative burdens in Greece for businesses and for citizens.

It was suggested in measurement that it would also reduce duplication and therefore administrative burdens if the Book of Recommendations and the Safety Diary were combined into one document, especially when kept by the same person.

Description of current situation

Before the commencement of a construction project:

- The project must be notified to the Labour Inspectorate.
- The details of the safety technician assigned must be notified to the Labour Inspectorate.
- The details of the safety doctor assigned must be notified to the Labour Inspectorate (for large construction projects >50 employees or projects using certain hazardous materials).

These notifications require a physical visit to the office of the local Labour Inspectorate

The safety technician receives authorisation for the Book of Recommendations and the Safety Diary from the Labour Inspectorate (by stamping).

The Book of Recommendations and the Safety Diary are separate documents.

Description of desired situation

Before the commencement of a construction project:

- The project must be notified to the Labour Inspectorate.
- The details of the safety technician assigned must be notified to the Labour Inspectorate.
- The details of the safety doctor assigned must be notified to the Labour Inspectorate (for large construction projects >50 employees or projects using certain hazardous materials).

These notifications can be made on a standard form by simple e-mail or hard copy.

There is no requirement for any proofs to be attached to the form - it is a simple notification with any solemn declaration considered necessary.

The Labour Inspectorate has the opportunity to inspect and fine individuals or businesses which make false notifications.

No authorisation is required from the Labour Inspectorate for the Book of Recommendations and the Safety Diary

The Book of Recommendations and Safety Diary can be combined in one document to avoid duplication.

The Book of Recommendations and Safety Diary can still be used as evidence if necessary, including in court.

Legislation to be examined

On the basis of an assessment of the current situation and the legislation in scope identified in the previous stages of the project, in order for the recommendation to be implemented there needs to be a review and/or amendment of the following primary and, subsequently, secondary legislation taking into account the existing obligations of EU law in this priority area.

Primary National Legislation

Presidential Decree 305/1996 , articles 3 par. 12 and 12 annex III on the notification of the project to the competent Labour Inspectorate before its commencement

Presidential Decree 1073/1981 article 113 on the obligation to maintain a Safety Diary

Law 1396/1983, article 8 on the obligation to maintain a Safety Diary

Law 3850/2010 articles 14 and 17 on the obligation to maintain a Recommendations Book/ art. 9 par. 4 on the obligation for notification of safety technician and work doctor's details to Labour Inspectorate

Secondary National Legislation

Ministerial Decision 130646/06/19.03.1984 by the Ministry of Employment on the particulars of the Safety Diary

Ministerial Decision 2063/03.02.2011 “Classification of violations and determination of amount of the fines imposed by Labour Inspectorate (SEPE)”

Circulars

Circular 130/1997 by the Ministry of Employment and Social Security for the implementation of Presidential Decree 305/1996

EU Legislation

Directive 92/57/EEC, article 3 and Annex III on the notification of the project to the competent authority before its commencement, as amended by Directive 2007/30/EC

Assessment of impact on administrative costs and burdens

This change would affect construction businesses.

These businesses, or their technician, would:

- No longer be required to visit the Labour Inspectorate in person to notify the project or have the Book of Recommendations and Safety Diary stamped.
- Be able to notify the Labour Inspectorate by simple e-mail or letter.
- Be able to combine the Book of Recommendations and Safety Diary into one document.

On the basis of the measurement and a normally efficient business, the implementation of this proposal will reduce the time spent in notifying the authorities. It has been estimate that the overall time currently taken for this will be reduced by 90% in each segment and the out of pocket costs by EUR 40 for large construction sites and EUR 20 for small construction sites.

On this basis, the reductions in administrative burdens and costs for this recommendation have been calculated as a reduction of EUR 765 254 in administrative burdens and the same amount in administrative costs, since these are not BAU activities.

Total for this recommendation		
Measured relevant IOs:	Estimated future figures:	Reduction potential:
AB=EUR 12 863 263.59 AC=EUR 128 632 626.91	AB=EUR 12 098 008.46 AC=EUR 127 867 371.78	Reduction of EUR 765 254.13 AB EUR 765 254.13 AC

of which:

IO60: Obligation to report and keep records relating to health and safety on construction sites		
Measurement results	Estimated impact (future figures):	Potential reduction:
P (weighted segments) = EUR 6 628 f= 1 Q= 19 406	P (weighted segments) = EUR 6 589 f= 1 Q= 19 406	Reduction of 6% (of IO 60 AB)

BAU= 90% AB=EUR 12 863 263.59 AC=EUR 128 632 626.91	BAU= 91% AB=EUR 12 098 008.46 AC=EUR 127 867 371.78	Reduction of EUR 765 254.13 AB EUR 765 254.13 AC
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3.3. Additional related opportunities to reduce administrative burdens

While identifying the administrative burden reduction opportunities above, the following additional opportunities not directly within the scope of the project and measurement have been identified. These are provided for the Greek government to consider further:

3.3.1. Health and Safety: example risk assessments

Example risk assessments for Health and Safety would make it simpler for small businesses in particular to complete Health and Safety risk assessments to a good standard themselves by helping them consider the hazards in their businesses. This does not require the full application of a tool like the OiRA (see section 3.2.6), but can make it easier for simple businesses of standard types to complete their own risk assessments.

This approach has been used in the UK specifically to reduce administrative burdens and increase compliance, as part of an approach to “Sensible Risk Management”.⁹ The UK Health and Safety Executive completed 34 example risk assessments and reported reductions in administrative costs of GBP 235 million.¹⁰

3.3.2. Provision of annual social security statement to employees

Mandatory Law 1846/1951 Article 26(8)(e), as amended by Article 63(6) of Law 3996/2011, requires that employers log on to the IKA platform and print out a social security statement for each employee and distribute to them twice a year. This could be a requirement once a year, rather than twice, or it could become the responsibility of IKA to send this to employees, rather than for employers to provide.

⁹ see <http://www.hse.gov.uk/risk/casestudies/index.htm>

¹⁰ see Health and Safety Executive (2009) “*Taking a wider perspective*”: *HSE’s Fourth Simplification Plan and Progress Report*, London, HSE

3.4.Suggested sequencing and prioritisation

The sequencing and prioritisation of these recommendations should depend on both their relative impact and difficulty. The difficulty is best appreciated by the relevant Ministries of the administration, which also have competing priorities.

The Working Environment and Employment Relations priority area is the fifth largest priority area covered by this project in terms of the size of its administrative burdens and it affects both businesses who are employers and businesses who are not (because of the inclusion of health and safety measures). Health and safety measures include a significant proportion of business as usual costs, so the employment law simplifications are generally more significant. It is also difficult to identify very large simplification opportunities in this priority area, which we consider to be a common experience. Therefore in relative terms within the administrative burden reduction project, the implementation of recommendations in this area should be accorded medium priority.

Comparative analysis of the recommendations shows that:

- **The recommendation to reduce the detail of annual leave books** will have the highest impact in reducing administrative burdens in this priority area. It involves reducing the specification of the annual leave book and publicising this.
- **The recommendations to reform payslips** will have the second highest impact in reducing administrative burdens. It involves reducing the legally required data and issuing a legal clarification about signature requirements. Businesses may need time to adapt to the change to reduce the data which is provided.
- **The recommendations to increase compliance and help businesses with health and safety plans on construction sites** will have the third highest impact in reducing administrative burdens. They involve the drafting of new material and templates to be issued by the Ministry, which may take time.
- **The recommendations on improving ERGANI functionality** will have the least significant impact on administrative burdens, and the reduction of administrative burdens on business may not be the most important factor driving changes to the ERGANI tool.

On this analysis, the changes to annual leave books and payslips could be usefully implemented first, with other changes to follow.

Government and businesses should co-operate and act jointly in order to successfully reduce administrative burdens. The government should take the lead in abolishing and/or simplifying regulations or practices and involve and consult sector organisations and businesses throughout the implementation process.

3.5.Other issues

The following relevant issues were raised by stakeholders during the project. They are not administrative burden reduction recommendations within the scope of this priority area, but they are irritations to business which the government could consider addressing:

- The restrictions on transferring leave between years is an irritation, especially for labour-intensive companies which have a limited number of specialised employees.
- The lack of compliance by some construction companies with health and safety requirements means that companies which do comply are disadvantaged in public procurement tenders, because the companies which do not comply bid more cheaply.

4. Conclusion

This report identifies the priority area Working Environment and Employment Relations as the fifth largest of the 13 priority areas covered by the project in terms of the total administrative burdens measured. On the basis of the fieldwork, the total administrative costs were measured at EUR 384.55 million and the total administrative burdens at EUR 148.73 million.

This is explained in part by the application of some measures to all companies, and other measures to only some companies. Also, the implementation after the start of this project of an electronic reporting tool for sending employee information to the Labour Inspectorate may have reduced administrative burdens in this area. The lower administrative burdens for the level of administrative costs reflect the understanding of employers that they need to protect the health and safety of employees and also that information about employees is essential for a business.

Due to its size, the Working Environment and Employment Relations priority area offers some opportunities for administrative burden reduction within the project.

This report makes seven recommendations for administrative burden reduction measures on Working Environment and Employment Relations¹¹:

Recommendation	Calculated reduction in administrative costs	Calculated reduction in administrative burdens
Annual Leave Records: Simplify Information recorded and do not require employee signatures	EUR 24 057 835	EUR 24 057 835
Payslips: Remove requirement to include information about comparative pay entitlement	EUR 3 332 742	EUR 3 332 742
Payslips: Clarify in law that employee signatures on receipt are not required	EUR 7 762 217	EUR 7 762 217
Employee notifications: Increase flexibility for employers by providing ERGANI-specific usernames and passwords	EUR 1 262 664	EUR 1 262 664
Employee Notification: Incremental improvements to the ERGANI system and reporting requirements, and the interconnection with other relevant public systems to reduce duplication	-	-

¹¹ In line with standard practice, the reduction calculations have been made individually for each recommendation. It is therefore not possible to add together these calculated reductions to obtain an overall total reduction because different recommendations affect the same obligations. The overall reduction obtained depends on the sequencing of recommendations. The impact of the recommendations marked * would be reduced by the other recommendations being implemented, and the impact of recommendations which are not marked would be affected similarly by prior implementation of the recommendations marked *.

Health and Safety on Construction Sites: Publish e-templates, revised guidelines and example plans and files	EUR 1 818 280	EUR 1 818 280
Health and Safety on Construction Sites: Streamline Labour Inspectorate processes before work starts	EUR 765 254	EUR 765 254

The IOs with the most reduction potential in this Priority Area are the simplifications to annual leave recording and payslips. The recommendations will result in all businesses with employees having to record and calculate less detailed data, and provide less proof to the Labour Inspectorate during inspections.

The involvement of businesses is key to achieving the burden reduction through implementation. The government should take the lead and also ensure that businesses and their representatives are consulted and engaged during implementation to assure that solutions are well-designed.

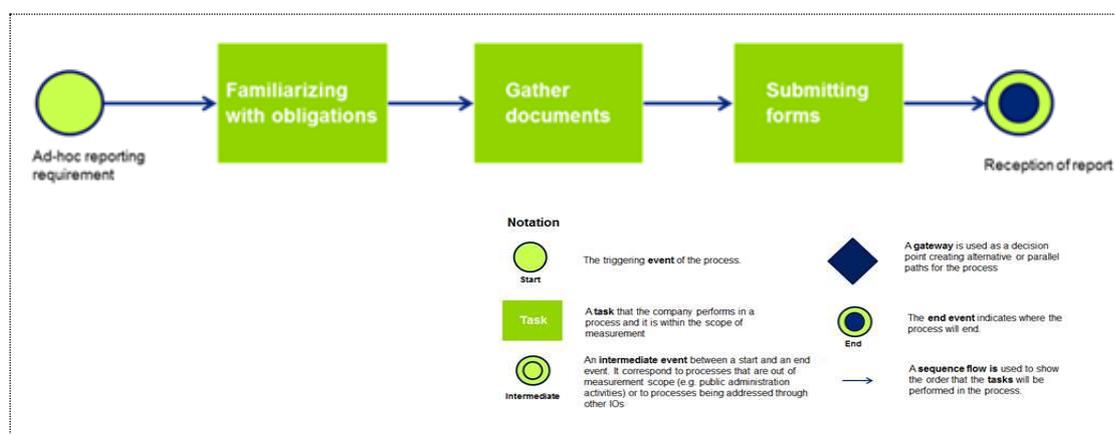
Annex 1: Analysis of information obligations and quantification of administrative costs

This Annex provides the measurement results of the study per IO within this Priority Area. For every IO the origins and process description are presented and the detailed measurement results are described and analysed.

1.1. Obligation to report information about individual employees joining and leaving an employer – IO54

1.1.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.1: Process for complying with the requirement “Obligation to report information about individual employees joining and leaving an employer”



In accordance to the above mentioned respective Laws, any physical or legal entity that employs workers under private Law is obliged to submit information to the relevant organisations of Ministry of Labour i.e. IKA, SEPE and OAED, in cases of new recruitment, termination of contract, or voluntary resignation of an employee.

Specifically, every company is obliged to submit electronically the relevant forms (E3 – E10) in the present information system of the Ministry of Labour, called “ERGANI”. The online submission forms related to the information obligation are the following:

- E3. Recruitment notice
- E4. Annual Personnel List
- E5. Voluntary resignation of employee
- E6. Termination of employment contract of indefinite duration (with or without notice)

1.1.2. Results from measurement and quantification

Table 1.1: Composition of Administrative Cost and Administrative Burden (IO54)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 54: Obligation to report information about individual employees joining and leaving an employer									
non-SMEs	395	0	80	205.5	107	1	25%	0.02	0.02
SMEs	276	90	10	187.7	195 016	1	20%	29.28	36.6

Standardised description of the activities related to the IO 54

The Price (P) represents the admin cost incurred by the normal efficient business that reports information about individual employees joining or leaving. The main employee type involved in the process is under the category “Technicians and associate professionals” as the more representative (in terms of hourly rates) for employees from the HR or accounting department¹². The number of entities /occurrences (q) in the above table refers to the number of businesses in 2012 that were obliged to report information about individual employees joining and leaving an employer.

This analysis and measurement has been realised on the below segments in order to record differences attributed to the size of the companies:

- Large Companies / non-SMEs (exceeding two of the three criteria: Balance Sheet > EUR 20 million, Revenues > EUR 40 million, Employees > 250)
- Small and Medium sized companies / SMEs (not exceeding two of the three criteria: Balance Sheet < EUR 20 million, Revenues < EUR 40 million, Employees < 250)

It should be noted that the process is the same for each segment, irrespective of the sizes of the businesses which are obligated to comply. The main steps are described below:

1. Familiarisation with the information obligation

The time spent on familiarisation at the beginning of the implementation of the new system for a normal efficient business for large companies is 400 minutes. For this measurement, such familiarisation is amortised for a period of 5 years (i.e. 80 minutes per year). For the small and medium sized normal efficient business the process of familiarisation with the obligation is reduced to 25 minutes per year due to the involvement of an outsourced company.

2. Information Retrieval

All companies, upon the process of submitting the information to the electronic system, are required to gather the necessary data. The time spent at this step of the process is directly related to the sophistication of the internal IT platform (e.g. ERP) used and the existence of an outsourced company facilitating the process.

¹² The standard hourly rates per employee type are in Annex 4

Based on interview findings, it seems that for larger companies there is no time spent in gathering and checking the information, since it is already automated within their information systems. For SMEs however, the norm is rather to outsource these services, and consequently an additional time of approx. 5 minutes per application is required, (i.e. related to forwarding the necessary information per application to the outsourced company) totalling to a standardised amount of 90 minutes per year.

3. Submission of data

The submission of the forms to ERGANI, and the time spent on it, is partly influenced by the sophistication of the internal IT platform of the company (automation, set up, level of outsourced support, etc.) and partly on the broadband speed available at the time of submission, (ability of the system to process large amounts of applications through the internet).

In the case of a new hire, forms E3 and E4¹³ need to be submitted, no later than the same day of recruitment and before the new hire starts his / her service. In the case of a voluntary resignation of an employee, employers are required to submit to ERGANI the E5 form within eight days of resignation. For the forced termination of contracts, the employer initially fills in the electronic form of E6, prints a copy of it and after having it signed by the employer and the employee, the electronic submission is completed by attaching the electronically scanned form with the signatures. Again the form is to be uploaded to ERGANI within eight days.

In general, the submission of the forms by the employer to ERGANI has certain time limits and if necessary, it is accompanied by scanned documents, such as the residence permit for citizens of third countries, the booklet for cases of minor underage workers etc. Upon completion of the online submission form in the system, the employer is printing out a copy which is then assigned and recorded with a registration number and the date, which can be legally used as proof of submission.

In comparing the times between different sizes of companies, they appear to be somewhat similar, with the main difference on the average yearly turnover rate (new hires over leaves), which affects the number of forms to be uploaded. A normal efficient business spends approx. 5 - 10 minutes per application (incl. the time needed to file the application), totalling in a standardised yearly time of approximately 315 minutes per year for the non-SMEs and 160 minutes per year for the SMEs.

The equipment costs related with this IO is standardised to EUR 80 per year for the non-SMEs and EUR 10 per year for the SMEs representing the yearly amortization of the used IT platform. For both SMEs and non-SMEs, the annual cost attributed to this IO is assumed to be 0.5% - 2% of the equipment cost (approx. EUR 50 000 for non SMEs and EUR 15 000 for SMEs, representing the different levels of sophistication). The outsourcing costs for the SMEs were estimated at EUR 90 per year, representing less than 1% of the total outsourcing cost, which is standardised at the level of EUR 15 000 annually for SMEs.

1.1.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 29 296 347.89. The administrative cost reduction if this IO is abolished completely would amount to EUR 36 621 809.00.

The most burdensome activity of the process is the filling of information required during the submission. Nevertheless, approx. 50% of that time seems to be repetitive between the forms, especially with the case of an announcement of a new hire, as there is a need to submit almost the same information for both E3 and E4 forms, in relation to general data about the company and general data about the new hire.

¹³ see Annex 2

The time spent in performing the announcements, is mainly influenced by the turnover rate of the company, and consequently non SMEs spend more time than SMEs.

At the same time, non SMEs normally have internal departments, either accounting or human resources, involved in the processes of recruitment and dismissal, while SMEs normally use external partners, usually accounting offices. However, there are cases of small businesses, where they are internalising the process. In this case, the total time for complying with the IO is approx. 400 minutes, i.e. 2 hours more on a yearly basis. This difference seems comparable with the normal cost of outsourcing.

Only a small portion of the activities related to the IO can be considered as Business as usual (BAU). The estimation is that 25% for non SMEs and 20% for the SMEs of all activities relating to the process can be considered BAU, reflecting the information about each employee that is registered on company's information systems for internal administration purposes.

Main irritation points

The suggestions presented below represent the views of businesses collected through the interviews conducted. They do not take into account the views of the OECD, the Greek authorities or the consultants' assessment.

- The added complexity of the existing online form application ERGANI

It is suggested by the interviewees, that the recent transfer from the manual system to the online system of ERGANI has not simplified the process. The same forms which were previously filed by paper are now filled electronically. In addition, more tabs and fields are required to be filled out now compared with previous manual system, making the overall experience more burdensome.

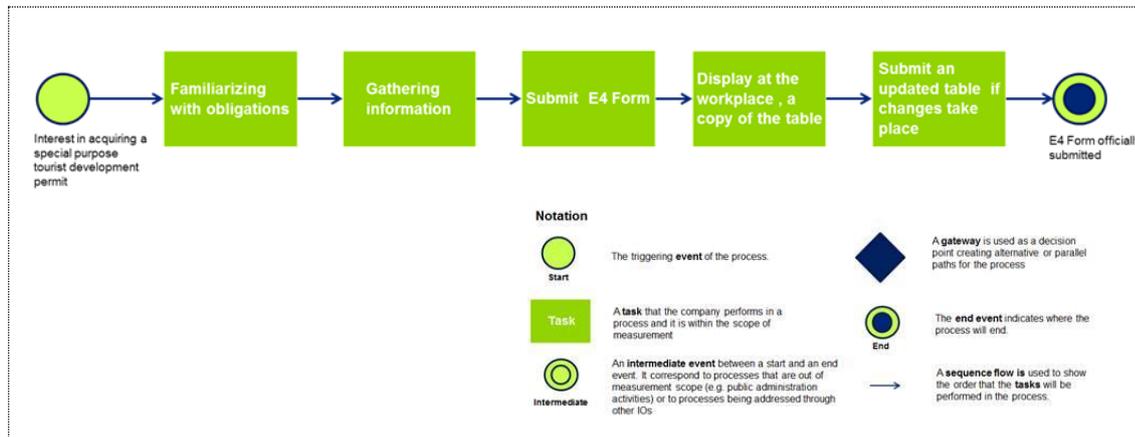
- The identification/authentication process in ERGANI, in relation to other online systems

For being able to use the electronic system of ERGANI, all employers were forced to use the already established password codes from the information system of the National Insurance Agency (IKA), which in reality restricts the ability of the companies to forward the task of announcements to their branches and thus they are accumulating all information within the headquarters. The hesitation of forwarding the task stems from the implied ability of the employee to enter into the IKA database and acquire sensitive medical information.

1.2. Obligation to report and update the annual personnel list to the Labour Inspectorate, retention – IO 55

1.2.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.2: Process for complying with the requirement “Obligation to report and update the annual personnel list to the Labour Inspectorate, retention”



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and during the period from 15 September until 15 November to submit to the information system "ERGANI" (joint information system between IKA – OAED – Labour Inspectorate) the electronic form E4 which includes:

1. Full details of the company
2. Complete and accurate information of workers employed

Furthermore, the employer must display at a visible spot of the workplace a sealed and in good condition copy of the table.

The electronic form of E4 is also submitted in the cases of:

1. Change in salary plan (within 15 days)
Modification working time schedule, (on the same day or at the latest within two (2) working days)

1.2.2. Results from measurement and quantification

Table 1.2: Composition of Administrative Cost and Administrative Burden (IO55)

PA: Working Environment	Price (P)				Nr of entities / occurrences (Q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 55: Obligation to report and update the annual personnel list to the Labour Inspectorate, retention									
High shift rotation	12 668	0	150	4 174	1 951	1	40%	4.89	8.14
Medium shift rotation	1 144	90	23	476	17 561	1	20%	6.69	8.37
Low shift rotation	45	5	7	26	175 610	1	0%	4.62	4.62

Standardised description of the activities related to the IO 55

The Price (P) represents the admin cost incurred by the normal efficient business that files the annual personnel list along with its updates. The main employee type involved in the process is under the category “Technicians and associate professionals” as the more representative (in terms of hourly rates) for employees from the HR or accounting department¹⁴. The number of entities /occurrences (q) in the above table refers to the number of businesses in 2012 that were obliged to report and update the annual personnel list to the Labour Inspectorate.

The present analysis and measurement are based on the below segments:

- **High shift rotation:** Usually medium to large companies which employ many different worker specialties, and are located in various different departments
- **Medium shift rotation:** Usually medium sized companies with somewhat frequent change in their shifts from only one specific department.
- **Low shift rotation:** Companies with a somewhat unified type of workforce and specific time shift of working hours

1. Familiarisation with the information obligation

The reporting and update of the annual personnel list is related to the legal framework of IO 54 “Obligation to report information about individual employees joining and leaving an employer” and the electronic submission at the information system of ERGANI. For a normal efficient business familiarization takes up to 90 minutes over a period of 5 years. Therefore, 20 minutes have been assumed on a yearly basis for each of the three segments.

2. Information Retrieval

Every employer is obligated once a year (during the period from 15 September until 15 November) to submit through the Information System ERGANI an annual personnel list (E4 form) with payment and employment conditions for their workforce. Moreover, the employer is obligated to provide a supplementary form of the table in the cases of:

¹⁴ The standard hourly rates per employee type are in Annex 4

- Change of working hours within two calendar days of the entry into force of the new time schedule.
- Salary Changes, within 15 calendar days from the starting day of the new salary.

The time spent at this step of the process is strongly dependent to the type of the company:

1. Companies which have a unified workforce (usually a daily shift, mainly related to services), do not have many changes on their everyday scheduling. For information retrieval, they normally spent 5 minutes a year, to retrieve the necessary information from their information system.
2. On the other hand, companies which have frequent changes in time shifts (e.g. supermarkets, hospitals, security companies), they need to communicate with their departments and/or branches in order to retrieve the appropriate information to update the shifts. This adds an extra time in the process of information retrieval and is directly related to the type of daily operations

Based on the segment (high shift rotation / medium shift rotation / low shift rotation), the times recorded for retrieving the required information ranges from:

- 75 minutes every 2 days (or approx. 190 minutes per week) for the high shift rotation companies, totalling into the standardised time of 8,500 minutes per year,
- to 8 minutes per week for the medium shift rotation companies, totalling into the standardised time of approximately 375 minutes per year and
- 10 minutes per year for the low shift rotation companies.

3. Submission of data

The submission of data follows the same pattern as the above task, in terms of the times recorded per segment. More specifically:

- 35 minutes every 2 days (or approx. 90 minutes per week) for the high shift rotation companies to submit the information to ERGANI, totalling into the standardised time of 4 000 minutes per year.
- 12 minutes per week for the medium shift rotation companies to submit the information to the outsourcing company that is normally used to facilitate the process. This adds up to approximately 600 minutes per year and
- 15 minutes per year for the low shift rotation companies to submit the information to the outsourcing company that is normally used to facilitate the process.

The employee responsible for the task uploads the relevant forms (initial and supplementary), prints out a copy and files it appropriately. The above add a standardised time of 150 minutes per year for both high and medium shift rotation companies. For low shift rotation companies, which perform this task once a year the relevant time is considered negligible.

In terms of consultancy and out of pocket costs:

- High shift rotation companies use their back-office information system in carrying out the task, which amounts to a total standardised cost of EUR 150 per year, representing approx. 3% of the annual amortized cost of the equipment (approx. EUR 50 000)
- Medium shift rotation companies normally have lower equipment costs (EUR 23 per year), representing approx. 1% of the annual amortized cost (approx. EUR 25 000). At the same time they outsource the submission for the yearly standardised cost of EUR 90, as part of the overall services provided by accounting firms.
- Low shift rotation companies are normally using less sophisticated systems and the relative cost represents approx. 1% of the annual amortized cost (approx. EUR 10 000). At the same time, they outsource the submission for the yearly standardised cost of EUR 12, as part of the overall services provided by accounting firms.

1.2.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 16 196 983.20. The administrative cost reduction if this IO is abolished completely would amount to EUR 21 127 779.47.

As previously mentioned, the time spent to retrieve and submit the information can normally consume up to 4.7 hours per week for companies that have high shift rotation. This is 10 times the normal time that a company of medium shift rotation needs to perform the same process. However, both of these categories represent 10% of the overall number of businesses obliged to comply with this IO. The vast majority of companies (90%) are assumed to have none to low rotation of shifts and their cost is only 5% of the yearly cost of the companies with medium shift rotation.

The gathering of information is considered as BAU, since the company would keep records of the change in shifts per department and/or branch in order to facilitate its daily operations. This is considered more critical for companies with high shift rotation, thus, for these companies, BAU was set to 40%. For Medium shift rotation, BAU was set to 20% reflecting the increased standardisation in relation to the former companies. For low shift rotation companies, the relative information is normally stored on ERGANI on announcement of new hires or on the termination of contracts (i.e. tasks performed on IO 54) and therefore their BAU was set to 0%.

Main irritation points

The suggestions presented below represent the views of businesses collected through the interviews conducted. They do not take into account the views of the OECD, the Greek authorities or the consultants' assessment.

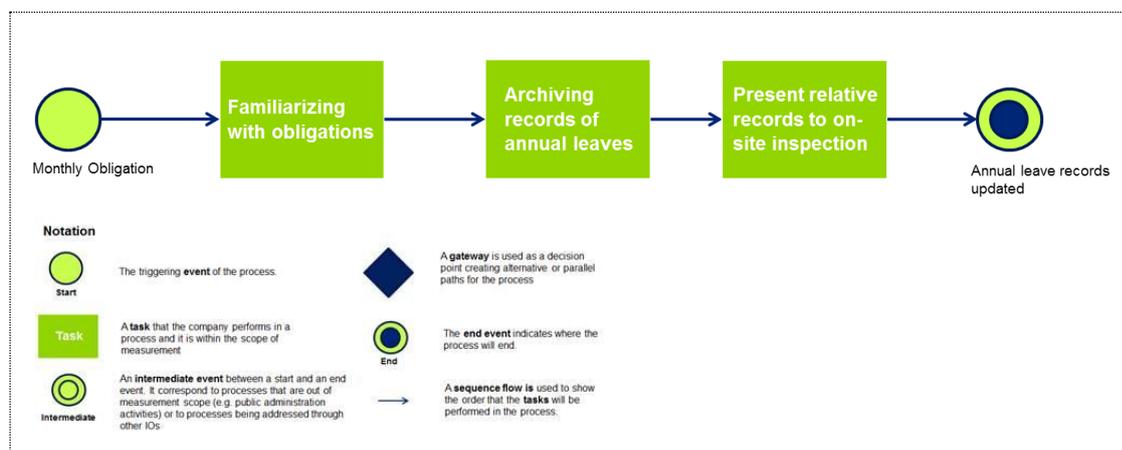
- The frequency of submission for high and medium shift rotation segments
It has been stated through the interviews that the information related to the shifts and specific working hours could be stored and become available upon inspection from SEPE, just like the book of annual leaves. It is redundant for the companies (especially those that are encountering regular shift rotations) to submit this information in such a frequency.

- Redundancy of information for the low shift rotation segment
The information included in the annual personnel list is already available to SEPE, upon the announcements of hiring and termination of contracts; i.e. IO 54 (Forms E3 – E6). According to the conducted interviews, it appears that there is no need in resending this information again to SEPE once a year.

1.3. Obligation to maintain and retain records of employee annual leave - IO 56

1.3.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.3: Process for complying with the requirement “Obligation to maintain and retain records of employee annual leave”



For this IO, every employer is obligated to maintain a book of annual leaves, which may be in the form of digital pages (computer program related pages).

The special book of annual leaves should include the following columns: Serial number, employee name and specialty, date of hire, length of service, number of days eligible for leave, start date and end date granted leave, holiday pay, added benefits on holiday pay, comments, and the signature of employee which is related to.

These records are maintained by the employer for five years and must be available for inspection to the Labour Inspectorate.

1.3.2. Results from measurement and quantification

Table 1.3: Composition of Administrative Cost and Administrative Burden (IO56)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 56: Obligation to maintain and retain records of employee annual leave									
Non-SMEs	960	0	16	321	107	1	50%	0.02	0.03
SMEs	2 060	0	10	664	195 016	1	50%	64.78	129.5

Standardised description of the activities related to the IO 56

The Price (P) represents the admin cost incurred by the normal efficient business that a book of annual leaves. The main employee type involved in the process is under the category “Technicians and associate professionals” as the more representative (in terms of hourly rates) for employees from the HR or accounting department¹⁵. The number of entities /occurrences (q) in the above table refers to the number of businesses in 2012 that were obliged to maintain and retain records of employee annual leaves.

This analysis and measurement has been realised on the below segments:

- Large Companies / non-SMEs (exceeding two of the three criteria: Balance Sheet > EUR 20 million, Revenues > EUR 40 million, Employees >250)
- Small and Medium sized companies / SMEs (not exceeding two of the three criteria: Balance Sheet < EUR 20 million, Revenues < EUR 40 million, Employees <250)

Through this IO, companies need to keep a book of records of their employees’ annual leaves, which contains information for each employee, such as days and allowances granted, remaining days and general information.

1. Familiarisation with the information obligation

For a normal efficient business the time spent by the employees involved in maintaining the book of annual leaves amounts to 300 minutes. Such familiarisation is distributed over a period of 5 years and 60 minutes per year are recorded for both segments.

2. Maintaining the book of annual leaves

For large companies, the time for a normal efficient business amounts to 900 minutes (approximately 2 working days) per year. For SMEs, the times spent in recording annual leaves are higher, amounting to 2 000 minutes (4 to 5 working days), significantly higher than for larger companies. Normal practice in SMEs is that at the end of the year they develop an accurate picture of what the book is supposed to contain if there were no remainder of leave days carried forward. This practice, as mentioned within the interviews, originates from the below reasons:

A) *Partitioning the annual leave days*

Until Law 4093/2012, the annual leave days granted could not be partitioned and the employer was obligated to give all entitled days within one specific time interval This was creating a serious burden for companies when in practice they were giving out the annual days mostly during Easter, summer and Christmas time. With Law 4093/2012 an employer has the right to partition the time, however only:

- 1) For special occasions and only in two segments within a year. The first period of the days granted cannot be less than six (6) working days if a six-day working week, or five (5) business days for the five-day working week or twelve (12) working days in the case of a minor employee.
- 2) If the employee files a written request in which case it should include the granting of ten (10) working days for five day working week or twelve (12) working days of a six-day working week or twelve (12) working days if it is a minor employee.

B) *Transferring the remaining annual leave to following years*

¹⁵ The standard hourly rates per employee type are in Annex 5

According to the legal framework, the transfer of annual leave days to following years is not allowed, even with the consent of the employee. If a remainder of annual leave days is not granted during the running year, then the employer should pay out an amount corresponding to the days not granted, incremented by 100% of their initial value. Interviews however showed that transferring of the remainder of annual leave days is normal practice, as business operations are not always favouring the full utilization of available days within the year.

Non SMEs bear equipment costs of EUR 16 per year, representing approx. 0.5% of the annual amortized cost of the equipment (approx. EUR 50 000), while SMES have a lower cost (EUR 10 per year), representing less than 1.0% of the annual amortized cost of the equipment (approx. EUR 15 000).

1.3.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 129 601 673.01. The administrative cost reduction if this IO is abolished completely would amount to EUR 58 320 752.86.

The most burdensome activity in keeping the book of annual leaves resides in the calculation and the completion of information such as:

- The remuneration paid to the employee for the annual leave and
- The gathering of signatures per each employee for the days provided.

The above two types of information account for 50% of time spent in maintaining the book of annual leaves and are considered burdensome for all companies, especially those with high number of employees. The other 50% of the needed time refers to other general information needed to be included in the annual leave book.

During the interviews, a number of variations were recorded as to the way that the records of annual leaves are maintained and retained, such as:

- In the case of non SMEs, although normal practice requires the facilitation of the process from an information system, enough cases were identified where companies are keeping their books in a basic electronic form, (e.g. excel files) outside the main payroll information system
- Differences were found to exist in the pattern that companies are registering annual leaves. Some companies are keeping records of annual leaves on separate files and consolidate / reconcile the info on regular intervals (up to a full year), while others are registering the leaves with every approval

Overall, there seems to be no clear pattern between companies, and the total time depends on the company's internal processes and general business culture.

Main irritation points

The suggestions presented below represent the views of businesses collected through the interviews conducted. They do not take into account the views of the OECD, the Greek authorities or the consultants' assessment.

- Exhaustive information requirements

According to conducted interviewees, the book of annual leaves requires exhaustive information for each employee and is time consuming, while at the same time it requires employees from the

Accounting Department to be involved in its maintenance, as there is sensitive information to be reported (e.g. remuneration packages).

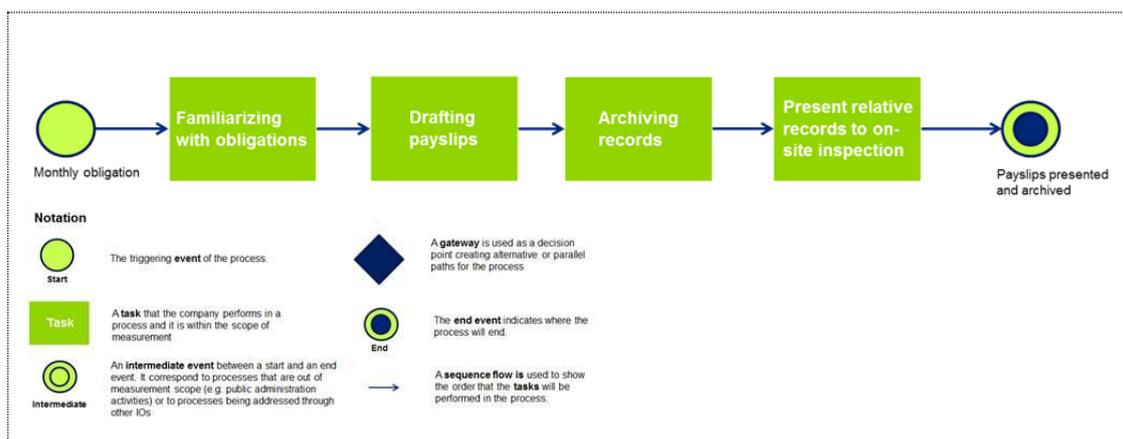
- Transferring of annual leaves to next year

Especially for labour intensive companies with limited number of specialized employees to perform specific duties, an irritation has been recorded on behalf of the employers, since they are not in a position to create an official transition plan for annual leaves in cases of mutual consent with the employee, so that they can use the allowed leave days in the subsequent year. This leads to the establishments of both theoretical and practical records for annual leaves that often leads to miscalculations and create an important irritation factor for employees.

1.4. Obligation to produce payslips including minimum wage information and retain payslip records – IO 57

1.4.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.4: Process for complying with the requirement “Obligation to produce payslips including minimum wage information and retain payslip records”



Law 3227/2004 (GG 31/A/9.2.2004) in article 5, it states that the employer is obliged to grant a note stating the single total salary agreed and the resulting deductions, and details on the remuneration which would have been entitled to receive if they were paid based on operational or sectorial collective agreement, as well as the resulting deductions. A breach of this obligation entails the administrative sanctions of article 16 of Law 2639/1998 (GG 205 A), as modified by paragraph 5 of Article 11 of Law 3144/2003 (Government Gazette 111 A).

Therefore, every employer is obliged to produce a note to all employees stating the salary received on a monthly basis.

The note should include:

The agreed upon single overall salary

Any deductions or added bonuses

The details of the remuneration package which would have been entitled to receive if they were paid based on sectorial or operational collective agreement

All the relative records should be archived and stored for at least 10 years.

With SEPE circular decision letter / protocol no. 31637/4.10.2010 “Electronic Form of Payment Slips”, clarifications on the publication in electronic form of monthly statements were provided by the Ministry of Labour with the decision, so that the process may be made with electronic means (e - mail).

1.4.2. Results from measurement and quantification

Table 1.4: Composition of Administrative Cost and Administrative Burden (IO57)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 55: Obligation to produce payslips including minimum wage information and retain payslip records									
non-SMEs	1 550	0	40	532	107	1	50%	0.03	0.06
SMEs	355	200	0	313	195 016	1	50%	30.50	61.00

Standardized description of the activities related to the IO 57

The Price (P) represents the admin cost incurred by the normal efficient business that produces payslip records. The main employee type involved in the process is under the category “Technicians and associate professionals” as the more representative (in terms of hourly rates) for employees from the HR or accounting department¹⁶. The number of entities /occurrences (q) in the above table refers to the obligated businesses in 2012 to produce payslips including minimum wage information and retain payslip records for each of the 2 segments.

This analysis and measurement has been realised on the below segments:

- Large Companies / non-SMEs (exceeding two of the three criteria: Balance Sheet > EUR 20 million, Revenues > EUR 40 million, Employees > 250)
- Small and Medium sized companies / SMEs (not exceeding two of the three criteria: Balance Sheet < EUR 20 million, Revenues < EUR 40 million, Employees < 250)

The production and distribution of the pay slips takes place once the salary is being paid (most common being the monthly deposit to the bank account), and although the legislative context doesn't require it explicitly, most of the companies require the signature of the employee upon delivery of a payslip note. The signature of the employee is a common practice among the employers as proof towards the Labour Inspectorate or any other public and judicial authority, which may eventually require evidence for the proper submission of the slips (Law 3227/2004 (GG 31/A/9.2.2004) in article 5).

Lately and upon the issuance of the Labour Inspectorate decision for electronic notifications, many companies have chosen to notify the employees through e-mails to their personal accounts. In these cases and for added security, the common practice among implemented software solutions is to require an additional password (above and beyond the personal passwords that are already used by the employer).

Although Law 3227/2004 has clarified the context of the information that it is to be filled out on the slips, it has also increased the time and resources to spend in order to gather all the necessary information for every employee's sector-specific required salary. Furthermore, additional time is

¹⁶ The standard hourly rates per employee type are in Annex 5

affected to adapting to the numerous and continuous changes in the legal context of the minimum wages per employee specialty.

1. Familiarisation with the information obligation

As previously mentioned the pay slip indicates among others, information about the agreed salary, and details of the remuneration which would be granted if it would have been based on sector-specific or operational collective agreement. It mentions as well any deductions that were made with the appropriate explanations, and finally any additional earnings which were received above and beyond the initial deductions (overtimes, bonuses etc.).

The time spent by a normal efficient business to familiarize, is approx. 150 minutes for large companies and 90 minutes for SMEs. The difference in the yearly time spent between the two segments is based on the higher average number of different types of employees that a normal efficient large business employs. Higher numbers of different employee types, require more time in retrieving the information related to the implied union sectorial minimum requirement, (required to be included on the payslip).

2. Drafting the payslip

It seems that larger companies use better information systems and produce the pay slips automatically within house. In this case most of the time spent includes the collection of signatures and the archiving of the copies. Such activities usually take 90 minutes per month (i.e. 1 080 minutes per year). In calculating the costs related to this IO, the information system used in performing the obligation which accounts for a standardised value of EUR 40 per year, representing approx. 1% of the annual amortized cost of the equipment (approx. EUR 50 000).

A normal efficient small and medium sized company spends 15 minutes per month (i.e. 200 minutes per year) and tends to outsource the task for a standardised amount of approx. EUR 200 per year, as part of the overall services provided by accounting firms..

3. Archiving records

As previously mentioned, although the legislative context doesn't require it explicitly, most of the companies require the signature of the employee upon delivery of a payslip note. For a large normal efficient business the time spent each year amounts to 320 minutes (i.e. approximately 30 minutes per month) and for an SME 65 minutes per year (i.e. approximately 5 minutes per month). This difference is mainly attributed to the number of employees that each segment normally handles (SMEs normally handle fewer personnel).

1.4.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 30 526 222.18. The administrative cost reduction if this IO is abolished completely would amount to EUR 61 052 444.36.

The most burdensome activities in producing the payslips reside in the retrieval of the information regarding the implied sectorial minimum wage of each employee as well as the collection of signatures on behalf of the employees as a form of proof of submission. Both of these activities amount to half of the time spent (50%) in following this IO for both segments and they represent time that would be encountered even in the case that there was no such obligation. Therefore BAU was set to 50%.

The key differentiations points are driven by the number of employees per company and the existence of an outsourcing company facilitating process (usually for SMEs).

Smaller companies tend to outsource the process, despite the fact that the process takes place only for small amount of employees, as part of the overall outsourcing activities (e.g. bookkeeping, tax compliance). On the other hand larger companies are usually performing the obligation with in-house resources.

It is noted that larger companies could have the opportunity to use their more advanced information systems in order to take advantage of the recent SEPE decision in accepting the email notification¹⁷; however this was proven not to be the case. The use of the email automated notifications is not based on the size of the company, but rather on their overall IT culture. As such, the non-use of such automation requires a higher effort on behalf of the large companies to print out the pay slips, and distribute them to the employees. Moreover, in cases of remote location branches, or many different departments in different locations, the distribution process takes a significant amount of time.

Main irritation points

The suggestions presented below represent the views of businesses collected through the interviews conducted. They do not take into account the views of the OECD, the Greek authorities or the consultants' assessment.

- The requirement to indicate on the pay slip the implied mandatory sectorial salary per each kind of employee

According to the interviewees, one of the most irritating factors was the effort put on company resources to gather information and indicate on the pay slip the implied salary that each employee would have received if they were paid based on their union sectorial minimum requirement. Consequently, the time spent in familiarizing and collecting this information for each employee has increased substantially during the last years, due to the continuous changing the implied rates.

- The implied requirement on the employers to prove reception of the document by the employees

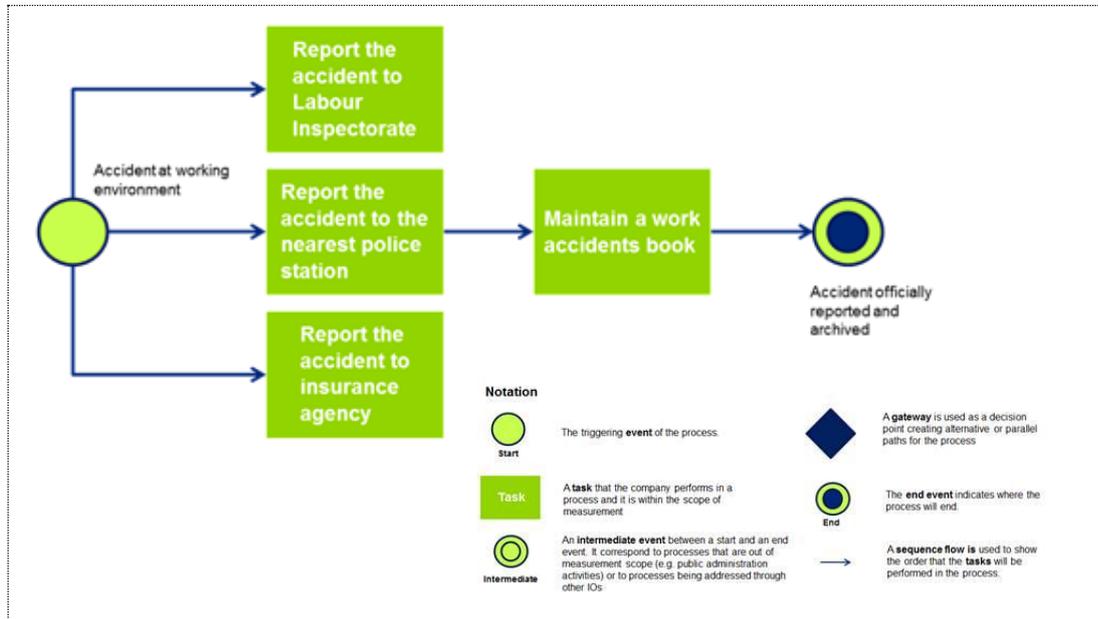
According to some of the interviewees, even if not explicitly mentioned in the legal framework, employers request signatures on payslips as to prove that the employee had indeed received them, which creates, apart from admin burden, also an important irritation. Within the ambiguity of the legislation, removing that activity is not considered an option for most of them as the Labour Inspectorate often asks for such a proof.

¹⁷ SEPE circular decision letter / protocol no. 31637/4.10.2010 “Electronic Form of Payment Slips”.

1.5. Obligation to report within 24 hours accidents at work – IO 58

1.5.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.5: Process for complying with the requirement “Obligation to report within 24 hours accidents at work”



According to article 43 of the L 3850 “Ratification of the Code of Laws on the Health and safety of workers”, in case of an accident to work, the employer is obligated to:

1. Inform all relative authorities:
 - a) Labour Inspectorate
 - b) Police Station
 - c) Insurance agency of the employee (e.g. IKA) within 24 hours, all work related accidents.
2. To maintain a work accidents book, in which the analytical information is to be recorded. The book should be at the disposal of the competent authorities upon request for inspection.

If the accident resulted into a serious injury or death, then the employer should keep all relevant to the accident information unchanged, in order for the authorities to identify the respective causes.

1.5.2. Results from measurement and quantification

Table 1.5: Composition of Administrative Cost and Administrative Burden (IO58)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 58: Obligation to report within 24 hours accidents at work									
non-SMEs	67	0	5	26	1 152	1	70%	0.01	0.03
SMEs	72	0	25	47	3 690	1	70%	0.05	0.18

Standardised description of the activities related to the IO 58

The Price (P) represents the admin cost incurred by the normal efficient business that files a report within 24 hours about an accident at work. The main employee type involved in the process is under the category “Technicians and associate professionals” as the more representative (in terms of hourly rates) for employees from the HR or accounting department¹⁸. The number of entities /occurrences (q) in the above table refers to the accidents reported to the relevant authorities in 2012.

This analysis and measurement has been realised on the below segments:

- Large Companies / non-SMEs (exceeding two of the three criteria: Balance Sheet > EUR 20 million, Revenues > EUR 40 million, Employees > 250)
- Small and Medium sized companies / SMEs (not exceeding two of the three criteria: Balance Sheet < EUR 20 million, Revenues < EUR 40 million, Employees <250)

In every accident, legislation requires the notification of SEPE / KEPEK and Insurance Agency (e.g. IKA) and the police.

This obligation of reporting a work related accident proved to be one of the least burdensome IOs within the working environment priority area. The actual practices in following the obligation vary significantly from company to company and are not related to the size of the businesses. Most of the interviewed companies announce an accident through a fax message to some agencies (yet not all three of them) with minimal resources and time spent. Most of the time spent involves internal meetings between the staff in order to acquire all the necessary information and circumstances of the incident.

The process of announcing an accident to SEPE and Insurance Agency (e.g. IKA) takes a normal efficient business approximately 70 minutes for both segments (including the assessment, the drafting and the submission the announcement).

In terms of out of pocket costs a normal SME will normally send an employee to file the report with travelling expenses amounting to EUR 25 per year, while a normal large efficient company will use the fax machine at the expense of no more than EUR 5 per year.

¹⁸ The standard hourly rates per employee type are in Annex 5

1.5.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 60 564.00. The administrative cost reduction if this IO is abolished completely would amount to EUR 206 926.46.

The obligation of reporting accidents at work is not perceived by the interviewees as burdensome. However, based on the common practices identified through the interviews, different types of the businesses comply in different patterns, in terms of the notified authority (i.e. Police Station, Insurance Agency (e.g. IKA), and SEPE). Normal practice is to inform 2 of the 3 authorities (SEPE and Insurance Agency (e.g. IKA)), while this is considered to be what they would have done even if there was no direct obligation to do so. Thus, BAU was set to 70% to reflect this practice.

The interviews revealed that the companies, depending on their experience in related incidents, tend to comply with the obligation in different ways. Large Industrial and Construction Companies have better knowledge of the obligation and tend to inform all three agencies (Labour Inspectorate, Police Station, Insurance agency of the employee) within 24 hours via a fax message. Small industrial companies are filing out the designated form and normally deliver it to the nearest SEPE / KEPEK station.

Service companies that include no production / machinery line, experience rare occasions of work related accidents. In such cases, sometimes, disagreements appear as to the origin of an accident and thus, the employee may need to visit the Insurance Agency (e.g. IKA) in order to provide evidence that the incident was indeed work related. In these cases the companies do not file any report.

In case of a fatal accident, the employer or head of the production / construction works usually presents physically to the nearest police station, however, fatal accidents are not considered as normal events.

Finally, cases were identified, where the accident took place while the employee was travelling to work. In these cases, the police (as the first one to arrive) informed the company by phone and later on they sent a fax message to official report the accident to the company. The latter, in turn forwarded the report to Insurance Agency (e.g. IKA) and SEPE.

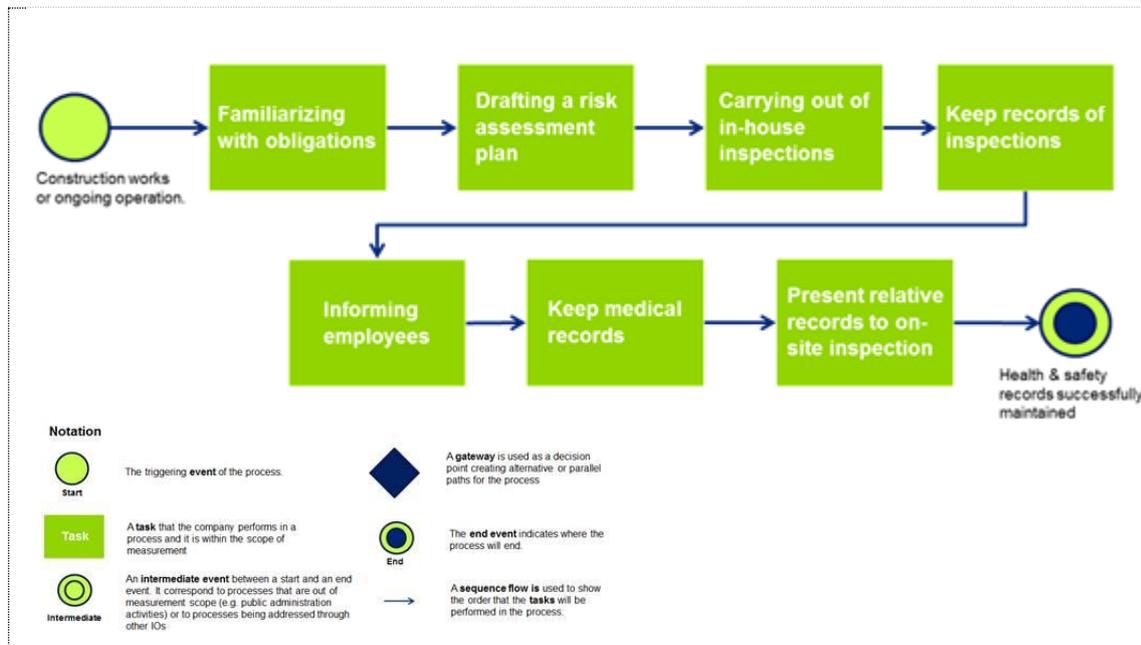
Main irritation points

No major irritation points were recorded, as this obligation is not considered as normal practice within the businesses.

1.6. Obligation to keep records relating to health and safety and physical agents (noise, vibration, optical radiation) – IO 59

1.6.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.6: Process for complying with the requirement “Obligation to keep records relating to health and safety and physical agents”



This IO concerns the process of keeping health and safety records of employees

employees regarding the physical agents produced (noise, vibration, optical radiation).

Every employer should formulate and must be in the possession of a written document that indicates the risk assessment of the health and safety issues of the working environment. The risk assessment shall be reviewed and revised regularly, especially if there have been significant changes in the working environment which could render it obsolete, or when the results of health surveillance make it necessary.

The assessment and measurement shall be planned and conducted at appropriate intervals, and the data obtained from the measurements should be kept a suitable location, in order to be accessible for consultation. Based on the risk assessment,

1. If the exposure to physical agents exceeds the upper limits set forth by the report, the employer should implement a program, which consists of technical and / or organizational measures intended to reduce exposure.
2. If the working environment has a potential to exceed the upper limits set forth by the report, the employer should place the appropriate signs for informing employees. The abovementioned areas of potential exposure should be delimited and access restrictions should be placed on them.

The employer shall ensure that workers who are exposed to physical agents should receive information and training on the risks arising from the exposure.

For each worker who undergoes health surveillance in accordance with the paragraphs of risk assessment report, a medical record should be kept. The medical records shall contain a summary of

the results of health surveillance shall be kept in a suitable form so as to permit consultation at a later date, taking into account any medical confidentiality issues.

All the measurements that are taking place based on the risk assessment should be recorded within 15 days and should be archived for at least 20 years.

A copy of the individual employee medical file should be available for submission to the Labour Inspectorate, upon request.

1.6.2. Results from measurement and quantification

Table 1.6: Composition of Administrative Cost and Administrative Burden (IO59)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 59: Obligation to keep records relating to health and safety and physical agents (noise, vibration, optical radiation)									
non-segmented	1 062	180	130	749	9 756	1	80%	1.46	7.31

Standardised description of the activities related to the IO 59

The Price (P) represents the admin cost incurred by the normal efficient business that maintains records related to health and safety and physical agents. The main employee type involved in the process is under the category “Professionals” representing a management level employee.¹⁹ The number of entities /occurrences (q) in the above table refers to the businesses in 2012 obliged to keep records relating to health and safety and physical agents (noise, vibration, optical radiation).

This IO concerns the process of keeping health and safety records of employees regarding the most commonly addressed physical agents (noise, vibration, optical radiation).

1. Familiarisation

The familiarisation process mainly involves the gathering of information related to the acceptable limits of the agents. The legal framework of this information obligation is considered simple and it requires no more than 120 minutes to initially get familiarised with the obligations. It is worth mentioning that the individuals responsible for monitoring the physical agents are mostly mechanical engineers and consequently familiar with the overall production environment, terminology, specifications related to health and safety issues. Such familiarisation is amortised for a period of 10 years, amounting to 12 minutes per year for this IO.

¹⁹ The standard hourly rates per employee type are in Annex 5

2. Drafting the risk assessment plan

The risk assessment plan is drafted prior to the commencement of the production and it involves a large amount of information beyond the aspect of the physical agents. The drafting of the risk assessment plan depends highly on the size of the production line and the multitude of machinery involved. Approximately 20% of the plan development time (15-20 days), as it is distributed over a period of 5 years, is associated with the topic of the physical agents; i.e. 350 minutes for a normal efficient business.

During the interviews, it was indicated that the levels of the physical agents emitted are also specified by the machine manufacturer and are based on international health and safety standards and thus indicating the acceptable levels for each agent.

3. Carrying out inspections

Inspections on the levels of physical agents are conducted either from an outsourced company (Occupational Health and Safety Consultants – EXYP), or via in house measurements, with the use of special equipment. The frequency of the measurements is not indicated by the legislation and it relies upon the judgment of the employer or the head of production, to determine its frequency. It has been stated that manufacturers of the machines and the machine warranties are usually indicating the time intervals of the measurements. Irrespective of the available choices, the normal efficient business is assumed to be the one that is carrying out measurements internally once per year. For agents that need specialized

For the measurements the company will spend 300 minutes per year with an equipment cost of EUR 1 000. For the purposes of this measurement, the value of this equipment has been amortised over the period of 7 years (i.e. to a standardised value of EUR 130).

For the purposes of the present measurement has also been included the time spent by the Safety Technician (ST) assigned to the production area and its time spent related to this obligation. It should be noted that according the legal framework, every employer has a duty to assign a Safety Technician who needs to reserve specific amount of hours per year per worker in performing evaluations, assessments and recommendations for the safety measures. As a normal practice, companies tend to be close to the minimum requirement of 3.5 hours per worker per year. However, this cost is addressing a number of health and safety requirements, apart from physical agents.

Apart from the costs stemming from the measurements, are also taken into consideration the costs spent by the company in outsourcing the Safety Technician responsible for supervising the facility. For a normal efficient business under this IO the total yearly costs of the ST amounts to EUR 3 600, of which the 5% represents requirements in scope of this IO. Therefore, the amount of outsourcing costs for this IO amounts to a standardised value of approx. EUR 180.

4. Keep records of inspections / Informing Employees

The results of each measurement are logged in by the company to a book which does not have a predefined form (can be electronic or hard copy) normally within 15 days. The normal efficient business archives the records for 20 years, as requested by legislation.

Communication and training of employees on safety and health issues takes place either per week or per month. Usually the communication is done either by the Safety Technician or by the Head of the production line, involving a general description on measures to address health and safety risks associated with the production environment (e.g. protective clothing, earplugs, gloves, special shoes, etc.). The time effort for all the above (normally addressed by the head of the production line) to that effect is approx. 360 minutes per year.

All the measurements that are taking place based on the risk assessment should be recorded and should be

5. Present relative records to on-site inspections

On-site inspections from Labour Inspectorate (KEPEK) are conducted on a regular basis. However, only in rare conditions they deal with the results of the physical agents measurements. The time spent on this is therefore minimal and no more than 40 minutes per year are allocated to a normal efficient business.

1.6.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 1 462 061.48. The administrative cost reduction if this IO is abolished completely would amount to EUR 7 310 307.38.

Most of the time spent on this obligation, is perceived as business as usual (i.e. BAU at 80%) due to either the internal safety standards of the companies or the service requirements set forth by the machinery manufacturers. It is worth noting that most of the interviewees stated that they would perform the measurements and maintain the records irrespective of the obligation, in order to have an idea of how the equipment is performing and figure out whether there is a need of a service.

According to legislation, all measurements that are taking place based on the risk assessment (including on physical agents) should be recorded within 15 days and should be archived for at least 20 years. Even if this is considered to be irritating for the companies, in reality it seems that most of them keep mainly electronic records of the measurements, while they consider archiving as 100% BAU, since they want to keep records of measurements in case health and safety is challenged by employees some years ahead.

Even if the companies that are obligated to follow this process are mostly industrial, the type of industry is indicative of the physical agents that need to be recorded (e.g. noise, vibration, radiation, temperature, humidity, pressure, etc.).

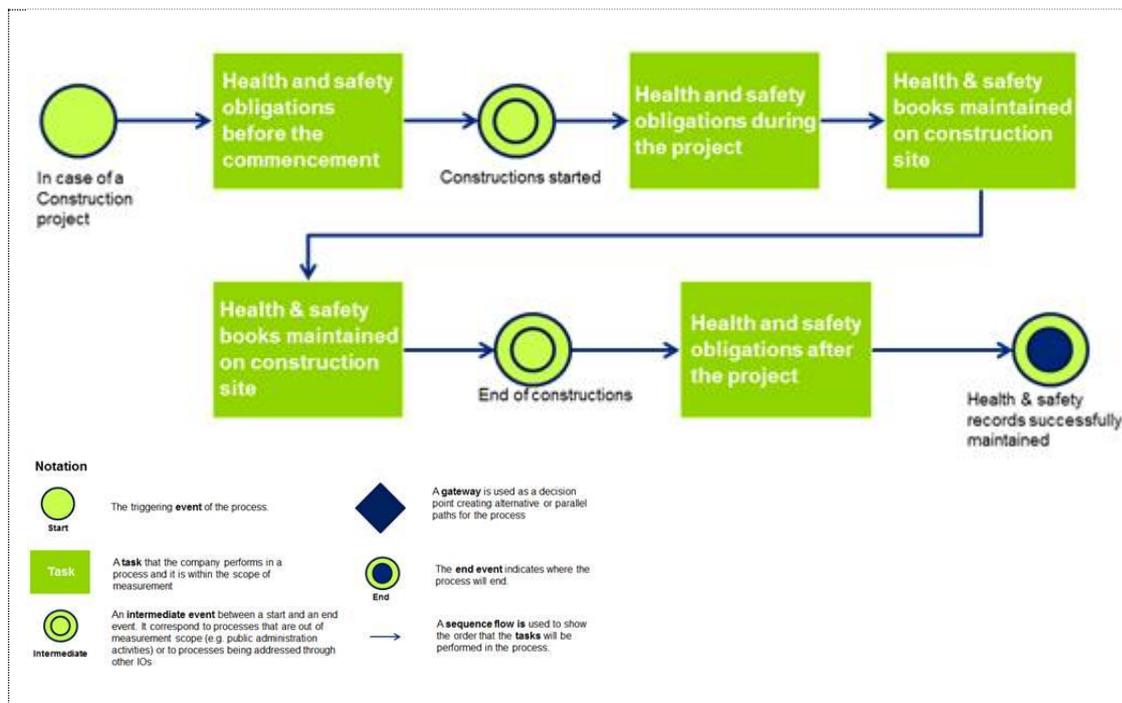
Main irritation points

No major irritation points were recorded, as this obligation is not considered as normal practice within the businesses.

1.7. Obligation to report and keep records relating to health and safety on construction sites – IO 60

1.7.1. Origins and process of the information obligation (brief assessment of purposes of IO)

Figure 1.7: Process for complying with the requirement “Obligation to report and keep records relating to health and safety on construction sites.”



project

- Define health and safety coordinator during the execution of the project
- Notification of the commencement of the project business to the labour inspectorate
- Authorization of safety procedures diary (HMA) from the labour inspectorate
- Notification to the labour inspectorate of the Safety Technician and Safety Doctor assigned and validation of the book of written recommendations
- Update of the Safety and Health Plan (SAY)
- Assessment / Evaluation of occupational risk

Stage 2: During the construction period

- Obtaining protective and preventive measures - implementing Safety and Health Plan (implementation of SAY)
- Additional occupational risk assessment
- Adjustment of SAY in connection with the work progresses, any changes of the study, any new data and site conditions, etc.
- Keeping the Security Measures Diary
- Keeping the book written recommendations from the Safety Technician and Safety Doctor
- Maintaining the book of work accidents
- Keep all related documents available to the inspection authorities (SAY, Safety and Health File (FAY), HMA, etc.).

- Reporting of all workplace accidents in labour inspection, insurance agency and police
- Information and training of workers on health and safety issues

Stage 3: After the completion of the project

- Revaluation of the FAY so that it includes all the updated data of the project
- The FAY is submitted to the owner of the project and is archived accordingly. In case the project is transferred, the certified copy of the FAY is also submitted. The main purpose is for the FAY to follow the project in order to be consulted in a future related work on the site.

The books which the employer is obligated to keep on the construction site are:

- Health and Safety Plan (SAY)
- Health and Safety File (FAY)
- Occupational risk assessment
- Security Measures Diary
- Book of work accidents
- List of accidents (impotence over three days)
- Book of written suggestions from the Safety Technician and the Safety Doctor
- Manufacturer's instructions for assembly of a scaffold or engineer study

1.7.2. Results from measurement and quantification

Table 1.7: Composition of Administrative Cost and Administrative Burden (IO60)

PA: Working Environment	Price (P)				Nr of entities / occurrences (q)	frequency (f)	BAU (%)	Total AB (in EUR million)	Total AC (in EUR million)
	Time (in minutes)	Consulting costs (in EUR)	Out of pocket / Equipment Costs (in EUR)	P (in EUR)					
IO 60: Obligation to report and keep records relating to health and safety on construction sites									
Large construction sites	160 956	0	40	92 911	388	1	90%	2.58	25.85
Small construction sites	11 720	0	20	4 868	19 018	1	90%	9.26	92.58

Standardised description of the activities related to the IO 60

The Price (P) represents the admin cost incurred by the normal efficient business that maintains records relating to health and safety on construction sites. The main employee type involved in the process is under the category “Professionals” representing the safety technician on a construction site²⁰. The number of entities /occurrences (q) in the above table refers to the number of construction site operation in 2012.

This analysis and measurement is based on the below segments:

- Large Construction Sites (> EUR 2 million budget)

²⁰ The standard hourly rates per employee type are in Annex 5

- Small Construction Sites (< EUR 2 million budget)

According to the legal framework all businesses that employ at least one employee should have a Safety Technician (ST) and, where there are more than 50 employees, an occupational doctor (OD) needs to be assigned. In cases of works dealing with lead, asbestos and biological agents an OD should be assigned irrespective of the number of employees. The main activities performed are presented below.

Before the commencement of the project

Before the commencement of the project, it is required to draft a general safety and health plan (SAY), which for the large construction sites account for up to 10 000 minutes (around 1 month) of full time work on behalf of the ST and the needed administrative support from the back office staff of the main project contractor. This time is then distributed over a typical period of 5 years, amounting to a standardised time of 2 000 minutes per year for the large construction sites.

For small construction sites and due to the smaller complexity of the project, drafting the plan amounts to a standardised yearly time of 240 minutes (assuming a normal construction period of 3 years).

Additional time is spent on behalf of the ST in going to the local Labour Inspectorate and filling the official written announcement of his assignment, as well as receiving an authorisation for the Book of Recommendations and the Diary of Safety. The above require approx. 5 hours for large construction sites and approx. 2 hour for small construction sites. The yearly allocated time is distributed over the normal period of construction works, resulting in 60 minutes and 40 minutes per year for large and small construction sites respectively. Moreover the visit to the local Labour Inspectorate for the announcement requires normally EUR 40 of out of pocket costs (e.g. travelling expenses) for large construction sites and EUR 20 for the smaller construction sites. The above differences are attributed to the proximity of the local Labour Inspectorate, which is the case of large construction sites is assumed lower than the proximity of the smaller sites (most of large construction sites are located outside urban areas).

During the project

The time spent on fulfilling the obligation addresses the full availability of the ST and the OD in the construction sites. Beyond the needed time spent to log the health and safety records, the safety technician. spends time for verifying the premises and evaluating the situation with employees during everyday operations.

The occupation of the ST and the OD is straightforward and depends on the number of employees on the site. For normal construction sites (up to 500 employees), the minimum requested time for the safety technician. is 3.5 hours per year per employee and for the OD 0.8 hours per year per employee.

In the case of large construction site, there is one full time ST throughout the year, (8 hour shift per day/ 20 days per month). In the case of small construction sites, the normal time of the ST is significantly lower and standardised at 7 800 minutes per year (approx. 2-3 hours per week).

For large project construction sites additional activities are usually added on top of the full time activity of the Safety Technician, such as:

- Occupational Doctor (OD), estimated to 5 000 minutes per year (~ 7 hours per month)
- Safety Technicians of subcontractors, estimated to 7 200 minutes per year (~ 10 hours per month)

- The support from back office personnel of the main contractor (~ 40 hours per month, or 28 800 minutes per year)
- Health and safety supervisors of the main contractor dealing with the health and safety reports written by the ST (QC) on a regular basis, (e.g. on weekly basis), requiring 20-30 minutes per week, or approx. 1 200 minutes per year.

For small construction sites, due to the fact that the ST is present only for few hours a week, 15 minutes per day on behalf of the Engineer in charge are also included, amounting to a standardised yearly time spent of 3 400 minutes.

After the completion of the project

After project completion, a certain amount of time is spent on drafting the Health and Safety File (FAY), by the ST and the back office personnel of the main contractor. Such an activity for large construction sites accounts for up to 1 month of full time work for the ST, which is distributed linearly over the project period (i.e. 1 700 minutes per year). For small construction sites and due to the smaller complexity of the project, drafting the file amounts to a standardised yearly time of 240 minutes.

1.7.3. Analysis of measurement results

The measurement results show that if this IO is completely removed, the administrative burden for the Greek economy would be reduced by EUR 12 863 262.59. The administrative cost reduction if this IO is abolished completely would amount to EUR 128 632 625.91.

The process of maintaining records relating to health and safety in construction sites, accounts for a large percentage of the total Administration Costs of the current PA, which in turn indicates its relative high costs in fulfilling the obligation in scope. However the administration costs related to this IO are generally perceived to a large extent as BAU (i.e. 90%) due to:

1. the internal QA processes of construction companies (mainly for large construction sites) which are based on international safety standards or / and
2. the underlying perception that health and safety records can be perceived as evidence for any eventual complaints / legal dispute.

The main differentiations between the two segments are summarized as:

- The presence of a full time ST on site vs. his part time activity and based on the minimum requirements (3,5 hours per employee per year)
- The existence of a back office staff supporting the health and safety reports and activities for the large projects
- The existence of a health and safety supervisor of the main contracting company for large projects.

For construction sites of more than 500 employees, the time required per year is assumed to be different; however such cases are not assumed to be normal practice.

In terms of compliance, only a small portion of the construction sites appears to follow the process of reporting and keeping health and safety records. Findings showed that most of the small construction sites, avoid going through the official announcements to the local labour inspectorate, assuming that this will not trigger any future inspections.

Main irritation points

The suggestions presented below represent the views of businesses collected through the interviews conducted. They do not take into account the views of the OECD, the Greek authorities or the consultants' assessment.

- The impact of compliance on tender prices
As stated by the interviewees, only a small number of companies and construction works / sites keep health and safety books and/or assign a safety technician. As the cost of safety technician is included in the overall project cost and it is part of the financial offer in a bidding process, it favours those who do not comply with this obligation.
- Redundancy of health and safety records
It has been mentioned (from companies operating rather large construction sites) that the Book of recommendations and the Diary of safety measures have enough duplication in terms of information requested and could be combined.

Annex 2: Forms: Obligation to report information about individual employees joining and leaving an employer – IO 54

ΕΝΤΥΠΟ 3: ΑΝΑΓΓΕΛΙΑ ΠΡΟΣΛΗΨΗΣ

ΥΠΗΡΕΣΙΑ ΟΑΕΔ		ΚΩΔ. ΥΠΗΡΕΣΙΑΣ ΟΑΕΔ	
ΥΠΗΡΕΣΙΑ Σ.ΕΠ.Ε.		ΚΩΔ. ΥΠΗΡΕΣΙΑΣ Σ.ΕΠ.Ε.	
ΑΡ. ΠΡΩΤΟΚΟΛΛΟΥ		ΗΜΕΡΟΜΗΝΙΑ	
Α. ΓΕΝΙΚΑ ΣΤΟΙΧΕΙΑ ΕΡΓΟΔΟΤΗ			
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ΑΡΙΘΜΟΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ Η ΟΠΟΙΑ ΠΑΡΕΧΕΙ ΔΙΚΑΙΩΜΑ ΑΜΕΣΗΣ ΠΡΟΣΒΑΣΗΣ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ	ΗΜΕΡΟΜΗΝΙΑ ΛΗΞΗΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ Η ΟΠΟΙΑ ΠΑΡΕΧΕΙ ΔΙΚΑΙΩΜΑ ΑΜΕΣΗΣ ΠΡΟΣΒΑΣΗΣ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ		
ΑΦΟΡΑ ΑΔΕΙΑ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	Εάν ΝΑΙ ΕΙΔΟΣ
ΑΡΙΘΜΟΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ (Αρμόδιος Υπηρεσίας)	ΗΜΕΡΟΜΗΝΙΑ ΛΗΞΗΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ (Αρμόδιος Υπηρεσίας)		
ΑΦΟΡΑ ΕΠΙΧΙΛΙΑΚΗ ΑΠΑΣΧΟΛΗΣΗ ΑΛΛΟΔΑΠΟΥ ΠΟΥ ΕΡΓΑΖΕΤΑΙ ΜΕ ΤΗΝ ΘΕΩΡΗΣΗ ΕΙΣΟΔΟΥ (VISA)	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	ΑΡΙΘΜΟΣ ΘΕΩΡΗΣΗ ΕΙΣΟΔΟΥ (VISA)
ΧΡΟΝΙΚΗ ΔΙΑΡΚΕΙΑ ΙΣΧΥΟΣ ΕΙΣΟΔΟΥ (VISA)	ΑΠΟ		ΕΩΣ
ΟΙΚΟΓΕΝΕΙΑΚΗ ΚΑΤΑΣΤΑΣΗ ΠΡΟΣΛΗΦΘΕΝΤΟΣ			
ΕΓΓΑΜΟΣ/Η	ΑΓΑΜΟΣ/Η	ΔΙΑΖΕΥΓΜΕΝΟΣ/Η	ΧΗΡΟΣ/Α
ΑΡΙΘΜΟΣ ΤΕΚΝΩΝ			

¹ Συμπληρώνονται μόνο σε περίπτωση ατομικής επιχείρησης.

ΕΙΔΙΚΑ ΣΤΟΙΧΕΙΑ ΠΡΟΣΛΗΦΘΕΝΤΟΣ		
Α.Φ.Μ.	Α.Δ.Υ.	
ΟΡΓΑΝΙΣΜΟΣ ΚΥΡΙΑΣ ΑΣΦΑΛΙΣΗΣ		
ΚΩΔΙΚΟΣ	ΟΡΓΑΝΙΣΜΟΣ	
ΑΡΙΘΜΟΣ ΜΗΤΡΩΟΥ ΑΣΦΑΛΙΣΜΕΝΟΥ	Α.Μ.Κ.Α.	
ΑΡΙΘΜΟΣ ΔΕΛΤΙΟΥ ΑΝΕΡΓΙΑΣ	ΑΡ. ΒΙΒΛΙΑΡΙΟΥ ΑΝΗΛΙΚΟΥ ²	
ΣΤΟΙΧΕΙΑ ΔΙΕΥΘΥΝΣΗΣ / ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΡΟΣΛΗΦΘΕΝΤΟΣ		
ΔΙΕΥΘΥΝΣΗ ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΡΟΣΛΗΦΘΕΝΤΟΣ		
Τ.Κ.	ΔΗΜΟΣ	
ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ		
ΤΗΛΕΦΩΝΟ	ΦΑΞ	E-MAIL
ΣΤΟΙΧΕΙΑ ΕΚΠΑΙΔΕΥΣΗΣ - ΚΑΤΑΡΤΙΣΗΣ		
ΓΕΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ- ΤΕΧΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ		
ΕΚΠΑΙΔΕΥΤΙΚΟ ΕΠΙΠΕΔΟ		
ΕΠΑΓΓΕΛΜΑΤΙΚΗ ΚΑΤΑΡΤΙΣΗ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>
ΑΝΤΙΚΕΙΜΕΝΟ ΚΑΤΑΡΤΙΣΗΣ	ΘΕΜΑΤΙΚΟ Πεδίο	
ΘΕΜΑΤΙΚΗ ΕΝΟΤΗΤΑ	ΕΙΔΟΣ ΦΟΡΕΑ ΚΑΤΑΡΤΙΣΗΣ	
ΔΙΑΡΚΕΙΑ ΚΑΤΑΡΤΙΣΗΣ	ΑΠΟ	ΕΩΣ
ΔΙΑΡΚΕΙΑ ΣΕ ΩΡΕΣ	ΕΤΟΣ ΑΠΟΚΤΗΣΗΣ	
ΞΕΝΕΣ ΓΛΩΣΣΕΣ	1.	
	2.	
	3.	
	4.	
ΓΝΩΣΗ ΥΠΟΛΟΓΙΣΤΩΝ	ΆΛΛΟ	
ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	

Ε. ΣΤΟΙΧΕΙΑ ΑΔΕΙΑΣ ΕΠΑΓΓΕΛΜΑΤΟΣ			
ΑΔΕΙΑ ΑΣΚΗΣΕΩΣ ΕΠΑΓΓΕΛΜΑΤΟΣ ΕΡΓΑΖΟΜΕΝΟΥ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	ΕΙΔΟΣ ΑΔΕΙΑΣ
ΦΟΡΕΑΣ ΕΚΔΟΣΗΣ	ΔΙΣΤΑ	ΑΡ. ΑΔΕΙΑΣ Η Α.Μ. ΦΟΡΕΑ ΕΚΔΟΣΗΣ	

ΣΤ. ΣΤΟΙΧΕΙΑ ΠΡΟΣΛΗΨΗΣ							
ΗΜΕΡΟΜΗΝΙΑ ΑΝΑΓΓΕΛΙΑΣ	ΗΜΕΡΟΜΗΝΙΑ ΠΡΟΣΛΗΨΗΣ	ΩΡΑ ΕΝΑΡΣΗΣ ΕΡΓΑΣΙΑΣ (κατά την πρώτη ημέρα πρόσληψης)	ΩΡΕΣ ΕΝΑΡΣΗΣ ΕΡΓΑΣΙΑΣ	ΩΡΕΣ ΑΝΗΣ ΕΡΓΑΣΙΑΣ	ΗΜΕΡΕΣ ΕΡΓΑΣΙΑΣ	ΩΡΕΣ ΔΙΑΔΑΧΕΙΜΑΤΟΣ - ΔΙΑΚΟΝΗΣ	
ΕΙΔΙΚΟΤΗΤΑ (ΑΚΡΙΒΗΣ ΠΕΡΙΓΡΑΦΗ)			ΚΩΔ.	ΠΡΟΫΠΗΡΕΣΙΑ ΣΕ ΕΤΗ	ΣΥΝΟΛΟ ΜΕΙΚΤΩΝ ΑΠΟΛΟΧΩΝ	ΑΝΑΛΑΜΒΑΝΕΙ ΠΡΩΤΗ ΦΟΡΑ ΕΡΓΑΣΙΑ ΩΣ ΜΙΣΘΩΤΟΣ	
						ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>

ΠΡΟΚΕΙΤΑΙ ΓΙΑ ΣΥΜΒΑΣΕΙΣ ΟΡΙΣΜΕΝΟΥ ΧΡΟΝΟΥ ΓΙΑ ΑΠΟΚΤΗΣΗ ΕΠΑΓΓΕΛΜΑΤΙΚΗΣ ΕΜΠΕΙΡΙΑΣ; Νέων, ηλικίας 18 έως 25 ετών (άρθρο 43 Ν. 3986/2011)		ΣΥΝΕΣ ΕΡΓΑΣΙΑΣ (ΤΥΠΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)			ΚΑΘΕΣΤΩΣ ΑΠΑΣΧΟΛΗΣΗΣ (ΕΙΔΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)		
ΝΑΙ	ΟΧΙ	ΟΡΙΣΜΕΝΗΣ ΔΙΑΡΚΕΙΑΣ	ΑΟΡ. ΧΡΟΝ.	ΟΡΙΣΜΕΝΟΥ ΧΡΟΝΟΥ	ΠΛΗΡΗΣ	ΜΕΡΙΚΗ	ΕΚ ΠΕΡΙΤΡΟΠΗΣ ΑΠΑΣΧΟΛΗΣΗ
<input type="checkbox"/>	<input type="checkbox"/>	ΑΠΟ		ΑΠΟ	ΕΩΣ		<input type="checkbox"/>
ΗΘΕ ΑΠΟ ΑΛΛΗ ΠΕΡΙΟΧΗ Ή ΞΕΝΗ ΧΩΡΑ ΕΝΤΟΣ ΤΟΥ ΤΕΛΕΥΤΑΙΟΥ ΕΤΟΥΣ		ΑΝ ΝΑΙ ΠΟΙΑ:					
		ΧΩΡΑ	ΠΕΡΙΦΕΡΕΙΑ	ΠΕΡΙΦΕΡΕΙΑΚΗ ΕΝΟΤΗΤΑ (ΠΡΩΤΗ ΝΟΜΟΣ)	ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ		
ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>						

ΠΑΝΡΟΦΟΡΙΑΚΑ ΣΤΟΙΧΕΙΑ ΠΟΥ ΑΦΟΡΟΥΝ ΤΗΝ ΑΠΟΚΤΗΣΗ ΕΠΑΓΓΕΛΜΑΤΙΚΗΣ ΕΜΠΕΙΡΙΑΣ							
1. Έχει ξαναεργαστεί;	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	2. Αν η απάντηση στην ερώτηση 1 είναι ΝΑΙ, στην ίδια ή σε άλλη ειδικότητα;	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>		
3. Αν η απάντηση στην ερώτηση 2 είναι ΝΑΙ, για πόσο χρόνο έχει εργαστεί (σε αριθμό μηνών)							
4. Αν η απάντηση στην ερώτηση 2 είναι ΝΑΙ, πόσος χρόνος ισοδότησε για τη συμπλήρωση των 24 μηνών (σε αριθμό μηνών);							

² Συμπληρώνεται μόνο στην περίπτωση που εργαζόμενος είναι ανήλικος

ΕΙΔΙΚΑ ΣΤΟΙΧΕΙΑ ΠΡΟΣΛΗΘΕΝΤΟΣ															
Α.Φ.Μ.					Α.Ο.Υ.										
ΟΡΓΑΝΙΣΜΟΣ ΚΥΡΙΑΣ ΑΣΦΑΛΙΣΗΣ															
ΚΩΔΙΚΟΣ					ΟΡΓΑΝΙΣΜΟΣ										
ΑΡΙΘΜΟΣ ΜΗΤΡΩΟΥ ΑΣΦΑΛΙΣΜΕΝΟΥ					Α.Μ.Κ.Α.										
ΑΡΙΘΜΟΣ ΔΕΛΤΙΟΥ ΑΝΕΡΓΙΑΣ					ΑΡ. ΒΙΒΛΙΑΡΙΟΥ ΑΝΗΛΙΚΟΥ*										
ΣΤΟΙΧΕΙΑ ΔΙΕΥΘΥΝΣΗΣ / ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΡΟΣΛΗΘΕΝΤΟΣ															
ΔΙΕΥΘΥΝΣΗ ΕΠΙΚΟΙΝΩΝΙΑΣ ΠΡΟΣΛΗΘΕΝΤΟΣ:															
Τ.Κ.			ΔΗΜΟΣ												
ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ					ΦΑΞ		E-MAIL								
ΣΤΟΙΧΕΙΑ ΕΚΠΑΙΔΕΥΣΗΣ - ΚΑΤΑΡΤΙΣΗΣ															
ΓΕΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ- ΤΕΧΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ															
ΕΚΠΑΙΔΕΥΤΙΚΟ ΕΠΙΠΕΔΟ					ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>										
ΕΠΑΓΓΕΛΜΑΤΙΚΗ ΚΑΤΑΡΤΙΣΗ					ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>										
ΑΝΤΙΚΕΙΜΕΝΟ ΚΑΤΑΡΤΙΣΗΣ					ΘΕΜΑΤΙΚΟ ΠΕΔΙΟ										
ΘΕΜΑΤΙΚΗ ΕΝΟΤΗΤΑ					ΕΙΔΟΣ ΦΟΡΕΑ ΚΑΤΑΡΤΙΣΗΣ										
ΔΙΑΡΚΕΙΑ ΚΑΤΑΡΤΙΣΗΣ					ΑΠΟ		ΕΩΣ								
ΔΙΑΡΚΕΙΑ ΣΕ ΩΡΕΣ					ΕΤΟΣ ΑΠΟΚΤΗΣΗΣ										
ΞΕΝΕΣ ΓΛΩΣΣΕΣ															
1.															
2.															
3.															
4.															
ΓΝΩΣΗ ΥΠΟΔΟΓΕΤΩΝ					ΑΛΛΟ										
ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>															
Ε. ΣΤΟΙΧΕΙΑ ΑΔΕΙΑΣ ΕΠΑΓΓΕΛΜΑΤΟΣ															
ΑΔΕΙΑ ΑΣΚΗΣΕΩΣ ΕΠΑΓΓΕΛΜΑΤΟΣ ΕΡΓΑΖΟΜΕΝΟΥ					ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>		ΕΙΔΟΣ ΑΔΕΙΑΣ								
ΦΟΡΕΑΣ ΕΚΔΟΣΗΣ					ΛΙΣΤΑ		ΑΡ. ΑΔΕΙΑΣ Η Α.Μ. ΦΟΡΕΑ ΕΚΔΟΣΗΣ								
ΣΤ. ΣΤΟΙΧΕΙΑ ΠΡΟΣΛΗΨΗΣ															
ΗΜΕΡΟΜΗΝΙΑ ΑΝΑΓΓΕΛΙΑΣ		ΗΜΕΡΟΜΗΝΙΑ ΠΡΟΣΛΗΨΗΣ		ΩΡΑ ΕΝΑΡΞΗΣ ΕΡΓΑΣΙΑΣ (σε περίπτωση πρώτης πρόσληψης)		ΩΡΕΣ ΕΝΑΡΞΗΣ ΕΡΓΑΣΙΑΣ		ΩΡΕΣ ΛΗΞΗΣ ΕΡΓΑΣΙΑΣ		ΗΜΕΡΕΣ ΕΡΓΑΣΙΑΣ		ΩΡΕΣ ΔΙΑΔΙΑΚΟΜΗΣ - ΔΙΑΚΟΜΗΣ			
ΕΙΔΙΚΟΤΗΤΑ (ΑΚΡΙΒΗΣ ΠΕΡΙΓΡΑΦΗ)				ΚΩΔ.		ΠΡΟΥΠΗΡΕΣΙΑ ΣΕ ΕΤΗ		ΣΥΝΟΛΟ ΜΕΙΚΤΩΝ ΑΠΟΔΟΧΩΝ		ΑΝΑΛΑΜΒΑΝΕΙ ΠΡΩΤΗ ΦΟΡΑ ΕΡΓΑΣΙΑ ΩΣ ΜΙΣΘΩΤΟΣ					
										ΝΑΙ <input type="checkbox"/>		ΟΧΙ <input type="checkbox"/>			
ΠΡΟΚΕΙΤΑΙ ΓΙΑ ΣΥΜΒΑΣΕΙΣ ΟΡΙΣΜΕΝΟΥ ΧΡΟΝΟΥ ΓΙΑ ΑΠΟΚΤΗΣΗ ΕΠΑΓΓΕΛΜΑΤΙΚΗΣ ΕΜΠΕΙΡΙΑΣ: Νέων, ηλικίας 18 έως 25 ετών (άρθρο 43 Ν. 3986/2011)				ΣΥΝΕΣ ΕΡΓΑΣΙΑΣ (ΤΥΠΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)				ΚΑΘΕΣΤΩΣ ΑΠΑΣΧΟΛΗΣΗΣ (ΕΙΔΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)							
ΝΑΙ <input type="checkbox"/>		ΟΧΙ <input type="checkbox"/>		ΟΡΙΣΜΕΝΗΣ ΔΙΑΡΚΕΙΑΣ		ΑΟΡ. ΧΡΟΝ.		ΟΡΙΣΜΕΝΟΥ ΧΡΟΝΟΥ		ΠΛΗΡΗΣ		ΜΕΡΙΚΗ		ΕΚ ΠΕΡΙΤΡΟΠΗΣ ΑΠΑΣΧΟΛΗΣΗΣ	
		ΑΠΟ		ΕΩΣ				ΑΠΟ		ΕΩΣ					
ΝΑΘΕ ΑΠΟ ΑΛΛΗ ΠΕΡΙΟΧΗ Ή ΞΕΝΗ ΧΩΡΑ ΕΝΤΟΣ ΤΟΥ ΤΕΛΕΥΤΑΙΟΥ ΕΤΟΥΣ				ΑΝ ΝΑΙ ΡΟΙΑ:											
				ΧΩΡΑ		ΠΕΡΙΦΕΡΕΙΑ		ΠΕΡΙΦΕΡΕΙΑΚΗ ΕΝΟΤΗΤΑ (ΠΙΡΗΝ ΝΟΜΟΣ)		ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ					
ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>															
ΠΑΡΟΡΟΦΟΡΙΑΚΑ ΣΤΟΙΧΕΙΑ ΠΟΥ ΑΦΟΡΟΥΝ ΤΗΝ ΑΠΟΚΤΗΣΗ ΕΠΑΓΓΕΛΜΑΤΙΚΗΣ ΕΜΠΕΙΡΙΑΣ															
1. Έχει ζωντανήσει;		ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>		2. Αν η απάντηση στην ερώτηση 1 είναι ΝΑΙ στην ίδια ή σε άλλη ειδικότητα;		ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/>									
3. Αν η απάντηση στην ερώτηση 2 είναι ΝΑΙ, για πόσο χρόνο έχει εργαστεί (σε αριθμό μηνών):															
4. Αν η απάντηση στην ερώτηση 2 είναι ΝΑΙ, πόσος χρόνος τελειώνει για τη συμπλήρωση των 24 μηνών (σε αριθμό μηνών):															

* Συμπληρώνεται μόνο στην περίπτωση που εργαζόμενος είναι ανήλικος

ΕΝΤΥΠΟ 5. ΑΝΑΓΓΕΛΙΑ ΟΙΚΕΙΟΘΕΛΟΥΣ ΑΠΟΧΩΡΗΣΗΣ ΜΙΣΘΩΤΟΥ

ΥΠΗΡΕΣΙΑ ΘΑΛΑ		ΚΩΔΙΚΟΣ ΥΠΗΡΕΣΙΑΣ	
ΑΡ. ΠΡΩΤΟΚΟΛΛΟΥ		ΗΜΕΡΟΜΗΝΙΑ	
Α. ΓΕΝΙΚΑ ΣΤΟΙΧΕΙΑ ΕΡΓΟΔΟΤΗ			
ΦΥΣΙΚΟ ΠΡΟΣΩΠΟ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	Α.Μ.Ε. <input type="checkbox"/>
ΕΠΩΝΥΜΙΑ ή ΕΠΩΝΥΜΟ ¹			
ΟΝΟΜΑ ¹	ΟΝΟΜΑ ΠΑΤΕΡΑ		
ΔΙΑΚΡΙΤΙΚΟΣ ΠΙΤΛΟΣ			
ΑΡΜΟΔΙΑ ΔΟΥ			
ΚΩΔΙΚΟΣ	ΟΝΟΜΑΣΙΑ	ΑΦΜ	
ΝΟΜΙΚΗ ΜΟΡΦΗ			
ΚΩΔΙΚΟΣ	ΠΕΡΙΓΡΑΦΗ		
ΣΥΜΠΛΗΡΩΜΑΤΙΚΑ ΣΤΟΙΧΕΙΑ			
ΗΜΕΡΟΜΗΝΙΑ ΕΝΑΡΞΗΣ	ΑΡΙΘΜΟΣ ΠΑΡΑΡΤΗΜΑΤΩΝ		
ΕΡΓΟΔΟΤΙΚΗ ΟΡΓΑΝΩΣΗ			
Β. ΣΤΟΙΧΕΙΑ ΔΡΑΣΤΗΡΙΟΤΗΤΩΝ ΕΡΓΟΔΟΤΗ			
Κ.Α.Δ.	ΚΥΡΙΑ ΔΡΑΣΤΗΡΙΟΤΗΤΑ (ΠΕΡΙΓΡΑΦΗ)		
	ΔΕΥΤΕΡΕΥΟΥΣΑ ΔΡΑΣΤΗΡΙΟΤΗΤΑ (ΠΕΡΙΓΡΑΦΗ)		
Γ. ΣΤΟΙΧΕΙΑ ΠΑΡΑΡΤΗΜΑΤΟΣ ΕΡΓΟΔΟΤΗ			
ΕΔΡΑ	Α/Α ΠΑΡΑΡΤΗΜΑΤΟΣ ΕΡΓΟΔΟΤΗ ΚΑΤΑ ΙΚΑ	Κ.Α.Δ.	ΑΡ. ΕΡΓΑΖΟΜΕΝΩΝ
ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>		
ΥΠΟΚΑΤΑΣΤΗΜΑ ΙΚΑ	ΚΩΔΙΚΟΣ ΥΠΟΚ/ΤΟΣ ΙΚΑ		
ΠΑΡΟΥΣΑ ΚΑΤΑΣΤΑΣΗ			
ΣΤΟΙΧΕΙΑ ΔΙΕΥΘΥΝΣΗΣ ΠΑΡΑΡΤΗΜΑΤΟΣ ΕΡΓΟΔΟΤΗ			
ΔΙΕΥΘΥΝΣΗ			
Τ.Κ.	ΔΗΜΟΣ		
ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ			
ΤΗΛΕΦΩΝΟ	ΦΑΞ	E-MAIL	
Δ. ΣΤΟΙΧΕΙΑ ΜΙΣΘΩΤΟΥ			
ΕΠΩΝΥΜΟ	ΟΝΟΜΑ		
ΕΠΩΝΥΜΟ ΠΑΤΡΟΣ	ΟΝΟΜΑ ΠΑΤΡΟΣ		
ΕΠΩΝΥΜΟ ΜΗΤΡΟΣ	ΟΝΟΜΑ ΜΗΤΡΟΣ		
ΤΟΠΟΣ ΓΕΝΝΗΣΗΣ	ΗΜ/ΝΙΑ ΓΕΝΝΗΣΗΣ		
ΦΥΛΟ	ΑΝΔΡΑΣ <input type="checkbox"/>	ΓΥΝΑΙΚΑ	<input type="checkbox"/>
ΥΠΗΚΟΟΤΗΤΑ			
ΣΤΟΙΧΕΙΑ ΤΑΥΤΟΤΗΤΑΣ			
ΤΥΠΟΣ	ΔΙΑΒΑΤΗΡΙΟ <input type="checkbox"/>	ΔΕΛΤΙΟ ΑΣΤΥΝΟΜΙΚΗΣ ΤΑΥΤΟΤΗΤΟΣ <input type="checkbox"/>	ΑΔΕΙΑ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ <input type="checkbox"/>
ΕΙΔΙΚΟ ΔΕΛΤΙΟ ΤΑΥΤΟΤΗΤΑΣ ΟΜΟΓΕΝΟΥΣ	<input type="checkbox"/>	ΤΑΥΤΟΤΗΤΑ ΧΩΡΙΝ ΕΥΡΩΠΑΪΚΗΣ ΕΝΩΣΗΣ	<input type="checkbox"/>
ΑΡΙΘΜΟΣ	ΕΚΔΟΥΣΑ ΑΡΧΗ		
ΗΜΕΡΟΜΗΝΙΑ ΕΚΔΟΣΗΣ	ΗΜΕΡΟΜΗΝΙΑ ΛΗΞΗΣ ΙΣΧΥΟΣ		
ΑΦΟΡΑ ΑΔΕΙΑ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ Η ΟΠΟΙΑ ΠΑΡΕΧΕΙ ΔΙΚΑΙΩΜΑ ΑΜΕΣΗΣ ΠΡΟΣΒΑΣΗΣ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	Εάν ΝΑΙ ΕΙΔΟΣ
ΑΡΙΘΜΟΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ Η ΟΠΟΙΑ ΠΑΡΕΧΕΙ ΔΙΚΑΙΩΜΑ ΑΜΕΣΗΣ ΠΡΟΣΒΑΣΗΣ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ	ΗΜΕΡΟΜΗΝΙΑ ΛΗΞΗΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ Η ΟΠΟΙΑ ΠΑΡΕΧΕΙ ΔΙΚΑΙΩΜΑ ΑΜΕΣΗΣ ΠΡΟΣΒΑΣΗΣ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ		
ΑΦΟΡΑ ΑΔΕΙΑ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	Εάν ΝΑΙ ΕΙΔΟΣ
ΑΡΙΘΜΟΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ (Αρμοδίας Υπηρεσίας)	ΗΜΕΡΟΜΗΝΙΑ ΛΗΞΗΣ ΑΔΕΙΑΣ ΔΙΑΜΟΝΗΣ ΑΛΛΟΔΑΠΟΥ ΓΙΑ ΤΗΝ ΟΠΟΙΑ ΑΠΑΙΤΕΙΤΑΙ ΕΠΙΠΛΕΟΝ ΕΓΚΡΙΣΗ ΓΙΑ ΠΡΟΣΒΑΣΗ ΣΤΗΝ ΑΓΟΡΑ ΕΡΓΑΣΙΑΣ (Αρμοδίας Υπηρεσίας)		
ΑΦΟΡΑ ΕΠΟΧΙΑΚΗ ΑΠΑΣΧΟΛΗΣΗ ΑΛΛΟΔΑΠΟΥ ΠΟΥ ΕΡΓΑΖΕΤΑΙ ΜΕ ΤΗΝ ΘΕΩΡΗΣΗ ΕΙΣΟΔΟΥ (VISA)	ΝΑΙ <input type="checkbox"/>	ΟΧΙ <input type="checkbox"/>	ΑΡΙΘΜΟΣ ΘΕΩΡΗΣΗ ΕΙΣΟΔΟΥ (VISA)
ΧΡΟΝΙΚΗ ΔΙΑΡΚΕΙΑ ΙΣΧΥΟΣ ΕΙΣΟΔΟΥ (VISA)	ΑΠΟ		ΕΩΣ

¹ Συμπληρώνονται μόνο σε περίπτωση ατομικής επιχείρησης.

ΟΙΚΟΓΕΝΕΙΑΚΗ ΚΑΤΑΣΤΑΣΗ											
ΕΤΑΜΟΣΗ <input type="checkbox"/>			ΔΙ' ΑΜΟΣΗ <input type="checkbox"/>			ΔΙΑΖΕΥΓΜΕΝΟΣ/Η <input type="checkbox"/>			ΧΗΡΟΣ/Α <input type="checkbox"/>		
ΑΡΙΘΜΟΣ ΤΕΚΝΩΝ											
ΕΙΔΙΚΑ ΣΤΟΙΧΕΙΑ ΜΙΣΘΩΤΟΥ											
Α.Φ.Μ.						Α.Ο.Υ.					
ΟΡΓΑΝΙΣΜΟΣ ΚΥΡΙΑΣ ΑΣΦΑΛΙΣΗΣ											
ΚΩΔΙΚΟΣ						ΟΡΓΑΝΙΣΜΟΣ					
ΑΡΙΘΜΟΣ ΜΗΤΡΩΟΥ ΑΣΦΑΛΙΣΜΕΝΟΥ						Α.Μ.Κ.Α.					
ΑΡΙΘΜΟΣ ΔΕΛΤΙΟΥ ΑΝΕΡΓΙΑΣ						ΑΡ. ΒΙΒΛΙΑΡΙΟΥ ΑΝΗΛΙΚΟΥ ²					
ΣΤΟΙΧΕΙΑ ΔΙΕΥΘΥΝΣΗΣ / ΕΠΙΚΟΙΝΩΝΙΑΣ ΜΙΣΘΩΤΟΥ											
ΔΙΕΥΘΥΝΣΗ ΕΠΙΚΟΙΝΩΝΙΑΣ ΜΙΣΘΩΤΟΥ											
Τ.Κ.						ΔΗΜΟΣ					
ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ											
ΤΗΛΕΦΩΝΟ						E-MAIL					
ΣΤΟΙΧΕΙΑ ΕΚΠΑΙΔΕΥΣΗΣ - ΚΑΤΑΡΤΙΣΗΣ											
ΓΕΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ- ΤΕΧΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ											
ΕΚΠΑΙΔΕΥΤΙΚΟ ΕΠΙΠΕΔΟ											
ΕΠΙΓΕΛΜΑΤΙΚΗ ΚΑΤΑΡΤΙΣΗ						ΝΑΙ <input type="checkbox"/>			ΟΧΙ <input type="checkbox"/>		
ΑΝΤΙΚΕΙΜΕΝΟ ΚΑΤΑΡΤΙΣΗΣ						ΘΕΜΑΤΙΚΟ ΠΕΔΙΟ					
ΘΕΜΑΤΙΚΗ ΕΝΟΤΗΤΑ						ΕΙΔΟΣ ΦΟΡΕΑ ΚΑΤΑΡΤΙΣΗΣ					
ΔΙΑΡΚΕΙΑ ΚΑΤΑΡΤΙΣΗΣ						ΑΠΟ			ΕΩΣ		
ΔΙΑΡΚΕΙΑ ΣΕ ΩΡΕΣ						ΕΤΟΣ ΑΠΟΚΤΗΣΗΣ					
ΘΕΝΕΣ ΓΛΩΣΣΕΣ											
1. _____											
2. _____											
3. _____											
4. _____											
ΓΝΩΣΗ ΥΠΟΛΟΓΙΣΤΩΝ											
ΝΑΙ <input type="checkbox"/> ΟΧΙ <input type="checkbox"/> ΑΛΛΟ _____											

Ε. ΣΤΟΙΧΕΙΑ ΟΙΚΕΙΟΘΕΛΟΥΣ ΑΠΟΧΩΡΗΣΗΣ ΜΙΣΘΩΤΟΥ											
ΧΑΡΑΚΤΗΡΙΣΜΟΣ ΕΡΓΑΖΟΜΕΝΟΥ ΩΣ ΠΡΟΣ ΤΗΝ ΙΔΙΟΤΗΤΑ ΤΟΥ						ΕΡΓΑΤΗΣ <input type="checkbox"/>			ΥΠΑΛΛΗΛΟΣ <input type="checkbox"/>		
ΣΧΕΣΗ ΕΡΓΑΣΙΑΣ (ΤΥΠΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)						ΟΡΙΣΜΕΝΟΥ ΧΡΟΝΟΥ <input type="checkbox"/>			ΑΠΟ <input type="checkbox"/>		
ΑΟΡΙΣΤΟΥ ΧΡΟΝΟΥ <input type="checkbox"/>						ΕΩΣ <input type="checkbox"/>					
ΚΛΑΘΕΣΤΙΣ ΑΠΑΣΧΟΛΗΣΗΣ (ΕΙΔΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)						ΠΑΝΗΡΗΣ <input type="checkbox"/>			ΜΕΡΙΚΗ <input type="checkbox"/>		
ΕΙΔΙΚΟΤΗΤΑ (ΑΚΡΙΒΗΣ ΠΕΡΙΓΡΑΦΗ)						ΕΚ ΠΕΡΙΤΡΟΠΗΣ ΑΠΑΣΧΟΛΗΣΗ <input type="checkbox"/>					
ΕΙΔΙΚΟΤΗΤΑ (ΑΚΡΙΒΗΣ ΠΕΡΙΓΡΑΦΗ)						ΚΩΔΙΚΟΣ					
ΗΜΕΡΟΜΗΝΙΑ ΠΡΟΣΛΗΨΗΣ						ΗΜΕΡΟΜΗΝΙΑ ΑΠΟΧΩΡΗΣΗΣ					
ΣΥΝΟΛΟ ΜΕΙΚΤΩΝ ΑΠΟΔΟΧΩΝ ΚΑΤΑ ΤΗΝ ΑΠΟΧΩΡΗΣΗ (ΜΙΣΘΟΣ Η ΗΜΕΡΟΜΙΣΘΙΟ)											
ΠΑΡΑΤΗΡΗΣΕΙΣ											

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ ΥΠΟΥΡΓΕΙΟ ΕΡΓΑΣΙΑΣ ΚΟΙΝΩΝΙΚΗΣ ΑΣΦΑΛΕΙΑΣ & ΠΡΟΝΟΙΑΣ ΟΡΓΑΝΙΣΜΟΣ ΑΠΑΣΧΟΛΗΣΕΩΣ ΕΡΓΑΤΙΚΟΥ ΔΥΝΑΜΙΚΟΥ Ο.Α.Ε.Δ.	Υπεύθυνη Δήλωση: Με ατομική μου ευθύνη και γνωρίζοντας τις κυρώσεις που προβλέπονται από τις διατάξεις της παρ. 6 του άρθρου 22 του Ν. 1599/1986, δηλώνω ότι τα παραπάνω στοιχεία είναι αληθή. Επίσης δηλώνω ότι στη συνέχεια απασχολήθηκα στην επιχείρησή μου με σύμβαση εργασίας ορισμένου ή αορίστου χρόνου από _____ μέχρι _____ <input type="checkbox"/> οπότε αποχώρησα από την επιχείρησή μου οικιακά. Ο Υπεύθυνος Εργοδότης/ Νόμιμος Εκπρόσωπος	ΟΗ ΜΙΣΘΩΤΟΣ
	ΕΠΩΝΥΜΟ	ΗΜΕΡΟΜΗΝΙΑ ΠΑΡΑΛΑΒΗΣ
	ΟΝΟΜΑ	ΗΜΕΡΑ ΜΗΝΑΣ ΕΤΟΣ
	ΙΔΙΟΤΗΤΑ	(Υπογραφή Αποχωρήσαντος*)
	Α.Φ.Μ.	
	ΗΜΕΡΑ ΜΗΝΑΣ ΕΤΟΣ	
(Υπογραφή - Σφραγίδα Επιχείρησης)		

(Υπογραφή Αποχωρήσαντος*) - Σε περίπτωση που ο/η αποχωρήσαντος/ου δεν υπογράψει, η παρούσα θα υποβάλλεται στον Ο.Α.Ε.Δ. μόνο με υπογραφή του εργοδότη

² Συμπληρώνεται μόνο στην περίπτωση που εργαζόμενος είναι ανήλικος

ΕΙΔΙΚΑ ΣΤΟΙΧΕΙΑ ΑΠΟΛΥΟΜΕΝΟΥ											
Α.Φ.Μ.						Α.Ο.Υ.					
ΟΡΓΑΝΙΣΜΟΣ ΚΥΡΙΑΣ ΑΣΦΑΛΙΣΗΣ											
ΚΩΔΙΚΟΣ						ΟΡΓΑΝΙΣΜΟΣ					
ΑΡΙΘΜΟΣ ΜΗΤΡΟΥ ΑΣΦΑΛΙΣΜΕΝΟΥ						Α.Μ.Κ.Α.					
ΑΡΙΘΜΟΣ ΔΕΛΤΙΟΥ ΑΝΕΡΓΙΑΣ						ΑΡ. ΒΙΒΛΙΑΡΙΟΥ ΑΝΗΛΙΚΟΥ ²					
ΣΤΟΙΧΕΙΑ ΔΙΕΥΘΥΝΣΗΣ / ΕΠΙΚΟΙΝΩΝΙΑΣ ΑΠΟΛΥΟΜΕΝΟΥ											
ΔΙΕΥΘΥΝΣΗ ΕΠΙΚΟΙΝΩΝΙΑΣ ΑΠΟΛΥΟΜΕΝΟΥ											
Τ.Κ.						ΔΗΜΟΣ					
ΔΗΜΟΤΙΚΗ / ΤΟΠΙΚΗ ΚΟΙΝΟΤΗΤΑ											
ΤΗΛΕΦΩΝΟ						ΦΑΞ					
Ε-MAIL											
ΣΤΟΙΧΕΙΑ ΕΚΠΑΙΔΕΥΣΗΣ - ΚΑΤΑΡΤΙΣΗΣ											
ΓΕΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ- ΤΕΧΝΙΚΗ ΕΚΠΑΙΔΕΥΣΗ											
ΕΚΠΑΙΔΕΥΤΙΚΟ ΕΠΙΠΕΔΟ											
ΕΠΑΓΓΕΛΜΑΤΙΚΗ ΚΑΤΑΡΤΙΣΗ						ΝΑΙ			ΟΧΙ		
ΑΝΤΙΚΕΙΜΕΝΟ ΚΑΤΑΡΤΙΣΗΣ											
ΘΕΜΑΤΙΚΟ ΠΕΔΙΟ											
ΘΕΜΑΤΙΚΗ ΕΝΟΤΗΤΑ											
ΕΙΔΟΣ ΦΟΡΕΑ ΚΑΤΑΡΤΙΣΗΣ											
ΔΙΑΡΚΕΙΑ ΚΑΤΑΡΤΙΣΗΣ						ΑΠΟ			ΕΩΣ		
ΔΙΑΡΚΕΙΑ ΣΕ ΩΡΕΣ						ΕΤΟΣ ΑΠΟΚΤΗΣΗΣ					
ΞΕΝΕΣ ΓΛΩΣΣΕΣ											
1.											
2.											
3.											
4.											
ΓΝΩΣΗ ΥΠΟΛΟΓΙΣΤΩΝ											
ΑΛΛΟ											
ΝΑΙ											
ΟΧΙ											

Ε. ΣΤΟΙΧΕΙΑ ΠΡΟΣΔΗΡΗΣ-ΑΠΟΛΥΣΗΣ-ΑΠΟΖΗΜΙΩΣΗΣ ΑΠΟΛΥΟΜΕΝΟΥ											
ΧΑΡΑΚΤΗΡΙΣΜΟΣ ΕΡΓΑΖΟΜΕΝΟΥ ΩΣ ΠΡΟΣ ΤΗΝ ΙΔΙΟΤΗΤΑ ΤΟΥ						ΕΡΓΑΤΗΣ			ΥΠΑΛΛΗΛΟΣ		
ΣΧΕΣΗ ΕΡΓΑΣΙΑΣ (ΤΥΠΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)											
ΚΑΘΕΣΤΩΣ ΑΠΑΣΧΟΛΗΣΗΣ (ΕΙΔΟΣ ΑΠΑΣΧΟΛΗΣΗΣ)						ΠΛΗΡΗΣ			ΜΕΡΙΚΗ		
ΕΙΔΙΚΟΤΗΤΑ (ΑΚΡΙΒΗΣ ΠΕΡΙΓΡΑΦΗ)						ΕΚ ΠΕΡΙΤΡΟΠΗΣ ΑΠΑΣΧΟΛΗΣΗ					
ΚΑΤΑΓΓΕΛΙΑ ΣΥΜΒΑΣΕΩΣ ΕΡΓΑΣΙΑΣ						ΚΩΔΙΚΟΣ					
ΚΑΤΑΓΓΕΛΗΚΗ Η ΣΧΕΣΗ ΕΡΓΑΣΙΑΣ ΚΑΤΟΠΙΝ ΠΡΟΗΓΟΥΜΕΝΗΣ ΕΓΓΡΑΦΗΣ ΠΡΟΕΙΔΟΠΟΙΗΣΗΣ ΤΟΥ ΕΡΓΟΔΟΤΗ?											
ΝΑΙ											
ΟΧΙ											
ΑΝ ΝΑΙ, ΗΜΕΡΟΜΗΝΙΑ ΕΠΙΔΟΣΗΣ ΕΓΓΡΑΦΗΣ ΠΡΟΕΙΔΟΠΟΙΗΣΗΣ ΣΤΟΝ ΕΡΓΑΖΟΜΕΝΟ											
Η ΚΑΤΑΓΓΕΛΙΑ ΣΥΜΒΑΣΕΩΣ ΕΡΓΑΣΙΑΣ ΕΜΠΙΠΤΕΙ ΣΤΙΣ ΟΜΑΔΙΚΕΣ ΑΠΟΛΥΣΕΙΣ											
ΝΑΙ											
ΟΧΙ											
ΑΝ ΝΑΙ ΑΡΙΘΜΟΣ ΣΧΕΤΙΚΗΣ ΑΠΟΦΑΣΗΣ ΚΑΙ ΗΜΕΡΟΜΗΝΙΑ											
ΗΜΕΡΟΜΗΝΙΑ ΠΡΟΣΔΗΡΗΣ											
ΗΜΕΡΟΜΗΝΙΑ ΑΠΟΛΥΣΗΣ											
ΣΥΝΟΛΟ ΜΕΙΚΤΩΝ ΑΠΟΔΟΧΩΝ ΚΑΤΑ ΤΗΝ ΑΠΟΛΥΣΗ (ΜΕΣΘΟΣ Η ΗΜΕΡΟΜΙΣΘΙΟ)											
ΤΕΛΕΥΤΑΙΑ ΗΜΕΡΑ ΕΡΓΑΣΙΑΣ						ΠΟΣΟ ΑΠΟΖΗΜΙΩΣΗΣ					
ΗΜΕΡΟΜΗΝΙΑ ΚΑΤΑΒΟΛΗΣ ΑΠΟΖΗΜΙΩΣΗΣ											
ΠΑΡΑΤΗΡΗΣΕΙΣ											

<p>ΥΠΟΥΡΓΕΙΟ ΕΡΓΑΣΙΑΣ ΚΟΙΝΩΝΙΚΗΣ ΑΣΦΑΛΙΣΗΣ & ΠΡΟΝΟΙΑΣ</p> <p>ΟΡΓΑΝΙΣΜΟΣ ΑΠΑΣΧΟΛΗΣΕΩΣ ΕΡΓΑΤΙΚΟΥ ΔΥΝΑΜΙΚΟΥ Ο.Α.Ε.Α.</p>	<p>Υπεύθυνη Δήλωση: Με απομνημόνευση μου εφόσον και γνωρίζοντας τις κυρώσεις, που προβλέπονται από τις διατάξεις της παρ. 6 του άρθρου 22 του Ν. 1599/1986, δηλώνω ότι τα παραπάνω στοιχεία είναι αληθή.</p> <p>(Τα πιο κάτω στοιχεία αφορούν τον εργοδότη εάν αυτός είναι φυσικό πρόσωπο ή το υπεύθυνο πρόσωπο που υποβάλλει την Καταγγελία Συμβάσεως Εργασίας.)</p> <p>Ο Υπεύθυνος Εργοδότης/ Νέμετος Εκπρόσωπος</p>	<p>Προς τον/την _____</p> <p>Σας πληροφορούμε ότι σύμφωνα με το Ν. 3198/55, καταγγέλλουμε τη σύμβαση που υπάρχει μεταξύ μας για εργασία αορίστου χρόνου, από την αναγραφόμενη ημερομηνία απόλυσης και σας καλούμε να παρουσιαστείτε στο Ταμείο μας για να εισπράξετε τη νόμιμη αποζημίωσή σας.</p>						
	ΕΠΩΝΥΜΟ	<table border="1"> <tr> <th>ΗΜΕΡΑ</th> <th>ΜΗΝΑΣ</th> <th>ΕΤΟΣ</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	ΗΜΕΡΑ	ΜΗΝΑΣ	ΕΤΟΣ			
	ΗΜΕΡΑ	ΜΗΝΑΣ	ΕΤΟΣ					
	ΟΝΟΜΑ	(Ο εργοδότης (ή πληρεξούσιος δικηγόρος) (Υπογραφή - Σφραγίδα)						
	ΙΔΙΟΤΗΤΑ	Έλαβε γνώση της απόλυσής μου σήμερα και παρέλαβα αντίγραφο						
	Α.Φ.Μ.	<table border="1"> <tr> <th>ΗΜΕΡΑ</th> <th>ΜΗΝΑΣ</th> <th>ΕΤΟΣ</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	ΗΜΕΡΑ	ΜΗΝΑΣ	ΕΤΟΣ			
	ΗΜΕΡΑ	ΜΗΝΑΣ	ΕΤΟΣ					
		(Υπογραφή Απολυμένου)						

² Συμπεριλαμβάνεται μόνο στην περίπτωση που εργαζόμενος είναι ανήλικος

**Annex 3: Forms: Obligation to report within 24 hours accidents at work
– IO 58**

ΑΝΑΓΓΕΛΙΑ ΕΡΓΑΤΙΚΟΥ ΑΤΥΧΗΜΑΤΟΣ

- Αναγγέλια κάθε εργατικού ατυχήματος εντός 24ωρών στο Κ.Ε.Π.Ε.Κ που υπάγεται η εταιρία, στις αρμόδιες υπηρεσίες του ασφαλιστικού οργανισμού και στις πλησιέστερες Αστυνομικές αρχές (Αρ.8 παρ.2. ΠΔ17/96 & ΠΔ 159/1999 άρθ 2 παρ 5).
- Θανατηφόρα και σοβαρά ατυχήματα να αναγγέλλονται άμεσα και να διατηρούνται αμετάβλητα όλα τα στοιχεία που μπορούν να χρησιμεύσουν για την εξακρίβωση των αιτίων του ατυχήματος

ΠΡΟΣ : ►ΚΕΠΕΚ
►ΑΣΤΥΝΟΜΙΚΗ ΑΡΧΗ ΠΕΡΙΟΧΗΣ

ΣΤΟΙΧΕΙΑ ΕΡΓΟΔΟΤΗ

ΕΠΩΝΥΜΙΑ ΕΠΙΧΕΙΡΗΣΗΣ
 ΔΙΕΥΘΥΝΣΗ
 ΤΗΛ-ΦΑΞ
 Α.Φ.Μ
 Δ.Ο.Υ
 ΕΙΔΟΣ ΕΠΙΧΕΙΡΗΣΗΣ
 ΑΠΑΣΧΟΛΟΥΜΕΝΟ ΠΡΟΣΩΠ **ΑΝΔΡΕΣ** **ΓΥΝΑΙΚΕΣ** **ΣΥΝΟΛΟ**.....
 ΟΝΟΜΑ ΤΕΧΝ.ΑΣΦΑΛΕΙΑΣ
 ΟΝΟΜΑ ΓΙΑΤΡ.ΕΡΓΑΣΙΑΣ

ΣΤΟΙΧΕΙΑ ΠΑΘΟΝΤΟΣ

ΟΝ/ΜΟ
 ΟΝ.ΠΑΤΡΟΣ
 ΔΙΕΥΘΥΝΣΗ ΚΑΤΟΙΚΙΑΣ
 ΤΗΛ.
 ΗΛΙΚΙΑ ΦΥΛΛΟ ΟΙΚ.ΚΑΤΑΣΤΑΣΗ
 ΥΠΗΚΟΟΤΗΤΑ
 ΜΟΡΦΗ ΑΠΑΣΧΟΛΗΣΗΣ **ΠΛΗΡΗΣ/ΜΕΡΙΚΗ/ΕΙΔΙΚΗ**
 ΗΜ/ΝΙΑ ΠΡΟΣΛΗΨΗΣ
 ΕΙΔΙΚΟΤΗΤΑ ΕΠΑΓΓΕΛΜΑ
 ΕΧΕΙ ΥΠΟΣΤΕΙ ΕΚΠΑΙΔΕΥΣΗ ΓΙΑ ΑΣΦΑΛΕΙΑ **ΝΑΙ / ΟΧΙ**

ΣΤΟΙΧΕΙΑ ΑΤΥΧΗΜΑΤΟΣ

ΗΜ/ΝΙΑ / / ΩΡΑ ΤΟΠΟΣ
 ΕΙΔΟΣ ΑΤΥΧΗΜΑΤΟΣ **ΘΑΝΑΤΗΦΟΡΟ / ΣΟΒΑΡΟ / ΕΛΑΦΡΥ / ΤΡΟΧΑΙΟ**
 ΕΡΓΑΣΙΑ ΤΗΝ ΩΡΑ ΤΟΥ ΑΤΥΧΗΜΑΤΟΣ
 ΕΙΔΟΣ ΤΡΑΥΜΑΤΙΣΜΟΥ- ΜΕΛΟΥΣ ΣΩΜΑΤΟΣ
 ΜΑΡΤΥΡΕΣ-ΔΙΕΥΘΥΝΣΕΙΣ /ΤΗΛ.
 α)
 β)

ΣΥΝΤΟΜΗ ΠΕΡΙΓΡΑΦΗ

.....

(Υπογραφή – σφραγίδα)

Annex 4: Forms: Obligation to report and keep records relating to health and safety on construction sites – IO 60

ΑΠΟΔΟΧΗ ΚΑΘΗΚΟΝΤΩΝ «ΤΕΧΝΙΚΟΥ ΑΣΦΑΛΕΙΑΣ»

Αποδέχομαι τα καθήκοντα του Τεχνικού Ασφαλείας και τις ώρες απασχόλησης και το πρόγραμμα εργασίας όπως μου ανατέθηκαν με την συνημμένη γνωστοποίηση ανάθεσης καθηκόντων από.....*(ΕΝΤΥΠΟ.....**) και δηλώνω υπεύθυνα την ακρίβεια των αναφερομένων σε αυτήν στοιχείων.

Θεσσαλονίκη,

Ο Τεχνικός Ασφαλείας
(ονοματεπώνυμο).....
(υπογραφή)

ΑΠΟΔΟΧΗ ΚΑΘΗΚΟΝΤΩΝ «ΓΙΑΤΡΟΥ ΕΡΓΑΣΙΑΣ»

Αποδέχομαι τα καθήκοντα του Γιατρού Εργασίας τις ώρες απασχόλησης και το πρόγραμμα εργασίας όπως μου ανατέθηκαν με την συνημμένη γνωστοποίηση ανάθεσης καθηκόντων από.....*(ΕΝΤΥΠΟ.....**) και δηλώνω υπεύθυνα την ακρίβεια των αναφερομένων σε αυτήν στοιχείων.

Θεσσαλονίκη,

Ο Γιατρός Εργασίας
(ονοματεπώνυμο).....
(υπογραφή)

ΑΡΙΘΜΟΣ ΑΔΕΙΑΣ
ΗΜΕΡ.ΕΚΔΟΣΗΣ

ΙΔΙΟΚΤΗΤΗΣ.....
ΕΠΙΒΛΕΠΩΝ ΜΗΧΑΝΙΚΟΣ (Ειδικότητα).....
ΑΡ.ΜΗΤΡΩΟΥ Π.Γ.

Σφραγίδα

ΕΠΙΒΛΕΠΩΝ ΜΗΧΑΝΙΚΟΣ (Ειδικότητα).....
ΑΡ.ΜΗΤΡΩΟΥ Π.Γ.

Σφραγίδα

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΟΛΟΚΛΗΡΟΥ ΤΟΥ ΕΡΓΟΥ

.....

Δ/ση κατοικίας Αρ.Δ.Τ.

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΚΑΤΕΔΑΦΙΣΕΩΝ.....

Δ/ση κατοικίας Αρ.Δ.Τ.

Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΕΚΣΚΑΦΩΝ

Δ/ση κατοικίας Αρ.Δ.Τ.

Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΚΑΤΑΣΚΕΥΗΣ ΟΠΛΙΣΜΕΝΟΥ ΣΚΥΡΟΔΕΜΑΤΟΣ

Δ/ση κατοικίας Αρ.Δ.Τ.

Ημερομηνία έναρξης: Ημερομηνία λήξης:

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΔΟΜΙΚΩΝ (ΧΤΙΣΙΜΑΤΑ).....

Δ/ση κατοικίας Αρ.Δ.Τ.

Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΚΟΥΦΩΜΑΤΩΝ
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΑΜΜΟΚΟΝΙΑΜΑΤΩΝ (ΣΟΒΑΔΕΣ)
.....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΗΛΕΚΤΡΟΛΟΓΙΚΩΝ-ΜΗΧΑΝΟΛΟΓΙΚΩΝ
.....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΥΔΡΑΥΛΙΚΩΝ
.....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης: Ημερομηνία λήξης:

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΔΑΠΕΔΩΝ: (ΜΑΡΜΑΡΑ, ΜΟΣΑΪΚΑ, ΞΥΛΙΝΑ ΠΑΤΩΜΑ-
ΤΑ κλπ.).....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΕΠΕΝΔΥΣΕΩΝ: (ΠΛΑΚΑΚΙΑ, ΜΑΡΜΑΡΑ κλπ.)
.....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης..... Ημερομηνία λήξης.....

* ΕΡΓΟΛΑΒΟΣ/ΥΠΕΡΓΟΛΑΒΟΣ ΧΡΩΜΑΤΙΣΜΩΝ.....
.....
Δ/ση κατοικίας Αρ.Δ.Τ.
Ημερομηνία έναρξης: Ημερομηνία λήξης:

			ΠΑΡΑΤΗΡΗΣΕΙΣ	
Ημερομηνία:			Διαπίστωση	Υπόδειξη
.....				
Ιδιότητα:				
.....			ΥΠΟΓΡΑΦΗ	ΥΠΟΓΡΑΦΗ

Annex 5: Hourly rate per employee type

Employee Type	Hourly Rates (per employee type)
1: Legislators, senior officials and managers	EUR 34.62
2: Professionals	EUR 24.82
3: Technicians and associate professionals	EUR 19.06
4: Clerks	EUR 16.73
5: Service workers and shop and market sales workers	EUR 13.46
6: Craft and related trades workers	EUR 18.03
7: Plant and machine operators and assemblers	EUR 17.19
8: Manual workers (agricultural and fisheries)	EUR 13.21
9: Elementary occupations	EUR 12.92

To calculate the total AC and AB, employee types are used. For every employee type a standardised hourly wage rate is used. The hourly rates presented above are based on employer costs and include a 25% overhead. They are used to calculate the administrative cost and burden for the different IOs in scope of this measurement.