

**Disclaimer:** This factsheet has not been subject to the full Eurofound evaluation, editorial and publication process.

Factsheet for case **LU-2020-15/306**

## Establishment of an emergency fund for the self-employed

Factsheet generated on 24 April 2020, 18:11

|              |  |
|--------------|--|
| Country      | Luxembourg, applies nationwide   |
| Time period  | Temporary, 08 April 2020 - 25 June 2020  |
| Type         | Legislation or other statutory regulation                                      |
| Category     | Supporting businesses to stay afloat<br>– Direct or indirect financial support |
| Case created | 06 April 2020 (updated 23 April 2020)  |

### Background Information

The General Directorate for the Middle Classes introduced an emergency allowance for self-employed workers.

The General Directorate for the Middle Classes introduced an emergency allowance for self-employed workers.

This measure is intended to provide financial support, in the form of a certified tax-free emergency allowance, to traders, craftsmen and intellectual workers who work as self-employed persons, as well as to managing partners who hold an establishment permit.

This is an additional measure to the measure aiming at small enterprises and self-employed occupying less than ten employees.

At the moment no legal reference is available

### Content of measure

The aid takes the form of a one-off lump-sum capital grant of 2,500 euros.

It is intended exclusively for persons :

- who have the status of self-employed persons as their main occupation and ;

- who are affiliated as such to the social security system.

The aid cannot be cumulated with the certified emergency allowance which was introduced by Grand-Ducal regulation of 25 March 2020 in order to assist commercial or craft enterprises, whether operating as sole proprietorships or companies. To be eligible, 5 conditions must be met :

1. the self-employed person was affiliated to the Joint Social Security Centre as such on 15 March 2020 ;
2. he has the necessary authorisations and approvals for the activity he carries out as a self-employed person;
3. the professional income of the self-employed person used as a basis for calculating the social security contributions for the year 2019 plus, where applicable, the pensions paid by a pension insurance body must not exceed the amount of 2.5 the minimum social wage (EUR 5,354.98 per month or EUR 64,259.70 per year);
4. the self-employed person employs less than 10 people;
5. the self-employed person encounters temporary financial difficulties that have a direct causal link with the Covid-19 pandemic.

## Use of measure

no information available

## Actors, target groups and funding

| Actors              | Target groups      | Funding        |
|---------------------|--------------------|----------------|
| National government | solo-self-employed | National funds |

## Social partners

|                         |                |
|-------------------------|----------------|
| Role of social partners | No involvement |
| Form of involvement     | No involvement |

no information available

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 09 April 2020: Establishment of an emergency fund for the self-employed ([guichet.public.lu](https://guichet.public.lu))