

Information on Covid-19

Thursday, April 16th, 2020

FREQUENTLY ASKED QUESTIONS

— How to postpone the social contributions' payment due date with URSSAF?

Employers whose URSSAF due date falls on the 15th of the month were able to defer all or part of the payment of their employee and employer contributions for the due date of March 15th, 2020. Likewise, employers whose URSSAF due date falls on the 5th of the month may defer all or part of the payment of their employee and employer contributions for the due date of April 5th, 2020.

The date of payment of these contributions may be postponed for up to 3 months: information will be provided later. No penalty will be applied.

How to modulate the payment of social contributions?

- **Due date of March 15th, 2020:**

Employers of less than 50 employees were able to modify the payment order until March 19th, 2020 at 7AM by following an operating procedure available on the URSAFF [website](#). From 7AM to 12PM, the employers had the opportunity to contact their bank to request the rejection of the ongoing URSAFF payment. Social contributions may be postponed for up to 3 months. Information will be provided later. In case of non-payment, no penalty would be applied. For contributions payment outside the NSD (Nominative Social Declaration), employers could adapt the amount of the bank transfer or not make the transfer at all.

- **Due date of April 5th, 2020:**

Employers whose URSSAF due date falls on the 5th of the month may defer all or part of the payment of their employee and employer contributions for the due date of April 5th, 2020. The date of payment of these contributions may be postponed for up to 3 months: information will be provided later. No penalty will be applied.

Employers can modulate their payment according to their needs: amount to 0, or amount corresponding to a part of the contributions. Nonetheless, declaration and transmission of the NSD was required before April 6th, 2020 at 12PM:

- First case: the employer pays contributions outside the NSD, by bank transfer: can adapt the amount of transfer, or not make a transfer at all.
- Second case: the employer pays contributions via the NSD: must transmit the March 2020 NSD by April 6th, 2020 at 12PM and can modulate SEPA payment within this NSD.

For employers that do not opt for a deferment of the contributions payment and wish to pay off the employer's contributions, they may stagger the payment of the latter as usual. To do so, they should log onto their URSSAF's online profile and report their situation through mail: "New message"/ "Reporting formality"/ "Report an exception situation." It is also possible to contact URSSAF by phone at 3957 (0,12€ / min + price of a local call).

A postponement or a delay agreement is also possible for supplementary pension contributions. Employers are invited to contact their supplementary pension institution.

In the current context, when our health care system and more broadly our social protection as well as the State action are more than ever requested, it is important that companies that can afford it contribute to the funding of the national solidarity. We call on businesses to demonstrate responsibility in their agreed-upon use of the facilities so that they benefit the most in need.