Employment Law Briefing: Special Edition

Extension of Application of the Digital Work Card Mechanism

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A. Introduction

1. By way of Ministerial Decision 16973/2025 of the Minister of Labor and Social Affairs (the **Ministerial Decision**) and the new interpretative Circular 26606/2025, the Digital Work Card is now applicable to the wholesale, energy and financial services sectors, as well as to administrative and support activities.

2. In accordance with the Ministerial Decision, companies whose main activity with reference to the Classification of Economic Activities (**KAD**) constitutes one of the following are required to join the Digital Work Card Mechanism from 26 June 2025:

a. the supply of electricity, natural gas, steam and air conditioning;
b. the wholesale and retail trade;
c. repair of motor vehicles and motorcycles;
d. certain financial and insurance activities; and
e. administrative and support activities.

3. From 3 November 2025, companies whose main activity with reference to KAD falls within the sectors outlined in 2. above are subject to administrative penalties for failing to implement the Digital Work Card Mechanism, as defined in Ministerial Decision 80016/2022 (B'4629).

B. Marking of Digital Work Card

1. The obligation to mark Digital Work Cards is limited to the recording of the time during which employees are present on the premises of their employers.
2. Where work is started or completed off-site, the total daily working time is calculated based on the employee's declared working hours in the Digital Organization of Working Time System (ERGANI).
3. Digital Work Cards must be marked to show the actual start and end of work at the premises of the company.

C. Special Marking Cases

1. The use of digital cards during flexible attendance (from 0 to 120 minutes maximum) and during the preparation time for work, is specifically regulated.
2. Specific cases of remote work employees, managerial employees and contractors are also specifically regulated.
3. Guidelines are provided for employees with no fixed place of work and those moving between branches of the same company, employees of corporate groups and leased employees.

D. Refusal or Failure to Mark

1. In order to prevent employees from refusing or systematically and deliberately failing to mark their Digital Work Cards, employers may:
   a. either include the obligation in the employees' contract; or
   b. include a provision regarding the obligation of employees to comply with working hours within the framework of the company's disciplinary law if they have established Internal Work Regulations.
2. Employees are responsible for marking their Digital Work Card as part of their obligation to perform their work diligently.

E. Special Marking Cases in the Wholesale, Energy and Financial Services Sectors and in Administrative and Support Activities

1. As a rule, employees in the wholesale, energy and financial services sectors, as well as in administrative and support activities, are required to mark their Digital Work Card when they consistently perform their work on the premises of their employer.
2. Employees in the above sectors of economic activity who, either because of their specialisation or because of the nature of their work, which may require frequent travel outside the company's premises are not required to mark the Digital Work Card on days when they are working outside their employers' premises and are travelling frequently.

F. General Exceptions from the Digital Work Card

1. An exemption to the application of the Digital Work Card Mechanism applies to the entire business when:
   a. the main KAD of the undertaking in TAXIS does not belong to the sectors that have been included in the Digital Work Card Mechanism;
   b. the company is included in the Digital Work Card Mechanism based on the main employer's KAD in TAXIS, but this KAD does not generate economic activity, as evidenced by the E3 form for the last tax year, and the secondary KAD, which is the dominant economic business activity, is not included in the Digital Work Card Mechanism.
2. Companies operating in the petroleum, mining and shipbuilding sectors, shipyards, land workers, fishermen, construction workers and lawyers who are paid a fixed salary are not included in the Digital Work Card Mechanism.



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