



## Social Insurance contributions for 2026

7 January 2026 – For this year the maximum insurable amount applicable for social insurance contribution purposes has been increased to €68.904 per annum.

The Social Insurance Contributions for 2026 are summarized below:

Contributions	Employee	Employer	Self-Employed
Social Insurance Contributions	8,8%	8,8%	16,6%
Social Cohesion Fund		2,0%	
Redundancy Fund		1,2%	
Industrial Training Fund		0,5%	
Holiday Fund (if not exempt)		8,0%	

Note 1: The Social Cohesion Fund is calculated on total emoluments and has no maximum level.

Note 2: As from 1 January 2026, the maximum amount applicable for social insurance contribution purposes has increased to €68.904 p.a. from €66.612 p.a., to €5.742 from €5.551 per month for monthly paid employees and to €1.325 from €1.281 per week for weekly paid employees.

As always, the Taxation Department of Costas Tsielepis & Co Ltd is at your disposal should you require any further information or clarifications on this or any other tax matter.