

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

Factsheet for case **LU-2020-14/569**

Temporary measures concerning social security contribution

Factsheet generated on 02 May 2020, 21:20

Country	Luxembourg, applies nationwide
Time period	Temporary, started on 01 April 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	13 April 2020 (updated 29 April 2020)

Background information

The Joint Social Security Centre (CCSS) and the Minister of Social Security have taken a series of measures to support companies and the self-employed in Luxembourg by offering a greater flexibility in the management of the payment of social security contributions in order to face the impact of COVID-19.

Legal Background:

Grand-Ducal regulation of 18 March 2020 introducing a series of measures to combat COVID-19. Grand-Ducal Regulation of 28 January 1987 on the collection of social security contributions by the Centre d'informatique, d'affiliation et de perception des cotisations (Règlement grand-ducal du 28 janvier 1987 concernant la perception des cotisations de sécurité sociale par le Centre d'informatique, d'affiliation et de perception des cotisations. Memorial : A3 du 28 January 1987. Code of social security (Code de la sécurité sociale, Lois et règlements)

Content of measure

The CCSS is putting in place the following temporary measures:

- suspension of the calculation of interest on arrears for late payments;
- suspension of the procedure for the enforced collection of contributions;
- suspension of the enforcement of constraints by judicial officers;
- suspension of the fines to be pronounced against employers who are late with the submission of their declarations to the CCSS.

These measures allow employers who, following the COVID-19 crisis, are in a financially precarious situation

to better manage the payment of their social contributions, and apply:

- to future calls for contributions;
- to the current balances of social security contributions, despite possible remarks (interest, fines, etc.) on the statement of account of the CCSS dated 14 March 2020.

The social contributions remain due. However, these measures enable the employer to better organise their cash flow.

Use of measure

no information available

Actors, target groups and funding

Actors	Target groups	Funding
National government Social insurance	Self-employed All companies	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

- 01 April 2020: Measures at the level of social security contributions to be implemented in the context of the COVID-19 crisis by the Joint Social Security Centre (gouvernement.lu)