## RSM InterTax HR Insight August 2020

# The temporary unemployment system after the corona pandemic

### **RSM BELGIUM INFORMS YOU**

In principle, Belgian employers have the possibility to invoke certain forms of temporary unemployment in times of need, in case necessary conditions are met. However, in the context of the corona pandemic, the procedure for temporary unemployment was greatly simplified: as of March 13<sup>th</sup>, 2020, temporary unemployment due to corona was considered as force majeure in all cases and there was no longer a distinction being made between temporary unemployment due to force majeure or due to economic reasons. We also outlined this in one of our previous HR Insights of March 2020. Now several transitional measures have been implemented for the period as from September 1<sup>st</sup>, 2020 until December 31<sup>st</sup>, 2020.

#### TEMPORARY UNEMPLOYMENT DUE TO FORCE MAJEURE AS FROM SEPTEMBER 1<sup>ST</sup>, 2020

As from September 1<sup>st</sup>, 2020, employers particularly affected by the corona crisis will still be able to use the simplified procedure for temporary unemployment due to force majeure until December 31<sup>st</sup>, 2020. In concrete terms, the following employers are concerned:

- Employers who can demonstrate that they belong to a sector that is still particularly affected by the government's restrictive measures; or
- Employers who can demonstrate at least 20 % temporary unemployment for force majeure due to corona
  or temporary unemployment for economic reasons in the second quarter of 2020 compared to the total
  number of days declared to the Belgian National Social Security Office.

In order to continue to benefit from this simplified procedure until the end of this year, appropriate action should be taken by the eligible employers and the Belgian authorities must be informed in this regard. If desired, RSM InterPay can assist in this matter.

#### **TEMPORARY UNEMPLOYMENT DUE TO ECONOMIC REASONS AS FROM SEPTEMBER 1<sup>ST</sup>, 2020**

For those employers who do not fulfil the above conditions and therefore cannot apply the simplified procedure for temporary unemployment due to force majeure, the normal rules on temporary unemployment will apply again as from September 1<sup>st</sup>, 2020. However, there is foreseen in a number of more flexible transitional measures for temporary unemployment due to economic reasons, such as temporarily increasing the legal maximum duration of the suspension of the employment contract. For the application of this system, a distinction is also made between blue-collar and white-collar workers. In order to benefit from this (more flexible) system, eligible employers must fulfil the necessary formalities. RSM InterPay can assist in this matter, if required.

If you would like to receive additional information on this matter or HR assistance, the InterPay team of RSM Belgium is at your disposal (<u>interpay@rsmbelgium.be</u>).

RSM InterPay

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