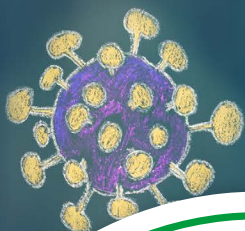
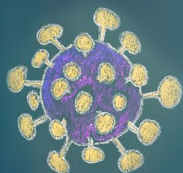
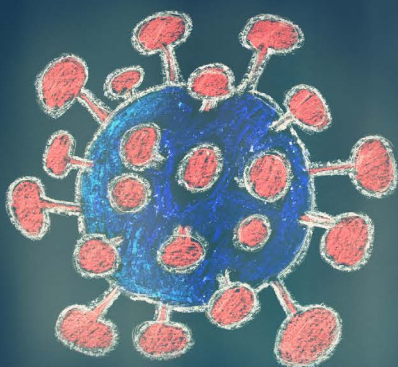


COVID-19



**Partial lockdown until
December 15th, 2020**



COVID-19 Measures

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NEW MEASURES



Max. 2 people who are part of the same household or who cohabit can be invited at home



Restaurants remain closed except for take-away and home delivery



Masks and 2 meters' distance for gatherings of more than 4 people



Curfew between 23:00 and 6:00

Private life measures



Private gatherings

Gatherings of people at home or during private events, in a closed or open-air space, are limited to persons who are part of the same household or cohabitating and a maximum of 2 visitors, who are also part of a single household or cohabitating. A person carrying out professional activities within a house is not to be considered as visitor. These gatherings are neither subject to the obligation of physical distancing nor to the wearing of masks.

Public gatherings

For public gatherings between 4-10 people, it is mandatory to wear masks and to observe a distance of 2 meters minimum. The obligation of a minimum distance of 2 metres does not apply to persons who are part of the same household or who cohabit.

Any gathering of 10-100 persons included requires all attendees to wear a mask and to have allocated seats that observe a minimum distance of 2 metres.

Gatherings exceeding 100 people are prohibited. Speakers, religious actors, and as well as theatre and film actors, musicians and dancers engaged in a professional artistic activity and who are on stage are not counted. This prohibition does not apply to the freedom of demonstration, outdoor markets, public transportation. Wearing a mask is mandatory at all times. Sporting events must take place behind closed doors.

Masks & distance

At meetings with more than 4 people, wearing a mask is mandatory, both indoors and outdoors.

Masks are compulsory for activities open to a circulating public and taking place in a closed area, as well as in public transportation, with the exception of the driver, if a distance of 2 meters is maintained between the driver and passengers or if a screen or panel separates him from the passengers.

Considered as a mask are protective masks or any other device covering the nose and mouth. Plastic visors are not considered a protective device.

Excluded from the mask and 2 meter distance obligation are:

- children under the age of 6 years;
- actors and speakers carrying out religious activities;
- theatre and film actors, musicians and dancers who work professionally in the artistic field;
- people who participate in school and extracurricular activities;
- elite athletes, their training partners and coaches;
- disabled people or people suffering from a pathology, that hold a medical certificate justifying this exception.

Curfew

A curfew is in place between 23:00 and 6:00. Exceptions apply for:

- professional or teaching activities;
- medical consultations or health care services;
- the purchase of medicine or health products;
- compelling family reasons, support and care of vulnerable or precarious persons or childcare;
- a judicial, police or administrative convocation;
- movements to or from a train station or airport when travelling abroad;
- transit traffic on highways;
- a short time within a radius of one kilometre from the place of residence for walking pets;
- in cases of force majeure or in situations of necessity.

Under no circumstances may those movements allow any gatherings.

Penalties

Violations by physical people are punished with a fine ranking from 100€ to 500€. A warning of 145€ may be added to this fine, which could in turn be replaced by a ticket, if the person was a minor at the time of the infringement..

This warning must be paid immediately. If this is not possible, it must be paid within a fixed deadline. In case of non-payment or no objection against the issued warning within 30 days, a lump sum penalty of twice the amount of the issued warning is due.





Preventive health measures

Isolation or quarantine

Isolation applies to people who have been confirmed as being infected by COVID-19:

- an isolation takes place at the actual place of residence or at another residence, including an exit prohibition of 10 days. After this 10-day period, no new COVID-19 test is required.

Quarantine applies to people who have had a high-risk contact with an confirmed infectious person:

- a quarantine takes place at the actual place of residence or at another place of residence for a period of 7 days, with a COVID-19 screening test performed on day 6. If the test result is negative, the quarantine is automatically lifted. In case of a refusal to submit to a screening test, the quarantine is extended for a maximum of 7 days.

Quarantine or isolation prescriptions are considered evidence of work interruption and must be sent to the CNS within the same deadline as certificates of incapacity for work. In all cases, the documents have to be sent by e-mail to saisieCIT.cns@secu.lu. If it is impossible to remain at home, the person may, with his or her consent, be accommodated in a hospital or any other appropriate and equipped institution, establishment or facility.

A high-risk contact is defined as any contact that lasted longer than 15 minutes, within a distance of less than 2 meters, without correctly wearing a mask and occurring within the 48 hours prior to the first symptoms or the positive test date.

Self-isolation and self-quarantine

Your collaboration in tracing contacts will make pandemic prevention easier. Therefore:

- If your COVID-19 test was positive: You must immediately self-isolate, without waiting for the call from the Contact Tracing team. The Contact Tracing team has been informed about your test result. While waiting for their call, you can help them track down and identify people who have had high-risk contacts with you. To do this, simply fill out the online form <https://covidtracing.public.lu/covid>. You will receive an isolation certificate, which can also be used as a certificate of incapacity for work.
- If you have been in contact with a person who was tested positive for COVID-19: You must put yourself in self-quarantine. To obtain the required quarantine certificate, which also serves as a certificate of incapacity for work, and a prescription for a COVID-19 test, you must complete the online form at <https://covidtracing.public.lu/covid> and provide the

first name and surname of the person who tested positive, or the reference number if the person tested positive gave this to you.

Do not to call the hotline immediately. The Health Inspectorate systematically calls high-risk contacts and sends them a quarantine prescription and a prescription for a COVID-19 PCR test to be performed on the 6th day after the potentially infectious contact. If necessary, a doctor may also prescribe a COVID-19 control test on day 6 by teleconsultation.

Forced isolation

If the infected person presents a danger or a threat to the health of others and refuses to be accommodated in a suitable place, the court may order a forced placement in a hospital or any other suitable and equipped institution, facility or structure for the duration of the ordered isolation.

Penalties

Failure to comply with a measure of isolation or quarantine may be punished by 25€-500€.

Obligations for infected/high-risk contacts

Legal requirements have been established to monitor the spread of the COVID-19 virus and the health status of those infected or high-risk contacts. Indeed, infected people need to provide the Director of Health with a certain number of information on their health status and on the identity of contacts within the last 48 hours.

Personal information

The personal data processed by the information system of the Health Department are anonymized after a period of 3 months after receipt. Doctors and health professionals as well as government officials and employees of the Ministry of Health have access to this data, within the limits of what is strictly necessary in order to fight COVID-19. They are subject to professional secrecy. In all cases, the treatment of these data is done in accordance with the applicable legislation in terms of protection of personal data. They may be processed for scientific, historical research or statistical purposes.

Business activities



Hotels and HORECA

Apart from take-away, drive-throughs and home delivery, all catering and beverage service activities in restaurants or bars are prohibited. School and university canteens may however remain open.

Hotels can accommodate guests but their restaurants and bars must remain closed. Room service is allowed.

Shopping centres & supermarkets

For each commercial establishment with a sales area of 400 m² or more, there is a limit of one customer per 10 m².

Sports activities

Sports or recreational activities involving more than 4 people are prohibited, with the exception of national teams and elite athletes.

Swimming pools and aquatic centres remain closed to the public but are accessible to elite athletes. Indoor facilities or aquatic centres also remain accessible for school sports or extra-curricular sports activities as well as physical activities on medical prescription. Outdoor sports facilities remain accessible.

Establishments open to public

The following commercial activities are prohibited:

- cinemas;
- fitness centres;
- amusement and theme parks;
- indoor games and entertainment;
- gambling;
- fairs and exhibitions.

With the exception of museums, art centres, libraries and the national archives, cultural institutions are closed to the public. Worship establishments may remain open.





Health and safety at work

Vulnerable persons

Considered a “vulnerable” person is a person presenting at least one of the following characteristics:

- > 65 years old;
- type 1 or 2 diabetes;
- cardiovascular disease;
- chronic respiratory diseases;
- cancer;
- immune deficiency due to congenital or acquired immunosuppression;
- morbid obesity;
- pregnant.

Employee obligations

People considering themselves vulnerable and whose work place requires adaptation or restrictions should:

- inform their employer by submitting a certificate from the attending doctor;
- inform the occupational health practitioner by transmitting the vulnerability certificate completed by the treating doctor. That specific certificate is available on the STM website www.stm.lu. For employees aged 65 and over, the certificate must be used if the person presents one or more other pathologies that can increase vulnerability.

Please note: the vulnerability certificate does not count as a certificate of incapacity for work and does not entitle the

holder to sick leave or to the payment of sickness benefits. If the employer questions the validity of a certificate of incapacity for work, he has the right to subject the employee to a medical cross-check to determine whether he is actually unable to work.

Employer obligations

If the employer receives a vulnerability certificate by an employee, the occupational health practitioner has to be informed about the employee's working conditions with regards to the COVID-19 risk, using the form “Assessment of the working environment of particularly vulnerable employees”. This form can be downloaded from the STM's website www.stm.lu and needs to be completed and signed by the employee and the employer.

What is the exact role of the occupational health practitioner?

Based on the information received, the occupational health practitioner gives a professional opinion about the return of the worker to the job which can be considered either as suitable, unsuitable or impossible to adapt. If necessary, the physician may ask the worker to attend a consultation.

The opinion is forwarded to both the employer and the employee. The occupational health practitioner may assist the employer in adapting the workplace and may also discuss telework for certain activities. The occupational health practitioner will assess whether the employee can return to work while respecting the protective measures (distancing, mask, etc.).



Employees' withdrawal right

Under Article L. 312-4(4) of the Labour Code (“Droit de retrait des salariés”), an employee may, in case of a serious, immediate and unavoidable risk, leave his workplace or a dangerous area without being penalised. Termination of an employment contract by the employer in breach of the above provisions is abusive.

In case of non-compliance with the recommendations, employees may contact the company's safety officer (designated worker), responsible for employee safety or, if the latter is unavailable, the occupational health practitioner in charge of their company and, in the event of persistent problems, the Division for work health an environmental issues of the Health Directorate on: +352 247-85587.



Leave for family reasons

Under COVID-19 measures, the duration of the leave for family reasons may be extended in the following cases:

- when a child has been placed in quarantine by decision of the Health Directorate,
- when a child is in isolation, evacuation or home care, by decision or recommendation of the competent authorities, due to an epidemic and for imperative reasons of public health.

These exceptions also apply to children who attend school abroad or live in a structure abroad but whose parents are affiliated in Luxembourg. In this case, the decision to quarantine or isolate a child falls under the competence of the local authority in the country of residence, which must also issue a certificate or attestation of the decision.

Parents of children who receive a recommendation from the Health Directorate or a competent authority regarding isolation, evacuation or home care in connection with COVID-19 are only entitled to leave for family reasons for the hours that the child does not attend school.

The application is made by using a specific [form](#) of the CNS and must be accompanied by the prescription or the letter of recommendation issued by the Health Directorate or by the competent foreign authority.

An extension of leave for family reasons in case of the closure of schools or child care facilities can be decided by the Government.

In all other cases, the right to the regular leave days for family reasons remains, the duration of which depends on the child's age:

- 12 days per child aged 0-3 years included;
- 18 days per child aged 4-12 years included;
- 5 days in the case of the hospitalisation of a child aged 13-18 years included (for children receiving the special supplementary allowance the hospitalisation condition does not apply).

For children receiving the allowance for children with a disability (recognised disability > 50%), these durations will double per age group.

The special leave is only granted upon presentation of a medical certificate. It can be split, but both parents cannot take it at the same time. In case only one parent works and the other is at home, only the working parent is entitled to leave for family reasons. Non-cumulation of partial unemployment and leave for family reasons continues to apply.

Leave for family support

Employees (CDD or CDI), self-employed and public-sector employees who need to take care of an adult person with a severe disability or an elderly person in need of care at home, due to the closing of an official structure as a result of the COVID-19 pandemic, can benefit from family support leave.

Family support leave ends as soon as the structure resumes its activities and the concerned person will again be taken care of. The leave may be split although there is no need to submit a new form. The initial form is sufficient, even if family support leave is extended. The Leave may be divided between the members of a household, but cannot be taken at the same time. Each person must submit a duly completed form.

The period of leave for family support is treated as a period of incapacity for work due to illness or accident. However, the provisions relating to full maintenance of salary and other benefits do not apply in case of leave for family support.





Labour law measures

Protection against dismissal after 26 weeks of illness

For an employee who was unfit for work during the state of emergency (March 18th, 2020 – June 24th, 2020) due to illness or accident, the 26-week period of protection against dismissal will be resumed if the employee is still unfit for work after June 15th, 2020. As from the first day of the 27th week of this protection against dismissal, the employer can notify the employee of the termination of the employment or invite him to a preliminary interview only for serious reasons.

Early retirement

From March 18th, 2020 until December 31st, 2020: If work is resumed in one of the systemically relevant sectors, the salary paid will not be taken into account for the calculation of the annual supplementary income (12.851,94€ gross) of the employee in early retirement.



Teleworking for cross-border workers

Taxation

A cross-border worker who exceeds a certain tolerance threshold laid down in bilateral tax agreements between Luxembourg and its three neighbouring countries becomes taxable in his country of residence.

Belgian commuters

Teleworking days due to COVID-19 measures will not be taken into account from March 11th, 2020 until December 31st, 2020 (included) when determining the applicable tax tolerance threshold (24 days).

French commuters

Teleworking days due to force majeure beyond the control of the employer and the employee (such as the COVID-19 pandemic) will not be taken into account from March 14th, 2020 until December, 31st, 2020 (included) when determining the applicable tax tolerance threshold (29 days).

German commuters

Teleworking days performed exclusively as COVID-19 prevention measure will not be taken into account from March 11th 2020 until December 31st, 2020 (included) when determining the applicable tax tolerance threshold (24 days). This agreement will be tacitly renewed every month after December 31st, 2020 until its denunciation.

Social security

Under an agreement between the Grand-Duchy of Luxembourg and its three neighbouring countries, the 25% working time threshold for determining social security affiliation does not apply to cross-border commuters doing telework. This agreement is valid until December 31st, 2020.

Telework New framework according to the CES



Further information can be found in our brochure via lrgb.lu/actualites/publications

Social Security



Sickness benefits

As a result of the COVID-19 pandemic, days of work incapacity of employees in the private sector (including municipal employees), due to illness, accident or gradual return to work, were in charge of the CNS during the months of April to June 2020.

Unfortunately, positive or negative differences in pay may have occurred due to a different calculation method of sick pay by the CNS and the continuation of pay by the employer.

However, the employer is legally obliged to correct the differences in compensation. Therefore, a certificate of compensation will be sent by the CNS to the concerned employees around mid-November 2020.

On the basis of this certificate, the employer is obliged to settle the differences to the employee's disadvantage. However, any overpayment by the CNS does not have to be returned by the employee.

Reimbursement - COVID-19 tests

COVID-19 tests will still be reimbursed 100% by presentation of an appropriate prescription (fee: 53,59€). In case of a blood test taken at home, travel costs may be fully charged to the insured person.

Limitation of 78 weeks of illness

The calculation of the 78-week sickness limit is valid again. However, periods of illness between March 18th, 2020 and June 24th, 2020 are not taken into account in this calculation. As soon as the 78 weeks of sickness are reached over a reference period of 104 weeks, the employment contract will be automatically terminated, the insured will be disaffiliated from social security and will lose his right to sick pay.

Teleconsultations

Teleconsultations are refunded for a doctor's fee of 47,30€, a dentist's fee of 33,90€ and a midwife's fee of 26,51€. The CNS reimburses 100% of the 3 teleconsultations to insured people. The insured person does not need a medical prescription for a teleconsultation.

Tax measures for natural and legal persons



In light of the health crisis, the government has increased the flat-rate deduction for household costs from 5.400€ to 6.750€ for the fiscal year 2020 under the following conditions:

- During the period from April 1st, 2020 to December 31st, 2020, the taxpayer must have employed a household helper (registered with the CCSS) performing domestic work in his private household.
- The allowance granted may not exceed the costs actually incurred (e.g. if the costs only amounted to 5.400€, the taxpayer can only benefit from an deduction of 5.400€).



Social measures

Cost-of-living benefit

For the year 2020, the cost of living allowance has been doubled:

- 1.320€ to 2.640€ for 1 single person;
- 1.650€ to 3.300€ for a community of 2 people;
- 1.980€ to 3.960€ for a community of 3 people;
- 2.310€ to 4.620€ for a community of 4 people;
- 2.640€ to 5.280€ for a community of 5 people and more.

2021: The cost-of-living allowance is increased by 10%.

Prohibition of any rent increases for residential units

From May 20th, 2020 until **June 30th, 2021**, rent increases for housing are prohibited. Of course, it remains possible for the landlord to opt for a rent reduction or even to agree with the tenant on a staggered payment of the current rent in case the tenant has financial problems.



Employment Agency (ADEM)

The individualized collaboration agreement can be signed with ADEM until December 24th, 2020, if this could not be offered due to the health crisis.

The 6-month exemption of a project to create or take over a company is extended by the duration of the state of emergency (99 days).

The duration of unemployment benefits, whether initial or extended, and the 24-month reference period are extended by the duration of the state of emergency (99 days).



Your LCGB team has a daily commitment to improving the working conditions of all employees! Please contact us if you have any questions!





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