During the corona-crisis there is the possibility of deferring social security contributions under facilitated conditions.

The essential requirements for this are

1. Priority use of short-time working („Kurzarbeit“)
2. Priority use of other assistance and support measures like subsidies and loans
3. Immediate payment would involve considerable hardship for the company (this has to be demonstrated, e.g. by a credible statement that significant financial damage has been suffered by the pandemic)

These would be the main consequences:

1. Upon request deferral of premiums already due and still to be paid for the months March to May 2020
2. No security required
3. No deferral interest is to be charged
4. It should be possible to waive the levying of late payment surcharges or reminder fees
5. If the company is significantly affected by the crisis, enforcement measures may be waived

Please note: Any deferral may only be possible until short-time working allowance is granted.