

Publication

COVID-19: LATEST NEWS FOR COMPANIES

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All detailed information is available on the official governement website

EXTENSION OF THE LEAVE FOR FAMILY REASONS

Following the publication in the Memorial of the <u>law of 2 April 2021</u> on the extension of applicability of the articles 4 to 7 of <u>the law of 22 January 2021</u> until 17 July 2021, you'll find <u>HERE</u> the new application form for the leave for family reasons.

CLOSURE OF SCHOOLS ABROAD AND LEAVE FOR FAMILY REASONS IN LUXEMBOURG

FEDIL would like to remind its members that the cross-border workers concerned may take advantage in such a situation of the leave for family reasons by transmitting the fulfilled form available on the website of the National Health Fund (CNS) to their employer, even if a closure of schools and/or reception facilities for children was not decided in Luxembourg.

This hypothesis is explicitly provided for by article L. 234-51. of the Labour Code, which stipulates that in the event of the quarantine of a child under the age of thirteen and the isolation, eviction, removal, separation or keeping at home of a child under the age of thirteen, for imperative reasons of public health, decided or recommended by the competent national or foreign

authority, with a view to limiting the spread of an epidemic, the employee may take advantage of the leave for family reasons.

The <u>bill of law no. 7794</u> on the extension of applicability of the articles 4 to 7 of the law of 22 January 2021 until 17 July 2021 was passed today in the Chamber of deputies and will be published in the memorial shortly afterwards.

We will inform you of its entry into force via our newsletter.

EXTENSION OF THE AGREEMENT BETWEEN LUXEMBOURG AND BELGIUM ON TELEWORK FOR CROSS-BORDER COMMUTERS UNTIL 30 JUNE 2021

Luxembourg and Belgium agreed to extend until 30 June 2021, the amicable agreement of 19 May 2020 concerning the situation of cross-border workers in the context of the fight against the spread of COVID-19.

The amicable agreement, which will now be applicable until 30 June 2021, provides that working days during which employment was carried out at home as a result of the measures taken to combat the spread of COVID-19 may be considered as having been worked in Luxembourg.

Pierre Gramegna, Minister of Finance, comments: "I welcome the extension of the agreement between our two countries on teleworking for border workers in the current context marked by the pandemic. The agreement remains an essential tool in our fight against the pandemic, and its extension will guarantee maximum legal security for tens of thousands of Belgian cross-border commuters and their employers. Once again, I would like to thank our Belgian partners for the very good cooperation".

Press release by the Ministry of Finance

NEW TERMS AND CONDITIONS FOR THE APPLICATION OF THE SHORT-TIME WORKING SCHEME AS OF MAY 1, 2021

Conditions of access by the accelerated way for partial unemployment until June 30, 2021.

Conditions of access from January 1 to April 30, 2021

1. Industrial companies will continue to benefit from the short-time working scheme due to economic problems in order to be able to react to disruptions on international markets (e.g. supply problems). By applying

- the short-time working scheme due to economic problems, industrial businesses undertake not to make people redundant for economic reasons:
- 2. Businesses in vulnerable sectors such as horeca, tourism and events benefit from an accelerated access to short-time work due to structural economic problems, with no limit on the number of employees concerned. Where there is a proven need, these businesses will be able to resort to redundancies for economic reasons up to a maximum limit of 25% of their staff (in relation to the total workforce as at 30 June 2020) until 30 April. It has been agreed between the social partners that, in the event of an improvement of the situation, businesses that have made redundancies will, in the event of subsequent recruitment of staff, have to re-employ their former employees who have been made redundant as a matter of priority. It should be noted that the common law provisions of the Labour Code concerning collective redundancies remain fully applicable;
- 3. Businesses impacted by the health crisis other than industrial businesses or businesses in vulnerable sectors may resort to short-time working due to structural economic problems using the accelerated procedure, provided that they do not make redundancies. In this case, the number of inactive (lost) working hours may not exceed 15 % of the total number of monthly working hours of the business. The standard number of working hours may not exceed 40 hours per week and per salaried worker
- 4. Finally, applications from businesses in vulnerable sectors making more than 25% of their workforce redundant, industrial businesses, as well as businesses in other sectors affected by the crisis which should nevertheless also make redundancies or which should exceed the percentage set out in point 3, may only do so on condition that these companies provide a recovery plan for small businesses with fewer than fifteen employees, respectively in the form of a job maintenance plan in accordance with the provisions of Articles L. 513-1 et seq. of the French Labor Code for businesses with more than fifteen employees. Given that there is a risk that, on the basis of the negative trend in infections, more incisive government decisions could be taken with immediate repercussions on certain sectors or businesses, the members of the Economic Conditions Committee have issued a favorable opinion with a view to the submission to the Chamber of Deputies by the Minister of Labor, Employment and Social and Solidarity Economy of a bill aimed at lifting the deadline for the submission of applications for partial unemployment in cases of force majeure. For the period after April 30, 2021, the following procedures have been adopted in a context of gradual phasing out of short-time working, while specifying that in the event of a worsening of the health situation, these procedures may be adapted accordingly at any time.

Access conditions from May 1 to June 30, 2021

- Industrial businesses will continue to benefit from the short-time working scheme in order to be able to react to disruptions in international markets. By applying the short-time working scheme, industrial businesses undertake not to make people redundant for economic reasons.
- 2. Businesses in the vulnerable horeca, tourism and events sectors will be able to benefit from accelerated access to partial unemployment from structural sources up to a maximum limit of 50% of the company's total normal monthly working hours, as long as they do not make redundancies for reasons not inherent to the person. Normal working hours may not exceed 40 hours per week per employee.

- 3. Businesses affected by the health crisis, other than industrial businesses and those in vulnerable sectors, will also be able to resort to partial unemployment from structural sources through the fast-track process, provided they do not lay off workers.

 In this case, however, the number of working hours lost may not exceed.
 - In this case, however, the number of working hours lost may not exceed 10% of the company's total normal monthly working hours. Normal working hours may not exceed 40 hours per week per employee.
- 4. Finally, businesses in vulnerable sectors, industrial businesses, as well as businesses in other sectors affected by the crisis which should nevertheless proceed with redundancies or which should exceed the percentage set in point 3 can only do so on condition that these businesses provide a recovery plan for small businesses with fewer than fifteen employees, respectively in the form of a job maintenance plan in accordance with the provisions of Articles L. 513-1 et seq. of the French Labor Code for businesses with more than fifteen employees.

Source of the official government press release available HERE.

SUSPENSION OF CLASSES AND ACTIVITIES IN THE EDUCATIONAL AND SCHOOL SECTOR FROM 8 TO 21 FEBRUARY 2021

Faced with the increasing rate of positivity and new variants of the coronavirus, the Minister of Education, Children and Youth, Claude Meisch, announced as a precautionary measure the closure of the doors of schools and educational structures for children from 8 February and at least until 21 February, the end of the Carnival school holiday.

Exceptions are the high-school graduates, where physical attendance is maintained.

We would like to inform you that parents of children aged 13 and under of the Luxembourgish school system may apply for leave for familial reasons if required. **HERE** you'll find again the form available on the website of the CNS.

HERE you'll find the official communiqué of the Ministry of Education, Children and Youth.

MESSAGE IN RELATION TO THE NEW HEALTH MEASURES FOR AIR TRAVEL TO THE GRAND DUCHY OF LUXEMBOURG

Although air travel is **still possible**, given the evolution of the Covid-19 at the international level and the circulation of mutated strains of the SARS-CoV-2 virus whose transmissibility appears to be higher, and which therefore exposes the population to an increased risk of infection, we would like to inform you of

the new health measures applicable from 29 January 2021 and until 28 February 2021 inclusive concerning air travel to the Grand Duchy of Luxembourg.

Fore more information, please click **HERE**.

TRAVELLING ABROAD AS A BELGIAN

We would like to point out that during the period from 27 January to 1 March 2021, Belgian residents will only be able to travel abroad for essential reasons. A declaration of honour published by the Belgian authorities will have to be completed and signed by each Belgian resident wishing to travel abroad. The Belgian residents concerned must carry a digital or paper form with them permanently.

This sworn statement must be attached to each border crossing during the specified period.

In the case of regular and repeated trips abroad, the form only needs to be completed once. This applies to journeys to work by cross-border workers.

What are these essential reasons?

- · Compelling family reasons
- Humanitarian reasons
- Study purposes
- Travel related to the daily life of cross-borders workers
- Professional reasons when performing work-related activities
- Other urgent reasons, e.g. caring for an animal, relocate

For more information, click HERE.

EXTENSION OF THE DEADLINE FOR SUBMITTING APPLICATIONS FOR SHORTTIME WORKING FOR THE MONTH OF FEBRUARY 2021

At the meeting of the *Comité de conjoncture* of 26 January 2021, the Minister of Labour, Employment and the Social and Solidarity Economy and the Minister of the Economy, in agreement with the *Comité de conjoncture*, agreed that **companies forced to keep their doors closed because of an administrative decision** may, exceptionally, benefit from an extension of the deadline for submitting a request for short-time working for the month of February 2021.

To this end, the companies concerned, which have not yet submitted an application for short-time working for the month of February, may, up to and including 1 February 2021, submit an application for the above-mentioned period using the specific "partial lockdown short-time working" form available on the MyGuichet.lu platform and may benefit from short-time working at a rate of 100% of the total number of hours unemployed during the period of closure.

The companies concerned by the said measure which have already submitted an application for short-time working granted for the month of February will not have to submit a new application. They will automatically be entitled to short-time working at the rate of 100% of the total number of hours unemployed during the closure period for legal reasons.

As a result of this extension, the period for submitting applications for short-time working for the month of March is set from 2 February to 12 February 2021 inclusive and the form for the application for the month of March will only be available on the MyGuichet.lu platform from 2 February 2021.

MANDATORY PCR TEST TO GO TO FRANCE

We would like to inform you that from 24 January on, a negative COVID-19 test carried out 72 hours before departure will be necessary for most European travellers wishing to enter France, this also applies to business trips. A person residing in a country other than France must therefore provide a negative COVID-19 test in the event of a control in France. French border workers and land transport are nevertheless exempt from this obligation.

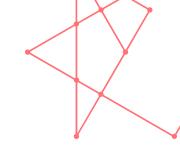
We draw your attention to the fact that the Chamber of Commerce continues to provide companies with codes for PCR tests for all business trips abroad (covid19@houseofentrepreneurship.lu).

EXTENSION OF THE AGREEMENT ON SOCIAL SECURITY AFFILIATION OF CROSS-BORDER WORKERS REGARDING TELEWORK UNTIL JUNE 30, 2021

Luxembourg and its three neighboring countries, Germany, France and Belgium, have agreed to maintain until June 30, 2021, the derogation not to take into account teleworking days related to the COVID 19 crisis when determining the social security rules applicable to cross-border workers. This agreement is important to avoid a change of affiliation in case the 25% threshold foreseen in the European legislation is exceeded for the workers concerned.

In concrete terms, this means that a cross-border worker who performs his

work from his place of residence will continue to be affiliated to the Luxembourg social security system until the end of June 2021. The complete official press release of the Ministry of Social Security can be found here.



EXTENSION OF THE TELEWORK AGREEMENT WITH BELGIUM UNTIL 31 MARCH 2021

Read the government press release here.

EXTENSION OF THE TELEWORK AGREEMENT WITH FRANCE UNTIL 31 MARCH 2021

Read the government press release here.

EXTENSION OF THE TELEWORK AGREEMENT WITH FRANCE UNTIL 31 DECEMBER 2020

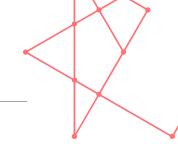
On 24 August 2020, the French Ministry of Finance received official confirmation from the French Ministry of Finance that the bilateral tax agreement concerning telework in the context of the fight against the spread of COVID-19 will remain in force until December 31, 2020.

The agreement stipulates that the working days during which employment was carried out at home due to the measures taken to combat the COVID-19 pandemic are not taken into account in the calculation of the 29 days during which the remuneration of cross-border commuters remains taxable in Luxembourg.

The Minister of Finance, Pierre Gramegna, is pleased: "This new extension of the agreement is part of the continuation of the coordinated measures between our two countries in the fight against the COVID-19 pandemic. It takes into account both health imperatives, which this situation requires, and the legitimate flexibility towards employees and employers in our two countries. That is why I can only welcome once again the good understanding between France and Luxembourg. I would like to thank the government and particularly the Minister of Economy, Finance and Recovery, Bruno Le Maire, for the excellent collaboration".

The Minister of Finance added: "This ensures that Belgian, French and German cross-border commuters and their employers have the necessary predictability in the months to come. I would like to point out that the agreement with Germany is tacitly extended every month until one of our two states renounces the agreement".

Press release by the Ministry of Finance



EXTENSION OF THE AGREEMENT ON THE SOCIAL SECURITY AFFILIATION OF FRONTIER WORKERS CONCERNING TELEWORK UNTIL 31 DECEMBER 2020

Following the agreement in July 2020 with Belgium, Germany and France to maintain the exceptional provision not to take into account teleworking days linked to the COVID-19 crisis when determining the social security legislation applicable to frontier workers, Luxembourg and its three neighbouring countries agreed to extend this derogation until 31 December 2020.

In concrete terms, this means that a frontier worker who carries out his work from his home continues to be affiliated to the Luxembourg social security system until the end of 2020.

Indeed, working from the home of frontier workers may have consequences on their social security affiliation under the provisions of European legislation on the coordination of Member States' social security systems. Romain Schneider, Minister for Social Security, had therefore contacted his Belgian, German and French counterparts from the start of the crisis to reach an agreement to avoid a change of affiliation if the 25% threshold provided for in European legislation for the workers and employers concerned is exceeded.

Press release by the Ministry of Social Security

EXTENSION OF THE TELEWORK AGREEMENT WITH BELGIUM UNTIL 31 DECEMBER 2020

On 24 August 2020, the Ministry of Finance received official confirmation from the Belgian Ministry of Finance that the bilateral tax agreement of 19 May 2020 concerning telework in the context of the fight against the spread of VIDOC-19 will remain in force until 31 December 2020.

The agreement stipulates that the activity carried out at home due to the measures taken to combat the COVID-19 pandemic is considered to be carried out in Luxembourg, and that the related remuneration therefore remains taxable in Luxembourg.

The Minister of Finance, Pierre Gramegna, is pleased: "The agreement on telework for border workers with our Belgian neighbours was very important in the fight against the spread of COVID-19. In recent months, it has made it possible to guarantee the necessary flexibility for Luxembourg employers and the 50,000 or so Belgian border workers. I am therefore delighted to be able to announce that the negotiations with our Belgian partners have borne fruit and that we have agreed that the agreement will remain in force until 31 December 2020. »

As a reminder, the application of the amicable agreement with Germany is automatically extended by one month if none of the Contracting States renounces the agreement at least one week before the end of the deadline. The agreement is therefore valid until further notice.

Press release by the Ministry of Finance

« TRAVELLING ABROAD FOR BUSINESS » APPLICATION FOR EMPLOYEES WHO HAVE TO TRAVEL ABROAD AND FOR EMPLOYEES OF CLAIMANTS RETURNING TO THEIR COUNTRY OF RESIDENCE

In view of the recent evolution of COVID-19 infections in Luxembourg, some countries require either a 14-day quarantine or a negative test for any person coming from Luxembourg.

Companies whose employees have to travel professionally to one of these countries can apply for a voucher to carry out a free test https://www.houseofentrepreneurship.lu/de/nachrichten/detail/deplacement-professionnel-vers-letranger/.

The same applies to employees of service providers (installation, repair, maintenance) coming from abroad and present on Luxembourg territory beyond the tolerance thresholds provided for in their country of residence, who are thus obliged to have a negative test to avoid quarantine.

The following information must be provided as part of the application:

- their name,
- their social security number,
- an email address,
- the date and location of the trip,
- proof of the necessity of the trip (e.g. ticket or hotel reservations, proof of business travel by the employer, etc.).

Once the application has been accepted, the applicant will receive a unique code by email which he or she can use to make an appointment at one of the collection centres.

SCREENING OF A PORTION OF EMPLOYEES IN THE CONSTRUCTION AND CLEANING SECTOR

UPON RETURN FROM THE SUMMER HOLIDAYS

This is the issue that has been shaking businesses since the resurgence of corona infections. How to manage the return of holidays from coronavirus risk areas? As part of Luxembourg's testing strategy, the end of the collective holiday and the concomitant resumption of activities in certain sectors (construction and cleaning sector) have been identified by the Health Directorate as a key moment to detect and control the spread of the virus in the population.

The Health Directorate, professional federations and professional chambers are working together to implement this testing strategy.

In line with the strategy pursued since the introduction of large-scale screening, it is not envisaged to test every employee returning from holidays, but to test a certain percentage of people in order to identify infections present within a company and the sector.

From a practical organisational point of view, each company will receive for the week of 17 August a first set of vouchers with codes that correspond to a certain percentage of the company's staff. Companies will receive a second set of codes for the week of August 24. The codes will be valid for two weeks. Testing can be done at all large-scale screening centres. The results of the first two weeks of testing will be used to assess whether additional codes need to be sent to the companies.

The employer, who is familiar with the organisational structures and work processes within his company, chooses the employees who are invited to be tested on the basis of social interactions between employees. For example, if several employees work in a team, several team members can be tested in the first week, while other team members are tested in the second week. This approach ensures continuous monitoring of each team over several weeks. This is a real advantage compared to testing all employees in the same company on the same day.

These vouchers represent personal invitations to be used by the company's staff, as well as for the temporary workers integrated in the different teams.

Practical approach at company level in the sectors concerned

Knowing that not all employees will be able to be tested, companies are invited to identify as soon as possible, and ideally before the start of the collective leave, those employees they believe are particularly exposed to a risk of contagion. In particular, they may give preference to employees who are in regular contact with colleagues or customers over employees who are rather isolated or even teleworking.

As the tests are voluntary, the employer can neither force his employee to take such a test nor be aware of the test result. In case of a positive test, the employee will be isolated anyway and the company will receive a certificate of incapacity for work for the period of isolation.

It is therefore important that companies inform the employees concerned that they want to test them as a matter of priority and try to obtain their agreement to undergo the test so that tests reserved for the construction or cleaning sectors do not lapse.

The principle behind test registration is that the registration is made by the employee concerned. However, in order to ensure that registration can be done

online and that the test does not disrupt the organisation of the company as much as possible, it is proposed that companies carry out test registrations on behalf of their employees with the agreement of the latter.

Nevertheless, regardless of the screening, employees are always invited to scrupulously respect the barrier gestures put in place by companies, the main effective barrier gestures against the contagion of the coronavirus being:

- the respect of physical distances;
- the wearing of a mask or other device covering the nose and mouth;
- · regular hand washing;
- the use of a single-use handkerchief;
- coughing or sneezing into one's elbow.

For further information, please contact the secretariat of your federation.

REMINDER: APPLICATIONS FOR SHORT-TIME WORKING FOR THE MONTH OF AUGUST MUST BE SUBMITTED BY 12 JULY AT THE LATEST

The new terms and conditions for granting short-time working to companies affected by the COVID-19 crisis came into force in July and are valid until December 31, 2020. The deadlines for submitting applications for short-time working have also been adapted. Applications must be made in advance, each month, between the 1st and the 12th day of the month preceding the month covered by the application. Thus, for the month of August 2020, applications must be submitted via MyGuichet.lu between 1 and 12 July 2020 inclusive and so on for the following months.

The procedures for applying for short-time working are detailed on Guichet.lu with a Frequently Asked Questions (FAQ) section dedicated to it. A hotline accessible under the telephone number 8002-9191 operates every working day between 8 a.m. and 5 p.m. to answer questions relating to applications for short-time working linked to the economic recovery.

Press release by the Ministry of the Economy

• Extension of the agreement on the social security affiliation of frontier workers concerning telework until 31 August 2020 with Germany

Social Security Minister Romain Schneider and his German counterpart, Federal Minister of Labour and Social Affairs Hubertus Heil, have extended the agreement on the social security affiliation conditions for frontier workers with regard to teleworking until 31 August 2020.

Working from the home of frontier workers may affect their social security affiliation under the provisions of European legislation on the coordination of the social security systems of the Member States. Romain Schneider therefore contacted his Belgian, German and French counterparts at the beginning of the crisis to find an agreement to avoid a change of affiliation if a certain threshold (European rule of 25%) is exceeded for the workers and employers concerned.

As a result of these contacts, it had been decided that, in view of the current exceptional situation, telework days related to the COVID-19 crisis would not be taken into account for the determination of the social security legislation applicable to the workers concerned and would therefore have no influence on their social security affiliation.

Social Security Minister Romain Schneider commented: "I would like to thank Germany for their openness and flexibility in this matter. Telework is an important tool in the fight against the spread of COVID-19, and companies and employers must therefore be able to continue to use it without undesirable consequences".

Press release from the Ministry of Social Security

• Applications for short-time work

Applications for short-time working for the **month of July** may be submitted **from 20 to 26 June inclusive**.

From August until the end of the year 2020, applications for short-time working must be sent at the latest on the 12th day of the month preceding the requested period of short-time working (e.g. before 12 September for the application for short-time working relating to the month of October).

Entries outside these dates are not possible and under no circumstances can short-time working be granted retroactively.

• Work incapacity

FEDIL would like to inform you that the National Health Fund (CNS) will no longer automatically cover the days of employees' work incapacityas of 1 July 2020, given that the <u>Grand-Ducal Regulation of 3 April 2020</u> derogating from the provisions of articles 11, paragraph 2, 12, paragraph 3, 14, paragraph 2 and 428, paragraph 4 of the Social Security Code and L. 121-6. paragraph 3 of the Labour Code adopted in view of the state of crisis in Luxembourg was limited to providing for direct coverage of all days of incapacity for work up to the end of the calendar month in which the state of crisis ends. Thus, the normal scheme for the coverage of incapacity for work will be applicable again as from next month.

• Extension of the agreement between Luxembourg and Belgium on telework for cross-border commuters until 31 August 2020

Luxembourg and Belgium agreed to extend until 31 August 2020, the amicable agreement of 19 May 2020 concerning the situation of cross-border workers in the context of the fight against the spread of COVID-19.

The amicable agreement, which will now be applicable until 31 August 2020, provides that working days during which employment was carried out at home as a result of the measures taken to combat the spread of COVID-19 may be considered as having been worked in Luxembourg.

Pierre Gramegna, Minister of Finance, comments: "This extension of the

telework agreement with Belgium is excellent news for the country and is very useful for our companies and employees. It will provide the necessary flexibility for Belgian frontier workers, and will guarantee legal certainty for companies to organise a way out of the crisis situation under the best conditions. Once again, I would like to thank our Belgian partners for the very good cooperation over the past months".

Press release by the Ministry of Finance

Agreement between Luxembourg and France on telework for crossborder commuters in force until 31 August 2020

Luxembourg and France have agreed that the tax agreement on telework in the context of combating the spread of COVID-19 will remain in force until 31 August 2020. More info here.

• Short-time work

On 20 May 2020, Deputy Prime Minister Dan Kersch, Deputy Prime Minister François Bausch and Finance Minister Pierre Gramegna presented a support package aimed at paving the way for a new start for the Luxembourg economy following the COVID-19 health crisis.

In this context, they announced that, for the most affected sectors, the recourse to short-time work for cases of force majeure Covid-19 will be replaced from July 2020 by a simplified structural partial unemployment scheme. Companies affected by the pandemic crisis will thus continue to have access to short-time working on condition that they present a recovery plan, or even a job maintenance plan. Redundancies in the structural short-time working system are allowed, but to be avoided as far as possible. It should be noted that companies will be able to take advantage of a simplified or even ultrasimplified digitised procedure (more detailed information will follow as soon as it is available).

This announcement is part of the government's desire to return to normal. In this context, it is recalled that only companies that have not been allowed to restart their activities since 11 May 2020 will still obtain advances. The other companies will only be reimbursed for short-time working once they have completed their accounts, which will have to be drawn up via MyGuichet.

As a result:

- the applications for short-time working to be submitted by 31 May 2020 at the latest for the whole month of June will be processed on the basis of the "short-time working for cases of force majeure Covid-19" scheme;
- companies which were eligible in the past for partial unemployment for economic reasons will also be able to submit their application on this basis;
- other companies affected by the pandemic crisis will have access to simplified structural short-time working.

At its meeting on 28 May 2020, the Economic Committee, at its meeting on 28 May 2020, favourably advised the applications for Covid-19 short-time working already submitted for the month of June by companies which were not unable to work from 11 May 2020 on the basis of a government decision. These

companies will be informed by email of the acceptance of their request with an indication of a file number during the day of 29 May 2020.

A new meeting of the Economic Committee is scheduled for Thursday 4 June 2020 where the applications submitted, at the latest by 31 May 2020, will be processed and it is expected that the companies concerned will receive information by e-mail during the afternoon of 4 June 2020.

Companies, which have not been allowed to restart their activities since 11 May 2020, will not receive an e-mail, but the advance payment they have requested.

ADEM has informed that, at present, only the statement for the month of March (deadline: 30 June 2020) can be introduced following the e-mail sent by ADEM to the companies having received an advance for the month of March. The possibility of drawing up the statements for the following months will be communicated to the companies by ADEM as and when it becomes available.

• Covid-19 pandemic-related family leave covering the period from 25 May 2020 to 15 July 2020

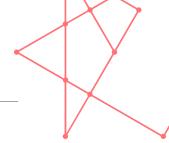
As part of the measures taken by the Government to combat the spread of Covid-19, a specific procedure has been put in place enabling parents who have to take care of their child(ren) under the age of 4, or aged between 4 and 13 and who have not been able to be accommodated in a facility, to benefit from family leave. To this end, a new form for leave for family reasons is available and applicable from 25 May 2020. Please consult the details of the communication on guichet.lu as well as the Grand-Ducal regulation of 20 May 2020 derogating from the provisions of articles L.234-51 and L.234-53 of the Labour Code.

 Signing of an amicable agreement between the authorities of Luxembourg and Belgium specifying the tax treatment of frontier workers in the context of the Covid-19 crisis

On 19 May 2020, the competent authorities of Luxembourg and Belgium proceeded to sign a mutual agreement on the basis of Article 25, § 3 of the Convention between Luxembourg and Belgium for the avoidance of double taxation and the settlement of certain other matters with regard to taxes on income and on wealth, and the Final Protocol thereto, signed on 19.09.1970, as amended by the Addenda of 11.12.2002 and 16.07.2009 in order to take into account the situation related to the Covid-19 crisis. Please consult the detailed information here.

 Suspension of the time limits provided for in the procedure for terminating the apprenticeship contract

The Grand-Ducal Regulation of 20 May 2020 suspending the time limits provided for in the procedure for terminating the apprenticeship contract provides for the suspension of the eight-day time limits provided for in the procedure for terminating the apprenticeship contract.



Short-time work

- Applications for short-time working in April must be submitted by 15
 May at the latest, failing which, they will be time-barred.
- Applications for partial unemployment for the month of May must be submitted by 31 May at the latest, failing which, they will be timebarred.
- Applications for partial unemployment for the month of June must be submitted by 31 May at the latest, failing which they will be time-barred.
- The Government wants to return to the "normal" system of short-time working. As a result, companies in category 2 (i.e. those not subject to a prohibition on opening) will no longer receive an advance but will have to draw up a statement for reimbursement. Firms which are no longer obliged to close from 11 May fall into category 2.
- Companies that remain closed in accordance with the provisions of the <u>Grand-Ducal Regulation of 6 May 2020</u> will continue to receive advances until the opening ban is lifted.
- The companies will receive an access code by personalised e-mail enabling them to fill in the form for the March settlement. The form for the April settlement will be sent at a later date.

Covid-19 pandemic-related family leave covering the period from 25 May 2020 to 15 July 2020

As part of the measures taken by the Government to combat the spread of Covid-19, a specific procedure has been put in place enabling parents who have to take care of their child(ren) under the age of 4, or aged between 4 and 13 and who have not been able to be accommodated in a facility, to benefit from family leave. To this end, a new form for leave for family reasons is available and applicable from 25 May 2020. Please consult the details of the communication on guichet.lu as well as the Grand-Ducal regulation of 20 May 2020 derogating from the provisions of articles L.234-51 and L.234-53 of the Labour Code.

Signing of an amicable agreement between the authorities of Luxembourg and Belgium specifying the tax treatment of frontier workers in the context of the Covid-19 crisis

On 19 May 2020, the competent authorities of Luxembourg and Belgium proceeded to sign a mutual agreement on the basis of Article 25, § 3 of the Convention between Luxembourg and Belgium for the avoidance of double taxation and the settlement of certain other matters with regard to taxes on income and on wealth, and the Final Protocol thereto, signed on 19.09.1970, as amended by the Addenda of 11.12.2002 and 16.07.2009 in order to take into account the situation related to the Covid-19 crisis. Please consult the detailed information here.

Suspension of the time limits provided for in the procedure for terminating the apprenticeship contract

The Grand-Ducal Regulation of 20 May 2020 suspending the time limits provided for in the procedure for terminating the apprenticeship contract provides for the suspension of the eight-day time limits provided for in the procedure for terminating the apprenticeship contract.

More info HERE and HERE.



- Consolidated text as of 11 May 2020 of the Grand-Ducal Regulation of 18
 March 2020 introducing a series of measures in the context of the fight
 against COVID-19.
- Grand-Ducal Regulation of 11 May 2020 amending the Grand-Ducal Regulation of 8 April 2020 derogating from Article L.551-2 of the Labour Code

This Grand-Ducal Regulation extends the derogation from Article L. 551-2 of the Labour Code in favour of certain activities following the changes made to the amended Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the context of the fight against COVID-19.

 Grand-Ducal Regulation of 11 May 2020 amending the Grand-Ducal Regulation of 1 April 2020 derogating from Article L.585-6 of the Labour Code

This Grand-Ducal Regulation extends the suspension of the application of point 5 of Article L.585-6 of the Labour Code in favour of certain activities following the changes made to the amended Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the context of the fight against COVID-19.

 Grand-Ducal Regulation of 11 May 2020 amending the Grand-Ducal Regulation of 27 March 2020 derogating from Article L.122-1 of the Labour Code

This Grand-Ducal Regulation extends the possibility for a student to work up to 40 hours per week over a period of one month or 4 weeks in favour of certain activities as a result of the changes made to the amended Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the context of the fight against COVID-19.

 Grand-Ducal Regulation of 11 May 2020 amending the Grand-Ducal Regulation of 27 March 2020 introducing an exemption to Article L. 211-12 of the Labour Code

This Grand-Ducal Regulation extends the possibility of working up to 12 hours a day and 60 hours a week for certain activities following the changes made to the amended Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the context of the fight against COVID-19.

• Grand-Ducal Regulation of 6 May 2020 amending the Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the fight against COVID-19

This Grand-Ducal Regulation makes a series of changes to the text in force by providing for new measures for gradual exit from the state of containment,

subject to strict compliance with health conditions, from 11 May.

 Grand-Ducal Regulation of 6 May 2020 on the introduction of a new certified emergency allowance for self-employed workers in the context of the Covid-19 pandemic

The Luxembourg Government has decided to strengthen the support mechanism for self-employed persons affected by the financial consequences of the COVID-19 pandemic. On 6 May 2020, the Council of Government thus approved, on the proposal of the Minister for Small and Medium-Sized Enterprises, Lex Delles, a <u>Grand-Ducal regulation</u> aimed at setting up a new, one-off, non-refundable financial aid scheme in their favour. The amount of the new aid varies according to the contributory income bracket in which the person falls, these amounts being set at 3,000, 3,500 and 4,000 euros.

• The establishment of a guarantee scheme for the Luxembourg economy in the context of the Covid-19 pandemic

The State shall set up a guarantee scheme for loans granted by credit institutions, between 18 March 2020 and 31 December 2020, in favour of companies that find themselves in temporary financial difficulty following the Covid-19 pandemic, under the conditions defined by this Act.

• The Grand-Ducal Regulation introducing a series of measures on safety and health at work as part of the fight against VIDOC-19.

This Grand-Ducal Regulation provides for the introduction of a series of specific obligations to be applied by employers and employees for the duration of the state of crisis in order to take account of the exceptional circumstances linked to the COVID-19 epidemic and to ensure the protection of the safety and health of employees in the face of this COVID-19 epidemic.

 The grand-ducal regulation amending the amended grand-ducal regulation of 18 March 2020 introducing a series of measures in the context of the fight against COVID-19.

This Grand-Ducal Regulation proposes to make a series of changes to the text in force, motivated by the fact that the evolution of the situation allows a gradual exit from the state of containment. Thus, from 20 April 2020, construction, renovation, transformation, maintenance and revision sites, DIY and gardening businesses, as well as the activities of gardeners, landscapers and businesses selling mainly seasonal products for planting will be reopened. In addition, civil weddings and funerals will be allowed, but limited to a maximum number of twenty people. In order to limit the risk that this opening will have an impact on the resurgence of VIDOC-19, the wearing of the mask, which is recommended for all outdoor travel, will become mandatory in a series of hypotheses outside the home of the person concerned. This draft Grand-Ducal Regulation also proposes to extend the temporary restriction on the entry of third-country nationals into the territory of the Grand Duchy until 15 May 2020 and to extend the scope of the exemptions and derogations provided for.

The grand-ducal regulation amending the grand-ducal regulation of 8
 April 2020 derogating from Article L.121-6 of the Labour Code.

The purpose of this Grand-Ducal Regulation is to specify that while the 26-week protection period provided for in paragraph 3 of Article L. 121-6 of the Labour Code is extended for a period equal to the period between the entry into force of this Regulation and the end of the state of crisis, dismissal for serious misconduct may only take place from the first day of the 27th week of protection.

 Ministerial regulation providing for exemptions from mandatory driving times and rest periods for drivers of heavy goods vehicles due to the coronavirus pandemic.

The regulation adapts during the crisis period the maximum daily and biweekly continuity periods as well as the weekly rest periods for lorry drivers.

 ILR Regulation extending during the crisis period the duration of default supply and the duration of supply of last resort in the <u>natural</u> gas and <u>electricity sectors</u>.

Under these regulations, the time available to a customer in default to choose a new supplier is extended by the duration of the state of crisis if this period expires before the end of the state of crisis.

 <u>Law of 18 April 2020</u> adapts the validity of the period for designating the default supplier as defined by the organisation of the natural gas market.

The validity of the period of designation of the default supplier may be extended by decision of the Luxembourg Regulatory Institute for a period of up to six months after the end of the state of crisis.

Attestation required for French cross-border workers

Upon presentation of the certificate attesting the employment relationship with the employee, along with the documents requested by the French governemnt, all cross-border workers residing in France will be exempted from restrictions on border crossings between France and Luxembourg.

• FAQ from the CCSS

The CCSS has published a Q&A for employers in the context of the COVID-19 crisis. We would like to draw your attention in particular to the penultimate question concerning the arrangements for employees residing abroad and teleworking from home during the period of the coronavirus crisis.

The Health Directorate issued temporary health recommendations to employers and employees as part of the health crisis related to COVID-19. Please consult the recommendations for :

- the administrative sector
- the essential food retail sector
- the essential business sector
- the industrial / manufacturing sector
- the home intervention sector (outside the health sector)
- the delivery sector
- The Grand-Ducal Regulation derogating from Article L.121-6 of the Labour Code

This Grand-Ducal Regulation provides that sick leave taking place during the health crisis shall not be counted as part of the 26-week period of protection against dismissal in the event of incapacity for work provided for in paragraph 3 of article L. 121-6 of the Labour Code, suspending the period during the state of crisis so that it cannot expire during the crisis.

 The Grand-Ducal Regulation derogating from article L.551-2 of the Labour Code

<u>This Grand-Ducal Regulation</u> provides that employees undergoing professional redeployment who carry out activities that are essential for the maintenance of the vital interests of the population and the country may benefit from exceptional bonuses or gratuities for the duration of the state of crisis.

• Suspension of certain time limits provided for by the law of 28 April 2017 on major accidents involving dangerous substances

<u>This Grand-Ducal Regulation</u> suspends certain time limits in the context of the investigation of cases that result in tacit decisions.

 Application of time-limits for reviewing procedures relating to public contracts and concessions and temporarily adapting certain other formal arrangements

The purpose of the Grand-Ducal Regulation is to provide an additional exception to the amended Grand-Ducal Regulation of 25 March 2020 suspending the time-limits for judicial review and temporarily adapting certain other procedural arrangements, so that the extension of the time-limits for the introduction of review procedures, provided for in Article 1(2) thereof, does not apply either to claims against public procurement documents or to procedures for the award of public procurement contracts and concessions. The aim is to allow public procurement, which is essential to the continuity of public services and likely to help the economy to recover, to be maintained.

 Temporary measures in the electricity and natural gas sectors in the context of the fight against Covid-19

This Grand-Ducal Regulation provides for temporary derogations due to the fact that some tasks incumbent on the players in the electricity and natural gas sectors can no longer be carried out within the time limits set by the amended Act of 1 August 2007 on the organisation of the electricity market and the amended Act of 1 August 2007 on the organisation of the natural gas market or by acts taken pursuant to this same Act.

 Authorisation to wear hygiene masks and respiratory protection masks in the public space

<u>The purpose of this Grand-Ducal Regulation</u> is to authorise the wearing of hygiene masks and respiratory protection masks in all public places in order to limit the spread of the virus.

 The grand-ducal regulation amending the amended grand-ducal regulation of 18 March 2020 introducing a series of measures as part of the fight against Covid-19

This Grand-Ducal Regulation specifies, clarifies and completes the current wording of Articles 6 and 7 of the Grand-Ducal Regulation of 18 March 2020 relating to penalties for non-compliance with measures to combat Covid-19, for greater legal certainty.

• Set up of a certified emergency allowance for self-employed workers in the context of the Covid-19 pandemic

This Grand-Ducal Regulation aims to provide financial support, in the form of a tax-free certified emergency allowance, to traders, craftsmen and intellectual workers working as self-employed persons. It is intended exclusively for persons who have the status of self-employed persons in their main occupation and who are affiliated as such to social security.

• Set up of an aid scheme for projects related to the fight against the covid-19 pandemic

<u>The details of this Grand-Ducal Regulation</u> are set out in <u>a separate press</u> release.

 Suspension of certain controls and deadlines in respect of classified establishments and the control of major-accident hazards involving dangerous substances

The ministerial decree of 24 March 2020 suspending certain controls and deadlines in respect of classified establishments and the control of major-

accident hazards involving dangerous substances stipulates that the deadlines for submitting reports to the Inspectorate for Labour and Mines (ITM) on the basis of the amended Act of 10 June 1999 on classified establishments or the Act of 28 April 2017 on major accidents involving dangerous substances are suspended until the emergency situation ceases.

FAQ AAA

The Accident Insurance Association (AAA) has established a "Frequently asked questions (FAQ)" model about the work accidents of teleworkers.

• Suspension of certain social security mechanisms

The Grand-Ducal Regulation of 3 April 2020 derogating from the provisions of Articles 11, paragraph 2, 12, paragraph 3, 14, paragraph 2 and 428, paragraph 4 of the Social Security Code and L.121-6, paragraph 3 of the Labour Code derogates from three legal provisions:

- 1. the mechanism for calculating the 78 weeks of incapacity for work due to illness is temporarily suspended during the period of the health crisis;
- 2. the normal mechanism of burden-sharing for sickness benefit is derogated from;
- the calculation of default interest for late payment of social security contributions is temporarily suspended for the duration of the state of crisis.

The cost of the compensation due to the employee in the event of incapacity for work is the responsibility of the CNS from April 1, 2020 until the end of the calendar month during which the state of crisis ends and will no longer fall under the salary maintenance regime provided for in Article L. 121-6. of the Labour Code.

Possibility of refusing requests for leave and those already granted

Article 1 of the Grand-Ducal Regulation of 3 April 2020 modifying article 5 (2) of the Grand-Ducal regulation of 18 March 2020 provides that "During a state of crisis, employers affected by the application of this article may refuse any request for leave and cancel any leave already granted."

• Introduction of Family Support Leave

The Grand-Ducal Regulation of 3 April 2020 aims to provide assistance, through the creation of a paid "family support leave", to employees and self-employed workers who are forced to stop working for the time of closure of a structure for disabled or elderly people when they have to care for these people at home. This draft regulation also provides for measures to protect against unfair dismissal of employees benefiting from "family support leave".

Suspension of certain time limits and environmental obligations

The Grand-Ducal Regulation of 1 April 2020 suspends certain deadlines and certain obligations with regard to the environment, suspends, for the duration of the state of crisis, certain deadlines in the context of the investigation of files which materialise in tacit decisions. Consult the regulation here.

• Communication with the CCSS

The Joint Social Security Centre (CCSS) would like to inform you that it has reduced the physical presence of many of these agents in the context of the VIDOC-19 pandemic. The CCSS nevertheless hopes to be able to answer your many questions within the limits of our availability. In order to speed up the response time to your questions, we kindly ask you to contact us via our contact form.

With regard to the declarations that you have to submit to the CCSS, we similarly ask you to favour the electronic way via SECUline for all your procedures, possibly by using the services of your agent or trustee who already carry out some of the usual procedures with the CCSS. An inventory of all possible steps with the SECUline tool can be found under www.seculine.lu.

• Flexibility for German cross-border workers

Luxembourg and Germany have agreed that, as a result of the measures taken to combat the pandemic, working days during which workers are teleworking from their main residence may be considered as working days in the State where the activity would normally have been carried out.

The working days during which cross-border workers work from home during the Covid-19 pandemic therefore do not have to be taken into account for the calculation of the 19-day tolerance rule laid down in the understanding agreement between Germany and Luxembourg of 26 May 2011.

This time-limited arrangement will apply from 11 March 2020 and the exact modalities for the application of this agreement will be communicated at a later date. Detailed info here.

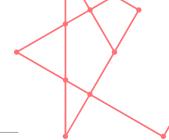
• Suspension of the expiry period of building permits

The one-year expiry period for building permits provided for in Article 37(5) of the amended Act of 19 July 2004 on municipal planning and urban development, which did not expire before the state of crisis, is suspended for the duration of the state of crisis. This suspension temporarily halts the course of the crisis without erasing the period that has already elapsed. Read the regulation here.

• Suspension of time limits for the negotiation of a social plan

The Grand Ducal Regulation of 1 April 2020 derogating from the time limits laid down in article L. 166-2. of the Labour Code suspends the time limits applicable, during the negotiation of a social plan in the context of collective redundancies, and, where applicable, the related conciliation procedure, for the

duration of the time of crisis.



 Suspension of one of the reasons for withdrawing early retirement benefits

The Grand Ducal Regulation of 1 April 2020 derogating from article L. 585-6. of the Labour Code temporarily suspends one of the reasons for withdrawing early retirement benefits, namely that of resuming an activity generating an income which, over a calendar year, exceeds half of the minimum social wage applicable to the employee concerned per month.

This Grand Ducal Regulation applies only to companies pursuing one of the activities referred to in Article 3 (2) or Article 5 passage 1 of the <u>Grand Ducal Regulation of 18 March 2020 introducing a series of measures to combat Covid-19</u>.

 Suspension of the trial periods of employees affected by partial unemployment for cases of force majeure (coronavirus)

The Grand Ducal Regulation of 1 April 2020 derogating from articles L. 111-3., L. 121-5., L. 122-11. and L. 131-7. of the Labour Code suspends the probationary period for employees linked to a company that has had to stop its activities or slow down its activities in such a way that it is obliged to put its staff on "short-time working for force majeure Covid-19", following the time of crisis.

 Modification of the modified Grand Ducal Regulation of 18 March 2020 introducing a series of measures to combat Covid-19

The Grand-Ducal Regulation of 1 April 2020 modifying the modified Grand Ducal Regulation of 18 March 2020 introducing a series of measures in the fight against Covid-19 modified the cited Grand Ducal Regulation in article 5 by adding the activity "les services de transport, de transbordement et d'expédition de marchandises et de fret" (translated:"transport, transhipment and freight forwarding services").

As a result, it is also possible for employers concerned by this modification to refuse any leave during the time of crisis and to work up to 60 hours/week, provided they have the authorization of the Minister of Labour, Employment and the Social and Solidarity Economy.

• New certificate for extraordinary leave for family reasons

A new certificate is available <u>here</u> and valid from 30 March 2020. It must be completed and sent to the employer and the CNS even if a previous form has already been sent. You will find the details <u>here</u>.

• The combination of leave for family reasons and partial unemployment is not possible

By way of derogation from Article L. 234-51, paragraph 1, of the Labour Code, an employee with a dependent child under the age of 18 years who, in the event of serious illness, accident or other compelling health reasons, requires the presence of one of his parents cannot claim, for the duration of the state of crisis as laid down by the Law of 24 March 2020 extending the state of crisis declared by the Grand-Ducal Regulation of 18 March 2020 introducing a series of measures in the context of the fight against Covid-19, to leave for family reasons only on condition that neither the claimant employee, nor the other parent, nor another member of the household in question falls under the partial unemployment scheme provided for in Articles L. 511-1 et seq. of the same Code during the period for which the leave is requested and that no other means of care is available.

The regulation can be found here.

Agreement between the Government and the presidents of the OGBL and LCGB unions

This <u>agreement</u> provides that, if employers resort to the short-time working scheme in order to combat the economic and social consequences of Covid-19, the compensation indemnity, which in principle corresponds to 80% of the normal reference wage capped at 250% of the minimum social minimum wage for unskilled employees, may not be less than the amount of the minimum social minimum wage for unskilled employees. Please find all the details <u>here</u> as well as the Government's official press release <u>here</u>.

Possible derogations from the maximum working time in certain sectors

By way of derogation from Article L. 211-12 of the <u>Labour Code</u> respectively to a collective labour agreement applicable to the undertaking concerned, the maximum working time may be extended to 12 hours per day and 60 hours per week in favour of the activities listed in article 3, paragraph 2, of the <u>amended Grand Ducal Regulation of 18 March 2020</u> introducing a series of measures to combat Covid-19, respectively of activities which are essential for the maintenance of the vital interests of the population and of the country and which are covered by the first paragraph of Article 5 of the same <u>Regulation</u>, provided that the undertaking in question so requests. You can consult the regulations here.

• New procedure for granting short-time work in case of force majeure

In order to speed up and facilitate the procedure for applying for short-time working in cases of force majeure linked to the Covid-19 crisis, ADEM, in close collaboration with the Secretariat of the Economic Conditions Committee and the State Information Technology Centre (CTIE), has set up a new automated system via an online form at: http://guichet.lu/cocp. Please find all the details here.

• The government's Economic Stabilization Program COVID-19

Please find the entire program as well as a summary of the objectives and measures in the form of infographics. For questions, please contact the House of Entrepreneurship: +352 42 39 39445 or the Ministry of Economy hotline: 8002 8080.

• Company support measures by ODL

In the context of the coronavirus COVID-19, ODL has implemented the a series of measures to strengthen its support to Luxembourg companies. The details are available here.

 Modifications of the Grand-Ducal Regulation of 18 March introducing a series of measures to combat Covid-19

The Grand-Ducal Regulation of 20 March 2020 amending the Grand-Ducal Regulation of 18 March 2020 introducing a series of measures as part of the fight against Covid-19 provides for exemptions, inter alia, from the ban on all craft activities outside workshops (article 4) and the restrictions on the movement of heavy goods vehicles on Sundays and public holidays (article 15). All the derogations can be consulted here.