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Factsheet for case **LV-2020-16/595**

Additional children-related bonus for employees entitled to the allowance for idle time

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Country	Latvia, applies nationwide
Time period	Open ended, started on 12 April 2020
Type	Legislation or other statutory regulation
Category	Change of work arrangements to ensure business continuity – Support for parents and carers (financial or in kind)
Case created	14 April 2020 (updated 30 April 2020)

Background information

On 9 March 2020 government adopted amendments to Cabinet Regulations No. 165, introducing an additional children-related bonus for employees receiving allowance for idle time.

Allowance for idle time in general is described in Section 14 of the law “On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19” (adopted on 20 March 2020, valid from 22 March 2020).

The conditions of eligibility for the allowance are set by the Regulation of the Cabinet of Ministers No. 165 “Regulations Regarding the Employers Affected by the Crisis Caused by COVID-19 which are Eligible for the Allowance for Idle Time and Division of the Payment for Late Tax Payments in Installments or Deferral Thereof for up to Three Years”.

Content of measure

An employee who receives the allowance for idle time is granted also with an additional bonus of the amount of EUR 50.00 for each dependent child in age 24 years old if, at the moment of awarding the allowance for idle time the personal income tax relief for the child is applied to the employee.

The additional payment is made by the State Social Security agency for the period in which the employee is entitled to the idle time allowance.

The State Social Security agency is informed about the persons receiving the allowance for the idle time

from the State Revenue Service. The additional payment is transferred to the employee's bank account to which the idle time allowance is transferred.

Use of measure

No information to date.

Actors, target groups and funding

Actors	Target groups	Funding
National government Social insurance	Employees Children (minors) Parents All companies	National funds

Social partners

Role of social partners	Consulted
Form of involvement	Direct consultation

As far as we know social partners participate in discussions on measures for the prevention and suppression the spread of COVID-19 and on crisis impact on economy. However specific opinions of social partners are not published.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 09 April 2020: Law On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19 (likumi.lv)
- 09 April 2020: Regulation of the Cabinet of Ministers Nr. 165 "Regulations Regarding the Employers Affected by the Crisis Caused by COVID-19 which are Eligible for the Allowance for Idle Time and Division of the Payment for Late Tax Payments in Instalments or Deferral Thereof for up to Three Years" (likumi.lv)