



June 2024

Digital work card implementation - New guidelines

The Ministry of Labour and Social Security has recently issued a new interpretative Circular clarifying the implementation of the digital work card, effective from 01.07.2024 for the industrial and retail sectors.

Key provisions of the above Circular are summarised as follows:

Exemptions from implementation based on KAD

The implementation of the digital work card is mandatory for all enterprises in the industrial and retail sectors whose business activity tax codes ("KAD") are included in the relevant Ministerial Decisions, specifically KADs starting with the numbers 10-33 or 47.

Consequently, there is no obligation to implement the digital work card for:

- branches with KAD outside the specified range;
- enterprises that conduct multiple business activities at one site, some of which activities are not currently included in the digital work card system;
- enterprises that have a primary KAD without any economic activity and their secondary KAD, representing their main economic activity, is not included in the specified KADs;
- enterprises that have a primary KAD outside the specified range, regardless of whether they have branches with included KADs.

Sector and Employee Specific exceptions

Enterprises in the energy, oil and gas, mining, and shipbuilding sectors are not required to implement the digital work card system.

In addition, the following categories of employees are excluded from the obligation to use the digital work card:

- Salaried lawyers
- Managerial employees
- Agricultural workers
- Construction workers
- Teleworking employees

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This information is intended only as a general update for interested persons and should not be used as a basis for decision making.

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Activation of digital work card benefits

Enterprises that implement the digital work card system can activate the option of flexible arrival of employees, up to 120 minutes after their declared start time, subject to the employees' consent which can be established through any appropriate means.

Moreover, enterprises can activate from 01.07.2024 the option to report changes in working hours, working time organisation and overtime, within the subsequent month.

Procedural clarifications

The Circular provides guidance on procedures to be applied in the event of employee non-compliance or delayed data submission due to force majeure.

In addition, the Circular specifies the implementation of the digital work card for employees with non-fixed location, as well as for security and industrial enterprises.

Hired-out and outsourced employees

Employees hired-out or placed by a temporary employment agency must comply with digital work card obligations when working for an enterprise (indirect employer) that is subject to the digital work card system, regardless of their primary employer's KAD.

Lastly, outsourced employees must comply with digital work card obligations, only if the outsourcing enterprise's KAD is included in the relevant Ministerial Decisions and their work is conducted on premises owned or leased/sub-leased by the outsourcing enterprise.

Let's talk!

For a deeper discussion on the topic, please contact:

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