

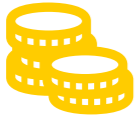


Reduction in working hours and temporary unemployment benefit COVID 19 Coronavirus



Temporary drop in work

-20%



Temporary unemployment benefits (max 24 weeks)

What does a reduction in working hours (RWH) entail?

1. Employer pays out wages to the employees (at least at level unemployment benefits (75/75%) for hours covered by benefits).
2. Wage costs on the part of employer are limited by temporary unemployment benefits paid to employees afterwards for the hours not worked by employees due to the Coronavirus. **Please note.** *Collective agreement may provide differently.*
3. Unemployment benefits during RWH period may be deducted from unemployment benefit entitlement accrued by employees.

* Part-time unemployment and/or extension of reduction in working hours are being investigated. Tax liability is deferred, however.

1 Permit application Reduction in Working Hours (RWH) due to Coronavirus

A. At the Ministry of Social Affairs and Employment

You can find [the link](#) here, but we can do this for you as well.



B. Conditions:

- Special situation (= temporary reduction of workload due to Corona). ✓

C. Permit duration:

- Max. 24 weeks from application (6 weeks with max. 3x renewal of 6 weeks).
- Before the end of each 6-week block, entrepreneurs themselves must apply for a renewal via the Ministry of Social Affairs and Employment.

D. For which employees?

- employees for whom there is an obligation to continue to pay wages.
- ≠ on-call workers with zero-hours contracts, temporary workers and self-employed workers with or without personnel

2 Reporting RWH permit to Employee Insurance Agency UWV

A. At Employee Insurance Agency UWV

You can find [the link](#) here, but we can do this for you as well.



B. When?

- Immediately (by the 2nd day at the latest) upon receipt of permit)
- Any renewal of the permit need not be reported.

3 Application for temporary unemployment benefits

A. At Employee Insurance Agency UWV

You can find [the link](#) here, but we can do this for you as well.



B. When?

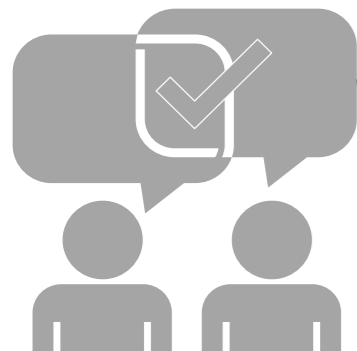
- In the 7th week (and upon renewal after every 6th week)

C. Conditions?

- Usual conditions for unemployment benefits
- If an employee does not or not yet meet requirements: **no unemployment benefit**

D. How much?

- First 2 months 75%. After that 70%.
- Basis: (max daily) wage and social security contributions on reduction of hours



Need help?
We would be happy to provide a full-service solution. You can authorise us to do so.

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