

COVID-19 Temporary Unemployment Scheme in Belgium Applicable from October 1, 2020 to March 31, 2021 (with extension possible)



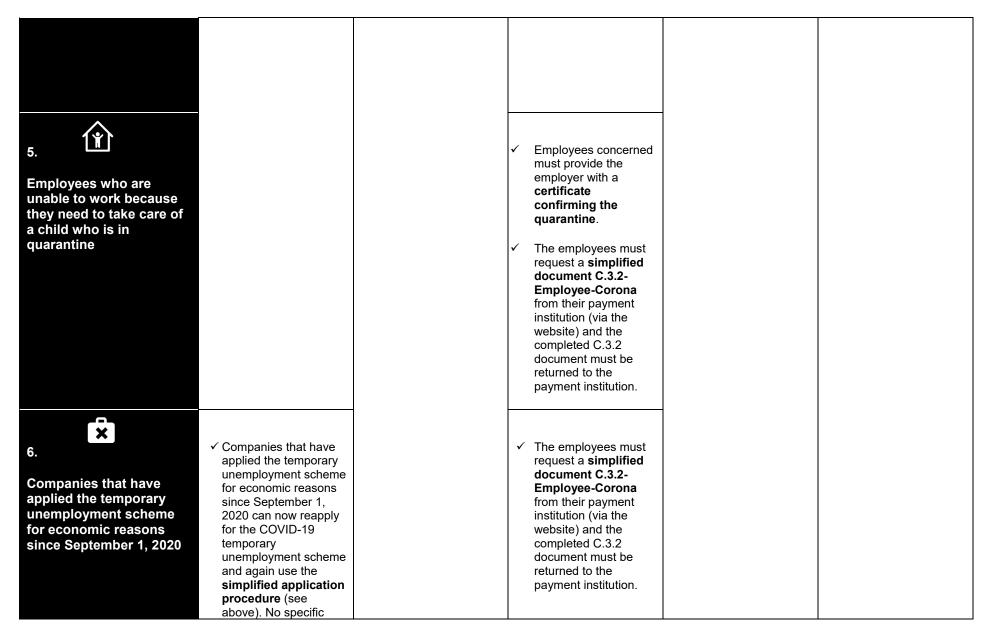
On November 6, 2020, following the new lockdown measures, the Belgian government decided that all companies impacted by the COVID-19 crisis can once again rely on the temporary unemployment scheme due to force majeure "COVID-19."

| Different possible situations covered by the scheme | How can companies apply for COVID-19 temporary unemployment? | What are the obligations on the employer? | What are the obligations on the employee? | What are the benefits for the employee? | Other remarks |
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| 1. Employers who are impacted by the COVID-19 crisis 19 crisis 2. | The simplified application procedure: ✓ Companies no longer have to demonstrate that they are exceptionally hard-hit, or that they belong to an exceptionally hard-hit sector, or that at least 20% of the working days in the 2 nd quarter of 2020 were days of temporary unemployment. ✓ No intermediate steps (e.g., the employer is | Prior notification must be given to the employees concerned (at the latest on the day before the start of the suspension) stating (i) the days during which the employee will be temporarily unemployed and, where appropriate, the days during which the employee is expected to work and (ii) the period covered by this notification. Prior information must be given to the works | ✓ The employees must request a simplified document C.3.2- Employee-Corona from their payment institution (via the website) and the completed C.3.2 document must be returned to the payment institution. ✓ Employees concerned must provide the employer with a certificate | ✓ The amount of the temporary unemployment benefit is limited to 70% of the employee's capped monthly gross salary (capped at €2,754.76 per month). ✓ In addition to the normal unemployment benefits, the employees are entitled to an additional amount of €5.63 per day (exempted from social security contributions) (= €146,38 per month), | ✓ Identical regime for blue- and white-collar employees. ✓ COVID-19 Temporary unemployment can be awarded retroactively from October 1, 2020. ✓ Working days can be followed by days of unemployment. Employees will receive their normal salary for the working days. ✓ Days of temporary unemployment will be |



| Employees who are not sick, but who are required to stay at home due to quarantine 3. Employees who need to take care of a child and are unable to work because day- and child care, schools or care institutions for the disabled are closed in order to reduce the | not required to file an electronic application and/or written application with supporting documents). ✓ The employer is not required to distribute control cards C.3.2.A to its employees. The sole action to be taken by the employer is the monthly submission of an electronic notification <i>"ASR werkloosheid</i> scenario 5/ DSR chômage scenario 5" to the National Unemployment Office (RVA/ONEm). This must include the necessary data for the calculation and the payment of the unemployment benefits. | council or trade union delegation. | Confirming the quarantine. ✓ The employees must request a simplified document C.3.2- Employee-Corona from their payment institution (via the website) and the completed C.3.2 document must be returned to the payment institution. ✓ Employees concerned must provide the employer with a specific attestation "closure corona" completed by the school/institution (NL / FR). ✓ The employees must request a simplified document C.3.2 | paid by the National Unemployment Office (RVA/ONEm). ✓ The employer may pay a supplement to the unemployment benefits to compensate the loss of salary by the employees. This supplement is not subject to social security contributions, but reduced withholding tax will be deducted (15% instead of 26,75%). | counted as working days for the calculation of annual leave in all sectors. |
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| institutions for the disabled are closed in | | | ✓ The employees must | | |







| formalities are required to shift from one scheme to the other. | | |
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For more information, please contact the professional(s) listed below, or your regular Crowell & Moring contact.

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