

**PROVISIONS OF GREEK LABOUR AND SOCIAL SECURITY LEGISLATION ON
OCCUPATIONAL INSURANCE AND OF LAW 5078/2023 ON INFORMATION
REQUIREMENTS, AS CURRENTLY IN FORCE**

Institutions for Occupational Retirement Provision (IORPs) established in other EU Member States and operating in Greece on a cross-border basis shall comply with the following provisions of Greek labour and social security legislation and meet the information requirements laid down in Articles 16 to 24 of Law 5078/2023, as currently in force:

1. Presidential Decree 1/1990 (Government Gazette A 1), *“Protection of employees’ rights in the event of the employer’s insolvency”*, Article 8, as currently in force.
2. Presidential Decree 178/2002 (Government Gazette A 162), *“Measures on the protection of employees’ rights in the event of transfers of undertakings, businesses or parts of businesses or undertakings, in compliance with Council Directive 98/50/EC”*, as currently in force.
3. Presidential Decree 227/2004 (Government Gazette A 212), *“Measures on safeguarding the supplementary pension rights of employed and self-employed persons moving within the Community, in compliance with Directive 98/49/EC (L 209/98)”*.
4. Law 3896/2010 (Government Gazette A 207), *“Implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation - Harmonisation of the legislation currently in force with Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 and other related provisions”*, as currently in force, in particular Articles 5-10 of Chapter B on *“Equal treatment in occupational social security schemes”*.
5. Law 4443/2016 (Government Gazette A 232), *“Transposition of Directive 2000/43/EC implementing the principle of equal treatment between persons irrespective of racial or ethnic origin, of Directive 2000/78/EC establishing a general framework for equal treatment in employment and occupation and of Directive 2014/54/EU on measures facilitating the exercise of rights conferred on workers in the context of freedom of movement for workers [...]”*, Part A, as currently in force.
6. Law 4575/2018 (Government Gazette A 192), *“Transposition into Greek legislation of Directive 2014/50/EU of the European Parliament and of the Council of 16 April 2014 on minimum requirements for enhancing worker mobility between Member States by*

improving the acquisition and preservation of supplementary pension rights (L 128/1 of 30.4.2014) and other provisions”, Articles 1-6.

7. [Law 5078/2023](#) (Government Gazette A 211), *“Reform of occupational insurance, rationalisation of social security legislation, pension arrangements, teacher appointment and recruitment system of the Public Employment Service and other provisions”,* and in particular Articles 14, 16-24, 29-31, 35, 105, 107, as amended by [Law 5327/2026](#) (Government Gazette A 132) and currently in force.

8. [Law 5327/2026](#) (Government Gazette A 132) *“Strengthening occupational insurance: more opportunities for employees and businesses, expanding options for supplementary pension savings and other provisions”,* and in particular Articles 7 para 4, 76-82, 87 paras. 1-6, 91, 92 paras. 2 and 3, 93-95, 98 paras. 2 and 3.