

ACTRAV ANALYSIS – 6 April 2020

GOVERNMENTS' RESPONSES TO COVID-19

Citizens	Dependent Workers	Self-employed	Enterprises
Albania¹			
<p><u>Decisions adopted regarding COVID-19:</u> The Government of Albania has announced a seven points financial plan to support the Albanian economy in response to the outbreak of COVID-1, including 25 million USD will be allocated to the doctors, nurses and other staff taking care of the COVID-19 patients; 65 million USD for people in need, small businesses and unemployment; 10 million USD as a reserve fund for the Council of Ministers and eventual emergencies. <i>The EU has allocated a grant of 50 million Euros for Albania to be spent on health institutions, social protection and economic recovery.</i></p>			
<ul style="list-style-type: none"> - <u>Benefit in kind for needy individuals:</u> The Government is providing monthly payments (pensions, disability payments, etc.) home, and especially food and non-food products, and free medication to eligible individuals. - <u>Charges:</u> A moratorium on energy bills penalties has also been announced. 	<ul style="list-style-type: none"> - <u>Benefit increase:</u> The following benefits were doubled in amount: <ul style="list-style-type: none"> ▪ The cash assistance for the recipients of Ndhma Ekonomike or Economic Aid, and the ▪ The monthly unemployment benefit. 	<ul style="list-style-type: none"> - <u>Benefit increase:</u> The declared monthly income of self-employed will be doubled. 	<ul style="list-style-type: none"> - <u>Income-Tax declaration:</u> The deadline for the declaration of the balance sheets of the businesses due end of March has been postponed for July 1, 2020. - <u>Economic support to enterprises:</u> 100 million USD will be allocated to companies in difficulty to pay the salaries of their employees.
Argentina²			

¹ Information provided by Desk Officer

² Information provided by Desk Officer

AND

Decisions adopted regarding COVID-19:			
For a period of one to three months, depending on the evolution of the pandemic, the Government will take the following measures:			
<ul style="list-style-type: none"> - Strict <u>measures against abusive attitudes</u> (supply prices, credits and the productive scheme in general) are introduced. - Control of the maximum prices for the products of the <u>basic basket</u>. - Requirements for authorization for export of health inputs strengthened. 	<p>For a period of one to three months, depending on the evolution of the pandemic the following measure are taken:</p> <ul style="list-style-type: none"> - <u>Wage replacement:</u> The State will pay a portion of the wages of workers, especially of those working in SMEs - <u>Unemployment benefit:</u> Unemployment insurance is strengthened - <u>Child benefit:</u> An extraordinary payment of 3000 pesos is paid under the Universal Child Allocation (AUH) - <u>Retirement benefit:</u> An extraordinary payment for minimum retirement benefits is paid 	<ul style="list-style-type: none"> - <u>Emergency family income for self-employed and informal workers and “Monotributistas” between 18 and 65 years:</u> A one-time payment, initially in April, of \$ 10,000 that will be repeated if circumstances require, will be granted to families who do not qualify for any of the other income benefits. The beneficiary must be Argentinian, naturalized or be a resident with more than two years of residence in Argentina. 	<p>For a period of one to three months, depending on the evolution of the pandemic the following measures will be taken:</p> <ul style="list-style-type: none"> - <u>Suspension of social insurance contributions:</u> The payment of the employer’s social security contributions is suspended. - <u>Financial assistance:</u> Financial assistance package and digital assistance programme is provided to SMEs. - <u>Financial assistance:</u> Financial assistance package and digital assistance programme is provided to SME - <u>Dismissal regulation:</u> As of March 31, dismissals without just cause and for reasons of lack or reduction or for force majeure of work are prohibited for the period of 60 days. - <u>Suspension of activity and reduction of work</u> are prohibited for a period of 60 days.

<https://www.infobae.com/economia/2020/03/23/en-medio-de-la-cuarentena-total-el-gobierno-anuncio-un-ingreso-familiar-de-emergencia-de-10000-para-los-trabajadores-informales-y-monotributistas/>

AND

<https://www.argentina.gob.ar/salud/coronavirus-COVID-19>

<https://www.argentina.gob.ar/noticias/los-ministros-de-economia-y-de-desarrollo-productivo-anunciaron-un-paquete-de-medidas-para>

<https://www.argentina.gob.ar/salud/coronavirus-COVID-19/plan-operativo>

Armenia³		
<u>Decisions adopted regarding COVID-19:</u>		
The Government has created a special body that coordinates the response to COVID-19. The State of Emergency has been announced. The Government is considering two types of financial support measures: 25 bln Dram (\$ 50 mln) stimulus for small and medium businesses and another 25 bln Dram for social protection measures. Details are to be announced soon.		
Australia⁴		
<u>Decisions adopted regarding COVID-19:</u>		
<ul style="list-style-type: none"> - <u>Cash handout:</u> More than 6 million welfare recipients, including pensioners, care workers, veterans, families, young people and jobseekers will get a one-off cash payment of AUS\$ 750 from March 31. Around half of the recipients are pensioners. - <u>Health care system:</u> AUS\$ 2.4 billion are allocated for a health package, including 100 pop-up coronavirus fever clinics and a new Medicare item to deliver health advice remotely. 	<ul style="list-style-type: none"> - <u>Unemployment benefits:</u> Casual workers (including gig workers) who contracted the virus or had to isolate themselves will be eligible for a Newstart welfare payment while out of work. The typical waiting period to access the payment will be waived, but people will face an asset-test before receiving the money, which will range from AUS\$ 560 for singles without children and AUS\$ 1,010 for couples out of work due to illness. 	<ul style="list-style-type: none"> - <u>Cash payments for SMEs:</u> Nearly 700,000 small and medium businesses will receive cash payments of between AUS\$ 2,000 and 25,000 to help pay wages or hire extra staff. - <u>Special fund for apprentices:</u> AUS\$ 1.3 billion will be allocated in financial support to avoid apprentices lay-offs. - <u>Investment promotion:</u> Medium and big businesses will be encouraged to spend on equipment and other investments through an extension of the instant asset write-off. - <u>Tourism support:</u> AUS 1 billion are allocated to help the tourism sector.

³ Information provided by Desk Officer

⁴ Information provided by Pong Sul

Austria⁵

Decisions adopted regarding COVID-19:

Up to € 4 billion (approx. 1 % of GDP) will be made available in Austria to support the economy by means of loans, guarantees, warranties, to stabilise health care, to stimulate the economy, for short-time work (Kurzarbeit); € 400 million reserved for the time being, etc.; if the funds are not sufficient, there is the possibility of expansion. On March 18 the Austrian government has announced to expand this support to 38 billion Euros (approx. 10 % of GDP), 4 billion will be spent as mentioned above. 9 billion Euros are foreseen as guarantees and warranties, 15 billion Euros as an emergency help for various sectors and another 10 billion Euros as tax deferrals (Steuer-stundungen) and tax reductions

<ul style="list-style-type: none"> - <u>Unpaid bills:</u> Evictions and power cut-offs due to unpaid bills should be avoided in the current situation - <u>Health care:</u> Access to medical services has to be guaranteed for all persons, irrespective of their social insurance status 	<ul style="list-style-type: none"> - <u>Covid-19 Short-Time Work (Covid19-Kurzarbeit):</u> Workers are required to use first their holiday entitlements and time credits. According to the Covid-19 Short-Time Work, in the case of "temporary, non-seasonal" economic difficulties (e.g. caused by a drop in sales) due to the corona virus, employees may reduce their working hours by 10-90% for 3+3 months (in the calculation period, working hours can also be reduced to 0 hours temporarily). The implementation of the Covid-19 short-time working should be possible through the Public Employment Service-PES (AMS) within 48 hours from the signature of the agreement. - <u>Unemployment benefit:</u> Applications for unemployment benefit and unemployment assistance can now be submitted to 		<ul style="list-style-type: none"> - <u>Preservation of employment:</u> The employment level in the companies must be maintained during the Covid-19 Short-Time Work and one month beyond. - <u>Covid-19 Short-Time Work (Covid19-Kurzarbeit) for SMEs:</u> Covid-19 Short-Time Work also apply to SMEs. - <u>Economic support to enterprises:</u> The AMS <u>reimburses</u> the employer for the costs of downtime according to fixed flat rates. The short-time work allowance is granted in flat rates per hour lost. The flat rates already include all social security contributions and other wage-related employer contributions. To compensate for the pro rata special payments, the flat rates have been increased by one sixth.
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⁵ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

	<p>the PES (AMS) without a personal visit</p> <ul style="list-style-type: none"> - Special care leave: For workers who are not entitled to leave of absence by law. The special care leave is up to 3 weeks and applies for children up to 14 years. The employee on special care leave receives the usual amount of the salary. The employer is entitled to claim 1/3 of the pay from the financial authority. 		
Azerbaijan⁶			
<u>Decisions adopted regarding COVID-19:</u>			
<ul style="list-style-type: none"> - For the moment there are no concrete economic measures taken by the Government however certain ideas are under consideration: (a) The Government is considering to defer payment for utilities services for a two-month period; (b) Workers of 60 years of age and above are recommended to work from work until further notice and will receive full salary; (c) Frontline medical staff will received a salary increase by 3 times the reference wage during the period of the pandemic; and (d) Tax breaks and low interest rate loans are being considered for the companies, especially those in tourism and hospitality sector to prevent large scale unemployment 			
<ul style="list-style-type: none"> - <u>Payment deferral of domestic charges:</u> Government is considering to defer payment for utilities services for a two-month period 	<ul style="list-style-type: none"> - <u>Telework measures:</u> Workers of 60 years of age and above are recommended to work from work until further notice and will receive full salary - <u>Salary increase for medical personnel:</u> Frontline medical staff will received a salary increase by 3 times the reference wage during the period of the pandemic 		<ul style="list-style-type: none"> - <u>Financial measures:</u> Tax breaks and low interest rate loans are being considered for the companies, especially those in tourism and hospitality sector to prevent large scale unemployment
Bahamas⁷			
<u>Decisions adopted regarding COVID-19:</u>			

⁶ Information provided by Desk Officer

⁷ Information provided by Desk Officer

<p>- <u>Deferral of payments:</u> Residential customers who are diagnosed with the virus, who are in quarantine, or have been laid off may defer Water & Sewerage and BPL payments for an initial period of three months. They need to register for this benefit and verify their situation as necessary.</p>	<p>- <u>Unemployment benefit:</u> Employees who are temporarily laid off because of the economic impacts of COVID-19 will be eligible for unemployment benefits, up to the regular 13-week period, if necessary.</p> <p>- <u>Food vouchers:</u> Food assistance vouchers of \$100 every second week will be targeted primarily to workers in the hospitality industry who are facing reduced work weeks.</p>	<p>- <u>Unemployment benefit extended to self-employed Bahamians:</u> US \$10 million have been allocated to provide for a temporary unemployment benefit, administered through the National Insurance Board, to self-employed working in the tourism industry (straw vendors, tour operators, Jet Ski operators) and another US \$5.9 million for other sectors. The above unemployment benefit amounts to US \$200 per week, for up to eight weeks. To qualify, the self-employed workers must be currently registered with NIB or they must register at the time of application for this benefit. The time frame for this benefit may be adjusted according to need. The Ministry of Finance is the Manager and National Insurance Board the administrator of this benefit.</p>	
<p>Bahrain⁸</p>			
<p><u>Decisions adopted regarding COVID-19:</u> Bahrain announced a \$11.39 billion economic stimulus package (equivalent to 29.6% of Bahrain's annual GDP) to support the country's citizens and private sector and counter the effects of the coronavirus on the economy.</p>			
<p>- <u>Electricity and water supply:</u> The</p>	<p>- <u>Measures being discussed:</u> The Cabinet is discussing to draft law concerning</p>		<p>- <u>Loans and debts:</u> The Government has offered to</p>

⁸ Information provided by Desk Officer

<p>Government offered to cover electricity, water and municipality fees for three months starting April 2020 in lieu of individuals and enterprises.</p>	<p>paying the salaries of all private-sector employees for three months starting April 2020 through the unemployment fund, following constitutional procedures and in line with the Social Insurance Law.</p>		<p>redirect all Tamkeen programs (a semi-autonomous government agency that provides loans and assistance to businesses) to support enterprises facing economic difficulty due to the COVID-19, as well as the restructuring of all debts issued by Tamkeen.</p> <ul style="list-style-type: none"> - <u>Extension of credits:</u> The Government is working together with private banks to extend credit to business owners. - <u>Shipment of basic goods:</u> The Government will compensate enterprises for the premium paid for expediting the shipment of basic goods.
<p>Barbados⁹</p>			
<p><u>Decisions adopted regarding COVID-19:</u></p>			
<ul style="list-style-type: none"> - <u>Household Survival Programme for Needy Families:</u> Establishment of a Household Survival Programme to help more 1,500 vulnerable families: up to BDS\$600 per month will be granted to each family 	<ul style="list-style-type: none"> - <u>Unemployment benefit:</u> Workers within the tourism industry, laid off or placed on short working time due to reduced revenue, will receive unemployment benefits of 60 per cent of wages for up to 26 weeks from the NIS. 		<ul style="list-style-type: none"> - <u>National Training Initiative:</u> Businesses and entities – particularly in tourism-related sector, may participate in the National Training Initiative, which will refocus its efforts to do as much training for the workers of the tourism and tourism-related sectors as possible during this downturn in activity for them.

⁹ Information provided by Desk Officer

<p>through the Welfare Department.</p> <ul style="list-style-type: none"> - Benefits increase: 40 % increase of benefits paid by the Welfare Department to individuals (no additional information available on this measure). 			<ul style="list-style-type: none"> - Deferral of social security contributions: For employers who are prepared to retain three-quarters of their workforce, even if some on short working time, the NIS will defer the obligation to pay employers contributions for three months in the first instance, with the possibility to extend it for another three months, if the crisis goes beyond three months.
<p>Belgium (Federal level)¹⁰</p>			
<p>Decisions adopted regarding COVID-19:</p>			
		<p>Postponement of social insurance contributions:</p> <ul style="list-style-type: none"> - The self-employed and assisting partner may submit a form to their social insurance fund to request a one-year delay of the provisional social contributions payment. This measure already applies to the provisional contributions related to the first and second quarter of 2020. - Reduction of the provisional social contributions: The self-employed may apply for a reduction of their provisional social contributions for the year 2020 if their professional income 	<ul style="list-style-type: none"> - Temporary unemployment for reasons of force majeure: When a company makes its employees temporarily unemployed for economic reasons, it may, pending the completion of the procedure for recognition as a company in difficulty, invoke temporary unemployment for reasons of force majeure. The worker receives 65% of his capped average remuneration (capped at EUR 2,754.76 per month). Until June 30, 2020, however, the amount of temporary unemployment benefit is

¹⁰ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

		<p>is lower than one of the legal thresholds.</p> <ul style="list-style-type: none"> - Exemption of social contributions: The self-employed may ask for such an exemption - <u>Droit passerelle for self-employed:</u> Under conditions and on a case-by-case basis, self-employed may use a « droit-passerelle » (bridge-right). The financial support amounts to 1.614,10 euros per month. 	<p>increased to 70% of the average earnings limit.</p> <ul style="list-style-type: none"> - <u>Temporary unemployment for economic reasons:</u> This can be requested by companies which, following the spread of the coronavirus, are affected by a decrease in their clientele, production, turnover, orders, etc. and where the normal working regime cannot be maintained. The worker receives 65% of his capped average remuneration (capped at EUR 2,754.76 per month). Until June 30, 2020, the amount of the temporary unemployment benefit is however increased to 70% of the average earnings limit.
Bolivia¹¹			
<u>Decisions adopted regarding COVID-19:</u>			
The Government of Bolivia adopted the following resolution Resolución “Bi-Ministerial de acciones para prevenir Coronavirus en ámbito laboral” to prevent COVID-19 at the workplace:			
	<p><u>Paid medical and exceptional leave:</u></p> <ul style="list-style-type: none"> - Exceptional temporary leave is granted to public employees, workers and all personnel who perform functions in the 		<p><u>Working conditions:</u></p> <ul style="list-style-type: none"> - Employers in the public and private sectors must implement special working conditions

¹¹ Information provided by Desk Officer

AND

<https://www.mintrabajo.gob.bo/index.php/comunicacion/27-destacados/1258-resoluci%C3%B3n-bi-ministerial-de-acciones-para-prevenir-coronavirus-en-%C3%A1mbito-laboral.html>

<http://www.mintrabajo.gov.co/documents/20147/0/Circular+0021.pdf/8049a852-e8b0-b5e7-05d3-8da3943c0879?t=1584464523596>

<https://www.emba.com.bo/covid19-obligacionesalosempleadores/>

	<p>public and private sectors that are exposed to the virus</p> <ul style="list-style-type: none"> - People infected with the Coronavirus (COVID-19), will be granted medical leave from their work for a duration established by the corresponding health authority. - Workers who are suspected of having contracted the Coronavirus (COVID-19) will be granted exceptional leave for the duration of the observation and isolation measure established by the corresponding health authority. For the granting of medical leave and exceptional leave with benefits, employers in the public and private sectors will only require the medical certificate issued by health establishments authorized by the corresponding health authority. At the request of the treating doctor and the corresponding health authority, according to technical criteria, exceptional leave or medical leave may be extended for as long as deemed appropriate. 		<p>(continuous hours, videoconferences, video calls, modification of work shifts, among others) in support of high risk groups so as to reduce the spread of the disease (these measures are not exhaustive, employers may implement other measures that they consider pertinent, as long as they protect the well-being of public employees, workers and all personnel that perform functions in the public and private sector)</p>
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Bosnia and Herzegovina¹²

Decisions adopted regarding COVID-19:

At federation level: On March 19, 2020 the FBiH Government approved a programme to support the economy and mitigate the impact of COVID-19. The aim of the programme is preserving employment, increasing protection in case of job loss, preserving the Pension and Disability Insurance Fund and banks.

¹² Information provided by Desk Officer

In the Republika Srpska: A moratorium on the repayment of loans from the Investment Development Bank (IRB RS) for three months for economic operators is introduced.			
			<ul style="list-style-type: none"> - <u>Suspension of tax payments (Republika Srpska):</u> Corporate tax payments and all liabilities are suspended until June 30, 2020. The payments will be done in the form of instalments by the end of this year. - <u>Tax Refund (Republika Srpska):</u> Emergency payment of tax refunds of 2019 to increase salaries. The payment begins on April 16. March 2020.
Brazil¹³			
<u>Decisions adopted regarding COVID-19:</u>			
	<ul style="list-style-type: none"> - <u>Telework arrangements and regulation:</u> Telework, remote work or distance work is considered to be the provision of services that are predominant. In the event that the employee does not have the technological equipment and the necessary and adequate infrastructure to provide teleworking, remote work or distance work: <ul style="list-style-type: none"> ▪ The employer may supply the equipment on a lending basis 		<ul style="list-style-type: none"> - <u>Anticipation of individual holidays:</u> During the state of public emergency, the employer will inform the employee about the anticipation of his/her vacation at least 48 hours in advance. The holidays may not be taken in periods of less than five consecutive days. In addition, an employee and an employer may negotiate the anticipation of future vacation periods in a

¹³ Information provided by Desk Officer

AND

http://www.planalto.gov.br/ccivil_03/ato2019-2022/2020/Mpv/mpv927.htm

<https://www.camara.leg.br/noticias/647620-nova-mp-revoga-dispositivo-que-autorizava-suspensao-de-empregos-sem-pagamento-de-salario/>

	<p>and pay for infrastructure services;</p> <ul style="list-style-type: none"> ▪ If it is impossible to led the equipment, the period of the normal working day will be counted as working time in which the worker is available to the employer 		<p>written form. Priority will be given to workers who belong to the coronavirus risk group. The eventual request by the employee to convert a third of his vacation into a cash bonus will be subject to the employer's agreement.</p> <ul style="list-style-type: none"> - <u>Anticipation of collective holidays:</u> During the state of public emergency, the employer may also, at its discretion, grant collective vacations and must notify the group of employees affected at least 48 hours in advance, in respect to the maximum annual period limit and the minimum number of calendar days set forth by law. - <u>Anticipation of federal, state, district and municipal non-religious holidays:</u> During the state of public emergency, employers will be able to anticipate the enjoyment of federal, state, district and municipal non-religious holidays and must notify, in writing or by electronic means, the group of employees to benefit from it at least 48 hours in advance. - <u>Special working hours compensation scheme:</u> The interruption of activities and the
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			<p>constitution of a special working hours compensation scheme, through the bank of hours, may be established by a collective or individual agreement, for compensation, up to eighteen months, counting from the closing date of the state of public emergency. The compensation of time loss may be made by extending the workday by up to two hours (ten hours max per day) and may be determined by the employer regardless of a collective agreement or individual agreement.</p> <ul style="list-style-type: none"> - <u>Suspension of social security contributions:</u> FGTS¹⁴ (Fundo de Garantia do Tempo de Serviço) suspends social security contribution payments for employers for March, April and May 2020.
<p>Bulgaria¹⁵</p>			<p><u>Decisions adopted regarding COVID-19:</u> On 13 March 2020 the Parliament adopted a resolution declaring a state of emergency in the territory of Bulgaria with effect until 13 April 2020. The Prime Minister promised an increase in the salaries of medical personnel by 1,000 levs (\$566) per month.</p>

¹⁴ The FGTS is a monthly deposit, referring to a percentage of 8% of the employee's salary, which the employer is obliged to deposit in a bank account in the employee's name which must be opened at Caixa Econômica Federal. The FGTS has the objective of assisting the worker, should he be dismissed, in any event of termination of the employment relationship, due to serious illnesses or natural disasters. FGTS is not deducted from the employee's salary, but rather is an employer's obligation.

¹⁵ Information provided by Desk Officer

All employers are obliged to introduce remote work (telework) in their respective enterprises. Where the latter is not possible due to the nature and specifics of the work performed, employers are obliged to implement all anti-epidemic measures. At the same time, the Minister of Finance promised to offer liquidity support for affected businesses. Amendments to the Labour Code and the Social Security Code are also being discussed.

Cambodia¹⁶

Decisions adopted regarding COVID-19:

	<ul style="list-style-type: none"> - Wage replacement: Garment workers whose factories close because of the COVID-19 outbreak will receive 60 percent of the minimum wage, which rose to \$190 per month this year, as wage replacement. A third of that will be paid by employers, and two-thirds by the state. 	<ul style="list-style-type: none"> - Tax breaks: The government introduced tax breaks for garment factories.
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Canada¹⁷

Decisions adopted regarding COVID-19:

<ul style="list-style-type: none"> - Child Benefit: An extra \$300 per child will be granted through the Canada Child Benefit (CCB) for 2019-20. This will mean approximately \$550 more for the average family. - One-time special payment for needy families: Starting April 9 this benefit will be paid 	<ul style="list-style-type: none"> - Emergency Response Benefit: A taxable benefit of \$2,000 a month for up to 4 months to eligible workers who have lost their income due to COVID-19. - Employment insurance benefit: Eligible workers who have lost their job through no fault of their own may apply for the existing employment insurance benefit. - Relaxed sickness benefit: Workers who are quarantined or have been directed to self-isolate are entitled to a relaxed sickness benefit without the medical certificate requirement. 	<ul style="list-style-type: none"> - Work-Sharing program: offered to workers who agree to reduce their normal working hours because of developments beyond the control of their employers has been extended from 38 weeks to 76 weeks. - Emergency Wage Subsidy: A subsidy amounting to over 75 per cent of salaries will be granted to qualifying businesses, for up to 3 months, retroactive to March 15, 2020. Employers of all sizes and
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¹⁶ Information provided by Pong Sul

¹⁷ <https://www.canada.ca/en/department-finance/economic-response-plan.html>

<p>through Goods and Services Tax credit for low- and modest-income families. It amounts to \$400 for single individuals and close to \$600 for couples.</p> <ul style="list-style-type: none"> - <u>Postponement of income tax</u> until June 1, 2020. - <u>Mortgage deferral:</u> Will be granted on a case-by-case basis to individuals who are impacted by COVID-19 and experiencing financial hardship. - <u>Indigenous Community Support Fund:</u> \$305 million is been allocated for a new distinctions-based Indigenous Community Support Fund to address immediate needs in First Nations, Inuit, and Métis Nation communities. - <u>Reaching Home initiative:</u> The government has allocated \$157.5 million 			<p>across all sectors of the economy would be eligible with the exception of public sector entities.</p> <ul style="list-style-type: none"> - <u>Business Credit Availability Program (BCAP):</u> \$65 billion is being allocated of additional support through the Business Development Bank of Canada (BDC) and Export Development Canada (EDC). This program includes: a loan guarantee and a co-Lending Program for SMEs. - <u>Emergency business Account:</u> Interest-free loans of up to \$40,000 will be granted to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have been temporarily reduced. - <u>Support to farmers:</u> \$5 billion is been allocated in lending capacity to producers, agribusinesses facing cash flow issues and food processors who are impacted by lost sales.
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<p>to support people experiencing homelessness during the COVID-19 outbreak.</p> <ul style="list-style-type: none"> - <u>Support women's shelter and sexual assault centres:</u> \$50 million is been allocated to women's shelters and sexual assault centres to help with their capacity to manage or prevent an outbreak in their facilities. - <u>Moratorium on the repayment of Canada Student Loans:</u> Effective March 30, a six-month interest-free moratorium on the repayment of Canada Student Loans has been granted for all student loan borrowers. - <u>Support for youth:</u> \$7.5 million is been allocated in funding to Kids Help Phone to provide young people with the mental health support they may need during this difficult time. 			
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<ul style="list-style-type: none"> - Reduced minimum withdrawals for Registered Retirement Income Funds by 25% for 2020. 			
Chile¹⁸			
Decisions adopted regarding COVID-19: The government declared the state of emergency on March 18, 2020. In the afternoon of March 19, the President announced the measures of the economic recovery plan for \$ 11.7 billion and 2 per cent of the constitutional fund to protect Jobs and support family income.			
	<ul style="list-style-type: none"> - Working arrangement: Upon agreement between the parties, workers can provide services remotely at home or in other alternative means, as long as this is possible depending on the conditions of the place and the nature of the work performed. - Unemployment and sickness benefits: Unemployment and sickness benefits will be paid by the pension health organization to which the affected person is affiliated, either the National Health Fund or the pension health institution. In the event of a certified occupational disease, the benefit will be paid by the appointed agencies. The medical certificate issued by a doctor to a worker diagnosed with COVID-19, regardless of whether the infection 		Economic support for enterprises: <ul style="list-style-type: none"> - Suspension of income tax payments for 3 months. - Postponement of VAT payments for 3 months. - Early refund in April of the income tax differential and possibility of concluding agreements to pay previous debts without interest. - In April, the Government will pay all pending bills to SMEs. - New capitalization of the State Bank to grant more loans to SMEs.

¹⁸ Information provided by Desk Officer

AND

<https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19#U>

<https://prensa.presidencia.cl/comunicado.aspx?id=148684>

	<p>occurred in course of the employment or not, as well as the one that prescribes an isolation measure for suspected illness, will allow both workers affected justify their absence from work.</p> <ul style="list-style-type: none"> - <u>Measures for workers in the public sector:</u> The modality of remote work was established in the divisions of the Ministry of Health, Cabinets and SEREMIS of health, for those, whose conditions increase their risk of infection, such as: being over 60 years, pregnant, parent or caregiver of children and adolescents under 18 years of age whose educational center has suspended teaching, having received a quarantine order. 		
China¹⁹			
<p><u>Decisions adopted regarding COVID-19:</u> The Chinese government has rolled out a series of policies, including subsidies and cuts and exemptions of tax and social insurance payments, to help enterprises through the epidemic and lower the unemployment rate. A total of over 500 billion yuan in social insurance payments is expected to be cut and exempted.</p>			

¹⁹ Information provided by Yukun Zhu (ISSA colleague)

AND

http://www.nhsa.gov.cn/art/2020/2/28/art_14_2735.html

<https://home.kpmg/cn/en/home/insights/2020/02/china-tax-alert-15.html>

<https://www.internationaltaxreview.com/article/b1ks79vdxzgbis/chinas-sta-introduces-tax-measures-to-manage-covid-19-implications>

<http://www.cet.com.cn/cjpd/hg/gn/2506136.shtml>

http://www.china.com.cn/zhibo/content_75778413.htm#fullText

http://www.mohrss.gov.cn/SYrlzyhshbzb/SYgundongxinwen/fybmrzxd/zcjc/zcjc_fwdx/

http://www.nhsa.gov.cn/art/2020/3/2/art_14_2748.html

http://www.nhsa.gov.cn/art/2020/2/28/art_14_2735.html

	<ul style="list-style-type: none"> - <u>Continuation of wages:</u> Salary payments are made to workers who are unable to work due to quarantine or illness. - <u>No termination of migrant workers' contracts:</u> It is ensured that the contracts of migrant workers are not terminated in the case of illness or containment measures. - <u>Unemployment insurance:</u> For unemployed people diagnosed with COVID 19, unemployment insurance has been adapted to strengthen protection by reducing qualifying conditions and facilitating the implementation. During the epidemic, unemployed can apply without the need to provide proof of termination nor the unemployment registration certificate. The application conditions are broadened, and the protection scope is more comprehensive. According to the "Notice on Further Promoting the Unblocking and Safeguarding of Unemployment Insurance Benefits", the unemployment period for unemployed persons less than one year from the legal retirement age can be extended to the legal retirement age; those unemployed who are above the legal retirement age and enjoy basic pension insurance benefits can also apply for unemployment insurance benefits after they have registered for unemployment. 	<ul style="list-style-type: none"> - <u>Reduction/exemption from VAT tax:</u> From March 2020 to May 2020, small-scale taxpayers in Hubei province are exempt from VAT. Outside the Hubei province the VAT tax is reduced from 3% to 1% - <u>Exemption from social insurance contributions:</u> During the period of February to June 2020 self-employed traders will be exempt from paying social insurance contributions for: <ul style="list-style-type: none"> ▪ Pension, ▪ Unemployment, and ▪ Work injury insurances - <u>Tax relief:</u> Local governments are encouraged to support self-employed property owners' by reducing or exempting tax through local tax relief measures. 	<ul style="list-style-type: none"> - <u>Suspension of payment of contributions:</u> From February to June 2020, small and medium enterprise (SMEs) in provinces, except Hubei, will be exempt from paying contributions for: <ul style="list-style-type: none"> ▪ Pension, ▪ Unemployment, and ▪ Work injury insurances. - <u>Reduction of social insurance contributions:</u> For large companies, the payment of the above three social insurances will be halved during the period of February to April 2020 - <u>Exemption from social insurance contributions (Hubei):</u> In Hubei, all enterprises – irrespective of size – will be exempt from paying contributions on pension, unemployment, and work injury insurance during the period of February to June 2020. - <u>Deferral of social insurance contributions:</u> Companies experiencing severe difficulties in production and operation due to the epidemic may apply for deferred payment of social insurance premiums of up to 6 months. - <u>Credits:</u> The government has set up a subsidized 300-billion-yuan
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			<p>credit facility for producers of masks and other health-related items.</p> <ul style="list-style-type: none"> - <u>Deferral of contributions to Provident Fund (housing loans):</u> Enterprises can apply for deferred payment of contributions to housing provident funds²⁰ before the end of June. During this period, employees who have not been able to make contributions into their housing provident fund due to the epidemic situation will not be overdue for payments and can apply for housing provident fund loans.
Colombia²¹			
<u>Decisions adopted regarding COVID-19:</u>			
On March 17, the Ministry of Labour issued Circular 000021 for employers and workers in the private sector, which defines the basic measures for the protection of employment and the containment of COVID-19. On the same date, the Ministry of Labour adopted Resolution 0784 of 2020, which establishes another set of labour provisions in the face of the emergency generated by the COVID19 pandemic, and which measures will be temporarily implemented until March 31, as below:			
	<p><u>Paid leave:</u></p> <ul style="list-style-type: none"> - According to Art. 57 of the Labour Code, it is the responsibility of the employer to grant leave in cases of serious domestic crisis, which needs to be duly verified. 		

²⁰ NB: In China, the premiums for pension, medical, unemployment insurance, and mandatory housing fund are jointly contributed to by the employer and employee, while the premiums for work-related injury and maternity insurance are solely contributed to by the employer.

²¹ Information provided by Desk Officer

	<ul style="list-style-type: none"> - According to Art. 140 of the Labour Code "During the term of the contract the worker has the right to receive the salary even when there is no provision of the service due to the disposition or fault of the employer." In accordance with this rule, it is possible that, by order of the employer, the worker is released from the work with the payment of the salary. - The "work at home" provision of the Circular permits flexible working hours, teleworking and in general, all the measures set forth in the Circular, do not exonerate the employer from fulfilling his/her obligations, in particular, the payment of wages, contributions to the Social Security System and all those derived from the labor relationship. - <u>Suspension of limitations:</u> The limitation of the services provided by the labor administration e.g. labour inspection, is suspended. - <u>Virtual customer services:</u> A guideline for virtual customer service will be established. 		
Costa Rica²²			
<u>Decisions adopted regarding COVID-19:</u>			

²² Information provided by Desk Officer

The Government of the Republic allocated ₺ 1 trillion under the PROTEGER Plan with the aim of responding to the consequences of COVID-19, through which it seeks to protect people, jobs and companies. In addition, the Minister of Labour Law and Social Security has presented a [bill](#) which would authorize the temporary reduction of working hours, which will allow to preserve the employment of working people due to the national emergency declaration. The bill will be discussed and adopted by the Legislative Assembly in the next days. The proposed measures are the following:

<ul style="list-style-type: none"> - <u>Food provision:</u> The Minister of Public Education confirmed that food will be provided to students even though the cafeterias are closed. - <u>Reduced Monetary Policy Rate:</u> The Board of Directors of the Central Bank, in session 5921-2020, reduced the Monetary Policy Rate (TPM) by 100 basis points, to place it at 1.25% per year, as of March 17, 2020. - <u>Water supply:</u> Suspension of water supply due to late payment is forbidden during the COVID-19 crisis. - <u>Moratorium on the payment of interest and capital:</u> The Rural Development Institute (Inder) declared a moratorium on the 			<ul style="list-style-type: none"> - <u>Loans:</u> CONASSIF approved to extend to June 30, 2021, the measure that allows renegotiating up to two times in a 24-month period the agreed conditions of the loans without penalties (measure already adopted). In addition, the Board of Directors of the National Institute for Cooperative Development (INFOCOOP) agreed to lower all interest rates for the loans to cooperatives. - <u>Suspension of social insurance payments for employers and independent workers (link):</u> until June 30, 2020 without any penalty. <p><u>Measures being discussed:</u></p> <ul style="list-style-type: none"> - <u>Working arrangements:</u> employers who have experienced a decrease of 20 per cent of gross income in relation to the same period of the previous year, may reduce the working hours unilaterally for a period up to three months (extendable for equal periods for max two times) with no prejudice to workers' salaries and benefits which still have to be paid.
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<p>payment of interest and capital for individuals and organizations that maintain credit operations with the Institute, through the Rural Credit program, which provides financial support to producers and entrepreneurs in rural areas of the country for a period of four months.</p> <ul style="list-style-type: none"> - <u>Measures being discussed:</u> Suspension of income tax payments and VAT maybe lifted until December 31, 2020. 			<p>However, employers and workers may agree upon the suspension of work during the emergency. In such a case, workers will compensate within a maximum period of one year the time not worked that was paid to them, in the agreed terms.</p> <ul style="list-style-type: none"> - <u>Loans:</u> The Minister of Labour Law and Social Security has also proposed the disbursement of a budget support loan from CAF - Development Bank of Latin America-, for US \$ 500 million. - <u>A reduced rate for occupational risk insurance for companies with less than 30 workers (link):</u> The amount of the premium will be paid as follows: 40% in year 1, 60% in year 2, and 75% from year 3. - <u>New definition of occupational risk (link):</u> According to the proposed definition, the work risk accident rate that may derive from the COVID-19 is not attributed to the single employer but rather to the entire sector.
Croatia²³			
<u>Decisions adopted regarding COVID-19:</u>			
<ul style="list-style-type: none"> - <u>Measures for schools:</u> On March 13, 2020 the 	<ul style="list-style-type: none"> - <u>100% net minimum wage (~ 435 Euros):</u> is paid by the Government to workers of 		<ul style="list-style-type: none"> - <u>Extension of pension insurance contribution compensation:</u>

²³ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

<p>Croatian Government issued a decision to suspend the work of preschool institutions for two weeks, as well as classes in schools and universities, starting from March 16. Parents are allowed to bring their children to kindergartens and schools if they are unable to provide care for them. Online teaching is provided.</p>	<p>companies which do not lay off their workers. (~ 435 Euros) to the above mentioned employers, and it is estimated that around 400.000 workplaces will be covered by this measure. The eligibility period for this financing will be from March 2020 onwards, with a maximum duration up to 3 months. It will be possible to extend the duration.</p>		<p>Employers and permanent seasonal workers will receive benefit from this income support measure over the entire period of the extraordinary circumstances caused by the COVID 19 outbreak²⁴.</p>
<p>Cyprus²⁵</p>			
<p>Decisions adopted regarding COVID-19:</p>			
	<p>- Special leave: A special leave will be granted up to 4 weeks to a parent with a salary of up to € 2,500 (for the first € 1,000 of the special leave amounts to 60% of the salary and for the subsequent € 1,000 of the salary the special leave will be paid in an amount equal to 40%). The leave will be granted to one of the two parents. This permit applies to the</p>	<p>- Sickness benefit (same as for dependent workers): A sickness benefit of € 800 per month (as average) is granted to self-employed on the List prepared by the Ministry of Health, who must be absent from work for health prevention. A medical certificate is required.</p>	<p>- Business Suspension Plan: Any business that has currently decided to suspend operations and those that continue to operate and suffer a loss of turnover of more than 25% are entitled to access the Business Suspension Plan designed to avoid layoffs by providing affected employees with</p>

²⁴ According to the current regulation, employers who work seasonally received pension insurance contributions compensation from the Croatian Employment Service (CES) for their workers during the period when they were not working, while their workers received financial aid during that period in order for them not to completely lose their income during the part of the year when they were not working. The eligibility period was 6 months, while now it will be extended in order to cover the entire period of the extraordinary circumstances caused by the COVID 19 outbreak. This measure is expected to be particularly helpful for the employers and permanent seasonal workers in the tourism sector.

²⁵ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

	<p>parents of people with disabilities (regardless of age), provided that no care allowance is granted for such persons. The period of special leave will be considered as a period of voluntary contribution</p> <ul style="list-style-type: none"> - For public sector employees: special working arrangements will be discussed on case-by-case basis in case an employees is required to work but needs to stay at home for care duties. - Sickness benefit: A sickness benefit of € 800 per month (as average) is granted to workers on the List prepared by the Ministry of Health, who must be absent from work for health prevention. A medical certificate is required. 	<ul style="list-style-type: none"> - Payment to social security fund: The due payments to the social security fund for self-employed persons are lifted for one month, until 30 April 2020. 	<p>an unemployment allowance for as long as the business is suspended.</p> <ul style="list-style-type: none"> - Measures for SMEs: A € 10m Small Business Support Plan for businesses that employ up to 5 people, provided they retain their employees at work and have reduced their turnover by more than 25%. The Plan provides for a subsidy of 70% of employees' salaries.
Czech Republic²⁶			
<u>Decisions adopted regarding COVID-19:</u>			
The Czech Republic focussed on closing borders rather than economic stimulus. Nevertheless, some measures have been taken (see below). The country has also called on the European Union to abandon its Green Deal and focus on fighting the spread of the coronavirus instead.			
<ul style="list-style-type: none"> - Extension of tax deadlines: Income tax deadline extended for 3 months for natural persons (the new date is 1 July). 			<ul style="list-style-type: none"> - Deferral of loan payments: Banks will provide an option of delaying loan re-payments for people and small businesses affected by coronavirus.
Denmark²⁷			

²⁶ Information provided by Desk Officer

²⁷ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

AND

<https://www.politico.eu/article/how-europe-is-responding-to-the-coronavirus-pandemic/>

Decisions adopted regarding COVID-19:

Denmark's finance minister announced a range of measures, including compensation for the organizers of major events that are cancelled due to the virus — which has already been cleared by the EC — and extending companies' payment deadline to settle value-added taxes. Tax minister Morten Bødskov announced initiatives worth 100 billion DKK (€13 billion) to keep Danish companies afloat. The Danish social partners and the Danish government concluded a tripartite agreement on a Temporary Scheme for Pay Compensation to companies in risk of laying off staff in order to retain jobs. The agreement has been updated on March 30 and now entails:

<p>- <u>Relaxed loan opportunities for students:</u> On the assumption that some students in higher education will lose their jobs as a result of COVID-19, they are now entitled to borrow extra SU loans for up to DKK 6,388 per month in addition to the current scholarship and SU loan options.</p>	<p>- <u>Sickness benefit:</u> Full pay sick leaves, in some cases for at least six weeks, are paid to workers who have been diagnosed with COVID-19, are quarantined or are told to stay home by their employers. Employers of employees affected by the coronavirus – infected or quarantined – will receive sickness benefit reimbursement for wages and sickness benefits as early as the first day of absence rather than after 30 days, as under normal circumstances</p> <p>- <u>Special fund for laid off workers:</u> Allocation of 10 mill. DKK [1.33 mill. Euro] to ensure fast and targeted initiatives in case of large-scale dismissals caused by COVID-19, such as job search courses.</p>		<p>- <u>State compensation:</u> Companies that would otherwise be forced to cut staff by minimum 30 per cent, or more than 50 employees, are eligible for State compensation. After the tripartite agreement on temporary wage compensation signed on March 30, the maximum level of support for both salaried and non-salaried employees is raised from respectively 23,000 and 26,000 to 30,000 kr. per month covered full-time employee. The compensations will be paid out on condition that the employees are not laid off. The companies must also make a commitment that they will not lay off employees for financial reasons during the period in which they receive compensation. The state</p>
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<https://www.fm.dk/nyheder/pressemeddelelser/2020/03/regeringen-praesenterer-stoettepakke-til-dansk-erhvervsliv>

<https://www.fm.dk/nyheder/pressemeddelelser/2020/03/regeringen-og-partier-enige-om-hjaelpepakke>

<https://www.fm.dk/nyheder/pressemeddelelser/2020/03/regeringen-indgaar-aftaler-med-kl-og-danske-regioner-om-dansk-oekonomi>

<https://www.fm.dk/nyheder/pressemeddelelser/2020/03/regeringen-og-arbejdsmarkedets-parter-styrker-trepartsaftalen-om-midlertidig-loenkompensation>

			<p>will continue to fund 75 per cent of salaries for salaried employees and 90 per cent of the salary of non-salaried employees.</p> <ul style="list-style-type: none"> - <u>Working time arrangements:</u> Employers may temporary reduce the work hours of employees to avoid dismissals because of decline in orders etc. Under certain conditions, the employees will be entitled to supplementary unemployment benefits during this temporary period. - <u>Loans for SMEs:</u> In order to help especially small and medium-sized Danish export companies, a new liquidity guarantee is created in EKF - Denmark's Export Credit. It will pave the way for new loans of DKK 1.25 billion for the benefit of small and medium-sized export companies - <u>Government guaranteed loan schemes:</u> The framework for government-guaranteed loan schemes for large as well as for small and medium-sized enterprises is increased. For large companies, the guarantee framework is raised to a total of DDK 25 billion, while for small and medium-sized enterprises, a total
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			guarantee framework of DKK 17.5 billion is set aside.
Dominican Republic²⁸			
<u>Decisions adopted regarding COVID-19</u>			
<ul style="list-style-type: none"> - <u>Reduced Monetary Policy Rate (TPM):</u> By 100 basis points, from 4.50% to 3.50% per year to encourage a general decrease in interest rates in the financial system through the monetary policy transmission mechanism. Similar measures have been taken in relation to provide liquidity at a low cost to financial institutions and to reduce the interest rate on short-term interest-bearing deposits at the Central Bank. 			<ul style="list-style-type: none"> - <u>Working arrangements:</u> <i>Resolución 007/2020</i> establishes that employers whose establishments qualify to remain open are invited to make the work day more flexible and, to the extent possible, implement telework. Employers whose establishments must remain closed must grant paid holidays to all workers who qualify. For workers who do not qualify yet, the employers must authorise one week paid holidays and one week of paid salary. - <u>Suspension of payments:</u> Individual and agricultural taxpayers covered by the Simplified Tax Regime (RST) may defer their due payments until April 30. - <u>Loans:</u> RD \$ 10 billion will be allocated to loans to households and to micro, small and medium-sized enterprises and to the trade sector, while the rest of the funds, some RD \$ 12,321.0 million will be

²⁸ Information provided by Desk Officer

			channelled to the productive sectors, mainly tourism and the export sector, at interest rates in all cases not greater than 8.0% per year.
El Salvador²⁹			
<u>Decisions adopted regarding COVID-19:</u>			
<ul style="list-style-type: none"> - <u>Water supply:</u> Suspension of water supply due to late payment is forbidden during the COVID-19 crisis - <u>Suspension of due payments:</u> Such as mortgage, personal, credit card, capital and entrepreneurship loans for a 3-month period without penalties. - <u>Suspension of other payments:</u> Telephone, cable and internet fees but also water and electricity bills are suspended for three months without penalties. - <u>Moratorium on insurance premiums:</u> 	<ul style="list-style-type: none"> - <u>Working arrangements:</u> All employees over 60 and pregnant women must stay home with remuneration. If possible they should telework. In addition, the Ministry of Labour will ensure the job stability of the public and private sector, of those people who due to COVID cannot go to their workplaces. - <u>Protection of workers' rights:</u> The Government activated a channel for complaints submitted by workers in case of violation of workers' rights involving COVID-19 measures. - <u>\$ 150 bonus:</u> For public sector employees who are at risk of contagion. 		<ul style="list-style-type: none"> - <u>Suspension of commercial rental payments:</u> For 3 months. These three payments will be paid in 12 months without penalties. - <u>Economic support to businesses in agricultural sector:</u> \$ 80 million will be allocated through the Emergency Fund to support the agricultural sector and ensure food security. - <u>Deferral of tax payments for businesses in tourism sector:</u> Tax payments up to \$ 25,000 may be deferred for 30 days without interests or penalties. - <u>Economic support to micro and small enterprises:</u> \$ 50 will be allocated to support micro and small enterprises through the creation of an investment fund.

²⁹ Information provided by Desk Officer

<p>Insurance coverage is ensured to any natural and legal persons who cannot pay insurance premiums due to difficulties caused by the pandemic.</p> <p>- <u>Price-fixing of basic products.</u></p>			
<p>Estonia³⁰</p>			
<p><u>Decisions adopted regarding COVID-19:</u></p>			
	<p>- <u>Unemployment benefit:</u> The supervisory board of the Unemployment Insurance Fund on Tuesday 17/3 agreed on a temporary special measure that is to ensure 70 percent of the incomes of people who lost their jobs due to the indirect impact of the outbreak of coronavirus in Estonia. The share of the guaranteed income is equivalent to the sickness benefit currently in effect.</p>		
<p>Finland³¹</p>			
<p><u>Decisions adopted regarding COVID-19:</u> Finland has announced a €15bn support package</p>			
	<p>- <u>Exemptions for Critical personnel:</u> Critical personnel will be exempted from the Working Hours Act and Annual</p>	<p>- <u>Unemployment benefit:</u> Freelancers and sole traders may also claim unemployment benefits</p>	<p>- <u>Bank loans:</u> 10 billion euros (of overall 15 billion package) is to be allocated to the Finnish state's financing arm Finnvera in order to</p>

³⁰ Information provided by Desk Officer

³¹ Information provided by Desk Officer

	<p>Holidays Act, both in the private and public sector.</p> <ul style="list-style-type: none"> - Daily Allowance: Workers who have been ordered by a doctor to enter quarantine will receive a daily allowance. - Unemployment benefit: Workers laid off can claim for the unemployment benefit, provided they are a member of an unemployment fund through their trade union or independently. The waiting period will be eliminated. 		<p>prop up businesses as the crisis continues.</p> <ul style="list-style-type: none"> - Shortened notice for temporary lay-offs: The notice period for temporary lay-offs is shortened from 14 to 5 days,
France³²			
Decisions adopted the COVID-19:			
The government has pledged to protect companies by letting them delay taxes and social payments.			
<ul style="list-style-type: none"> - Support for mediation and conflict management: between customers and suppliers. - Coronavirus as a case of force majeure: The recognition by the State of the Coronavirus as a case of force majeure implies that penalties 	<ul style="list-style-type: none"> - Sick leave for child care: A parent who needs to stay home to look after his/her children because of the school shutdown automatically qualify for a 14-day full paid sick leave. Only one parent at time is entitled to this benefit - Reinforced short-time work benefit (activite partielle or chomage partielle): A reinforced short-time working benefit³³ has been set up for workers who cannot perform their duties 	<ul style="list-style-type: none"> - Deferral of tax or social insurance contributions (link): Deferral of payment of taxes and social security contributions for self-employed, micro-entrepreneurs and freelancers. - Compensation for self-employed for child care: Self-employed parents who need to stay home to take care of a children under the age of 16 or 	<ul style="list-style-type: none"> - Suspension of tax and social insurance contributions: The Government has announced the application of financial and economic support measures on a case-by-case basis to companies that encounter serious difficulties, including recourse to partial activity or the spreading of social security and tax charges. This includes the possibility of the

³² Sources

<https://www.gouvernement.fr/info-coronavirus>

https://www.entreprises.gouv.fr/files/files/Coronavirus_MINEFI1203.pdf

<https://www.economie.gouv.fr/coronavirus-soutien-entreprises>

<https://www.economie.gouv.fr/coronavirus-soutien-entreprises>

³³ See also <https://www.pole-emploi.fr/actualites/covid-19-activite-partielle-et-a.html>

<p>for delays will not be applied to all State public procurement contracts.</p>	<p>remotely and consequently have their working hours reduced. The workers affected by this measure may claim for a so-called "partial activity allowance" which corresponds to 70% of their gross salary per hour off work. The partial activity allowance is co-financed by the State and Unedic.</p> <ul style="list-style-type: none"> - <u>Unemployment allowance (allocation chômage)</u>: For workers entitled to the unemployment allowance until the end of March, the payment of the allowance has been extended until the end of the quarantine period. 	<p>children with disabilities under the age of 18 in a specialized establishment are entitled to a daily compensation daily from the 1st day off.</p> <ul style="list-style-type: none"> - <u>Credit mediation</u>: The State and the Banque de France can negotiate the bank credits in the interest of the self-employed. - <u>Direct tax refund</u>: Can be granted on a case-by-case basis in the most difficult situations. - <u>Solidarity fund for self-employed and micro-entrepreneurs</u>: See solidarity fund for Micro and Small Enterprises. - <u>Deferral of gas and electricity bill, and rent of rent of commercial premises for self-employed.</u> 	<p>deferral of contributions payment and taxes due in March without justification or penalty</p> <ul style="list-style-type: none"> - <u>Financial support</u>: A credit mediation has been set up by the State and the Banque de France to support SMEs that need to renegotiate their contracts and loans. - <u>Deferral of gas and electricity bill, and rent of rent of commercial premises for MSEs.</u> - <u>State guarantee loan</u>: The Government is implementing an exceptional guarantee system to support bank financing for businesses (regardless the size and the legal form) up to 300 billion euros. - <u>Reinforced short-time working scheme for SMEs</u>: The partial activity allowance has been extended to SMEs. - <u>Solidarity fund for Micro and Small Enterprises</u>: Micro and small enterprises, freelancers, micro-entrepreneurs and liberal professions who have 10 employees at most, who make less than 1 million euros in turnover as well as annual taxable profit of less than 60,000 euros which are subject to a ban on public
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			reception according to article 8 of the decree of March 23, 2020 or experience a loss of turnover of at least 50% in March 2020 compared to March 2019 will receive support from the solidarity fund.
Georgia³⁴			
Decisions adopted regarding COVID-19:			
Government has created the inter-ministerial coordination council to effectively respond to the challenges posed by the spread of COVID19 and recommended public and private sector institutions to shift to tele-working arrangements. The Government is also considering a large financial stimulus package for banks and other financial institutions (pressure is also mounting on the Government to decrease VAT and Income taxes).			
<ul style="list-style-type: none"> - <u>Stability of prices:</u> Prices on 8 essential goods stable. For that a special mechanism has been agreed that envisages compensation of a difference in prices of imported goods including as a result of national currency devaluation. 	<ul style="list-style-type: none"> - <u>Full paid sick leave:</u> The Government will pay full sick leave benefits to those workers who are in quarantine or in mandatory self-isolation. - <u>Loan payment deferrals:</u> For three months. - <u>Personal income taxes deferral for employees in the tourism sector:</u> For employees in tourism sector, the payment of the personal income tax is deferred. 		<ul style="list-style-type: none"> - <u>Suspension of rent for small enterprises:</u> The municipal government of Tbilisi has announced a suspension of rent for 600 small enterprises in March, April and May. - <u>Tax break:</u> The Government announced tax breaks for businesses in the tourism and hospitality sector. Local governments of large municipalities have also announced tax breaks for companies up to a six-month period. - <u>Subsides for specific categories of businesses:</u> Governmental price-fixing has been announced for specific products (rice, pasta,

³⁴ Information provided by Desk Officer

			<p>sunflower oil, flour, sugar, wheat, buckwheat, beans, milk powder and its products) by subsidizing corresponding businesses.</p> <ul style="list-style-type: none"> - <u>Additional economic measure adopted to enterprises to avoid mass layoffs</u> - <u>Loans rearrangements for businesses primarily affected by the crisis</u> - <u>Co-financing of interest payments on bank loans:</u> Designing a state program to co-finance interest payments on bank loans by hotels with 4-50 rooms, throughout the country, for the next six months.
Germany³⁵			
<u>Decisions adopted regarding COVID-19:</u>			
The government signed off on a fresh financial package providing financial support to German companies. The government has also relaxed the rules on short-term contracts to make it easier for employers			
	<ul style="list-style-type: none"> - <u>Short-time work benefits:</u> Easier access requirements for short-time work benefits³⁶ will be introduced: <ul style="list-style-type: none"> o The required quorum of employees affected by work loss 	<ul style="list-style-type: none"> - <u>Adjustment of tax prepayments:</u> Prepayments can be adjusted more easily. As soon as it becomes clear that taxpayers' income is likely to be lower in the current year, tax 	<ul style="list-style-type: none"> - <u>Government loans:</u> Germany authorized its state bank (a bank run by the government, but not a central bank), KfW, to lend out as much as \$610 billion to companies

³⁶ The requirements for short term work are met, statutory payments to partially make up for the reduced remuneration could be granted for a period up to a maximum of 12 months. Key requirements for the benefit are (a) reasons for the reduced work/remuneration beyond the company's control (for example, lack of work due to Coronavirus outbreak or related closure of customer sites), (b) short term work for at least 1/3rd of the employer's workforce in Germany, (c) significant remuneration reduction (more than 10%) and (d) taking other reasonable measures first (such as requiring employees to make use of their annual vacation entitlements, see Question 7). 8.3 This benefit would especially generally require (a) individual agreements with the employees and (b) a formal application at the competent employment agency.

	<p>has been reduced to 10% (before was 1/3)</p> <ul style="list-style-type: none"> ○ Partial or complete waiver of negative working time balances ○ Short-time work allowance also for temporary/contracted workers. ○ Full reimbursement of social security contributions by the Federal Employment Agency (BA) <ul style="list-style-type: none"> - <u>Sickness benefit:</u> Full pay sick leaves, in some cases for at least six weeks, are paid to workers who have been diagnosed with COVID-19, are quarantined or are told to stay home by their employers - <u>Adjustment of tax prepayments:</u> Prepayments can be adjusted more easily. As soon as it becomes clear that taxpayers' income is likely to be lower in the current year, tax prepayments are reduced quickly and easily. This improves the liquidity situation. - <u>Delay of tax payment:</u> Enforcement measures (e.g. attachment of accounts) or late payments are waived until December 31, 2020, as long as the debtor of a tax payment due is directly affected by the effects of the Corona virus. 	<p>prepayments are reduced quickly and easily. This improves the liquidity situation.</p> <ul style="list-style-type: none"> - <u>Delay of tax payment:</u> Enforcement measures (e.g. attachment of accounts) or late payments are waived until December 31, 2020, as long as the debtor of a tax payment due is directly affected by the effects of the Corona virus. 	<p>to cushion the effects of the coronavirus.</p> <ul style="list-style-type: none"> - <u>Adjustment of tax prepayments:</u> Prepayments can be adjusted more easily. As soon as it becomes clear that taxpayers' income is likely to be lower in the current year, tax prepayments are reduced quickly and easily. This improves the liquidity situation. - <u>Delay of tax payment:</u> Enforcement measures (e.g. attachment of accounts) or late payments are waived until December 31, 2020, as long as the debtor of a tax payment due is directly affected by the effects of the Corona virus. - <u>Loans:</u> Loans will be expanded and made available to more companies: <ul style="list-style-type: none"> ▪ The conditions for the KfW entrepreneur loan (for existing companies) and ERP start-up loan - universal (for young companies under 5 years) are relaxed by increasing risk assumptions (exemptions from liability) for working capital loans and the instruments also for large companies with a turnover of up to two billion Euros .
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			<ul style="list-style-type: none"> ▪ For the program for larger companies, the previous sales limit has been increased from two billion euros to 5 billion euros. This "KfW loan for growth" will be converted and made available in the future for projects by means of syndicated financing without restriction to a certain area (previously only innovation and digitization). ▪ For companies with a turnover of more than five billion euros, support will continue to be provided after the individual case has been examined.
Greece³⁷			
<u>Decisions adopted regarding COVID-19:</u>			
Companies affected by the shutdown will see the suspension of payments of value-added tax, as well as other tax obligations and social security contributions as of March 12. The Prime Minister promised a stimulus package of nearly \$2.2 billion to support struggling enterprises.			
- <u>Minimum Guaranteed Income:</u> Extension of the application of the recipients of the Minimum Guaranteed	- <u>Special Child-Care Leave:</u> During the period March 11 and April 10 (this period can be extended) where schools remain closed by public order, special leave provisions can be applied to parents for childcare. Parents can be absent from		- <u>Simplified ERGANI Information System:</u> During the period 11-03-2020 and 10-04-2020 (can be extended), employers are exempted from the obligation of registering any change of working

³⁷ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

AND various pdf available (in Greek) at <https://www.ypakp.gr/>

AND

<https://www.in.gr/2020/03/18/economy/oikonomikes-eidiseis/live-oi-anakoinoseis-tis-kyvernisis-gia-tin-oikonomia/>

<https://www.cnn.gr/news/ellada/story/211453/koronoios-ta-metra-gia-tin-prostasia-ton-dikaiomaton-ton-ergazomenon>

<p>Income and housing benefits by one month.</p> <ul style="list-style-type: none"> - <u>Disability pension and disability benefits:</u> Three-month extension of disability benefits and disability pensions of people who would be assessed by the end of March. - <u>Baby allowance:</u> Extension of the deadline for applying for the Baby allowance. - <u>Measure for medical personnel:</u> Increase in staff (medical, paramedical, supporting staff) in all social organizations supervised by the Ministry of Health. 	<p>work for 4 days at a recurrent base, continuously or not, from which the 3 days consist special leave (1 day is paid by public expenditure, 2 days are paid by the employer) and the 4th day is considered as 1 day of paid annual leave. This right can be exercised either exclusively by one parent or can be shared by the parents.</p>		<p>time or any working time organization for their employees, including overtime</p> <ul style="list-style-type: none"> - <u>Relaxed provisions on overtime work:</u> As long as there is an imminent danger for the spread of COVID-19 and for a period not exceeding 6 months, employers who have reached the legal time limits for overtime work of their employees can prolong these limits without permission from the Minister as long as the legal maximum daily working time is respected. - <u>Extension of social insurance contributions payment deadline:</u> Payments deadline for social insurance contributions are extended (also for installments due by enterprises under debt settlement) based on their business activity (branch) and the geographical area where the company is headquartered.
Guatemala³⁸			
<u>Decisions adopted regarding COVID-19:</u>			
		<ul style="list-style-type: none"> - <u>Special assistance for informal workers:</u> Workers in the informal sector get favorite treatment through the 	<ul style="list-style-type: none"> - <u>Tax credit return:</u> Return of the tax credit to exporters by at least Q1,500 million.

³⁸ Information provided by Desk Officer

		provision of food from social programs, from foundations, religious institutions, NGOs and international cooperation.	<ul style="list-style-type: none"> - <u>Temporary monetary transfers to the most vulnerable sectors:</u> The Ministry of Development will take concrete actions to provide temporary transfers to the most vulnerable sectors. The amount currently allocated is Q350 million. - <u>Special support program for urban and rural MSMEs:</u> The Central Government through the National Mortgage Credit Bank will put in place a credit line of Q100 million (USD13 million) destined to urban and rural MSMEs credits.
Guyana³⁹			
<u>Decisions adopted regarding COVID-19:</u>			
In Guyana, the American Chamber of Commerce in Guyana (AmCham Guyana) as well as the Georgetown Chamber of Commerce and Industry (GCCCI) is calling on members of the business community to put in place arrangements that would allow employees to work from home, mandate sanitary practices in office spaces, and stop price gouging on essential items.			
Haiti⁴⁰			
<u>Decisions adopted regarding COVID-19:</u>			
On Monday 23 March the reduction of interest rates by the Bank of the Republic of Haiti has been announced. This measure should lead to a reduction in interest rates for loans; the reduction of the BRH refinancing rate to reduce the cost of access to liquidity; relaxation of the repayment conditions of loans for clients for a period of three months; BRH's exemption from interbank transfer costs to reduce transaction costs for clients; raising the limits of transactions made through mobile payment services.			
Honduras⁴¹			

³⁹ Information provided by Desk Officer

⁴⁰ Information provided by Desk Officer

⁴¹ Information provided by Desk Officer

Decisions adopted regarding COVID-19:			
<ul style="list-style-type: none"> - <u>Medical personnel and supplies:</u> 110 million lempiras have been allocated to hire medical personnel and purchase goods to cope with the pandemic. - <u>Use of public buildings:</u> Public buildings (such as the Olympic villas) will be used to enable isolation shelters and quarantine of suspected cases (as long as the person cannot isolate at home). 			<p><u>Economic stimulus package:</u> the “Economic Assistance Plan” adopted by the Government provides that:</p> <ul style="list-style-type: none"> ▪ The Honduran Bank for Production and Housing (BANHPROVI) will freeze the financing for three months with no repercussion on the credit record. ▪ BANHPROVI will make available to banks an additional 200 million lempiras to support the construction industry in the housing sector for middle-class housing. ▪ Disbursement of line of credit to banks, cooperatives, micro-finance companies and rural savings banks so that they immediately approve requests for agro credit (Accelerated Credit). ▪ Solidarity loan and Entrepreneurship service (SENPRENDE) with 51 million lempiras to serve 5,000 entrepreneurs immediately. ▪ Readjustments of credits for SMEs and for businesses in tourism, commerce, and agriculture sector up to 12,000 million lempiras.

Hong Kong SAR⁴²

Decisions adopted regarding COVID-19:

<ul style="list-style-type: none"> - One time compensation: Adult residents received a one-time cash transfer of \$1,280, which is expected to boost the economy by 1%. - Tax breaks: Profit tax, salaries tax, and tax under personal assessment will be reduced by 100%, subject to a ceiling of HK\$20,000. - Health care system: Hospital Authority will receive an additional HK\$3 billion. 	<ul style="list-style-type: none"> - Trainings and subsidies: For those who are unemployed or underemployed. 		<ul style="list-style-type: none"> - Financial support to SMEs: SMEs may claim for full guarantee loans up to HK\$2 million each.
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Hungary⁴³

Decisions adopted regarding COVID-19:

Hungary’s main response has been to control borders and close bars, restaurants and stores at 15:00 with the exception of grocery stores, pharmacies and drug stores. Realizing that there is a real threat to employment, consultations with sectors already in trouble have started, and the government's budget will now have to be completely re-planned. Trade unions report that no consultations have taken place. The Prime Minister of Hungary has announced a moratorium on loan repayments. It applies to all loans signed by individuals or businesses before 18/3, and will be effective until the end of 2020. The tourism development tax is suspended until June 30. The Prime Minister also announced that employment regulations will be made more flexible in order to facilitate agreements between employers and employees.

			<ul style="list-style-type: none"> - Measures on tax payments:
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⁴² Information provided by Pong Sul

⁴³ Information provided by Desk Officer

			<ul style="list-style-type: none"> ▪ The KATA tax regime for small businesses, including tax drivers has been suspended until June 30 ▪ In most affected sectors (tourism, catering, entertainment, sport, cultural services and taxi services), the payroll tax paid by employers is fully waived. ▪ <u>Exemption/reduction of pension and health care contributions:</u> Employers are exempted from pension contributions while health care contributions are reduced to the lowest level permitted by law until June 30.
Iceland⁴⁴			
<u>Decisions adopted regarding COVID-19:</u>			
Iceland is introducing emergency measures equivalent to 8% of GDP to mitigate the impact of the coronavirus. The stimulus package amounts to 230 billion krona (\$1.6 billion). The central bank has reduced its interest rate to 1.75% (from 2,25%). Relaxed loans will be made available for households and businesses through the banking system.			
Indonesia⁴⁵			
<u>Decisions adopted regarding COVID-19:</u>			
The first stimulus package is worth US\$725 million. The second is worth US\$8 billion.			
- <u>Universal Guarantee:</u> 15.2 million poor	- <u>Income tax exemption:</u> Workers in the manufacturing sector may claim for an		- <u>Corporate income-tax reduction:</u> Businesses in 19 selected

⁴⁴ Information provided by Desk Officer

⁴⁵ Information provided by Pong Sul

<p>households will receive a 30% of subsidy increase for basic needs for a six-month period.</p> <ul style="list-style-type: none"> - <u>Food subsidies for poor households:</u> as part of the Affordable Food Programme. - <u>Housing subsidies</u> to cover 175,000 new homes. 	<p>income tax exemption for a six-month period.</p> <ul style="list-style-type: none"> - <u>Temporary cease of business:</u> Employers can cease their business activities temporarily. During the temporary cease of business activities, the employer can instruct all employees to stay at home. When implementing this measure, unless the employees (or the labor union, if there is one) agree on a different arrangement, the employer must continue paying the salary and other benefits. - <u>Working from home:</u> Employers can ask their employees to "work-from-home". In this regard, the office may be entirely closed or partially closed. Similar to the temporary cease of business, the employer must continue to pay the salary and benefits, unless the employees (or the labour union) agree on a different arrangement. - <u>Taking leave:</u> In general, employers cannot force their employees to take annual leave or unpaid leave. Employees will need to agree to take annual leave or unpaid leave. However, in light of the Covid-19, in certain circumstances described below, the employer can require its employees to not come to work. (a) If an employee is declared as a Person Under Monitoring (Orang Dalam 		<p>manufacturing industries may claim for an income-tax reduction equal to 30% in the next 6 months. During the same period, VAT refund will be relaxed and import-tax payments will be deferred.</p> <ul style="list-style-type: none"> - <u>Loans for SMEs:</u> SMEs may claim for a loan up to 10 billion rupiah (US\$655,000) if they have a good credit history and have the capacity to pay back the loan. - <u>Economic support to businesses in the tourism sector:</u> 98.5 billion rupiah (US\$6 million) have been allocated for airlines and travel agencies, 103 billion rupiah (US\$7.1 million) towards tourism marketing and promotions, and an estimated 72 billion (US\$5 million) for social media influencers to promote the country's tourist hotspots. Restaurants and hotels are also entitled to a government subsidy for the taxes owed to regional governments for a period up to six months.
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	<p>Pemantauan or ODP) pursuant to a medical certificate, the employer must allow the employee to not come to work for 14 days or the number of days recommended by the Ministry of Health at the relevant time.</p> <p>(b) If an employee is declared as a Patient Under Surveillance (Pasien Dalam Pengawasan or PDP), the employee will be entitled to the sick leave at the normal salary rate applicable for an employee who is absent due to illness, i.e.:</p> <ul style="list-style-type: none"> ▪ first 4 months of illness : 100% ▪ second 4 months of illness : 75% ▪ third 4 months of illness : 50% ▪ each subsequent month of illness : 25%⁴⁶. 		
Iraq⁴⁷			
<p><u>Decisions adopted regarding COVID-19:</u></p> <p>The Ministry of Labour and Social Affairs held a meeting with representatives of the Ministry of the Interior, the Chinese embassy, the South Korean embassy, the Ministry of Oil, Transportation, Security Apparatus, and National Security to discuss the situation of migrant workers in light of the current situations of the Corona pandemic. For the time being, entry of new migrant workers to Iraq is suspended, especially countries considered as infected. In addition, a national ministerial committee was created. It is headed by the Minister of Health and membership of the Ministers of Finance, Interior and Communications, the Governor of Baghdad, the President of the Information and Communications Authority, a number of deputy ministers, officials and consultants, and a representative of the World Health Organization. The committee excluded any representation of the Ministry of Labour, employers and workers' organizations.</p>			
	<p>- <u>Reduced working hours in public and private sectors:</u> The official working hours in ministries and private sector</p>	<p>- <u>Postponement of instalments and interest rates payments</u> for Taxi drivers.</p>	<p>- <u>Mandatory regularization of migrant workers status:</u> Enterprises employing migrant</p>

⁴⁶ <https://www.bakermckenzie.com/en/insight/publications/2020/03/indonesia-employment-update-covid19>

⁴⁷ Information provided by Desk Officer

	<p>entities is reduced by 50% excluding the relevant security, health and service agencies for one month.</p> <ul style="list-style-type: none"> - <u>Paid leave for public sector employees.</u> 		<p>workers are requested to regularize the legal status of their workers (those are mainly Chinese, South Korean and Iranian).</p>
Ireland⁴⁸			
<u>Decisions adopted regarding COVID-19:</u>			
<p>Ireland has set aside a massive €3 billion in a bid to protect the country's economy. The majority of this (€2.4 billion) is for income support for those in self-isolation or who are diagnosed. The health service has been allocated €435 million including to free up space in hospitals, scale up home testing and remote management of patients, and centralize procurement of protective gear.</p>			
	<ul style="list-style-type: none"> - <u>Sickness benefits/waiting period:</u> The current 6-day waiting period for sickness benefit will not apply to anyone who has COVID-19 or is in medically-required self-isolation. - <u>Sickness benefit increase:</u> The personal rate of <u>Illness Benefit</u> (sickness benefit) will increase from €203 per week to €305 per week for a maximum of 2 weeks medically-required self-isolation or for the full duration of absence from work following a confirmed diagnosis of COVID-19. - <u>Sickness and welfare benefit/change of qualifying conditions:</u> The normal social insurance requirements for <u>sickness</u> 	<ul style="list-style-type: none"> - <u>Unemployment benefits:</u> This new compensation will be available to all self-employed who have lost employment due to a downturn in economic activity caused by the COVID-19 pandemic. 	<ul style="list-style-type: none"> - <u>Replacement of full wages:</u> The Government has now urged all employers to support national public health objectives by continuing, as a minimum, to pay employees who cannot attend work due to Covid-19 illness or self-isolation the difference between the enhanced Illness Benefit rate and their normal wages. This may be achieved through the employer considering a range of flexible working arrangements with their employees such as: <ul style="list-style-type: none"> ▪ compassionate leave

⁴⁸ Sources

<https://www.gov.ie/en/publication/99104a-covid-19-coronavirus/>
<https://www.gov.ie/en/service/c20e1b-short-time-work-support/>
<https://www.gov.ie/en/publication/00964f-people-who-are-laid-off-temporarily-or-put-on-to-short-time-working/>
<https://www.gov.ie/en/publication/66d22e-covid-19-deasp-information-for-employers-and-employees-pdf/>
<https://www.gov.ie/en/service/df55ae-how-to-apply-for-illness-benefit-for-covid-19-absences/>
<https://www.gov.ie/en/service/be74d3-covid-19-pandemic-unemployment-payment/>

	<p><u>benefit</u> will be changed and the means test for <u>Supplementary Welfare Allowance</u> will be removed.</p> <ul style="list-style-type: none"> - <u>Short time work/wage replacement:</u> Employees who are put onto short-time work by their employer due to a reduction in business activity related to Covid-19 may apply for a <u>Short Time Work Support payment</u>. - <u>Unemployment benefits:</u> This new compensation will be available to all employees who have lost employment due to a downturn in economic activity caused by the COVID-19 pandemic. Students will also be able to avail of the payment if they lose their income due to their workplace closing as a result of the COVID-19 pandemic. 		<ul style="list-style-type: none"> ▪ allowing the employee to work remotely ▪ allowing the staff member to 'work-up' any time taken at a future date ▪ allowing the employee to avail of annual leave entitlements ▪ re-arranging parental leave.
Israel⁴⁹			
<p><u>Decisions adopted regarding COVID-19:</u></p> <p>On 30 March 2020, the Government of Israel revealed the economic response plan to COVID-19. The program identified four efforts of financial aid and allocated NIS 70 billion, following a previously announced NIS 10 billion (6% of the GDP): NIS 10 billion to the Ministry of Health, NIS 20 billion is being added as a social and welfare safety net for salaried employees, the self-employed, small businesses and the elderly, NIS 32 billion is being allocated to large corporations. NIS 8 billion is being allocated to stimulate the economy when it reopens.</p>			
	<ul style="list-style-type: none"> - <u>Sick leave certificate for quarantined workers:</u> The sick leave certificate allows the employee to take advantage of the sick days he has accumulated for the 14-day isolation period. - <u>Relaxed and Extended Unemployment benefit:</u> The National Insurance Institute 	<ul style="list-style-type: none"> - <u>Cash benefit for self-employed:</u> Under the plan announced yesterday, the self-employed will receive up to 6,000 shekels in direct payments from the 	<ul style="list-style-type: none"> - <u>Financial support to employers:</u> The government set up an employer loan assistance fund, providing a grant of NIS 6,000 (1565.54 USD) to small businesses and postponed due payments.

⁴⁹ Information provided by Desk Officer, Israeli Policy measures in labor relations taken as part of the struggle to prevent infection of the COVID-19, Histadrut Headquarters

	<p>and the Israel Employment Service announced that workers forced to leave work for 30 days or more are entitled to a unemployment benefit whose qualifying conditions have been relaxed.</p> <ul style="list-style-type: none"> - <u>Public sector employees holidays:</u> According to a collective agreement signed on March 18, 2020, public sector employees - not currently designated as "essential" services" will be on paid leave at the expense of their holidays. 	<p>government in March, and up to 8,000 shekels in April.</p>	<ul style="list-style-type: none"> - <u>Relaxed overtime arrangements:</u> The Government is now discussing the possibility to relax requirements for changes in overtime work (from 4 up to 6 hours per day). - <u>Municipal tax breaks:</u> The government has allocated 2.7 billion shekel municipal tax break for businesses.
Italy⁵⁰			
<u>Decisions adopted regarding COVID-19:</u>			
The Italian government passed a new decree earmarking immediately €25 billion to tackle the economic consequences of the virus, and is envisaging to allocate €325billion in total in response to the COVID-19 crisis.			
<p><u>Subsidies:</u></p> <ul style="list-style-type: none"> - 3.5 billion Euros for health system - Temporary suspension of domestic charges (water, heat, electricity) - Rental subsidy - 50 million Euros to support Universities 	<ul style="list-style-type: none"> - <u>Social security contributions:</u> Postponing the payment of social security contributions. - <u>Parental leave benefit:</u> 15-day parental leave for workers with dependent children younger than 12 equal to 50% of reference wage. - <u>Extended parental leave benefit:</u> Extended parental leave for workers with disabled children up to 15 days/month (March and April). - <u>Baby-sitting bonus:</u> up to 600 euros baby-sitting bonus. 	<ul style="list-style-type: none"> - <u>Delayed payment of social security contributions, etc.:</u> Postponing most of the fiscal deadlines and of the payment of social security contributions. - <u>One time compensation:</u> Extraordinary one-off 600 Euros compensations for self-employed, independent, performing arts and agriculture workers. 	<ul style="list-style-type: none"> - <u>Delayed payment of social security contributions, etc.:</u> Postponing most of the fiscal deadlines and of social security contributions. - <u>Subsidies:</u> 5 bln Euros to extend the redundancy payment fund (cassa integrazione) to all companies (including those with 1 employee). - <u>Access to credit:</u> Increase of the guarantee fund for SMEs to ensure access to credit.

⁵⁰ Information provided by CGIL

AND

<http://1.flcgil.stgy.it/files/pdf/20200314/accordo-governo-organizzazioni-datoriali-sindacali-sicurezza-lavoro-emergenza-coronavirus-14-marzo-2020.pdf>

<http://www.governo.it/it/approfondimento/coronavirus-il-decreto-legge-2-marzo-2020/14225>

	<ul style="list-style-type: none"> - <u>Qualifying conditions for unemployment benefit:</u> Requirements for unemployment benefits (Naspi, Dis-coll, and for agricultural workers) were made more advantageous. - <u>One time compensation:</u> 100 euros one-off extraordinary compensation for those who work at their workplace. - <u>Sickness benefit:</u> Private sector workers who have been diagnosed with COVID-19 or are in self-quarantine are considered on sick leave, and are covered by sickness benefit. - <u>Teleworking:</u> Public sector employees: telework is mandatory. 		<ul style="list-style-type: none"> - <u>Suspension of dismissals:</u> 60 days suspension of collective and individual dismissals on economic grounds.
Jamaica⁵¹			
<u>Decisions adopted regarding COVID-19:</u> In Jamaica, the Government has approved a US\$2.2 million contract to procure protective equipment including masks. All non-essential employees in the private and public sector should work from home for seven days from March 18.			
<ul style="list-style-type: none"> - <u>Extension of PATH (post-secondary grant):</u> Eligible students will receive an extra ordinary payment in May on top of the ordinary payments in April and June equal to an increase of 50 per cent. 	<ul style="list-style-type: none"> - <u>Cash benefit:</u> Temporary benefits for laid-off or terminated employees whose taxable income is JMD1.5 million (US\$ 11,045) or less. It will cover individuals that lost their jobs as from 10 March (1st case of COVID-19) up to 30 June. The amount of the benefit will be JMD 9,000 (US\$ 66) per fortnight, paid monthly until June. 		<ul style="list-style-type: none"> - <u>Government's Business Employee Support and Transfer of Cash:</u> The Government has announced a cash support to affected tourism businesses that file and pay their payroll returns as usual on the 15th of April, May and June. Under the BEST Cash, the Government will transfer funds for each employee with taxable income that is less than JMD1.5 million (US\$ 11,045) on whose behalf

⁵¹ Information provided by Desk Officer

<p>- <u>COVID Compassionate Grants:</u> A further \$200 million (US\$ 1.4 million) will be allocated for COVID Compassionate Grants from the Constituency Development Fund and distributed through constituency offices. An additional sum of JMD 150 million (US\$ 1.1 million) will be allocated in support to the Ministry of Local Government to attend to the needs of the elderly, the sick and the homeless who are not on PATH.</p>			<p>statutory returns are applied. The rate of the benefit is JMD 9,000 (US\$ 66) per fortnight, (JMD 54,000 (US\$ 396) in total for April, May and June) and is paid directly to the bank account of the business on a monthly basis.</p> <ul style="list-style-type: none"> - <u>One-time COVID small business grant for SMEs:</u> SMEs with sales of JMD 50 million (US\$ 36,800) or less, and which filed taxes in the 2019/20 financial year, and filed payroll returns indicating they have employees, will be eligible for a one-time COVID small business grant of JMD 100,000 (US\$ 736). - <u>Special grant for small operators in tourism and related sectors:</u> Small operators in tourism and related sectors will benefit from JMD1.2 billion (US\$8.8 million) in grants whose amount will be decided in consultation with the Jamaica Hotel and Tourist Association (COVID Tourism Grant Committee). - <u>Special grant for small farmers:</u> JMD200 million (US\$1.4 million) has been allocated to support small farmers.
<p>Japan⁵²</p>			

⁵² Information provided by Sayaka Iha (ISSA colleague)

<ul style="list-style-type: none"> - <u>Support to people in need:</u> The government encourages the local governments to provide comprehensive support tailored to people in need, including those who had to leave their jobs or have decreased incomes due to the impacts of COVID-19. - <u>Child-care:</u> The government will also shoulder all additional costs at after-school child care centers that accept children from the morning during the school closures. 	<ul style="list-style-type: none"> - <u>Sickness and injury allowance:</u> The already existing sickness and injury allowance will be paid to an insured who claims for sick leave due to Covid-19 in case the employer cannot paid out the salary. It will also apply to an insured diagnosed with Covid-19 but with no symptoms or with symptoms and in quarantine (in this case, a doctor's note acquired later on or at least employer's certificate is required). - <u>Pension contributions deferral:</u> If certain conditions are met, payment of employee pension insurance contributions can be made in instalments. Employers can apply for a "grace period" within six months from the due date of the Employees' Pension Insurance premiums to be paid. If the payment is deferred, the employee's pension insurance premiums to be paid will be divided and paid within a certain period (grace period). 	<ul style="list-style-type: none"> - <u>Loans for households:</u> Up to 200,000 yen in loans will be extended to households, including to self-employed workers, affected by the school closures as a special measure under the livelihood welfare fund loan system. - <u>Loans for self-employed:</u> Interest-free loans to self-employed and freelance workers, as well as to small companies facing steep drops in sales. - <u>Employment adjustment subsidy:</u> In general, all business owners will become eligible for employment adjustment subsidies. 	<ul style="list-style-type: none"> - <u>Wage replacement:</u> Firms with paid leave schemes will be given up to 8,330 yen per day for each worker who misses work, while self-employed people, as well as freelance workers who fulfil certain conditions, will receive a uniform 4,100 yen per day. - <u>Employment adjustment subsidy:</u> Support to employers who are suffering from a business downturn but maintain employment by paying leave allowance and letting employees take partly paid leave, rather than firing them. The subsidy reimburses two third for a SME employer or a half of the leave allowance for large enterprises. The subsidy is however capped at an upper limit of JPY 8,335 a day per employee.
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AND

<https://www.nenkin.go.jp/oshirase/taisetu/2020/202003/20200304.html>

<https://www.nenkin.go.jp/oshirase/taisetu/2020/202003/20200312.html>

<https://www.nishinippon.co.jp/item/o/591472/>

<https://www.mhlw.go.jp/english/wp/wp-hw11/dl/11e.pdf>

<https://www.kyoukaikenpo.or.jp/g1/r2-3/2020031001/>

https://www.mhlw.go.jp/stf/newpage_10037.html

https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/roudoukijun/jikan/syokubaisikitelework.html

https://www.mhlw.go.jp/stf/seisakunitsuite/bunya/koyou_roudou/koyou/kyufukin/pageL07_00002.html

			<ul style="list-style-type: none"> - <u>Subsidies:</u> The government is going to implement financial measures totalling 1.6 trillion yen from the Japan Finance Corporation and other institutions, primarily focusing on micro, small and medium-sized business operators. - <u>Special loan programme:</u> The government is establishing a COVID-19 special loan program (on the scale of 500 billion yen) and will reduce the interest rate, as well as provide real interest-free, unsecured financing support to micro, small and medium-sized business operators and others. - Applying safety net guarantee system No. 4 (100%) and No. 5 (80%) of credit guarantee corporations, as well as crisis-related guarantees (100%). - <u>Financial support:</u> Support the financing and reorganization of domestic supply chains to facilitate crisis response, through the Development Bank of Japan (DBJ), and the Shoko Chukin Bank (on the scale of 204 billion yen). - <u>Improved loan system:</u> Call for private financial institutions to actively provide new loans and change terms for existing ones.
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Jordan⁵³

Decisions adopted regarding COVID-19:

On March 17, the Government approved strict measures to respond to the crisis, which will be implemented in the next 14 days and could be extended. The measures included the suspension of all public departments' and institutions' activities, except for vital sectors determined by the Prime Minister, and the suspension of private sector activities, except for the entire health sector, and vital sectors to be determined by the Prime Minister based on the recommendations of the Minister of Industry, Trade, and Supply.

<ul style="list-style-type: none">- <u>Benefit in kind for needy families:</u> The Social Security Corporation (SSC) will provide in-kind support to about 100,000 needy families with at least an individual over 70 years old.- <u>Food supply:</u> The Social Security Corporation (SSC) will also provide food parcels with a financial value between 40-50 dinars enough to supply the families for a period of no less than a month. This will be financed through the allocation of 50% of the maternity insurance revenue to support those in need especially patients and elderly. SSC says that the	<ul style="list-style-type: none">- <u>Salary of public sector employees:</u> Public sector workers were paid early.		<ul style="list-style-type: none">- <u>Postponement of loan payments:</u> \$700 million is been allocated through the Central Bank by reducing required reserves of private banks and cutting interest rates to:<ul style="list-style-type: none">▪ Grant postponement of loan re-payments to enterprises.▪ Enable employers to pay out the salary to their employees before the end of the month (yet to confirm compliance, there are reports that some private companies paid salaries earlier, similar like the public sector).▪ Avoid lays off (except for the conditions stated in article 28 of the labour law. Otherwise, the dismissal to be treated as arbitrary dismissal).- <u>Working arrangements:</u> Enterprises may modify working modalities without the worker's consent.
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⁵³ Information provided by Desk Officer

<p>support is not limited to those who receive aid from the National Aid Fund.</p> <ul style="list-style-type: none"> - Special allowance for elderly: People over seventy can obtain aid if they present proper verification of their need. 			<ul style="list-style-type: none"> - Health and safety: Enterprises who can continue their operations are obliged to provide adequate equipment and ensure the health and safety of employees.
<p>Kazakhstan⁵⁴</p>			
<p>Decisions adopted regarding COVID-19: The government has created a special body that coordinates response to COVID19. National Emergency has been announced on 15 March. The Government is tracking and preventing price fixing on essential goods in the supermarkets.</p>			
	<ul style="list-style-type: none"> - Workers compensation: Quarantined workers or workers who cannot telework are entitled to a compensation equal to the minimum monthly wage (42 500 Tenge, equal to \$95). - Medical personnel: A bonus has been announced for medical and police personnel. - Delays in charges and loans payments: Workers may claim for delayed charges and loans payments with no penalty. - Needy family: Workers with more than 1 dependent and taking care of disabled persons will receive essential goods for free. 		

⁵⁴ Information provided by Desk Officer

Kingdom of Saudi Arabia⁵⁵

Decisions adopted regarding COVID-19:

Saudi Arabia's government unveiled stimulus measures amounting to 120 Saudi billion riyals (\$32 billion) to support the economy because of the coronavirus crisis and the dramatic decrease of oil prices. As such Saudi Arabia cut its 2020 budget by 5 per cent.

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⁵⁵ Information provided by Desk Officer

Kuwait⁵⁶			
<u>Decisions adopted regarding COVID-19:</u>			
Suspension of all ministerial activities and closure until April 12, except for workers considered to be working in vital sectors.			
			- <u>Salary of private sector employees:</u> Enterprises are requested to pay out their employees' salary for the current month.
Latvia⁵⁷			
<u>Decisions adopted regarding COVID-19:</u>			
The Cabinet of Ministers has declared an emergency situation until 14 April 2020 to restrict the spread of COVID-19 (https://mk.gov.lv/en/aktualitates/vgovernment-imposes-additional-precautionary-measures-limit-spread-covid-19), defining specific measures to support workers, employers and citizens. The Cabinet of Ministers and the Parliament are urgently working on specific measures to minimise the negative economic and social implications due to COVID-19 outbreak.			
- <u>Extended social protection benefits:</u> Individuals receiving social protection benefits based on a previously certified status will continue to receive the benefit which will be automatically extended.	- <u>Paid sick leave:</u> Quarantined workers are entitled to receive paid sick-leave, also in case of care for quarantined children below 14 years or children with disabilities below 18 years.		<u>Measures to provide economic support to enterprises:</u>
	- <u>Relaxed overtime regulation:</u> Overtime work has been extended up to 60 hours per week in the public health sector and other specified public services.		- Tax relief measures; - Changes in the sick leave pay where, in cases related to COVID-19 (sickness and prescribed quarantine), the State takes over the responsibility for the sickness period currently paid by the employer; - Pay compensation for idle time (allowance); - Other support measures (financial instruments).

⁵⁶ Information provided by Desk Officer

⁵⁷ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

Lebanon⁵⁸

Decisions adopted regarding COVID-19:

Suspension of all work activities in public and private sector apart from vital sectors.

<ul style="list-style-type: none"> - <u>Deferral of utility bills.</u> - <u>Social Assistance:</u> The Government is discussing ways to extend social assistance. 			
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Lithuania⁵⁹

Decisions adopted regarding COVID-19:

The government has endorsed a **2.5-billion-Euro** economic stimulus plan to mitigate the effects of the coronavirus epidemic. The needs of the healthcare system to cope with the anti-epidemic effort will be funded from the state and government reserve, and also by borrowing and using the funds of the mandatory health insurance reserve. The government has also pledged to subsidise businesses and open up the possibility to use the long-term unemployment fund which is being discusses in order to support employers who do not opt for lay-offs. In addition, measures concerning capital loans and partial interest compensation are envisaged.

<ul style="list-style-type: none"> - <u>Exemption from fines, etc.:</u> Tax payers will be exempt from fines and interest payment, and the recovery of tax arrears will be suspended 	<ul style="list-style-type: none"> - <u>Working arrangements and a guaranteed minimum monthly wage:</u> A guaranteed minimum monthly wage (40% by an employer + 60% by the state) is granted to workers who cannot perform their job remotely and are prevented to go to their usual workplace due to health and safety reasons. - <u>Guaranteed minimum monthly wage for enterprises in special sectors:</u> For enterprises operating in special sectors (as indicated by the Government), the state compensates 90% and the 	<ul style="list-style-type: none"> - <u>Special guarantee:</u> Self-employed or freelance workers who have contributed at least for three months in the last year and currently not performing any gainful activity are entitled to a guarantee of 257 Euros/month 	<ul style="list-style-type: none"> - <u>Tax payments:</u> Tax payments will be postponed. Only businesses that will not force their employees to take unpaid leave or dismiss them will be eligible to concessions. - <u>Postponing tax payments:</u> Enterprises will be allowed to postpone tax payments (also land and real estate taxes are exempted).
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⁵⁸ Information provided by Desk Officer

⁵⁹ Information provided by Desk Officer

	employer 10% of the minimum wage. This provision applies also to workers in SMEs.		
Luxembourg⁶⁰			
<u>Decisions adopted regarding COVID-19:</u>			
	<ul style="list-style-type: none"> - <u>Short-time working schemes:</u> The short-time working scheme in the case of force majeure can be applied to employees who are not covered by a certificate of incapacity for work and who can no longer be employed at all or can no longer be employed on a full-time basis, when the company cannot ensure the continuation of its normal economic activity, while the supplier of raw materials can no longer deliver or no longer provide the necessary volume for reasons related to the coronavirus, or if there is a significant drop in demand from customers or users due to the coronavirus. It may also apply to employees who are not covered by a certificate of incapacity for work and who can no longer be employed at all or can no longer be employed on a full-time basis if, due to absences of staff caused by external decisions related to the coronavirus, a company cannot continue its normal economic activity, or if, in the same context, one or more departments 		<ul style="list-style-type: none"> - <u>Employment Fund:</u> In the event of an agreement, the Employment Fund (Fonds pour l'emploi) covers 80% of the salaries normally received by the employees (which is capped at 250% of the minimum wage for an unskilled worker) during the non-work periods with a maximum of 1.022 hours per employee and per year. - <u>Postponement of social insurance contribution payments:</u> Enterprises affected by COVID-19 outbreak may apply for a postponement of social insurance contribution payments without any penalty.

⁶⁰ Croatian Presidency of the Council of the European Union Survey – 20/03/2020, Brussels

	<p>or the company are completely at the standstill.</p> <ul style="list-style-type: none">- Parental Leave: Parents (residents and frontier workers) may claim for a parental leave only if no child care is possible otherwise. If parents have the option to work from home or can arrange family, friends or neighbours to care for their children, then these options are preferred. In the situation, that one parent exercises a "strategically important activity" (e.g. in health care), the other parent should take leave.- Measures for family with disabled dependents: Specific measures for families with disabled dependents will be announced soon.		
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