

## **Temporary unemployment due to corona – back to the simplified procedure as from October 1<sup>st</sup>, 2020**

### **RSM BELGIUM INFORMS YOU**

On November 6<sup>th</sup>, 2020, the Belgian government decided to reinstate the simplified procedure for temporary unemployment due to corona for all employers and employees and this for the period as from October 1<sup>st</sup>, 2020 until March 31<sup>st</sup>, 2021.

### **TEMPORARY UNEMPLOYMENT DUE TO CORONA – RECAP**

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 Covid-19 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.

In the meantime, several transitional measures were implemented for the period as from September 1<sup>st</sup>, 2020. As from then, only employers particularly affected by the corona crisis were still able to use the simplified procedure for temporary unemployment due to force majeure. Hereto, appropriate action had to be taken and the Belgian authorities needed to be informed in due time.


For those employers who did not fulfil the conditions and were therefore unable to apply the simplified procedure for temporary unemployment due to force majeure, the normal rules on temporary unemployment due to economic reasons, taking into account however a few flexibilities, applied again as from September 1<sup>st</sup>, 2020. We also outlined this in one of our previous HR insights of August 2020.

### **AS FROM OCTOBER 1<sup>st</sup> 2020 BACK TO THE SIMPLIFIED PROCEDURE**

On November 6<sup>th</sup>, the Belgian federal government decided to reinstate the simplified procedure for temporary unemployment due to corona for all employers and employees and this for the period as from October 1<sup>st</sup>, 2020 until March 31<sup>st</sup>, 2021. For this period, there is no longer a distinction being made between temporary unemployment due to force majeure or due to economic reasons. In addition, the administrative procedure will again be greatly simplified. The temporary unemployment system due to corona will thus again apply as it previously did during the period as from March 13<sup>th</sup> until August 31<sup>st</sup>.

Employers which were no longer eligible for the simplified procedure of temporary unemployment due to corona as from September 1<sup>st</sup>, 2020, because they could not be considered as a particularly affected company or did not belong to a sector that was particularly affected, and had switched to temporary unemployment for economic reasons, can therefore invoke temporary unemployment due to force majeure again as from October 1<sup>st</sup>, 2020. As from that date, these employers thus can make use again of the simplified procedure for temporary unemployment due to corona.

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There are also specific grounds for invoking temporary unemployment due to force majeure, *i.e.* quarantine or child care. The system of temporary unemployment due to corona can also be applied for employees who find themselves in one of the following situations:

- Employees who are not ill but have to stay home due to a quarantine,
- Employees who are unable to work because they need to take care of a child whose day care or school is closed down as a measure to prevent the spread of the corona virus,
- Employees who are unable to work because they need to take care of a child who is quarantined.

In one of these situations, the employee must immediately provide his employer with the necessary certificates or attestations. Depending on the situation, this may be a quarantine certificate or a closure certificate due to corona, issued by the competent institution and completed and signed by the employee. The employer must keep the attestation, certificate or other proof that the employee has provided, at the disposal of the Belgian authorities in view of a potential inspection.

As a reminder, please note that RSM Belgium, as your proxy holder, will be able to assist your company with fulfilling the necessary formalities in this regard, so please do not hesitate to contact us.

If you would like to receive additional information on this matter, the payroll team of RSM Belgium is at your disposal ([interpay@rsmbelgium.be](mailto:interpay@rsmbelgium.be)).

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