



LEAVE FOR FAMILY REASONS IN CONNECTION WITH THE CORONAVIRUS EPIDEMIC

In order to protect public health, one of the measures taken by the government on 12 March 2020 in the face of the Coronavirus was to suspend all activities in basic education, secondary education and higher education for the duration of two weeks from **Monday, 16 March, 2020**. Following a reassessment of the situation by the Department of Health, the government has decided to extend the period of suspension until 3rd May 2020 inclusive.

A special leave for family reasons has been set up for those parents who have to look after their child(ren), and have no other possible option for. The parents may alternate their special leave for family reasons, one parent at a time.

This special leave for family reasons in the context of the COVID-19 crisis has no impact on the number of days of normal leave for family reasons parents are usually entitled to.

On 15 April 2020, the government has decided to proceed only with a cautious lifting of the confinement measures and bring in phase 3 the resumption of fundamental education, reopening of crèches and other childcare facilities (tentative date 25 May 2020).

The “special leave for family reasons” will remain valid until then and during the transitory phase.

I. Formalities

- A form is **available**. It must be completed and sent from 30 March 2020 to **the employer and the CNS** even if a previous form has already been sent.
- **If you have already submitted an application using the form that was made available online on 30 March, there is no need to complete and submit a new one.**
- The document must be printed, signed and sent to the employer and
- By email to the CNS :
CNS-CRF@secu.lu (employees)
CNS-CRF-nonsalaries@secu.lu (self-employed) or
- By mail (**not by registered mail**) to the following address :
CNS
Indemnités pécuniaires
L-2980 Luxembourg

II. Concerned employees

- Parents, (employees/self-employed) affiliated to the Luxembourg social security scheme (including non-residents) of one or more children under 13 years of age provided that they are schooled and are concerned by the temporary closures of teaching structures in primary and

secondary education, vocational training, childcare (crèches, daycare centres (maisons relais)...etc.)

- Parents, (employees/self-employed) **affiliated to the Luxembourg social security scheme** (including non-residents) of one or more **children with a disability aged 13 to 18 (or up to 25)** can benefit from leave for family reasons if they are receiving the special supplementary allowance for disabled children from the CAE..

A. Payroll

If you have employees who have requested special leave for family reasons (CPRF), please keep us informed. The **CPRF request duly completed is equivalent to a medical certificate** within the meaning of the labour Code (articles L.234-53 and L.234-54) with regard to the employer and the CNS.

Please send us an Excel file with:

Id of employees/name of employees, period and hours of special leave for family reasons

Based on this information, we will calculate/adjust the salaries for March, April and possibly subsequent months.

During the period of leave for family reasons, employees benefit from the continuation of remuneration by the employer. The salary due corresponds to 100% of the salary normally received for **hours of leave for family reasons and will be reimbursed 100% by the Employers' Mutual Fund.**

B. Reimbursement

The employer will be reimbursed all of the salary costs paid as part of leave for family reasons by sending the **statement showing the detailed days and hours on leave for family reasons via the usual procedure.**

In order to reduce the reimbursement period, the Joint Social Security Center (CCSS) will proceed with the settlement of an advance on the indemnities of the leave for family reasons.

C. Advance on April reimbursement

The employer must submit a request by 6 May 2020 at the latest via a secure online form www.crf.ccss.lu

Employers who have already submitted (by 8 April 2020) their request for an advance for the month of March 2020, don't need to submit the new form

The advance, reimbursement and regularization of the advance will be clearly visible on the monthly account statement (invoice CCSS).

Our Payroll teams remain at your disposal to assist you. In order to assist you please send us the following documents and information as soon as possible:

- **Copy of the CCSS mail « Advance on reimbursement of leave for extraordinary family leave» with the unique access code**
- **The company's IBAN account and mandatory a bank identity statement in PDF or JPG**
- **Email address to be communicated to the CCSS for acknowledgment of receipt**
- **An xls file with the social security number or names of all the concerned employees**

Secure online form

Attention : le formulaire est accessible jusqu'au 6 mai 2020 !

Formulaire : Avance pour le remboursement pour le congé pour raisons familiales extraordinaire

Informations concernant l'employeur

Code unique employeur communiqué par courrier*	<input type="text"/>
Matricule employeur*	<input type="text"/>
Compte bancaire (IBAN)*	<input type="text"/>
Code BIC*	<input type="text"/>
Relevé d'identité bancaire (RIB)*	<input type="button" value="Choose File"/> No file chosen Fichiers PDF, JPG et JPEG uniquement
Email de contact*	<input type="text"/>

Informations concernant le(s) salarié(s)

Matricule à 13 positions, un par ligne*	<input type="text"/>
Code de sécurité*	<input type="text" value="2kxQx"/>
	<input type="button" value="Valider"/> <input type="button" value="Réinitialiser"/>

Useful links :

Guichet.lu : <https://guichet.public.lu/en/actualites/2020/mars/13-conge-raisons-familiales-covid-19.html>

<https://ccss.public.lu/fr/actualites/2020/04/21.html>

www.crf.ccss.lu

We remain at your disposal for any questions.

YOUR BDO PAYROLL TEAM



Sandra Claro
Partner
+352 45 123 284
sandra.claro@bdo.lu



Patrick Friden
Senior Manager
+352 45 123 347
patrick.friden@bdo.lu



Patrick Joseph
Manager
+352 45 123 289
patrick.joseph@bdo.lu

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained herein without obtaining specific professional advice. Please contact the appropriate BDO Member Firm to discuss these matters in the context of your particular circumstances. Neither the BDO network, nor the BDO Member Firms or their partners, employees or agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it. BDO is an international network of public accounting firms, the BDO Member Firms, which perform professional services under the name of BDO. Each BDO Member Firm is a member of BDO International Limited, a UK company limited by guarantee that is the governing entity of the international BDO network. Service provision within the BDO network is coordinated by Brussels Worldwide Services BVBA, a limited liability company incorporated in Belgium with its statutory seat in Brussels. Each of BDO International Limited, Brussels Worldwide Services BVBA and the member firms of the BDO network is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BVBA and/or the member firms of the BDO network. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

© 2020 BDO Tax & Accounting