

Covid-19: URSSAF provides for the possibility of deferring the payment of social security contributions for up to three months

To take into account the impact of the covid-19 pandemic on economic activity, the URSSAF^[1] network introduced on March 16, 2020 a measure allowing employers to defer the payment of their social security contributions for a period of up to three months.

Employers subject to a deadline for payment of URSSAF contributions on the 15 of the month may defer all or part of the payment of employees' and employers' contributions due on March 15, 2020. These contributions may be deferred for a period of up to three months, without any penalty being applied.

What is the procedure for adjusting the amount of the payment at the March 15 deadline?

Employers can adjust their payment according to their needs: amount equal to 0, or amount corresponding to the payment of part of their contributions. There are three possible scenarios:

- First scenario: Employers who have not yet filed their February 2020 monthly electronic payroll return (*Déclaration Sociale Nominative* or "DSN"^[2]), can file it up to and including Monday, March 16, 2020, by modulating their SEPA payment within this DSN.
- Second scenario: Employers who have already filed their February 2020 monthly electronic payroll return (DSN) may modify their payment in two ways: either by filing up to and including Sunday March 15, a so-called "cancel and supersede" DSN with a change in the URSSAF payment; or up to Thursday March 19, at noon, by changing their URSSAF payment (only for employers subject to the March 15 deadline) according to a specific procedure to which the URSSAF website refers.

NB: Even if the deadline for making changes that is displayed is March 16 at noon, employers do have until Thursday March 19 at noon to change the payment amount.

- Third scenario: Employers paying their contributions outside the DSN system may either adjust the amount of their wire transfer or not make a wire transfer at all.



Employers that do not wish to opt for a deferral of all contributions and prefer to pay employees' contributions, may pay the employers' contributions in instalments, as is usually the case. To do so, they must simply log on to their online space on www.urssaf.fr and report their situation via the messaging system: "New message" / "Reporting formality" / "Declare an exceptional situation". It is also possible to contact the URSSAF by phone at 3957.

For employers subject to a deadline on the 5 of the month, additional information will be provided at a later date, in anticipation to the deadline of April 5.

PLEASE NOTE:

Obtaining a postponement or an extension of deadline is also possible for contributions due under supplementary retirement schemes. Employers are invited to contact their supplementary pension institution.

[1] URSSAF (*Unions de Recouvrement des Cotisations de Sécurité Sociale et d'Allocations Familiales*) is the body responsible for collecting social related contributions.

[2] The DSN is a simplified way for companies to report salaries and employee social data to the competent authorities.

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