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Factsheet for case **FR-2020-12/553**

Deadlines for the payment of social and/or fiscal installments

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|--------------|--|
| Country | France, applies nationwide |
| Time period | Temporary, 15 March 2020 - 30 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

Measures focus on employers and self-employed, to relieve their cash flow. Employers were able to defer all or part of the payment of their employee and employer contributions for the 15 March 2020 deadline. Similarly, employers may defer all or part of the payment of their employee and employer contributions for the 5 April 2020 deadline. The payment date of these contributions may be deferred for up to 3 months. No penalty will be applied

Content of measure

In a press release dated 3 April 2020, the Minister of Action and Public Accounts announced the extension of the contribution deferral measures for the April social security payments. Thus, employers that had to pay social contribution on 15 April could defer all or part of the payment of their employee and employer contributions for the 15 April deadline. This deferral of contributions is not automatic and implies an action to modify the payment order or transfer.

For the self-employed, the monthly due dates of 20 March and 5 April were not deducted in order to relieve their cash flow. Pending further action, the amount of this due date will be smoothed over subsequent due dates (April to December). In addition to this measure, self-employed workers may request: 1/ the granting of payment deadlines, including by anticipation. There will be no late payment increase or penalty; 2/ an adjustment of their contribution schedule to take account of a drop in their income, by re-estimating their

income without waiting for the annual declaration; 3/ Intervention by the social action for the partial or total payment of their contributions or for the allocation of exceptional financial aid.

Other measure allow the employer to postponed some taxes payment.

Use of measure

No data yet.

Actors, target groups and funding

| Actors | Target groups | Funding |
|--|--------------------------------|----------------|
| National government Company / Companies Social insurance | Self-employed All companies | National funds |

Social partners

| | |
|-------------------------|----------------|
| Role of social partners | No involvement |
| Form of involvement | Not applicable |

The measure is decided by the government. However, discussion exist between the government and social partners representatives seating in the social security bodies.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 25 March 2020: Ordonnance no 2020-312 du 25 mars 2020 relative à la prolongation de droits sociaux (www.legifrance.gouv.fr)
- 07 April 2020: Mesures exceptionnelles pour les entreprises touchées par le coronavirus : Echéance Urssaf du 15 avril de revenus de remplacement mentionnés à l'article L. 5421-2 du code du travail (www.urssaf.fr)
- 15 April 2020: Ordonnance n° 2020-428 du 15 avril 2020 portant diverses dispositions sociales pour faire face à l'épidémie de covid-19 (www.legifrance.gouv.fr)