



TO:

1. The LEGAL COMMITTEE
2. COMPLIANCE OFFICERS
3. MEDICAL DIRECTORS
4. REGULATORY DEPARTMENTS

Chalandri, 9-2-2015

Re: Fees of Professors and Lecturers entitled to parallel practice as free-lancers (Law 4310/2014 Gov. Gazette 258/A/8.12.2014 article 99).

Dear Sirs and Madams,

May we stress your attention to article 99 of Law 4310/2014 (Gov. Gazette A' 258/8.12.2014) which stipulates the following:

*"The practice of a freelancing profession, in the sense of par. 2 (i) of article 23 of Law 4009/2011 (A' 195), for Professors and Lecturers in Universities subject to the above provision, includes the **participation in any form of programs**, which are financed by international **or private resources**, of the Special Accounts for Research Sums (E.L.K.E.) of the Universities, the Special Legal Entities formed for the Exploitation and Management of the Assets of Universities, which are founded by statutory authorization of par. 7 of article 41 of Law 2413/1996 (A' 124) and the private law legal entities for the management of the assets of the research sums of Universities, which are established by statutory authorization of article 58 of Law 4009/2011, provided that they will perform their tutorial and other duties, as these are set out in the provisions of Law 4009/2011 and by the respectively competent bodies of the Universities.*

More specifically it is stated that for any fee deriving from **private resources**, the Professor/Lecturer

who has started-up a profession and acts as a freelancer (in parallel to his/her office in the University) is -in this case- obliged, to issue an Invoice for the Provision of Services. The meaning of "private resources" includes any private activity and the definition of a "program" includes any program, i.e. participation in conferences and research programs.

SFEE, with the kind mediation of a colleague-law specialist, has received an informative note from the University of Thessalia addressed to the physicians of this category, which we have also confirmed by phone with the Head of the Research Department of the University and we inform you of its content:

"INFORMATIVE NOTE" *Fees of Professors and Lecturers entitled to practice as free-lancers (Law 4310/2014 Gov. Gazette 258/A/8.12.2014 article 99).*

Dear Sirs and Madams, for your information and further to the provisions of article 99 of Law 4310/2014 regarding the conduct of a freelancing profession by members of the Tutorial Research Personnel (ΔΕΠ),

You are kindly requested,

Members of the Tutorial Research Personnel with the capacity of a professional, starting from January 2015 and onwards, as regards projects financed by the European Commission and private resources, are obligated to issue an Invoice for the Provision of Services for the additional services they render, which will be accompanied by a Solemn Declaration of Law 1599 where they will certify that they perform their tutorial and other duties, as set out in the provisions of Law 4009/2011 and by the respectively competent bodies of the Universities.

Following the above, we inform you that:

The conduct of a freelancing profession now includes the participation, via E.L.K.E., in any nature of programs financed either by international resources or private resources (e.g. a natural person or a company). On the contrary, this provision does not concern the co-financed programs of E.L.K.E. (e.g. ESPA) or the programs financed by the Public Sector (e.g. Ministries, Public Law Legal Entities, Municipalities, Regions etc.). For the latter, everything applied so far continues to apply.

This means that:

In order for a fee resulting from the participation in programs financed by international or private resources it is necessary that the Professor produces the relevant Invoice for the Provision of Services.

The fee that the said professor shall collect, does not fall under the ceiling of fees and may exceed 100% of the total remuneration that he/she receives in his/her regular office.

Attention: *The said provision concerns professors who have already started-up a profession in the competent Tax Authority, as well as those who intend to start-up such a profession in the future.*

On the contrary, professors and lecturers who have not started-up a profession as well as those who choose not to do so, will continue to be remunerated by the E.L.K.E. of the University as they currently are (i.e. their fee will be paid in the form of an additional fee). In the said last case, the total fees may not exceed 100% of the fees they receive for their regular office.

Finally, according to the above provision, in order for the fee to be collected, the beneficiaries-professors must produce, together with the invoice, a solemn declaration by means of which they will state that "they perform their tutorial and other duties, as these are set out in the provisions of Law 4009/2011 and the competent bodies of the University".

Following the above, we have also confirmed by phone with the University, that in case the university professor/lecturer acts as a freelancer and contracts personally, the contract concluded with the occasional pharmaceutical company may be **bipartite**, i.e. without the participation of E.L.K.E. According to the Head of the Research Department of the University, who has prepared the above explanatory note, it is deemed expedient, that the relevant pharmaceutical company, before concluding a contract with the university physician, requests from the latter to execute a **solemn declaration**, by virtue of which he/she will certify that in parallel he/she is or is not active as a freelancer. In case he/she is not a freelancer, then the contract will continue to be **tripartite**, i.e. E.L.K.E. will also contract, the pharmaceutical company will pay the fee thereof to E.L.K.E. and E.L.K.E. will proceed with the relevant clearing to the university professor for his/her services.

In addition, if, although the physician is also active as a freelancer, the pharmaceutical company wishes to utilize the services of the University as well, i.e. it anticipates the university laboratory together with the services of the physician, then the pharmaceutical company will again conclude a tripartite contract, i.e. the one in which E.L.K.E. has also entered into, and will pay to E.L.K.E. and E.L.K.E. will pay the physician's fee against the production of the invoice issued by the physician to E.L.K.E. (this time).

Subsequently to the above, as regards the contract concluded with the university physicians who have

not started-up a freelancing profession, no changes need to be effected in the usual contractual text, i.e. the pharmaceutical company, E.L.K.E. and the physicians will conclude the contract. For the university physicians who have started-up a freelancing profession, the contractual commitment of E.L.K.E. is not deemed necessary, thus the contract can be amended from tripartite to bipartite, in accordance with the provisions of the law.

To avoid any confusion on the matter, there are university professors/ lecturers who have not started-up a freelancing profession but are entitled, in accordance with the provisions of the **Code of Books and Records**, on a fully **circumstantial basis** to render their services at private level, provided that they do not receive more than €5,000 yearly.

In case they have already started-up a freelancing profession, neither such limit apply nor the ceiling of 100% of the wages for the regular office (which derives from a constitutional provision).

SFEE examines the possibility to introduce the said distinction as an express clause in articles 16.6.1., 18.5., 18.6 and 25.2.(g) of the Code of Conduct, where reference is made to E.L.K.E..

Yours sincerely
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