

COVID-19



100
LCGB

**Measures
as of
June 13th, 2021**

Gatherings

Gatherings of up to 2.000 people
can take place under certain
conditions
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Open restaurants

Service inside
for up to 10 persons
P. 5

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Private life measures



Private gatherings

Gatherings of people at home or during private events, in a closed or open-air space, are limited to **10 persons** of different households or one cohabitation regardless of the number of persons living in it. 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 **11-50 persons**, 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 **51-300 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.

The above conditions do not apply when the organiser opts for the CovidCheck measures.

Gatherings exceeding **300 persons** 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.

This prohibition does not apply to events of up to **2.000 persons** provided that health protocol has been approved beforehand by the Health Department.

Masks & distance

Masks are compulsory for activities open to a circulating public and taking place in a closed area **except for activities that take place under the CovidCheck measures**. Masks are also compulsory 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.

The following are excluded from the mask and 2 meter distance obligation:

- 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 outdoor 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.

Penalties

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

- failure to comply with the obligations of the CovidCheck;
- failure to comply with the obligation of seated consumption and mask wearing for circulating on terraces and inside restaurants;
- frequenting the inside of a restaurant without a CovidCheck certificate or negative rapid test performed on site;
- failure to comply with the restrictions applicable to sports, recreational, school or musical activities;
- failure to comply with the restrictions applicable to gatherings;
- failure to comply with an isolation or quarantine measure;
- falsification of the results of a PCR test or a rapid antigen test certificate.





Health and safety at work

Rapid antigen self-tests at work

Employees may be tested voluntarily twice a week. The social partners underline that these tests cannot be mandatory, neither for companies nor for employees, but should remain voluntary. The regular use of rapid antigen tests is, however an indispensable tool to further restrict the spread of COVID-19.

Although there is no legal obligation to perform a rapid self-test, the employer remains legally obliged to ensure health and safety at work and is enabled to take the necessary measures. With regard to risk management of COVID-19 infections, the LCGB demands that each employer, together with the staff delegation, sets up a procedure for the supervision of self-testing in order to ensure that voluntary testing is respected.

Test obligation for health professions

Doctors, dentists, pharmacists and health professionals working in a hospital, a retirement home, a residential facility for the disabled, a psycho-geriatric centre, an aid and care network, a day activity service or a training service as well as any other staff in close contact with patients or residents, are obliged to perform a negative self-test 3 times a week upon arrival at their workplace. The facilities provide the staff with the premises, equipment and instructions necessary to carry out the tests.

Persons who have been vaccinated, recovered or tested negative are exempt from this requirement. If the result of the self-diagnostic test is positive, or if the persons concerned refuse a test or are unable to present the requested CovidCheck, they shall be refused access to the workplace.

Access to health and care facilities

External service providers and visitors older than 6 years must do a self-diagnostic test on site and provide a negative result if they will come in close contact with patients, residents or users of the facilities. The facilities provide the premises, equipment and instructions necessary for testing.

Persons who have been vaccinated, recovered or tested negative are exempt from this obligation. In case of a positive test result, or if individuals refuse to test or are unable to present the requested CovidCheck, providers may not provide services and individuals cannot visit a patient or resident.



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.



Hotels and HORECA

Restaurants, hotels and bars may receive customers both indoors and on their terraces under the following conditions:

- outdoors, a table can only accommodate 10 persons, except when they are part of the same household or cohabit;
- indoors, a table can only accommodate 4 persons, except when they are part of the same household or cohabit.
- clients must be seated and table consumption is mandatory;
- a mask must be worn by the customer when not seated and by staff when in direct contact with the customer.

The owner of a restaurant, hotel or bar may, however, opt for the CovidCheck measures with a limit of 10 persons at the table also indoors, except when the persons are part of the same household or cohabit.

If the client refuses to produce a CovidCheck certificate or a negative self-diagnostic test to be done on site, the client must leave the facility.

The above provisions do not apply to school and university canteens.

CovidCheck measures

The application of the CovidCheck measures within restaurants, at events, sports or music activities must be requested in advance with the Health Directorate and be visibly displayed. In the case of the CovidCheck measures, only people with the QR code are allowed to participate. Children under the age of 6 are exempt from this requirement.

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 10 persons. If the group exceeds 10 persons, a physical distance of at least 2 metres or the wearing of a mask is obligatory.

These restrictions do not apply for events organised via the CovidCheck measures.

All occasional activities and catering are prohibited during sports activities or events except in case of events organised via the CovidCheck measures.

Musical activities

Musical activities are permitted without the need for physical distancing or masks, provided that they are practised individually or in a group of 10 persons. A maximum of 50 persons may gather for musical activities outside or inside within an establishment hosting music ensembles, provided that the physical distance of at least 2 metres must be respected at all times.

These restrictions do not apply to a group of musical performers consisting of persons who are members of the same household or who live together, nor to school musical activities, including extracurricular activities, nor in case of events under the CovidCheck measures. All occasional activities and catering are prohibited except in case of events organised via the CovidCheck measures.





CovidCheck & certificates

CovidCheck

On June 11th, 2021, Luxembourg introduced the European CovidCheck certificate, which features a QR code containing information about a vaccination, recovery or negative test result. The QR code will be a visual format that can be read using the GouvCheck or CovidCheck mobile applications to verify the authenticity of the stored data in real time. Persons vaccinated in Luxembourg before June 11th, 2021, will receive a certificate with the QR code via mail. In all cases, the QR code can be downloaded from the personal area of myguichet.lu.

All European countries will issue a similar code for their national vaccinations, which will be readable and accepted by all mobile applications in all EU countries. QR codes for results of rapid antigen tests certified in Luxembourg are, however, only valid within the Grand Duchy.

Vaccination certificate

All vaccinations against COVID-19 are subject to a certificate of vaccination issued according to a model determined by the Director of Health or a certificate issued by a member state of the European Union or a member state of the Schengen Area.

The vaccination is complete if the required number and interval of injections are administered, which means on the day of the 2nd dosis of BioNtech-Pfizer, Moderna and AstraZeneca (Vaxzevria), and for single dose vaccines such as Johnson&Johnson after a 14 day period after the injection. For persons who have recovered, and who have been vaccinated within 180 days of the first positive result, the vaccination is complete 14 days after the administration of the single dose of any vaccine.

Certificate of recovery

The validity of a certificate of recovery, drawn up according to a model determined by the Director of Health or a certificate issued by a member state of the European Union or a member state of the Schengen Area, shall begin on the 11th day after the date of the first positive result of a PCR test and shall end no later than 180 days after that result.

Certificate for PCR or rapid antigen tests

Any person who tests negative by means of a PCR or a rapid antigen test can receive a certificate, drawn up according to a model determined by the Director of Health or a certificate issued by a member state of the European Union or a member state of the Schengen Area.

A rapid test may be certified by a doctor, a pharmacist, a nursing auxiliary, a nurse, a nurse in anaesthesia and resuscitation, a paediatric nurse, a psychiatric nurse, a midwife, a laboratory technician, a masseur-physiotherapist, an osteopath, authorised to practise their profession in Luxembourg, or by an employee or a public official designated for this purpose by the Director of Health.

Validity of the tests

- Rapid antigen test: 48 hours from the date and time of sampling;
- PCR test: 72 hours from the date and time of sampling.



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 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.



Leave for family reasons

As part of the fight against the spread of COVID-19, until July 17th, 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.

Leave for family reasons during holidays

During school holidays (including a possible extension of the holidays), family leave can only be granted if the child would have had to be accommodated in a childcare facility (crèche, Drop-in centres, etc.) and if this facility is closed due to the pandemic.

In this case, a certificate of closure from the competent authority must be attached to the CRF application form.

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.



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.

Vaccinated or recovered persons are exempt from quarantine measures.

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.

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€).



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 December 31st, 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 September, 30th, 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 June, 30th, 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 lrgb.lu/actualites/publications

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