

## How Greek Based Pilots Can Apply for SI in Greece

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## 1. Introduction

According to the EU laws (883/2004 and 997/2009) the people who live in a country and work from that country or people who are posted to that country for more than 24 months they need to register and pay social insurance to that particular country and not the country that their employer is based. Regarding pilots, the regulation 465/2012 which applies as of 28 June 2012, refers to “home base” as the only decisive criterion for determining the social security legislation which applies to flight crew members. The applicable legislation is directly connected to the “home base” as this is the location where the person is physically located and with which s/he has a close connection regarding her or his employment. All new contracts with flight and cabin crew members concluded after 28 June 2012 should, therefore, be assessed on the basis of the new Article 11(5) of the Regulation 883/2004.

In agreement with the previous paragraph and the EU laws, pilots who are based in Greece (therefore their “home base” is Greece) must pay their social insurance contributions in Greece at the relevant Greek authority called “IKA” (there is a possibility with the new Greek legislation that these authorities have been renamed to “EFKA”). However, to register to that authority, pilots need to have some other relevant numbers in advance. The first one is called “AMKA”, and it is the social security number. The second number that a pilot needs to obtain prior to the registration to IKA is called “AFM” and is a Tax identification number relating to the Greek tax authorities. Later in this file, there are specific instructions on how to obtain those numbers. However, it is highly advisable to the foreign pilots who are based in Greece, that they will have a Greek Speaking person with them, so they will not face problems in terms of communication with the Greek officers.

After having obtained those two relevant numbers, a pilot must go to the social insurance centre (IKA) which is closer to her/his residential address to start the registration procedure. The registration is described later in this document. After the registration, having been completed, the pilots need to fill some forms “APD” and submit them every month. Those forms will contain information relating to the previous month, such as how many working hours the pilots worked, her/his income and the social insurance contributions that must be paid for the previous month according to the previously mentioned information and the Greek legislation. The latter form, will be filled out by us and will be sent by us. Then the pilot should be responsible for paying her/his contributions before the end of the next month. For example, someone will have to fill out this APD form for January in February and then pay the contributions relating to January before the end of February.

## 2. How to obtain AMKA number

### What is AMKA?

AMKA (AMKA - Αριθμός Μητρώου Κοινωνικής Ασφάλισης) is the insurance identification number for every individual employee, pensioner and family member (under 18 years old or more than 18 years old if he/she is a student or completing the compulsory conscription to the Greek Army) who is residing in Greece. By possessing an AMKA number, someone can work in Greece, pay social insurance contributions (these are usually paid by the employer or the accountant), obtain a health book (essential when you go to the hospital for any reason), receive pension.

The AMKA number is about to replace the old AM number (Αριθμό Μητρώου - AM) which has been being given to all the employees so far.

With the introduction AMKA, daily services are simplified in key areas such as:

- In the health care sector.
- In the working life of employees.
- In the pension sector.

### Where can an AMKA number be obtained?

Every individual can obtain the AMKA number through the Citizens Services Centers (Κέντρα Εξυπηρέτησης Πολιτών - ΚΕΠ) which are located in every single town in Greece and usually in every single neighborhood of every town. You can find the closest to your location KEP on following link <http://www.kep.gov.gr/portal/page/portal/kep/kepfind> (in Greek) or by just typing the word KEP on Google Maps.

AMKA number can also be obtained through AMKA offices which are located in big cities. The locations can be found on the following link [http://www.amka.gr/pdf/AMKA\\_Grafeia.pdf](http://www.amka.gr/pdf/AMKA_Grafeia.pdf) (in Greek). *Not recommended*



## What documents are required?

### 1. For individuals with Greek nationality.

- Greek ID or Greek Military Identity
- For children under 12 years old who do not have Greek ID, civil status certificate (πιστοποιητικού οικογενειακής κατάστασης) is required.

### 2. For Non-Greek nationals

- National ID or passport (mostly recommended)
- Civil Status Certificate which is legally translated to Greek by a certified institution or an embassy when an ID or a passport is not available.

### 3. How to obtain an AFM Number

#### What is an AFM Number?

AFM (Αριθμού Φορολογικού Μητρώου - Α.Φ.Μ.) is an identification number relating to the Greek tax authorities.

The greek nationals or foreigners who are required to have an AFM number are those who:

- are 18 years old or older
- wish to open a bank account
- are about to start doing bussiness
- are about to get hired from an employer
- own assets such as vehicles, land, houses etc.
- want to obtain for a Greek driving liscence
- are shareholders in any type of a Greek business.
- Etc.

Every Greek or foreign individual who resides in Greece has the right to obtain an AFM number.

#### Where can AFM be obtained?

The competent institutions which are responsible for the AFM assigning are called "Δημόσια Οικονομική Υπηρεσία - Δ.Ο.Υ." They are also known as "eforia". Every individual must go to the competent institution (Δ.Ο.Υ.) which is located closer to their Greek home address. Therefore, they need to have a proof of address with themselves. However, these institutions are eligible so an individual can go to whichever "Δ.Ο.Υ." to do the initial registration and then complete the registration online. The location of every institution can be easily found by typing "DOY or Δ.Ο.Υ." on Google Maps.

### What documents are required?

1. Greek Nationals: Greek ID or Passport
2. Foreigners: Passport
3. Proof of Address (such as contract, utility bill, bank statement) is advised

**Important!** Please have a copy of your passport because the officers of Greek tax authorities will not photocopy it for you. They do not provide this service.

In the case that a person does not have an ID or passport (i.e. children), birth certificate must be provided.

### Other documents that required

The following documents must be filled and must be given when someone is applying for an AFM number

- Document "M1" which can be found on the following link [http://www.gsis.gr/gsis/export/sites/default/gsis\\_site/Services/Polites/documents\\_e\\_entipa\\_2/M1.pdf](http://www.gsis.gr/gsis/export/sites/default/gsis_site/Services/Polites/documents_e_entipa_2/M1.pdf)

A practical guide of how to fill the "M1" form can be found on the following pdf. M1 Guide.pdf

If the application is not made in person, the authorised person must bring a declaration authorising them to apply for the AFM on their behalf. This declaration is called "υπευθυνη δηλωση" and can be obtained from every KEP (Citizens Service Office). See how to find a KEP in the "How to obtain an AMKA number" section.

## 4. How to register to IKA

### The Process

As it has already been mentioned, the pilots after having obtained these two relevant numbers (AMKA and AFM) they need to go to the closer to their Greek residential address IKA and register. It is highly possible that the pilot will need to register for another number which is called “AMA” before the final registration. But this can be done at the same IKA so it will not be a problem. After the registration, the employee (pilot) will be given logins (username and password) which are important as from there we will submit the monthly declaration forms “APD”. So, after the registration, the pilot will have to send us the appropriate documents, so we will be able to login his account.

The closer to your address IKA can also be found easily by typing “IKA” on google maps application. However, to assure that you go to the correct IKA and DOY you can ask your landlord for more information.

### Documents that are required

Every individual at the time of registration needs to have the following documents:

1. A letter or the agreement of employment with the Irish company which must be officially translated into Greek by the Ministry of Foreign Affairs, Translation Department. This can be found on the following link: <http://www.mfa.gr/en/citizen-services/translation-service/translation-service.html> (in English)
2. The previously obtained documents which show the AMKA and the AFM numbers.
3. During the registration, the employee will have to fill out a form which is called “ΑΙΤΗΣΗ - ΔΗΛΩΣΗ ΑΠΟΓΡΑΦΗΣ ΕΡΓΟΔΟΤΗ”. A practical guide of how to fill the “M1” form can be found in the pdf with name “IKA registration form instructions”.

## 5. What is happening next

After the registration, the pilot need to send us every document that has been obtained. Those documents include: AMKA, AFM and IKA documents and the logins so we can start submitting the APD forms and paying the social insurance contributions.

Every month you will have to pay a certain amount to IKA which is not stable and depends on the salary you have obtained the previous month under the new measures and legislations in Greece.

## 6. Summary

As it can be extracted from the above, there are 4 steps that must be done by the pilot that are summarised on the following table:

Step	Place	What
1 <sup>st</sup>	KEP or AMKA Offices	AMKA Number
2 <sup>nd</sup>	DOY or Eforia	AFM Number
3 <sup>rd</sup>	Ministry of Foreign Affair	Agreement translation
4 <sup>th</sup>	IKA Centres	Registration