

COVID-19



Update
January 22nd, 2021

**Leave for
family reasons**
New form & regulations up until
April 2nd, 2021 included
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Tax returns
Extension of filing deadlines
for tax returns
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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. These obligations do not apply to persons who are part of the same household or who cohabit.

Any gathering of 11-100 persons included requires all attendees to wear a mask and to have allocated seats that observe a minimum distance of 2 metres. This obligation does not apply to persons who are part of the same household or who cohabit.

Gatherings exceeding 100 people are prohibited. Speakers, religious actors, athletes 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.

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

The following violations are punished with a fine ranking from 500€ to 1.000€:

- failure to observe the curfew between 23:00 and 6:00;
- failure to comply with the ban of on-site consumption (terraces, shopping centres, shopping malls, railway stations and airports);
- failure to comply with the ban of consumption of alcohol in public spaces;
- failure to comply with the restrictions applicable to sports, recreational and school activities;
- failure to comply with the restrictions applicable to gatherings;
- failure to comply with an isolation or quarantine measure.

A warning of 300€ 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 and provided that the patient shows no symptoms within 48 hours prior to the end of the isolation, no new COVID-19 test is required. Employers are not allowed to mandate a COVID-19 test for the return to work since the decision to lift the measure is taken by the attending physician and not on the basis of a negative test.

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.

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.

Employee protection

An employee who is unable to work due to quarantine or isolation is obliged to notify the employer on the day of the impeachment. While a sick employee must submit a medical certificate no later than the 3rd day of absence, an employee must submit an official order for quarantine or isolation by the competent national authority and serving as a certificate of incapacity to work to his employer no later than the 8th day of his absence. If all these provisions and deadlines are complied with, the employer has no right, even for serious reasons, to notify the employee of the termination of his contract or convene a preliminary interview.



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.

It is forbidden to consume food or beverages at the following locations:

- on the terraces of food and drink establishments and accommodation establishments;
- in shopping centres and shopping malls;
- inside the train stations and the airport.

The consumption of alcohol in public spaces is prohibited.

Company canteens and non-profit social restaurants can offer take-away services.

Establishments open to public

For commercial establishments, there is a limit of one customer per 10 m². If the sales area has less than 20 m², the business can accommodate a maximum of 2 clients.

Are not considered as sales area :

- the shopping arcades of a shopping centre provided that no retail trade takes place there;
- the showrooms of garages;

- travel agencies;
- banks;
- fitness centres;
- beauty or hairdressing salons;
- opticians.

Sports activities

Sports activities are permitted without the need for physical distancing or masks, provided that they are practised individually or in a group of 2 people.

A maximum of 10 people can exercise simultaneously, provided that they maintain a physical distance of at least 2 metres at all times.

Indoor and outdoor sports facilities are accessible to the public but must have a minimum surface area:

- 15 m² for sports activities practised individually;
- at least 50 m² for activities by a maximum of 2 people and
- at least 30 m² per person for activities by 3 to a maximum of 10 people.

Aquatic centres and swimming pools are open and swimming is possible in specially designated lanes : A maximum of 6 swimmers per 50-metre lane and 3 swimmers per 25-metre lane may not be exceeded.

All occasional activities and catering are prohibited during sports activities or events. Competitions must take place behind closed doors.





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.

Special leave



Leave for family reasons

As part of the fight against the spread of COVID-19, until April 2nd, 2021, the duration of leave for family reasons can be extended for a child:

- vulnerable to COVID-19 provided that a medical certificate is produced attesting to this vulnerability and the contraindication of attending school or a childcare facility;
- of less than 13 years of age, in a quarantine or isolation decided or recommended by the Health Department or the competent foreign authority;
- born before September 1st, 2016 and under 13 years of age or who has not left the basic education system and cannot attend the school or education and care facility, or who benefits from distance education;
- born after September 1st, 2016, who cannot attend a childcare facility provided that it also cares for young children.

Particularities

In case of hospitalisation, the age limit is extended to 18 years of age. The age limit of less than 13 years of age does not apply to children receiving the special supplementary allowance. Leave for family reasons may not be taken by both parents (or spouses) at the same time. If one of the parents is teleworking and cannot take care of the child, the other parent may use leave family leave. Non-cumulation of partial unemployment and leave for family reasons continues to apply.

How to apply

A parent must inform their employer as quickly as possible, either verbally or in writing, and indicate the start and end date of said leave. The parent must then complete the form for leave for family reasons in the context of the COVID-19 pandemic, sign it, and send it along with the required supporting documents to the National Health Fund (CNS) :

- via mail:
CNS – Indemnités pécuniaires L-2980 Luxembourg;
- via e-mail cns-crf@sec.lu.

For electronic submissions, it is possible to send either a PDF file filled in on the computer and electronically signed with LuxTrust, or a scan / good quality photo of a printed form, filled in by hand.

Cross-border commuters

The competent authority in the country in question which recommends or takes the decision to place the child in quarantine or isolation must draw up a certificate or attestation of this decision or recommendation. In the event of the total or partial closure of schools with or without distance education, or childcare facilities, located outside Luxembourg, an official document issued by the competent authority of the country concerned must be attached to the application by the beneficiary.

Regular leave days for family reasons

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.

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 December 21st, 2020 until June 30th, 2021: 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 (13.211,58 € 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 March, 31st, 2021 (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 March, 31st, 2021 (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 June 30th, 2021.

Telework New framework according to the CES



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

Social Security



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.

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.

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.

Tax measures for natural and legal persons



Extension of filing deadlines for tax returns

The filing deadline for income tax returns for the year 2019 is extended to March 31st, 2021. The filing deadline for income tax returns for the year 2020 is set at the end of June 2021 instead of March 31st, 2021.

Flat-rate deduction for household costs

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 2021, the cost of living allowance has been increased by 10%:

- 1.452€ for 1 single person;
- 1.815€ for a community of 2 people;
- 2.178€ for a community of 3 people;
- 2.541€ for a community of 4 people;
- 2.904€ for a community of 5 people and more.

Prohibition of any rent increases for residential units

From May 20th, 2020 until December 31st, 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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