Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

7 May 2020 [shall come into force from 9 May 2020];

2 June 2020 [shall come into force from 4 June 2020].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 236

Adopted 23 April 2020

**Regulations Regarding the Assistance Allowance for Idle Time for Employed or Self-employed Persons Who have been Affected by the Spread of COVID-19**

*Issued pursuant to*

*Section 2 and Section 14, Paragraph two of the law On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19*

1. The Regulation prescribes the procedures by which an employee or self-employed person who is affected by the crisis caused by COVID-19 shall receive the assistance allowance for idle time, and the procedures for the calculation and disbursement of the assistance allowance for idle time.

2. Within the meaning of this Regulation, assistance allowance for idle time shall be deemed as the allowance defined in Section 14, Paragraph one of the law On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19, and the maximum amount thereof shall be EUR 180 per month from which the allowance for idle time granted to the person shall be deducted. The assistance allowance for idle time shall not be taxable with the personal income tax and subject to the mandatory State social insurance contributions.

3. The following persons have the right to the assistance allowance for idle time:

3.1. an employee to whom the State Revenue Service has refused the allowance for idle time based on the fact that any of the criteria specified for the employer in Paragraph 12 of the Cabinet Regulation No. 165 of 26 March 2020, Regulations Regarding the Employers Affected by the Crisis Caused by COVID-19 which are Eligible for the Allowance for Idle Time and Division of the Payment for Late Tax Payments in Instalments or Deferral Thereof for up to Three Years, has been applicable thereto;

3.2. an employee to whom the allowance for idle time has been granted in accordance with Cabinet Regulation No. 165 of 26 March 2020, Regulations Regarding the Employers Affected by the Crisis Caused by COVID-19 which are Eligible for the Allowance for Idle Time and Division of the Payment for Late Tax Payments in Instalments or Deferral Thereof for up to Three Years, and the amount of the granted allowance for idle time is less than EUR 180 per month (in proportion to the calendar days for which the employed person is idle);

3.3. a self-employed person to whom the allowance for idle time has been granted in accordance with Cabinet Regulation No. 179 of 31 March 2020, Regulations Regarding the Allowance for Idle Time for the Self-employed Persons Affected by the Spread of COVID-19, and the amount of the granted allowance for idle time is less than EUR 180 per month (in proportion to the calendar days for which the self-employed person is idle);

3.4. a self-employed person to whom the State Revenue Service has refused to grant the allowance for idle time as any of the criteria specified in Sub-paragraphs 10.16, 10.16.1 and 10.17 of Cabinet Regulation No. 179 of 31 March 2020, Regulations Regarding the Allowance for Idle Time for the Self-employed Persons Affected by the Spread of COVID-19 applies thereto.

[*2 June 2020*]

4. The assistance allowance for idle time shall be granted and disbursed in proportion to the calendar days for which the person (employee or self-employed person) is idle. The period of idle time is a fixed period from 14 March 2020 until 30 June 2020.

[*7 May 2020*]

5. The State Social Insurance Agency shall:

5.1. grant and disburse the assistance allowance for idle time to the person referred to in Sub-paragraph 3.1 and 3.4 of the Regulation based on the information provided by the State Revenue Service;

5.2. disburse the difference of the assistance allowance for idle time (difference between the allowance for idle time and assistance allowance for idle time) to the persons referred to in Sub-paragraphs 3.2 and 3.3 of the Regulations for whom the calculated allowance for idle time is less than EUR 180 per month.

[*2 June 2020*]

6. The State Revenue Service shall inform the State Social Insurance Agency of the persons referred to in Paragraph 3 of this Regulation by indicating the name, surname, personal identity number, period of idle time, amount of the disbursed allowance for idle time and account opened with a credit institution or payment service provider in Latvia of the employee or self-employed person.

7. Supplement of EUR 50 per month for each dependent child up to 24 years of age for which the personal income tax relief is being applied to the employee shall be granted to the persons referred to in Sub-paragraph 3.1 and 3.4 of the Regulation who receive the assistance allowance for idle time. The supplement shall be granted and disbursed by the State Social Insurance Agency for the period for which the assistance allowance for idle time has been granted and the personal income tax relief is being applied. The supplement for a dependant child shall be transferred to the account of the person into which the assistance allowance for idle time is transferred.

[*2 June 2020*]

8. The State Social Insurance Agency shall transfer the assistance allowance for idle time for the period from 14 March 2020 until the day when this Regulation comes into force to account of the persons referred to in Paragraph 3 of this Regulation within 10 working days following the day when this Regulation comes into force.

9. The State Social Insurance Agency shall inform the social services of persons to whom the State Social Insurance Agency has granted the assistance allowance for idle time.

10. The State Social Insurance Agency shall transfer the assistance allowance for idle time and the supplement in the amount of EUR 50 for each dependant child in the age of up to 24 years for which the personal income tax relief is being applied to a person for the period from 14 March 2020 to the account of the persons referred to in Sub-paragraph 3.4 of this Regulation within 10 working days from the day when this Sub-paragraph comes into force.

[*2 June 2020*]

Prime Minister A. K. Kariņš

Minister for Welfare R. Petraviča