Greece's Article 5C 'Brain Gain' Tax Incentive Amid a Historic Reversal of Brain Drain

City Innovation Library · Good practice · Greece

Quality score: 43/100

Evidence strength: Descriptive / self-reported

Summary

Since 2020, Greece has given relocating professionals a 50% income-tax exemption for 7 years (Article 5C); 2023–24 OECD data show 98,000 returned vs 69,000 who left, the first net return since 2009 — though OECD credits broader policy, not this incentive alone.

Key dimensions

Dimension	Score
Innovation	1/3
Inclusiveness / equity	1/3
Multi-stakeholder collaboration	1/3
Evidence of impact / measured results	1/3
Transferability / demonstrated replication	1/3
Scalability	2/3
Sustainability / continuity	2/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-08-05

Independent Authority for Public Revenue (AADE), Hellenic Ministry of Finance — accessed 2026-08-05

AADE — Tax Incentives to Attract New Tax Residents — accessed 2026-08-05

Orthodox Times — More Greeks abroad are returning to Greece, OECD study finds — accessed 2026-08-05

EY Greece — Tax incentives for the transfer of tax residence of individuals to Greece (L.4758/2020) — accessed 2026-08-05

Cite this — Evidoria. *Greece's Article 5C 'Brain Gain' Tax Incentive Amid a Historic Reversal of Brain Drain*. Persistent ID: 597fe4b5-c928-4dcf-a3a9-2b092c930cd6.