



EY Global Labor and
Employment Law COVID-19
Tracker (Employer rights,
obligations, furlough and
government Incentives)

26 March 2020



Building a better
working world

Important notes

- ▶ This document provides a snapshot of the Labor and Employment Law regulations that operate in jurisdictions around the world.
- ▶ Policy changes across the globe are being proposed and implemented on a daily basis. This document is updated on an ongoing basis but not all entries will be up-to-date as the process moves forward. In addition, not all jurisdictions are reflected in this document.
- ▶ You should consult with your local EY Law team to check for the latest developments.

In challenging times like these, many businesses are encountering questions that urgently need to be answered. Companies around the globe are now facing unprecedented challenges, not only financially but also in terms of human resources.

As the spread of the novel coronavirus Covid-19 continues to accelerate throughout the world, it is essential for businesses to stay agile. This particularly applies to multinational companies working across many different jurisdictions; taking into account varying legal regulations.

In this tracker, we maintain a comprehensive overview of legal regulations in more than 40 jurisdictions around the globe. We have put together guidance on the new initiatives around the world on state support for furlough, short-time or part-time work.

Staying informed of the latest information will be essential in adapting to the new business landscape we are now facing. Our local labor and employment law [professionals in your jurisdiction](#) are available to discuss your specific queries. We will continue to update this document as further information comes to hand.

With best wishes,



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Jurisdictions covered

Argentina	Cyprus	Germany	Luxembourg	Portugal	United Kingdom
Austria	Denmark	Greece	Macedonia	Romania	Vietnam
Belgium	Dominican Republic	Honduras	Mexico	Russia	
Bosnia and Herzegovina	El Salvador	Hungary	Netherlands	Singapore	
Brazil	Finland	India	New Zealand	Spain	
Bulgaria	France	Italy	Norway	Sweden	
Canada	Gabon	Japan	Paraguay	Switzerland	
Mainland China	Georgia	Kazakhstan	Poland	Turkey	

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

In order to protect public health, the Argentinean President established the "social, preventive and compulsory social isolation" throughout Argentina from March 20th to March 31st, 2020, inclusive.

During the validity of the mentioned term, all the people who live in the country or are in it temporarily, must remain in their habitual residences or in the residence in which they were at the time of initiation of the ordered measure (0 pm of March 20th), and must abstain from go to their workplaces.

People affected by certain activities and services declared essential in the emergency are exempt from complying with the "social, preventive and compulsory isolation" and the prohibition to go out their homes.

Among others, the exemptions apply to health personnel, public security and armed forces, migratory activity, national meteorological service, firefighters and air traffic control. In all these cases, employers must guarantee the sanitation and safety conditions established by the Ministry of Health to preserve the health of workers.

Likewise, Law provides that workers will have the right to the full enjoyment of their habitual earnings in the above-mentioned terms established by the regulations.

On the other hand, current legislation establishes - for a period of 90 days - a reduction of 95% of the employer contributions that are destined to the Argentine Integrated Social Security System (SIPA) for employers belonging to health-related services, establishments and institutions.

On March 20th, 2020, the Argentinean Ministry of Labor has stated additional rules to put in force the above-mentioned regulations. In this respect, it must be taken into account that:

- ▶ The workers reached by the "preventive and compulsory social isolation" will be exempt from the duty of assistance to the workplace.
 - ▶ When their tasks or other similar tasks can be carried out from the place of isolation, they must, within the framework of contractual good faith, establish with their employer the conditions in which said work will be carried out.
 - ▶ Those who actually agree to this way of carrying out their tasks, will receive their usual remuneration while, in cases where this is not possible, the amounts received will be non-remunerative except with respect to contributions and contributions to the national health insurance system and the National Institute of Social Services for Retirees and Pensioners. The Federal Administration of Public Revenue will arrange the necessary measures in order to verify the correct application of this provision.
 - ▶ This means that the compensation collected by employees who have worked under the home-office approach would be fully taxable for employee and employer social security purposes (17% for employee contributions, with a monthly maximum taxable base of ARS 174 K and 26,40% for employers, with no caps), while the one collected by individuals who did not work will be subject to lower employee and employer social taxes (employees would pay 14% with the mentioned cap, while employers would pay only 7,58% instead of the mentioned 26,40%).
- ▶ The concept of "workers" includes those individuals who provide services continuously under non-dependent figures such as service locations within the private and public sectors, trainees and internships, as well as medical residences.
 - ▶ The reorganization of the working day in order to guarantee the continuity of the production of the activities declared essential in adequate health conditions in accordance with the protocols established by the health authority, will be considered a reasonable exercise of the powers of the employer.
 - ▶ Overtime that result from necessary compliance for these purposes, will have a reduction of 95% in employer contributions to the Social Security System (employers will pay 7,02% as social security employer contributions instead of 26,40% on overtime).
 - ▶ The need to hire personnel while the "preventive and compulsory social isolation" lasts, must be considered extraordinary and transitory under the terms of article 99 of the Labor Contract Law. The wages of the workers hired for this period under this modality will have a reduction of 95% in employer contributions to the Social Security System (employers will pay 7,02% as employer contributions instead of 26,40% on compensation to be paid to eventual personnel hired after March 20th, 2020).

(3) state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Not applicable for employers and payroll employees. Self-employed workers will be exempt for paying social and income taxes for 3 months.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Not applicable

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

- ▶ Agreement on reduction of normal working hours
- ▶ Agreement regarding consumption of time credits or outstanding holiday entitlements
- ▶ Agreement of (unpaid) vacation/leave (Karenz)
- ▶ Agreement on educational leave
- ▶ Short-time work (Kurzarbeit), which is under certain conditions financially supported by the Federal Government.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Short-time work is the temporary, non-seasonal reduction in working hours and pay due to economic difficulties in order to reduce personnel costs. Due to the current situation, the Austrian federal government, together with social partners, has developed a special short-time working model to overcome the corona

crisis ("Corona short-time work"). The new rules entered into force on 16 March 2020.

According to the new model the working time of individual or all employees must be at least 10% during the entire short-time work period. It can also be reduced temporarily up to 0% provided at least 10% is reached in average. Companies can apply for short-time work for a maximum of three months. If necessary, a further extension of three months is possible after discussions between the social partners. After that, the regulation will cease to apply.

The working time performed is to be remunerated by the employer on a pro rata basis. The lost working time (i.e. the reduced hours) is compensated by the Public Employment Service Austria (AMS) by means of a short-time work allowance between 80% and 90% of the net remuneration of the employee before short time-work (net replacement rate) (limited with a maximum amount to be compensated).

Conditions for short-time work:

- ▶ The Public Employment Service Austria ("AMS") must be informed immediately of any employment difficulties.
- ▶ Short-time work must be agreed between the

company and the employee. If a works council exists, this is done by means of a company agreement, otherwise by individual agreement with the concerned employees.

- ▶ The agreement must be submitted to the social partners (in general Chamber of Commerce and competent specialist Trade Union) for signature. The social partners will sign the agreement within 48 hours as of the submission of the agreement.
- ▶ An application for short-time work assistance must be submitted to the AMS.

For employees who are covered by short-time work, a payroll list must be submitted by the 28th of the following month. After the partial payroll has been submitted and checked, the short-time work allowance is paid retrospectively for each calendar month.

Please note the above might still be subject to changes.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

If the business operation is closed due to the newly implemented COVID-19 Measure Act (COVID-19-Maßnahmengesetz) in order to prevent the spreading of COVID-19, currently no special rules regarding reimbursement are foreseen. We understand that the business operation of Henry Schein in Austria is currently not shut down based on the COVID-19 Measures Act and the Regulation based thereon.

However, a COVID-19 Crisis Management Funds was installed which might provide for further compensation. However, details in this regard are not yet determined. Thus, changes might occur within the following days.

Moreover, tax deferrals may be requested at the competent tax authority. Within the application it must be made credible that the company is impacted by COVID-19.

Regarding short-time allowance, we refer to question 1.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please find our answers in 1. and 2.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please find our answers in 1. and 2.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Specifically in the context of the coronavirus crisis, the conditions for application of temporary unemployment for force majeure have been relaxed for employers that, while affected by the lockdown measure, only suffer a partial closure or are still allowed to offer limited services. These employers can put their affected employees in “temporary unemployment for force majeure” until April 3, 2020 included, with a reduced administrative burden. Moreover, exceptionally, alternated days of work and days of unemployment can apply and until June 30, 2020, the amount of the allowance for temporary unemployment for

force majeure has been increased to 70% (instead of 65%) of the remuneration capped at 2.754,76 Eur gross / month).

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

In principle, the impact of the coronavirus crisis and of the lockdown measures imposed by the government on the employment within the undertaking should be the object of information and consultation of the works council. However, the limitation of meetings presented as a preventive measure by the Federal Ministry of Employment will hamper the normal information and consultation of the works council. No special procedure has been foreseen.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Competence for economic matters is spread over the Federal authorities and the Regional authorities of the Walloon Region and the Flemish Region

Walloon Government:

The Walloon Government has only introduced an automatic fixed compensation for Micro and Small companies in the sectors legally required to close (€ 5.000 in the catering, hospitality, tourism and retail sectors and € 2.500 for the hairdressing sector).

A general support plan has been announced for all companies, which would mainly include financial support through guarantees, loan and delayed payment plan but the decision has not been enacted yet.

Federal Government:

As of yet, the Federal Government has only introduced the possibility to benefit from extension of delays of payment for employer's social contributions and delayed payment plans, waiver of late payment interest and waiver of fines for the payment of (i) withholding tax

payments, (ii) VAT and, (iii) Corporate taxes.

Flemish Government:

The Flemish Government has introduced the corona obstruction premium ('corona hinderpremie').

All companies affected by a complete closure are entitled to a fixed premium of 4,000 euros; and if they still have to keep their business closed after 21 days, an additional premium of 160 euros per day.

Companies which only have to close at weekends are entitled to a premium of 2,000 euros.

The premium is granted per establishment to the extent that at least one full-time member of staff is employed in the additional establishments.

The number of premiums shall be limited to a maximum of five per establishment

The Brussels-Capital Region introduced a similar premium of 4,000 euros per company that is obliged to close as a result

of the decisions of the National Security Council, but limits the premium to companies belonging to one of the following sectors: (A) Eating and drinking establishments, (B) Travel agencies, tour operators, booking offices and related activities, (C) Retail trade other than grocers' (including night shops), petfood shops, pharmacies, newspaper shops, petrol stations and fuel suppliers, (D) Recreational and sporting activities. [These measures are complementary to those taken at European and federal level]

All enterprises with a physical location (e.g. shop or office) in the Brussels-Capital Region that are obliged to close down directly because of the decisions of the National Security Council.

There is currently no information on the procedure for the time being, but this will soon be available.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Walloon Government:

Except for the automatic fixed compensation for Micro and Small companies in the sectors legally required to close, there is no general prerequisites to qualify for the state aid. Each aid scheme depend on specific situation (e.g. prior existing guarantees, conditions of loan from private banks, etc.)

Federal Government:

The company need to demonstrate the existence of payment difficulties originating from the Coronavirus crisis (e.g. (turnover decrease, significant decrease of sales; 'chain reactions' such as supply problem or otherwise).

These measures cannot be granted to companies suffering from structural payment problems. The debt must not originate from a fraud.

Flemish Government:

All enterprises with a physical location (e.g. shop or office) in the Flemish Region that are obliged to close down directly because of the government measures can apply for the corona obstruction premium.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Walloon Government:

There is no general framework for such application thus far. Contact should be made with each concerned institutions that can grant aid (public investment banks, regional services, SWDE, etc.).

Federal Government:

Amicable delay payment of employer's social contributions: specific application form through the website of the National Office of Social Security https://www.socialsecurity.be/site_fr/employer/applcs/paymentplan/index.htm# and must include the desired number of monthly installment (up to 12), the reasons and justification of the payment difficulty.

Other aid schemes:

- ▶ One demand per debt for all type of measures (delay payment, waiver of late interest; waiver of fines);
- ▶ At the latest on 30 June
- ▶ A specific form must be filled, including the debt nature and amount and the motives and justification of the payment difficulties (<https://finances.belgium.be/fr/entreprises/mesures-de-soutien-dans-le-cadre-du-coronavirus-covid-19>);
- ▶ The form must be sent to the Regional Center for Recovery (CRC);
- ▶ The demand will be processed within 30 days.

Flemish Government:

Applications for the corona obstruction premium must be submitted within one month after the end of the mandatory closing period at the Agency for Innovation and Business (VLAIO). There is no further information on the procedure for the time being, but this will soon be available.

Link: <https://www.eylaw.be/2020/03/23/covid-19-update-22-march-2020-the-national-labor-council-concludes-cba-nr-147-to-extend-the-possibility-to-introduce-temporary-unemployment-for-white-collar-workers-to-all-belgian-companies/>

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extraordinary governmental support.

Please note that Bosnia and Herzegovina is consisting of two entities i.e. Federation of Bosnia and Herzegovina (FBiH) and Republika Srpska (RS) and one self-governed administrative unit Brčko District (BD). Each of these entities and BD has its own labor legislation. The matters mentioned in the point 1 above are subject to Labor Laws adopted in both entities and BD.

The rules of the respective Labor Laws foresee a legal possibility for redistribution of working hours as a possibility for flexible workforce planning or working on part time basis.

Furthermore, if the employee is prevented from conducting of his obligations from employment agreement due to force majeure, he is entitled to a 50% of salary in RS and BD or 100% respectively in FBiH which he would have received if he had worked. However, please note that the Labor Laws do not specifically define what the "force majeure" is and hence the definition of the same should be assessed on a case-by-case basis.

Also, in RS employer is allowed to send an employee to a paid leave in case of: unexpected temporary reduction of the amount of work, economic and financial reasons and technical and technological reasons. In such case,

employee is entitled to at least 50% of average salary earned in the previous three months. However, sending an employee to this kind of paid leave must be done with consultation of the trade union or work council.

In addition, attached please find our newsletter regarding the employment relations and recommendations of the competent authorities in Bosnia and Herzegovina during the state of emergency caused by COVID-19 pandemic.



EY Law Newsletter - Employment relations.pdf

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Generally, according to the applicable Labor Laws, employees are allowed to organize the work council when the employer is hiring 15 or more employees.

In both Bosnian entities, the employer is obliged to consult work council in case of introduction of certain extraordinary measures such as sending an employee to a paid leave due to unexpected temporary reduction of the amount of work, economic and financial reasons and technical and technological reasons (RS) or before passing a decision regarding the measures related to health and safety at work (FBiH).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

So far, the competent authorities have only adopted a proposal of measures for stabilization of the economy and remediation of the COVID-19 pandemic consequences (e.g. establishment of different funds the purpose of which is to provide assistance to the companies affected by the mentioned pandemic). Hence, please find all related information regarding the measures considered by the governments of the FBiH and RS in our attached newsletter. According to the publicly available information, the criteria for application of mentioned measures does not differentiate bankrupt companies and companies in need. However, the fact that the said measures are still being considered and as such are not yet applicable implies that it remains to be seen how the qualification and the process of application for the state aid in this case will be regulated. Currently, certain indications exist that the companies which decide on the termination of the employment agreements as a measure to cope with the decrease in operations caused by the COVID-19 pandemic are not likely to receive support in any form from the government, or will not be made a priority if such support is made available to them. However, this is only an indication and there is no explicit and legally binding act on this topic.



EY Law Newsletter - 24 March 2020.pdf

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

There is a State Aid Law of BiH that prescribes specific situations where a permitted state aid is allowed. However, the applicable regulation prescribes only in general manner what a state aid may be and in which cases the state aid can be applied for. Among others, it also includes a damage compensation in case of natural disaster and other extraordinary circumstances. However, since the applicable law on state aid does not prescribe explicitly this particular case (COVID-19) as legal basis for applying for state aid it is still open question how this particular situation will be treated by the competent authorities in term of granting of the state aid. Regardless of the State Aid Law of BiH, please refer to the previous point for further information on proposed measures as a form of assistance to the companies affected by the COVID-19 pandemic.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please refer to the points 2 and 3 of this questionnaire.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

No.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Most of the new rules published on March 23rd depend only on negotiation between employers and employees. This is an important change, since most of the provisions established by Law so far would depend on the validation from the Labor Unions. Alternatives that may be implemented are, for example: home office/remote work regime;

collective/individual vacation; anticipation of holidays; compensation of overtime hours bank. There was also a provision allowing companies to suspend the work contract in case employees are designed to attend non presential courses with no need to keep the payment of compensation. However, President has announced that this provision in going to be revoked.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Not applicable so far

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Not applicable so far

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

There are no special rules. The general rules concerning reduced working hours apply. An employer is entitled to introduce part time work in case of reduced workload. In case the employer imposes a temporary leave of the employee based on the employers suspicions, the employer may be held liable for payment of the full remuneration to the employees. The employer is entitled to force the employee to take a temporary annual paid leave in limited cases (e.g. suspension of the work).

The Bulgarian Parliament is expected to adopt a new Act on State Emergency which should enter into force in the upcoming days. The act is likely to introduce employment related measures, i.e. allowing the employers to unilaterally introduce annual paid leave (up to 50% of the total), remote work and part time work in case of emergency.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No government programs have entered into force as of 23 March. However, Bulgarian government, Confederation of Employers and the unions of employees, are currently discussing mechanisms for social and financial support in the situation of COVID-19 pandemic. The discussed mechanisms are related to:

- 1) Social support for retention of employees (payment of 60% of gross salaries by the government);
- 2) Provision of liquidity financial support to affected businesses (provision of interest free financial loans);
- 3) Tax breaks;
- 4) Stimulation packages for medical staff.

Discussions continue and additional measures may be undertaken in the upcoming days/weeks. Clarifications of the currently discussed government programs:

- 1) The government is discussing the opportunity to provide social support to employers, affected by the measures against the-COVID-19 spread. The proposal includes the State to cover 60% of the gross remuneration of employees. It may be concluded that entertainment (restaurants, clubs, cinemas, etc.), tourism, transport and retail are the most severely affected by the new measures. The initial plan is to provide such funding for a limited term of three months with option for extension if the crisis continues.
- 2) Another form of financial support discussed by the government in the context of the current COVID-19 pandemic is to increase the capital of the Bulgarian Development Bank by BGN 500 million. The goal behind this measure is to allow the bank to provide interest free funding to affected companies via cash contributions in their registered capital. The plan is to provide a buy-back option to all affected companies who wish to receive such financial support. In its essence, the State aims to provide affected businesses with interest free loans.

- 3) Tax breaks for affected businesses, extension of deadlines for tax payments, etc. are also among the discussed measures;
- 4) The Bulgarian government is also considering to grant a BGN 1,000 payment per month to all medical staff, involved in the fight against COVID-19.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

As mentioned in Answer 2, no measures and government programs in relation to the current crisis have entered into force yet. However, among the discussed prerequisites for employers to comply with are:

- ▶ Bulgarian companies or foreign companies operating in Bulgaria;
- ▶ Business totally/partially closed due to state order as part of the measures against COVID-19 spread;
- ▶ More than 50% of the employees unable to work due to closure;
- ▶ Not insolvent/not in liquidation procedure;
- ▶ No tax/social contributions obligations;
- ▶ Obligation to retain the employees for at least 3 months after the term for which compensations are granted, etc.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

No measures have entered into force yet, therefore, the implementation procedures also remain unclear.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

General employment standards statutes which speak to job-protected leaves of absence and govern under what circumstances employers may unilaterally place employees on unpaid leaves of absence or temporarily lay them off. There is also a federal mandatory employment insurance regime which insures employees during extended leaves of absence.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Yes, It will depend on the planned course of action and terms of collective agreement. Generally, unions and/or work councils should be kept informed of such material workforce planning matters.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes. New programs are being proposed daily, but currently employers can explore programs that may assist during a downturn, such as those set out in the below document:



COVID-Canada
Govt assistance

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Refer to response to Q2

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Refer to response to Q2

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

- ▶ Employers are encouraged to arrange employee to work at home or remotely;
- ▶ Employers may consult with employees to give priority to use statutory paid annual leave and welfare leave;
- ▶ Employers may consult with employees to deduct the normal working hours;
- ▶ Employers are encourage to arrange employee to adopt flexible working hours but ensure the effective working time to avoid the traffic peak period, for example, come to the office earlier and off duty earlier or vice versa; in addition, the employer can apply for special working system with the local government, which including comprehensive working hour system and non-fixed working hours system according to applicable positions.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Consultation with trade union will be required for the employer's importance decision related to:

- ▶ The company's operation, such as the employer decides to cease operation due to business struggling rather than government restriction; or
- ▶ The employees' vital interests, such as the employer would like to adjust the employee's salary or working positions, working hour due to its difficulties in production and operation causing by the outbreak, such adjustment could only be proceeded upon mutual consultation with employees or via collective negotiation with the works councils and/or trade unions.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

For the companies with difficulties and are struggling in business due to the outbreak, the national rules set up preferential policies to support the employers during the outbreak, which are mainly as below:

- ▶ To apply for deferment and exemption on social insurance contribution of the employers' part, specifically, no more than 5 months' fully exemption for small and medium size enterprises, and 50% reduction for large scale enterprise and the reduction should not be more than 3 months. The exemption covers pension, unemployment and work-related injury issuance. The application for deferment of social insurance can be last for 6 months.
- ▶ To apply for subsidy for online skills training arranged by the employer during such specific period.
- ▶ The employer that does not downsize employees and keep stable positions is entitled to apply for return of unemployment insurance.
- ▶ The labor administrative department shall also provide sufficient and necessary support and guidance on the employers' recruitment and employment management.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please refer to comments in question 2.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please refer to comments in question 2, applications should be submitted to the social insurance management center and the applicable local human resources and social security bureau, and each locality has the specific procedures and government criteria.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No. Generally, in cases where a termination of employment takes place because (a) the employer has ceased or intends to discontinue the business (totally or partially) in which the employee is employed or (b) where the employer has ceased or intends to cease to operate in the place where the employee is employed, then such employee is entitled to compensation due to redundancy, provided that specific conditions are met. The employee is compensated from the Redundancy Fund of the Government. We note that compensation due to redundancy applies only to businesses that have permanently ceased to operate and not to businesses that cease or suspend operations for a certain period of time.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

In the context of COVID-19, the government has announced and is expected to adopt relevant legislation soon, the below measures:

- A) Support Plan for small businesses - A 70% subsidy on employees' payroll: This measure applies to businesses that have up to 5 employees and whose turnover was reduced more than 25%, provided that no employee was terminated.
- B) Work Suspension Plan: Applies to businesses falling under the compulsory suspension of operations, as stipulated in the Ministerial Decrees and to businesses that will continue to operate and suffer a turnover reduction of more than 25%. A business will not be entitled to participate to the Plan if it terminates any employee. Employees of such businesses will be entitled to unemployment benefit.
- C) Suspension of the obligation to contribute the additional payment to the Cypriot General Healthcare System ("GHS") for two months
- D) Suspension of the obligation of payment of VAT for two months in order to provide liquidity to businesses: This measure applies to businesses whose turnover does not exceed 1million and to businesses whose turnover was reduced more than 25%
- E) Special Sickness benefit for Employees who (a) have specific health problems and which are included on the List published by the Ministry of Health; (b) fall into compulsory absence from work; (c) Persons between the ages of 63 - 65, who do not receive statutory pension and continue to work and fall into Categories 1 and 2 of the Ministry of Health Guide on vulnerable groups
- F) Special Leave to Parents who work both in the private and public/wider public sector and is granted for the care of children up to 15 years of age, unless it is a parent of a person with disabilities then no age limit applies.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Regarding the measures listed in question 3 above, as far as we know, the application procedure will be electronically. We are currently awaiting further details.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

The employer may choose to enter into a local agreement with a group of employees (all employees in the group must accept) on certain working time reduction/part time work ("arbejdsfordeling") with immediate effect during a period of 13 weeks. No redundancies must take place within this group of employees during the period. The employees will receive reimbursement from an un-employment union - if they are members - up to full time employment at certain rates. If the employer chooses to use this scheme - the employer is not entitled to get governmental support on the new special salary compensation scheme.

Further, If a collective bargaining agreement includes the right: blue-collar employees can be requested not to attend to work with immediate effect - with no payment - having the right to un-employment benefits if member of an un-employment union at a rate of up to DKK 19,000 per month.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Yes, if a collective bargaining agreement applies stipulating the possibility of part-time work the rules in the CBA must be followed. If no CBA applies, the part-time work must be entered into with a group of employees.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

New rules on temporary wage funding

The Danish government has passed a new resolution which entitles private companies to be temporary funded by the Danish government if the company contemplates redundancies of more than 50 employees or minimum 30 % of the workforce due to lack of work because of COVID-19.

The purpose of the funding scheme is to support employment and ensure that employees can retain their jobs and wages for a period of time despite of the deep economic downturns due to the COVID-19.

The companies can receive a temporary financial support from the state of an amount of up to 75 % of the monthly salary for a white-collar employees, but capped at DKK 23,000 per month per white-collar employee - and up to 90 % of the monthly salary for a blue-collar employee, but capped at DKK 26,000 per month per blue-collar employee.

The temporary funding scheme can be used by private companies from 9 March 2020 and until 9 June 2020 - thus, the scheme can be applied for retrospectively, in case the employer has, prior to 15 March, sent employees home with pay due to lack of work. The company can use the funding scheme for a maximum of 3 months.

It is a condition for financial support from the state that:

- ▶ the employer pays the employee full salary during the period,
- ▶ the employer do not dismiss employees for financial reasons during the period,
- ▶ the affected employee was an employee of the company on 9 March 2020,
- ▶ the affected employee must not attend work and must not work during the period and
- ▶ the affected employee must pay 5 days him/herself during this compensation period - using accrued holidays and/or overtime.

Applications for compensation can be submitted to the Danish Business Authorities (Erhvervsstyrelsen) from week 13. Cash out is expected in week 14.

The temporary funding scheme cannot be combined with an agreement on certain working time reduction.

Agreement on certain working time reduction

A company may alternatively choose to enter into an agreement with a group of employees on certain working time reduction with the purpose to ensure that employees can retain their jobs.

By entering into such an agreement, the working time can be reduced in a temporary period of up to 13 weeks. No redundancies may take place within this group of employees during the period.

An agreement on certain working time reduction must be reported to the public employment agency. The Danish government has decided to make this scheme more flexible given the current situation. Therefore, the agreement on certain working time reduction can now enter into force as soon as the public employment agency has been notified. This will suspend the normal requirement for the agreement to be reported to the public employment agency no later than one week before it can enter into force.

The working hours must be reduced in one of the following ways for the agreement to be permissible:

- ▶ At least 2 full working days per week,
- ▶ 1 week of full time work followed by 1 week of unemployment,
- ▶ 2 weeks of full time work followed by 1 week of unemployment or
- ▶ 2 weeks of full time work followed by 2 weeks of unemployment.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period? (continued)

Some employees are covered by collective bargaining agreements which may include provisions regarding the right to conclude an agreement on certain working time reduction. In other cases, the agreement on certain working time reduction must be concluded as a collective agreement covering a group of employees and it is a requirement that all employees in the group accept the agreement.

The employees may receive reimbursement from an un-employment union up to full time employment, however typically at hourly rates that are lower than the employee's usual salary - provided that they are members of an un-employment union and provided they are entitled to receive reimbursement from the un-employment union according to the normal requirements.

24 March 2020 the Danish Government will pass a bill which entitles companies to be funded by the Danish government if the company contemplates redundancies of more than 50 employees or minimum 30 % of the workforce due to lack of work due to covid-19. The funding will amount to up to ¾ of the salary for a white-collar, however within a maximum of DKK 23,000 - and up to 90 % of the salary for blue-collar however within a maximum of DKK 26,000. The funding takes places with effect from 9 March 2020 and until 9 June 2020 provided that the employee has been employed with the company on 9 March 2020. It is a condition for payment of the funding that the

employer pays the employee full salary during the period and the employee should not attend work and should not be entitled/obligated to work. The applications can be submitted to the Danish Companies Agency (Erhvervsstyrelsen) starting in the week 13. The employee must pay 5 days him/herself during this 3 months period - using accrued overtime or holidays. The employer will not be funded from the Danish Government if the employer during the funding period enforces redundancies (due to lack of work) or if the employer requires the employee to go home without salary or if the employer may choose the above mentioned part-time work scheme ("arbejdsfordeling")

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please refer to 1 and 2

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

The employer can file with the Danish companies agency for the salary compensation funding above from week 13 and the funding will be paid out for the period 9 March-9 June 2020 if no redundancies, part-time work funding ("arbejdsfordeling") or home-sending-without-salary have taken place during this period.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

The government authorize the tax authority (DGII) to facilitate payments and reporting deadlines and suspend the "Agreement on Anticipated Prices" for the all inclusive tourist sector. For tax reports and payments waivers: all employer is automatically qualify for the new payments and reports schedules. For APA prices, only tourist sector provider will benefit with the measure; 2. For financial relive, the National Monetary Board authorize to financial sector providers to avoid the reporting on credit payments defaults for 60 days. There is no prerequisite to obtain such waiver.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

There is no application procedure for the aids and extra-ordinary support cited above by the government. All the measures have immediate effect and impact one each aspects.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

A national state of emergency has been decreed due to the COVID-19 pandemic. Due to this declaration, any worker who is quarantined by COVID-19, ordered by the competent health authority, may not be fired. The guarantee of employment stability will begin after the quarantine is issued, and will extend for 3 months.

Teleworking may be applied by employers. The government just approved teleworking regulation for companies that are likely to organize teleworking in relation to their business to make systematic and widespread use of it.

Specific measures have been adopted by the Government (Extra-ordinary government support). Credit incentives, an extension of the term for payment of taxes, suspension of payment of electric energy, water, telephone, cable and internet fees, freezing of commercial rental payments for 3 months, among others). The process to request these benefits is still on development.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

No.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Necessary prerequisites: 1) That the company has closed its operations due to the emergency and 2) that the company has sent its employees to their homes for quarantine, maintaining their salaries and legal benefits.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Where a business has suffered damage due to Covid-19, they can apply for credit incentives, for which the company need to fill the prequalification form to certify companies interested in credit incentives for voluntary closure in the context of the covid-19 emergency. The form must include the name of the company, Tax ID, activity, information of contact, among other.

Regarding the extra-ordinary government support measures abovementioned, there's no application procedure since they are available at the discretion of the companies.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

The Employment Contracts Act provides provisions how an employer may lay off employees. As a consequence of Covid the minimum negotiation times laid down in the Act of Co-operation within Undertakings in the event of layoffs will be temporarily reduced to 5 days in all situations.

The notice period for layoffs will also be temporarily reduced to 5 days. The right to lay off is temporarily extended to cover fixed-term employment contracts to the same extent as for indefinite employment contracts. Laid off employees will have a right to terminate their fixed-term contracts regardless of its original term. The Act on Co-operation within Undertakings permits that the employer may deviate from the co-operation obligations if particularly weighty and unforeseeable reasons which are causing damage to the production or service activities of the company preclude the co-determination negotiations.

The government and the Labour market organisation's have agreed, that the sudden and severe drop in demand for a company's products or services caused by coronavirus, leading to the need to lay off employees, constitutes an exceptional situation under the Act on Co-operation within Undertakings.

Assessment of the applicability of the exception shall, however, be made on a case-by-case basis.

When grounds for deviating from the co-operation obligation do not exist any longer, the employer must immediately commence the co-determination negotiations. Lay offs are not directly supported by the state but laid off employees are compensated by unemployment funds.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

No contract is needed. The employer shall prepare only a written notification of lay off.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

The Finnish Government has prepared an extensive package to support companies and to alleviate the negative effects of the coronavirus epidemic.

The Government will make additional financing of EUR 10 billion available to businesses through Finnvera. The principal operating model is offering guarantees to banks that grant loans. In addition, the state will increase its coverage of Finnvera's credit and guarantee losses from 50% to 80%.

Additionally, funding services for SMEs and mid-cap companies operating in Finland whose companies are impacted negatively by the coronavirus epidemic are provided through Business Finland. Mid-cap companies are large companies with a turnover or group-wide turnover of up to EUR 300 million. The funding cannot be granted to large enterprises, private traders, public organizations, foundations, association or companies registered in Åland. The funding is provided especially to the tourism industry, supplementary services for the tourism industry, creative industry and performing arts, and all industries whose subcontracting chains have been or will be impacted by the coronavirus epidemic.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please see the answer to question 2.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

The funding must be applied from Business Finland.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extraordinary governmental support.

In the context of the Covid-19, several regulations provide an employer with possibility for flexible workforce planning.

Teleworking may be imposed by employers. The government asked companies that are likely to organize teleworking in relation to their business to make systematic and widespread use of it.

Partial activity scheme allows employers, in certain circumstances such as this pandemic, to close down all or part of the business or to reduce the working hours of the employees concerned (see more details below).

Compensated leave: the employer should declare the work stoppage of its employees who are forced to stay at home due to the confinement order. The stoppage will be compensated by the social security system from Day 1 without a waiting period under certain conditions related to the employee's situation: having one or more children under 16 years old, not having

teleworking solution, being the only parent who can keep the child etc.)

Unpaid leave/Days off: a draft bill contemplates the possibility for employer to impose employees to take their unpaid leave/days off - not yet applicable..

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Teleworking: the employer must inform and consult the Works Council (now referred to as the Social and Economic Committee, "SEC") in case of a significant change in the organization of the working conditions. In the current context, the government encourages the use of videoconferencing. However, if urgency requires it, the employer may implement this measure of teleworking before consulting the SEC.

Partial activity scheme: in principle, the implementation of a partial activity scheme requires a prior information and consultation of the SEC. However, given the current circumstances and the urgency, it is possible to consult the SEC remotely or afterwards (see below for more details on partial activity).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes, as mentioned above, there is the partial activity scheme, the recourse to which will be facilitated by the government. The government seems to be facilitating access to the partial activity to a greater number of employees and companies. The conditions for the recourse of this scheme in the context of Covid-19 are still under discussions before the French Parliament and may be subject to change.

(3) If state aid and/or other extraordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

The partial activity scheme benefits to companies which are obliged to reduce the working time of their employees or close down all or part of their business because of exceptional circumstances (economic situation, tightness of supply, exceptional accident or bad weather etc.). The Covid-19 has been deemed as a valid "exceptional circumstance" by the French administration. However, the administration will assess the situation on a case by case basis and may refuse the benefit of the partial activity scheme if it considers that it does not have an exceptional impact on the company. As indicated above, some categories of employees were excluded from the benefit of the partial activity. However, a draft decree released on March 17 indicates that the scope of the partial activity will be extended to most of the employees.

(4) If state aid and/or other extraordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

As mentioned above, the implementation of the partial activity scheme is subject to the information and consultation of the SEC. Given the circumstances, this information and consultation process may be done remotely or afterwards.

In addition, the authorization request which must usually be sent to the Labor Authority ("Direccte") before applying partial activity to the employees concerned, can now occur a bit later through the website: <https://activitepartielle.emploi.gouv.fr/>.

Indeed, as the website is saturated, the Ministry of Labor has announced that a period of 30 days is granted for companies to declare their partial activity, with retroactive effect to March 1, 2020.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

It is the Partial activity scheme (Congés technique). The Labor Code does not provide any provision regarding the payment of salary during that period. However, companies used to allocate a certain amount to the employees.

In practice, employers pay a technical leave indemnity calculated as a percentage on the basis of the salary that each employee receives during the normal period of activity. It is generally between 40 and 70% and can be decreasing over time.

It should be noted that this compensation is fully covered by the employer; to date there is no state support mechanism.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Partial activity scheme: in principle, the implementation of a partial activity scheme requires a prior information and consultation of the Labor Inspector.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Partial activity scheme allows employers, in certain circumstances such as this pandemic, to close down all or part of the business or to reduce the working hours of the employees concerned (see more details below). Companies are asking the Government to make the information and consultation process of Labor inspector more flexible. Companies are also asking for a Financial support from the Government.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Not applicable for the moment.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Not applicable for the moment.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Labor Code of Georgia ("Code") does not envisage the right of the employer to unilaterally initiate the part-time work or the temporary leave of the employee on the grounds of the pandemic outbreak such as COVID-19.

However, employer and employee may mutually agree on part-time work/temporary leave and the remuneration for such period thereof.

Additionally, the employee may take a temporary leave on the grounds that the employee is (a) infected with COVID-19; (b) in a quarantine/self-isolation.

(a) If an employee is infected with COVID-19, such employee is deemed to be in state of „temporary occupational disability.“ The "temporary occupational disability" is the ground for temporary leave (temporary suspension of the labor relations), if an employee obtains a medical certificate from the relevant medical establishment, proving that an employee is infected with COVID-19.

(b) If an employee is not diagnosed with COVID-19, but is in a quarantine/self-isolation, because he/she has visited a foreign country, or has had a contact with infected person, such employee may be similarly deemed to be in state of "temporary occupational disability", if he/she obtains the certificate issued by the Ministry of Internally Displaced Persons from the Occupied Territories, Labor, Health and Social Affairs of Georgia, having the same legal consequences as the medical certificate mentioned above.

(c) Similarly, a medical certificate on occupational disability can be issued to one of the parents (guardian) for the purposes of taking care of a healthy child under the age of 7, if quarantine is announced for preschool establishments or preschool aged children. The said certificate may be issued for the whole period of quarantine.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

No special regulations exist in relation to initiation of contacts with trade unions and/or work councils. See answer to the question above.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

In order to mitigate the negative impacts caused by COVID-19, the Government of Georgia plans to implement following supporting measures to economy:

- ▶ The banks shall restructure loans of the businesses, which may face repayment problems;
- ▶ The citizens, who wish to postpone the payment of the loan, will be offered 3-month grace period by the banks;
- ▶ The Government of Georgia will postpone payment of property and income taxes to the companies engaged in tourism-related activities during following 4 months (until 1 November). Such companies are hotels, restaurants, travel agencies, transportation companies etc.
- ▶ According to the statement, the Government of Georgia will double VAT return and the Ministry of Finance of Georgia will return GEL 1,200 million to the companies until the end of the year.

Please note that abovementioned supporting measures are not yet fully implemented in laws of Georgia, therefore details of regarding the necessary prerequisites and application procedure are yet unknown. We will describe such details of one of the supportive measure which has been implemented already.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Co-financing Mechanism for Supporting Small, Medium and Family-Type Hotel Industry
In light of the above-mentioned supporting measures, the Government of Georgia has approved the State Program - Co-financing Mechanism for Supporting Small, Medium and Family-Type Hotel Industry.

The Program is aiming at supporting the entities of small, medium and family-type hotel industry in Georgia, who cannot pay interest accrued on the loans taken at the commercial banks, due to the circumstances caused by the pandemics of novel coronavirus.

The business entities, who wish to participate in the Program, shall apply to commercial banks. The Program covers co-financing of annual interest accrued on the loans issued to the business entities within the framework of hotel industry, by LEPL Produce in Georgia.

Co-financing of the accrued annual interest will be calculated on the loan existed as of 1 March 2020, for the following 6-month period. Herewith, LEPL Produce in Georgia will perform co-financing as follows:

- ▶ In case of the loans disbursed in national currency - in the amount of 80%;
- ▶ In case of the loans disbursed in USD and EUR - in the amount of 70%;

As at the time of inclusion in the Program, a business entity shall comply with other criteria listed below:

- ▶ Amount of the loan approved by the commercial bank shall not exceed GEL 1.000.000. In case of the loan issued in foreign currency - USD 300.000 or EUR 250.000.
- ▶ Commercial bank shall have the loan issued before 1 March 2020;
- ▶ Purpose of the loan agreement signed by and between the business entity and the commercial bank shall be construction, extension, equipment, repairing or/and reconstruction of the hotel.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please see our answer on question 2 and 3.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

- ▶ Agreement with works council/union on short time work – funding by the state
- ▶ Company vacation – funded by employees (reduction of their vacation account)
- ▶ Reduction of overtime hours – funded by employees (reduction of their overtime account)

Additionally, in case there is no works council in place, mutual agreement with employees re. short time work.

Additionally, in case there is no works council in place, mutual agreement with employees re. short time work.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

- ▶ Short time work agreed with the works council in a writing (sometimes already stipulated in tariff agreements)
- ▶ Company vacation and reduction of overtime accounts can mostly be done by the employer itself

Additionally, in case there is no works council in place, mutual agreement with employees re. short time work in writing.

Company vacation and reduction of overtime accounts can mostly be done by the employer itself (in alignment with works council – if existing) based on operational reasons, like currently the corona impact.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

If short-time work can be ordered in the company based on a corresponding clause in the employment contract, in a works agreement or in the collective bargaining agreement, employees may under certain circumstances be entitled to receive short-time work compensation under Sections 95 et seq. of the Second Book of the German Social Code (SGB III). The prerequisite for the allowance is a considerable loss of working hours. The loss of working hours may have economic reasons or be due to an "unavoidable event". An epidemic with significant number of employees on sick leave in the company or effects on the supply chain and production can be regarded as such an unavoidable event. The entitlement to short-time work compensation is 60% resp. 67% of the loss of earnings (net). As a general rule, the employer must pay social security contributions based on 80% of the lost net earnings without the employee's participation. However, these social security contributions will now (according to a new regulation for the Corona situation) be fully reimbursed to the employer.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Conditions for receiving short-time work compensation: Needed is a considerable loss of working hours with loss of remuneration, which is based on economic reasons or an unavoidable event, which is temporary and unavoidable and results in a loss of work of at least 10 % of the employees employed in the operation and a loss of earnings of more than 10% of the gross remuneration. Further requested are operational conditions (at least one employee at the operation) and personal conditions for employees. The loss of work needs to be notified to the employment agency.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Step-Plan for receiving short-time work compensation:

- ▶ Create a legal basis for short-time work (corresponding clause in the employment contract, in a works agreement or in the collective bargaining agreement)
- ▶ Order short time work
- ▶ Notification of loss of work to the employment agency (with the relevant information according to the loss of work, the company, the reduced working hours, etc.)
- ▶ Short-time work has to be paid at first by the employer
- ▶ Reimbursement request of short-time work compensation to the employment agency (with the relevant information regarding the employees which receive short-time work compensation and a settlement list as an appendix to the reimbursement request)
- ▶ If necessary correction of the short-time work compensation

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Yes

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

In the context of emergency and temporary measures in the labor market to combat and limit the spread of COVID-19 coronavirus, and for a period not exceeding six (6) months from 20.03.2020, the employer may unilaterally, appoint personnel for the secure operation of the business as follows:

- ▶ Each employee may be employed for a minimum period of two (2) weeks with a reference period of one month on a continuous or intermittent basis,
- ▶ The above way of organizing the work is organized on a weekly basis and includes at least 50% of the business staff,
- ▶ An employer who applies this way of organizing the work should maintain the same number of employees employed at the start of implementation of the measure

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Private-sector employers who are significantly affected (the list of is determined by a decision of the Minister of Finance), due to the negative effects of the COVID 19 phenomenon, may suspend the employment contracts of part or all of their staff in order to adapt their functional needs to the current unfavorable environment.

The suspension of the employment contracts may be applied for up to one (1) month from 20.03.2020, with the possibility of extension following a joint decision of the Ministers of Finance and Labor and Social Affairs, taking into account the development of the crisis.

Private-sector employers making use of said measure are expressly prohibited from terminating the employment contracts of their entire personnel. They are also required, after the expiry of the measure, to maintain the same number of headcount for a period equal to that of the suspension.

Employees whose employment contract is suspended, either because of the prohibition on the operation of a publicly-owned company or because of the application of the abovementioned measure, are entitled to exceptional financial assistance as a special purpose allowance. Employees whose employment contract has been terminated from 1 March 2020 to 20 March 2020 by either termination by the employer or by voluntary retirement are also eligible.

Special purpose allowance is tax-free and may not be offset by any debt.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

In order the employees to receive from the Greek State the special purpose allowance, the employer is obliged to submit a statement to the "ERGANI", declaring the employees whose contracts are suspended. Private-sector employers are required to include in their statement. Also the employees whose employment contract has been terminated, from 1st of March 2020 to 20th March 2020, either due to termination or due to resignation.

In the event that employers do not submit the above mentioned statement of the foregoing cases, they shall be excluded from being subject to installment suspension measures or partial payment arrangements or facilities for any kind of certified debts towards the Greek State.

Employers are required to notify the above statement, in writing or electronically, to the employee on the same day, stating the "ERGANI" registration number.

Following the above process, the employees, in order to receive the special purpose compensation, should submit a respective statement on a dedicated electronic platform that shall operate for said purpose.

Any detail necessary for the implementation of the measures shall be clarified by a joint decision of the Ministers of Finance, Labor and Social Affairs.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes, Honduran labor Law establishes that force majeure and Sickness are cases in which company can ask for Work Stoppage. This must be duly authorized by the Honduran Labor Ministry.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

In Honduras, there is work stoppage in Honduras with authorization from the Honduran Labor Ministry in the cases for sickness and for Force Majeure. Article 100, part B, of the Honduran Labor Code.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

There is a special process. The Process must be made in the Honduran Labor Ministry and this office must authorize the work stoppage.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No. There are no special programs in this situations for the moment. There are some companies that the government has allowed to work because they are necessary, such as hospitals, supermarkets, pharmacies and other related.

Honduras is in a process of curfew (state of law) from March 16 to March 29 of 2020. However, Honduran Government may establish a special Decree in which they authorize some companies to close for a special period its operations.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Yes, public services such as water and energy sumistration will not stop their services despite the non payment of the people for 3 months or for as long the pandemic emergency is active. The entities regulated by the National Commission of Banks and Insurance are giving a period of grace up until June 30, without regarding the risk of the debtor to all persons and companies that are economically affected by the pandemic. There will be no charges for any reasons to people in this period. All loans' dispositions will be arranged after the pandemic is over.

There is also some aid from the Mobile and internet companies with special services.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

For the moment there is no procedure.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Since 12th March 2020 the Hungarian Government has the right to change legal regulations due to the special order of laws (extraordinary state). With the aim of safeguarding jobs, the Government temporarily amended Act I of 2012 on the Hungarian Labor Code (the "Labor Code") by way of Government Decree 47/2020 (III.18.) (the "Government Decree") effective from the 19th March 2020 until 30 days after the end of the extraordinary state. The Government Decree includes the below employment related terms:

- (i) The employer unilaterally is allowed to:
- ▶ Order **remote work** or **home office** work,
 - ▶ **Modify** the already announced working time schedule,
 - ▶ Perform necessary and justified health checks to assess the employees' fitness for work.

(ii) The employer and the **employee are allowed to deviate from the provisions of the Labor Code** in their agreement (i.e., the parties may deviate from the mandatory provisions of the Labor Code with their mutual agreement.)

(iii) **Suspension of contributions on wages:** the employer is exempted from paying public dues on wages of employees working in the tourism, hospitality, entertainment, gambling, film, performer, event, and sports services sectors (the "Protected Sectors") in March, April, May and June 2020. While the employees who work in the Protected Sectors are only liable to pay health insurance contributions in kind, the amount of which may not exceed the monthly amount of the health care contribution, i.e., HUF 7,710 in March, April, May and June 2020.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

The Government Decree overrides the potentially conflicting provisions of the Collective Bargaining Agreements which may be applied by the employers. However, in all other topics, employers must consult their works councils (if operating at the employer) concerning the initiatives / actions planned by them affecting a large group of employees.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No, there is no governmental program which is specifically addressing the closure of the company. However, the Government Decree has introduced a payment moratorium as of 19 March 2020 until 31 December 2020 which extends to all debtors (private persons and legal entities) in Hungary to mitigate the impact of COVID-19 pandemic on the national economy.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please see response to question 1 (i.e. employees and employers in the Protected Sectors can avail of the suspension of contributions on wages).

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

More detailed rules of suspension of contributions on wages in the Protected Sectors are expected to follow shortly. Please note, however, that no specific direct state aid is introduced or planned yet.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

In the context of the Covid-19, several notifications have been issued by the governments of various Indian states providing for flexible workforce planning.

Work from home (WFH) Several state governments have issued orders requiring all non-essential sectors to arrange for WFH. The state governments have asked companies that are likely to organize teleworking in relation to their business to make systematic and widespread use of it.

Compensated leave: Several state governments have issued orders requiring the employers of establishments that have been mandated by government order to stop work to treat its employees as being on duty on such days and to pay wages accordingly. Certain state governments have announced financial support for daily wage earners through the direct benefit transfer system of the government.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Trade union consultation maybe required for wage/hour reduction (case assessment required).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

While certain state governments have announced wage support for daily wage earners through the direct benefit transfer system of the government, financial support for companies closing down totally or partially is currently under discussion by the Ministry of Finance.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Certain state governments have announced wage support for daily wage earners through the direct benefit transfer system of the government and have also increased allocation of ration and in certain cases announced distribution of foodgrain for free. While most of these announcements are to support daily wage earners, the pre-requisites to qualify for such aid differs from state to state and case specific analysis shall be required.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Most of these announcements are to support daily wage earners who are registered with the relevant state government and financial aid shall be provided to those who are enrolled under the direct benefit transfer system of the government. The same may also differ from state to state and case specific analysis shall be required.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

The Collective Bargaining Agreements applied by the employer might provide special flexibility measures, such as bank hours and multi-period working hours that, depending on the case, might be unilaterally activated by the employer, or prior unions consultation or approval. These treatments do not benefit for the moment of state subsidies.

Furthermore, the Government “encouraged” the utilization by the employers and employees of accrued holidays and permits. It is not clear if the employer can impose the employees to use also holidays and permits not yet accrued, or only holidays and permits already accrued but not used by the employees. At the moment, also these measures do not benefit for the moment of state subsidies.

The Government already implemented special procedures for the requests of “Ordinary” temporary wage funds for the companies located in the so-called “red-zone”. Please consider that, at the moment, the limitations have been extended to the entire Country. Additional emergency measures regarding special parental permits and special temporary wage funds have been announced by the Italian Government, but have not been implemented yet.

Finally, with the Law Decree 18/2020 dated March 17, 2020, an additional parental leave has been granted for private sector employees, for public sector employees and for certain self-employed workers, parents of children aged not more than 12 years or of disabled children. The parental leave provide the possibility for such workers to refrain temporarily from work, for a continuous or split period of 15 days, with the right to receive an indemnity equal to 50 per cent of their salary.

The same Law Decree also provided an extra amount of 12 days of paid leave for the care of disabled family members, to be used in March and April 2020.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

As far as concerns legal arrangements provided by the Collective Agreements, special unions procedures might be requested therein.

Special temporary wage funds announced by the Government will probably require simplified unions consultation and administrative procedures.

Special parental leave do not require specific procedures to be granted to the employees.

As far as concerns the additional paid leave for the care of disabled family members, in case such treatment is requested by healthcare workers, the leave can be authorized only after verification of compatibility with the needs of medical facilities.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Special temporary wage guarantee funds, connected to the health emergency, have been implemented by the Italian Government in the last weeks, in order to integrate the salaries of the employees in case of temporary contractions of the activities and/or shutdown of the companies due to the risk of contagion. In particular:

- i) New “Ordinary” Temporary Wage Guarantee Fund;
- ii) New “Ordinary” Temporary Wage Guarantee Fund for companies already benefiting of an extraordinary temporary wage guarantee fund;
- iii) New Temporary Wage Guarantee Fund “In Derogation”;
- iv) “Extraordinary” Temporary Wage Guarantee Fund for the “Red Zone”

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

- i) New "Ordinary" Temporary Wage Guarantee Fund:
 - ▶ Companies: industrial companies (manufacturing, transport, building and others), production and employment cooperatives which carry out activity similar to industrial companies and to craft firms in the building sector.
 - ▶ Employees: the persons employed on the date of entry into force of Law Decree 23 February 2020, n. 6, even if they have not yet performed 90 days of work
- ii) New "Ordinary" Temporary Wage Guarantee Fund for companies already benefiting of an extraordinary temporary wage guarantee fund:
 - ▶ Companies: companies that, at the date of entry into force of Legislative Decree 23 February 2020, no. 6, were benefiting of an extraordinary temporary wage guarantee fund treatment; companies that are benefiting of a solidarity subsidy.
 - ▶ Employees: employees already benefiting of an extraordinary temporary wage guarantee fund treatment.
- iii) New Temporary Wage Guarantee Fund "In Derogation":
 - ▶ Companies: companies operating in the private sector (including agricultural, fisheries and non-profit sector, including religious organizations, and regardless of the number of employees), for which the treatments provided for by the current provisions regarding safety treatments are not applicable
- iv) "Extraordinary" Temporary Wage Guarantee Fund for the "Red Zone" and "Yellow Zone":
 - ▶ Companies: companies falling within the municipalities of the so-called "Red zone" and the "Yellow Zone" regions of Lombardy, Veneto and Emilia-Romagna

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

- i) New "Ordinary" Temporary Wage Guarantee Fund: the Law Decree 18/2020 provided for a simplified trade union consultation procedure in case of request of the treatment, which can also take place after the request of intervention and through telematic means. The union agreement is not requested. The duration of the temporary wage guarantee fund will not be computed in the maximum overall duration provided by the normal provisions, and the treatment is exempted from the additional contribution.
- ii) New "Ordinary" Temporary Wage Guarantee Fund for companies already benefiting of an extraordinary temporary wage guarantee fund: the granting of "Ordinary" treatment is subject to the prior suspension of the effects of the previously authorized extraordinary intervention. The simplified procedure should be the same provided for the New "Ordinary" Temporary Wage Guarantee Fund.
- iii) New Temporary Wage Guarantee Fund "In Derogation": except for companies with no more than 5 employees, this treatment requires a prior union agreement with the more representative trade unions, which can also be concluded electronically. The intervention is authorized by decree of the concerned Italian Regions and the Italian Autonomous Provinces, to be sent electronically to INPS within 48 hours from its adoption, along with the list of beneficiaries.
- iv) "Extraordinary" Temporary Wage Guarantee Fund for the "Red Zone" and "Yellow Zone": According to art. 15 and 17 of the Law Decree 9/2020, still applicable even after the Law Decree 18/2020, the simplified procedure this treatment requires a prior union agreement with the more representative trade unions, and the intervention is authorized by decree of the concerned Italian Regions (Lombardia, Veneto, and Emilia Romagna), to be sent electronically to INPS within 48 hours from its adoption, along with the list of beneficiaries

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Although the answer on question 1 is YES, what has been mainly discussed so far is how the existing labor and employment regulations apply to the current situation, except for new governmental aids for employers (and employees). The current discussion includes

- ▶ **Flexible working style**
Flextime working hours system, remote work and off-peak commuting
- ▶ **Overtime work**
Variable working hours system, special clause in labor-management agreement concerning overtime work and special overtime work due to disaster
- ▶ **Leave**
Annual paid leave, statutory leave allowance, sick pay from Employees' Health Insurance or Workers' Accident Compensation Insurance

Please see questions 2, 3 and 4 for information on government aids.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Some systems listed above require a labor-management agreement with an employees' representative (the regulation has been unchanged since prior to Covid-19). No works councils system exists in Japan.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Subsidy for employment adjustment

This subsidy is paid to an employer which downsizes its business due to economic reason and (but) place employees on leave instead of terminating them. This subsidy can apply not specifically for Covid-19 situation, but the government made some of the conditions expand the applicable range for employers suffering from Covid-19 situation.

What is paid to employer

- ▶ 1/2 (or 2/3 in case of medium-sized business) of statutory leave allowance (roughly speaking 2/3 of wages) paid by the employer to employees placed on leave (there is certain upper limitations – up to JPY 8,330 per employee per day, and up to 100 days for a year)

Main condition

- ▶ Employer places its employees on leave due to economic reason which should include cases where: i) the business got slow because of customers downsizing due to Covid-19; ii) the business was closed because of an employee infected with Covid-19; and iii) the business was closed because of employees who cannot work due to the temporary closure of schools.
- ▶ Employer must be business covered by the Employment Insurance (koyo hoken). Further, employees who are covered by the Employment Insurance only are included in the calculation of the subsidy payment.
- ▶ Employer's management indicator such as production volume or revenue for the last 1 month was decreased by 10% or more compared to the indicator during the same period last year.
- ▶ Employees are placed on leave based on a labor-management agreement with an employees' representative.

Process

- ▶ A labor-management agreement is concluded and then the employer must submit a notification of leave plan to the government before the employees are placed on leave. Importantly, this timing has been made relaxed for Covid-19 situation; namely, leave plans for January 24, 2020 or later can be submitted retroactively by May 31, 2020.
- ▶ Within 2 months after the leave period, the employer must apply for the subsidy payment, which will be paid about 2 months after the application (considering the situation, the period would get longer).

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Subsidy for employment adjustment (for Covid-19): please see above.

Subsidy for special paid leave (for Covid-19): the government newly established this subsidy to an employer which gives special paid leaves to its employees who need to take care of their children during the period of the temporary school closure from February 27 to March 31. The employer must be covered by the Employment Insurance (koyo hoken).

Subsidy for remote work implementation (for Covid-19): D7 this subsidy is for an small- or mid-sized employer which newly implemented remote work system successfully (meaning at least 1 employee worked remotely) during the period from February 17 to May 31, 2020. This covers 50% of relating cost up to JPY 1 million such as cost for changes in rules of employment, training for HR division and employees, consultancy from outside professional, but, importantly, not including cost for computers, tablets and smartphones.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Subsidy for employment adjustment (for Covid-19): please see above.

Subsidy for special paid leave (for Covid-19): application must be made by June 30, 2020. The application must be supported by documents such as employee roster, attendance record, wage ledger, working schedule, notice from relevant school, etc. Applying employer would need to cooperate with investigation by the government checking eligibility for the subsidy.

Subsidy for remote work implementation (for Covid-19): application to be subject to the subsidy must be made by May 29, 2020, together with supporting document such as implementation plan, etc. After implementation, application for payment must be made by July 15, 2020.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

No, there are no COVID19-specific regulations. All terms and conditions of such change of the working regime are dictated by the Labour Code and the Employment Law, trade union regulations, the employer's internal regulations and the employment contract with each employee.

In accordance with the Labour Code of RoK there are three types of temporary leaves:

(1) temporary disability leave;

(2) stand-by period;

or (3) paid or unpaid vacation.

(1) Temporary Disability Leave (sick leave):

Sick leave is paid by the employer based on the certificate from medical institutions. Based on the

Labour Code, the employer must pay a minimum amount of 15 monthly calculated indexes (currently, approx. USD 80), unless a higher amount is provided by the employer's own internal policies.

(2) Stand-by period at neither of the employer's or employee's failure must be paid by the employer in the amount of minimum salary, i.e. currently approx. USD 100.

(3) Paid vacation should be compensated with not less than the average monthly salary of the employee, and unpaid vacation is not paid.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Only if employees are members of a trade union. Special procedures are set out by the Trade Unions Law and collective agreement. However, they are not COVID-19 specific, they are of general nature.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

In his speech of 23 March 2020 the President of Kazakhstan stated that for the period of the state of emergency monthly payments will be made to individuals deprived of income due to introduction of the state of emergency (around USD100).

By the Government Ruling dated 20 March 2020 No. 126, certain enterprises which suffered from a mandatory shutdown were exempt from the following taxes until 31 December 2020:

- (1) Property tax for malls, shops, entertainment centers, cinemas, theaters, exhibitions, sports facilities;
- (2) Land tax for agricultural producers;
- (3) Personal income tax for individual entrepreneurs using a general regime of taxation.

For taxpayers indicated in items (1) and (2) above, the accrual of interest has been suspended until 15 August 2020, and the period for filing tax reports on the relevant taxes was extended until Q3 of 2020. In addition, the filing period for CIT tax reports was extended until 30 April 2020 (one-month extension) for all enterprises.

Other governmental support measures have been declared by the President and the Chairman of the Agency for Financial Supervision in their statements in mass media, such as:

- (i) Potential loan repayment vacation (until June 2020) and freezing of interest accrual by banks and by the National Management Holding Baiterek.
- (ii) Potential freezing of lease payments, no interest and penalties, by the Investment Fund of Kazakhstan for lease of immovable property.

However, no regulations have yet been publicly issued to support those statements.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please see above. No regulations have been published yet.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

For the monthly payments from the government, there are no regulations available yet. For tax benefits, nothing is expected from the taxpayers, the exemptions would apply automatically.

For the financial benefits, the borrowers are expected to file an online application with the relevant lender. No details are yet available.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

In the context of the Covid-19, several regulations provide an employer with possibility for flexible workforce planning.

Teleworking: The Luxembourg government asked companies to foster the teleworking when possible.

Partial unemployment scheme allows employers, in certain circumstances such as this pandemic, to close down all or part of the business concerned and to receive a state fund to maintain the salaries.

Leave for family reasons: an employee can request a leave for family reason if he/she must stay at home to take care of one or several children under 13 years and has no other solution (no option for

teleworking, etc..). This specific leave cannot be used by both parents simultaneously. This leave can be full time or part-time (for example 3 days a week) and will be fully compensated by the Social Security Scheme.

The same Law Decree also provided an extra amount of 12 days of paid leave for the care of disabled family members, to be used in March and April 2020.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Partial unemployment scheme: The implementation of a partial unemployment scheme requires a prior consent of the Staff Delegation (signature of the President of the Staff delegation is required on the application). Unions must be involved if the company is subject to a collective bargaining agreement.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes, as mentioned above, there is the partial unemployment scheme, the recourse has been facilitated by the government. The government introduced an automatic access for companies obliged to close down due to the isolation obligation (shops, etc.). In this case, the state support will be paid directly and the controls will be held ex post. Other companies suffering from a significant slowdown need to apply and fulfill a detailed form. In this case, each application is subject to the approval of the government.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

The partial unemployment scheme benefits to companies facing serious difficulties. In the application, the company must explain the measures already taken to maintain the employment level (training sessions, teleworking, etc.) and the business (research for new clients or suppliers, developments of new products, investments or restructuring plan, etc.). In counterpart of the state aid, the employer must undertake to not dismiss any employees for economic reasons during the partial unemployment scheme.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Partial unemployment scheme: for companies directly eligible for this scheme, employers will be able to directly ask for the reimbursement of the wages (80% capped to 250% of the minimum salary) to the Employment Fund under a specific process to be disclosed shortly by the Luxembourg Authorities. For the companies subject to the approval of the State, application must be filled monthly and in principle before the 12th of the month preceding the month covered (before April 12 to benefit of the scheme for May). However, due to the emergency, applications for April must be introduced as soon as possible. In the application, the employer must notably provide detailed figures regarding business and staff.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Not applicable

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Not applicable

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Not applicable

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No developments, we continue to monitor the situation.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

No developments, we continue to monitor the situation.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

No developments, we continue to monitor the situation.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Please note that on 17 March 2020, the old working time reduction regulations (i.e., Working Time Reduction Scheme) have been withdrawn and new regulations (i.e., Temporary Emergency Measure for Bridging Work Retention, the "NOW") have been announced.

- ▶ The NOW cannot yet be applied for, but it is expected soonest. The specific wording of the NOW has yet to be determined.
- ▶ In short, the NOW is expected to be as follows:
 - ▶ Employers who expect a loss of turnover of at least 20% as of 1 March 2020, can apply to the Dutch Public Employment Service for an allowance of labor costs for a period of three months;
 - ▶ The amount of the allowance depends on the loss of turnover. With a loss of turnover of 100%, the allowance is 90% of the wage bill, with a loss of turnover

of 50%, the allowance is 45% of the wage bill, and so on;

- ▶ After the application, the employer will receive an payment in advance of at least 80% of the expected allowance. The actual loss of turnover is subsequently determined. For large applications, an auditor's report is required (the extent of this has yet to be determined). If the advance payment turns out to be to incorrect a subsequent payment or recovery can take place;
- ▶ The allowance for labor costs can also be claimed for employees with flexible contracts, such as on-call workers;
- ▶ The three-month period may be extended once for the same period. This extension may be subject to conditions;
- ▶ Under the NOW employees do not consume unemployment benefit rights.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Works council requirements may apply (case assessment required).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes, please be e.g. referred to abovementioned elaborations regarding the NOW.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

- ▶ In short, to be eligible for the allowance pursuant to the NOW:
 - ▶ Employers expect a loss of turnover of at least 20% as of 1 March 2020;
 - ▶ Employers are required to continue to pay 100% of the salary to their employees;
 - ▶ During the period in which the employer receives the allowance, he may not dismiss employees for business economical reasons.
- ▶ Please note that the specific wording of the NOW has yet to be determined. Therefore, the abovementioned can be amended and/or further requirements may be introduced.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

The NOW cannot yet be applied for, but specific information about the application procedure is expected soonest.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

No

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

The Government has introduced a Wage Subsidy and COVID-19 Leave Subsidy which is available to businesses, registered charities, non-governmental organisations, incorporated societies and post-settlement governance entities. To be eligible the employers must be a New Zealand registered operating business, the must be employees are legally employed in New Zealand and be able to show that:

- ▶ It has experienced a minimum 30% decline in actual or predicted revenue over the period of a month from 1 January 2020 through to 9 June 2020 in comparison to the same month last year (for businesses older than 12 months), a previous month (for businesses younger than 12 months or have has significant growth) or the previous year's monthly average (for the self-employed) and that decline is related to COVID-19;
- ▶ It has taken active steps to mitigate the impact of COVID-19 on its business activities (such as engaging with their bank or financial advisor, Chamber of Commerce, industry association or the Regional Business Partner Programme);
- ▶ It will make best endeavours to retain employees named in the application and pay them a minimum of 80% of their normal income for the subsidized period, presumably being the 12 weeks from when applications could first be made (17 March 2020).

Self-employed people with variable monthly incomes are eligible if they can demonstrate the revenue loss assessment against the previous year's monthly average (e.g., 30% loss of income attributable to COVID-19 comparing March 2020 to the average monthly income in the period March 2019 to March 2020).

The wage subsidy will be paid at a flat rate of:

- ▶ \$585.80 for people working 20 hours or more per week
- ▶ \$350.00 for people working less than 20 hours per week.
- ▶ The wage subsidy is paid as a lump sum and covers 12 weeks per employee.

The COVID-19 Leave Subsidy will be available to those employees that:

- ▶ Need to self-isolate (as per the Ministry of Health directions)
- ▶ Cannot work because they are sick with COVID-19, or
- ▶ Cannot work because they are caring for dependents who are required to self-isolate or are sick with COVID-19.

The COVID-19 Leave Subsidy will be paid to employers who have eligible employees and they must pass the payment onto their employees in full.

The COVID-19 Leave Subsidy will be available for 8 weeks from 17 March 2020. Employers will be able to apply for this more than once.

- ▶ The COVID-19 Leave Subsidy will be paid at a flat rate of:
- ▶ \$585.80 to a person working 20 hours or more per week
- ▶ \$350.00 to a person working less than 20 hours per week.
- ▶ Employers will be able to apply for this subsidy as and when needed.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Application is made through Work and Income (Government site) (<https://workandincome.govt.nz/products/a-z-benefits/covid-19-support.html>). Employers are to provide their IRD No, business name, business address, names of employees, employee IRD numbers and contact details for their business and employees.

Employers may make application at any time, however we are encouraging them to make application as early as possible.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

For all practical reasons, temporary lay-offs (NW: "Permittering") will be the chosen measure by employers in Norway and it has recently been enacted several changes in the relevant legislation / rules because of the Corona-crisis. We emphasize that this summary is prepared on a high-level basis and thus is not exhaustive. If undertakings are considering lay-offs in Norway, we recommend that the undertaking seeks assistance from a local legal advisor.

Lay-off can be done either full-time or part-time basis (however, please see our response under question 2 below regarding the employees' entitlement to benefits from the state, i.e. the employment must be reduced by a minimum of 40 % due to a lay-off).

Laying off employees is a temporary measure under which the employee's obligation to work and the employer's obligation to pay salary are suspended (however, please see below regarding the notice period and the employer's period), i.e. the employment relationship continues to exist and it is assumed that the work stoppage is temporary.

A lay-off requires reasonable grounds related to the business and not the employee. If the undertaking has a temporary need to reduce its workforce due to the Corona-crisis, e.g. due to lack of work, the employer may consider to temporary lay-off employees. Furthermore, the employer must act reasonably in the evaluation of who should be laid-off and has to follow a prescribed procedure. The procedure includes, among other things, sending a notification to the Norwegian Labour and Welfare Service ("NAV"), I / C- obligations towards the employees' elected representatives / the employees and delivering a notice of lay-off to the employees in questions which include certain information. It is important that the employer ensures having sufficient documentation regarding the justification of the lay-offs, the selection between the employees and that the procedure has been carried out in accordance with the applicable rules.

A lay-off may last for 26 weeks during a period of 18 months. If the crisis continues the Norwegian Parliament may expand this period, but this has not been an issue for the Parliament yet.

If it becomes clear or highly likely that the situation will be permanent, the employer must give notice of dismissal. We emphasize that if such a notice is given, the main rule is that the temporary lay-off stops and the employment relationship is taken up again, included that the employer has to pay full salary during the notice period. Dismissals have to be handled in accordance with the applicable strict rules. If undertakings are considering terminating employees' employment relationship, we strongly recommend that the undertaking seeks assistance from a local legal advisor.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Please note that the procedure described below it is prepared on a high-level basis and thus is not exhaustive. If undertakings are considering lay-offs in Norway, our recommendation is that the undertakings seek assistance from local legal advisors.

- ▶ Consider whether the undertaking has reasons to lay-off employees and the potential selection between the employees (which has to be reasonable and objective)
- ▶ The employer must notify NAV as soon as possible, and at the latest at the same time as the employer calls a consultation meeting
- ▶ Even though it is not a statutory duty for undertakings that are not bound by a collective bargaining agreement, we recommend that the lay-offs are discussed with the employees' elected representatives/the employees. Undertakings bound by collective bargaining agreements will have to carry out a I/C procedure according to the collective bargaining agreement.
- ▶ Notice of temporary lay-offs, which, among other things, must include information about the notice period, the reasons for and extent of the lay-offs, the period under which the employer will pay salary etc.
- ▶ When the notice period has expired, the employer will pay salary during the employer's period before the state takes over.
- ▶ Employees must apply NAV for compensation for loss of income because of a lay-off. The employees must, however, first register as a job seeker.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Employers are to some extent obligated to pay the employees' salary, i.e. during the notice period of the lay-offs and the employer's period. Please find more information on the economic consequences of a lay-off below. We have further included some additional and practical information which we receive a lot of questions about these days. Please note that the summary below is prepared on a general basis and thus is not exhaustive.

- ▶ The notice period is generally 14 days. This may however be reduced to 2 days in case of an "unforeseen event". The effects of the Covid-19 virus is such an unforeseen event and may trigger a 2 days notification period.
- ▶ When the lay-offs are in effect, i.e. when the notice period has expired, the employer must pay salary for 2 days (normally 15 days, but this has been changed because of the Covid-19 crisis). Following the employer's period, the employer is exempted from the obligation to pay salary for a period of 26 weeks during a period of 18 months. If the crisis continues the Norwegian Parliament may expand this period, but this has not been an issue for the Parliament yet.
- ▶ Following the employer's period (2 days after the lay-offs are in effect), the state takes over the duty to pay salary (upward limited to 6 G) for 18 days. (Please note that the employer in addition have to pay salary during the notice period, which in case of unforeseen events usually is 2 days).
- ▶ After the mentioned 20 days, laid-off employees are ensured an income from the state equal to 80 % of their income up to 3 G. For income between 3 G up to 6 G, laid-off employees receive 62,4 % of their salary. Salary exceeding 6 G is not

compensated. The G is short for "Grunnbeløp" and is the calculation amount for the National Insurance System when they calculate the benefits. The G is subject to annual adjustments every 1 May. Currently the G amounts to NOK 99 858.

- ▶ Employees must apply NAV for compensation for loss of income because of a lay-off. The employees must, however, first register as a job seeker.
- ▶ If an employee's employment is reduced by a minimum of 40 % (previously 50 %) due to lay-offs, the employee will according to the new rules be entitled to unemployment benefits from the Norwegian Labour and Welfare Service ("NAV").
- ▶ The threshold for eligibility for salary compensation as laid-off is reduced from 1,5 G to 0,75 G. This helps the part-time workers to secure an income.
- ▶ The employer period for paying salary related to sick-leave related to Covid 19 is reduced to 3 days (previously 16 days).
- ▶ Self-employed workers and free-lancers are entitled to sick leave pay from NAV from day 4 in connected with the corona pandemic. This is a direct response to the Corona-crisis with the aim to reduce the costs related to sickness benefits.
- ▶ The paid days for taking care of small children (12 years and younger) is doubled from 10 days to 20 days. The employers are to pay 3 days of the care leave while the state pays the rest. This is a direct response to the fact that schools and kindergartens are closed. Self-employed workers and free-lancers are to receive paid care leave from day 4.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please see our response under question 2 above.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please see our response under question 1 and 2 above.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

All the following options are regulated in the current Labor Code. The Ministry of Labor has issued advisories stating that, as part of business continuity plans, employers are encouraged to:

- ▶ Allow employees to work from home where feasible or allow for split team arrangements.
- ▶ Allow employees to use time credits or outstanding holiday entitlements.
- ▶ Subscribe to short-time labor contracts. .

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Allow employees to work from home where feasible or allow for split team arrangements: It is coming from the right that the employee has to organize, direct and manage work in their industrial, commercial establishments or in any other place.

Employee can use time credits or outstanding holiday entitlements: This measure ensures the payment of wages to the employees.

Subscribe to short-time labor contracts: The Labor law allows to

subscribe labor contracts for 16 or 32 hours of work per week. The employee has all benefits (social security, familiar assignation, holiday, etc.)

Suspension of the labor contract (unpaid): According to Resolution SG 90 of the Ministry of Health; school, public shows, and other activities of mass attendance were suspended. Regarding offices and work centers, the Resolution establishes that they must implement hygiene, safety and health measures to mitigate the circulation of COVID-19.

However, if a company decides to close and suspend its normal activities, they must give notice of this decision to the employees and the Administrative Authority. The Company must justify the "force majeure" (that is obvious) and explain the circumstances that force them to close. For example:

- ▶ Lack of infrastructure that meets sanitary measures -space less than 1 meter between people-;
- ▶ Lof commercial movement that makes it impossible to meet the payment of workers' wages.

Labor Law, Art. 71: The causes of suspension of employment contracts are: f) The fortuitous case or force majeure, when it has as a necessary, immediate and direct consequence the interruption of the tasks; the lack of commercial movement that makes it impossible to meet the payment of workers' wages duly justified by employer...

During the suspension of employee's contract, the employer is exonerated from paying, but everything related to seniority

remains in force and once the cause that prevents compliance with the contract has been finished, labor contract relations are normalized.

Paid leave: Companies that have the possibility of closing their offices or industries and can pay wages to their employees, would not have to carry out any suspension of the contract, only communicate the permits to the Ministry of Labor. In this case the company would be required to make Social Security (IPS) payments normally.

Comment: The sick employees of COVID-19 will receive a subsidy for medical rest by the IPS (Social Security of Health). That means the right to the coverage of medical expenses.

Please be aware that it is expected that new rules and measure surrounding COVID-19 will be implemented soon in order to provide individuals and companies in Paraguay the necessary legal tools in order to face this critical situation (government subsidies, extension of deadlines for debt cancellation, more specific labor rules and measures, etc.).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Public Sector

The Central Bank of Paraguay (BCP) issued a set of regulations aimed to face the effects of COVID-19 on Paraguayan families and companies that carry out commercial, productive, industrial, service, and other activities.

- ▶ The legal resolutions modify and extend the current regulatory regime, favoring - in the first instance - the formalization of the renewals, refinancing and restructuring of the credits granted.
- ▶ Likewise, to avoid inadequate pressure on the price of real estate assets, facilities are granted to financial intermediaries by extending terms for the sale of real estate that is awarded in payment of credits
- ▶ Likewise, efforts have been made to allow the appropriate use of funds deposited as legal reserve in foreign currency
- ▶ The interest rate of the Permanent Liquidity Facility (FPL) has been reduced by 100 basis points (from 4.5% to 3.5%), among others.

The National Development Bank (BNF): The Bank grants Short-Term Operating Capital to individuals and companies that carry out productive activity in the agricultural, industrial, commercial and service sectors.

Financing and Guarantee: For credit amounts up to G. 5 billion. The Bank will determine the guarantees in each case (securities, joint debtor).

National Institute of Cooperativism (INCOOP)

Exceptionally, until December 31, 2020, cooperative entities may consider the special situation of its members in default, whose income has been affected by the risk of spreading COVID-19.

It is established that the request of a modification of terms and conditions established in a credit agreement interrupts the computation of the term in default until the new transaction is formalized.

For operations in installments, the obligation to cancel the entire obligation will not govern, and the application of any modification of terms and conditions and a grace period of 1 year for the amortization of capital and interest may be agreed.

Possibility of deferring the charges generated by the provisions to be established from the current month, which may be recognized within a period not exceeding 30 days.

Exceptionally, it is established that movable and immovable property, awarded or received in payment by cooperatives in the period between January 1, 2019 and December 31, 2020 inclusive, may be disposed of up to 36 months.

Private Sector

Banks Association of Paraguay: decided that for the individual clients or small and medium size enterprises whom have credits of G. 1 billion, proceed the extension of their quotas corresponding to the months of March, April and May 2020. This extension will be offered with refinancing of up to 24 months and 36 months. The interest rate will be 9% per year, for operations in national currency and 7% per year for operations in foreign currency, among others.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Related to query 2, mainly individual (s) or legal entity (s) carrying out productive activity in the agricultural, industrial, commercial and service sectors, which, because of the preventive measures ordered by the National Government, have had a negative impact on their productive activity. Not having delinquent operations, unfinished lawsuits, inhibitions, summons of creditors, bankruptcies, among others.

Please find our answers in 1. and 2. But please be aware that it is expected that new rules and measure surrounding COVID-19 be implemented soon.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please find our answers in 1. and 2. But please be aware that it is expected that new rules and measure surrounding the COVID-19 be implemented soon.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Yes, Act from 2 March 2020 concerning special solutions regarding counteraction, prevention and combating COVID-19, other contagious diseases and crisis situations caused by them. The Act was adopted by Polish Sejm and Senat, as well as signed by the President on 7 March 2020. Therefore, it is officially binding.

The Act indicates that in case of closing the nursery, children's club or school to which the child is attending, due to COVID-19, the employee, being insured, exempted from performing work due to the need to personally take care of the child is allowed to additional care allowance for the period no longer than 14 days.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Yes, No special procedure is described in the act from 2 March 2020.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

The Polish government has announced the preparation of a special legal act for entrepreneurs who will feel the effects of the coronavirus epidemic (general programme for company). The act for entrepreneurs shall include improvement in the financial liquidity of companies (financial instruments for companies, including guarantee support up to 80% and additional payments to credit interest from a disaster fund) protection and support of the labor market, including solutions for unplanned work stoppage. According to officials the Act should come into force by the end of March 2020

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

The abovementioned special act has not been passed yet.

However the general conditions for aid include 5 pillars with an estimated value of PLN 212 billion, i.e.:

1. Aid for the labor market (protection of employees against job losses):
 - ▶ Deferring Social Insurance Institution (ZUS) payments, spreading ZUS payments into installments
 - ▶ Contractors will be paid up to 80% of the minimum wage
 - ▶ Prolongation of loan installments (pursuant to an agreement with the banking sector)
2. Credit guarantees:
 - ▶ Micro loans for entrepreneurs up to 5,000 PLN
 - ▶ Liquidity solutions, eg increasing the loan guarantees of entrepreneurs up to 80% of the loan value
3. Support for health care (PLN 7.5 billion)
4. Ensuring the safe functioning of the financial system:
 - ▶ Capital and liquidity package - protection for deposit funds
5. Public investments:
 - ▶ Opening of a PLN 30 billion fund for the purpose of strengthening expenditure on local roads, digitization, modernization, energy transformation, environmental protection, reconstruction of state infrastructure and architecture.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

The special act has not been passed yet.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Yes.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

In order to implement simplified lay-off (temporary reduction and/or suspension of employment agreements), union representatives need to be consulted/informed and this should be documented.

It is unclear at this stage if formal consultation procedures must take place or if more expedite informal procedures are an option. .

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

I) A simplified lay-off procedure has been implemented, whereby employment agreements may be suspended/reduced. This is accessible to: a) companies facing a breach of supply chain; and b) companies facing a 40% reduction in turnover in the last 60 days, compared to the homologous period.

Employees under this procedure shall receive up to 2/3 of their monthly wages, with a minimum of EUR 635 and a cap of EUR 1905, with 70% of the remaining 2/3 being supported by Social Security. This mechanism shall have a duration of one month, extendable up to six months.

II) In alternative to the partial support of wages referred above, eligible companies may resort to an extraordinary professional training plan for the employees, in a part-time basis. This program must be agreed with the Professional training Authority (IEFP, I.P.) and shall be implemented in the near future. This extraordinary plan is borne by IEFP, I.P. and is defined according to the attended training hours, up to 50% of the employee's working time, and grants right to an allowance paid according to the employee's hourly wage (from salary), with a cap of €635.00. This measure has a duration of one month.

III) In addition to I) or II), companies receiving these incentives shall also receive a financial incentive in the value of EUR 635.00 per employee.

IV) Lastly, companies benefiting from these incentives shall also be exempted of paying Social Security contributions for the employees in question pending the duration of the incentives.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

A company may apply to the financial mechanism for maintenance of employment contracts, provided that it complies with the following:

- The company must be facing (i) a total shutdown as result from the interruption of global supply chains, the suspension or even cancellation of its orders; or (ii) the abrupt and sudden breakdown of at least 40% of its profit billing regarding a 60-day period before the request of this incentive, based on the average billing in reference to a 3-month period similar to the current one;
- The company must have its contributory and tax situations duly regularized before Social Security and tax authorities, respectively; and
- The company must notify by writing all employees of its decision to apply to this incentive, informing as well of the probable duration of this period, after consulting with the work council or labor delegate (if existent).

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Application to be made through a form (not yet available) to be filled in and submitted to Social Security (or IEFP) with the applicable supporting documents.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

- ▶ Working from home/teleworking – when the nature of the activity permits it, employers must implement one of these measures by a unilateral decision issued by the employer.
- ▶ Flexible working hours – this measure must be agreed between the employer and the employee while respecting the maximum working hours/day/week according to the Labor Law. For instance, if employers opt for working in shifts, a shift of 12 hours must be followed by 24 hours rest period.
- ▶ Delaying the working hours – if the measure mentioned at a) is not possible, the delay measure is recommended by the Romanian authorities for employees that use the public transportation to and from work, or for the whole personnel, to avoid the periods of overcrowding (shifted with 1 or 1 1/2 hours from the usual working hours). A combination of b) and c) could also be used by employers.
- ▶ Reduction of the working hours due to economic, technological, structural, or similar reasons. If the measure is established for a

period that exceeds 30 working days, the employer has the legal possibility to reduce the working scheduler from 5 to 4 work-days/week, with proper reduction of the employees' wages, until the situation is remedied. The employees that are not working during this time are entitled to an allowance that cannot be less than 75% of the base salary, which in cases described at point 2 and 4, is supported by the State.

- ▶ Days of holiday left untaken from the previous years (if any) – with the consent of the employee;
- ▶ Granting paid days off to compensate for overtime that the employee will perform in the next 12 months – with the consent of the employee;
- ▶ Technical unemployment as a result of the temporary interruption of activity due to economic, technological, structural or similar reasons. The employee is entitled to an allowance that cannot be less than 75% of the base salary, and is paid by the State, but not more than 75% of the gross average wage (approx EUR. 1,120).
- ▶ Unpaid leave – with the consent of the employee;

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

- ▶ Implementation of decisions affecting regular working time and place of work and other measures significantly affecting employees.
- ▶ If the reduction of working hours exceeds 30 workings (see letter d) above), before reducing the working scheduler from 5 to 4 work-days/week, the employer must consult the employees' union/representatives.
- ▶ If the employer decides to draw up/adapt a/the Remote Work Policy or to set out rules and procedures for flexible working hours, it must be done by consulting with the trade unions/employee representatives.
- ▶ If the employer plans mass layoffs because it can no longer sustain the salaries of all its employees and opts for downsizing and restructuring, the Romanian Labor Code provides that it must previously consult with the unions/employees' representatives.
- ▶ Implementation of work health and safety measures - in the development of occupational health and safety measures, the employer consults with the union/employees' representatives, as well as with the occupational health and safety committee.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes.

a) Interruption of activity

During the State of emergency decreed as of March 16th, 2020, for 30 day (for now), if employers are forced to temporarily interrupt its activity due to the decisions issued by the Romanian authorities in the Covid-19 pandemic (restaurants, cafes, etc.), and suspend employment contracts, the technical unemployment allowance to which the employees are entitled, shall be borne by the State. The amount of the compensation is 75% of the base salary and is paid by the State, but not more than 75% of the gross average wage (approx EUR. 1,120).

b) Reduction of activity

If, as a consequence of the Covid-19 pandemic, employers are forced to reduce its activity and are unable to pay the wages of all its employees, the technical unemployment allowance for 75% of its employees could be borne by the State. The amount of the compensation covered by the State is similar to the one mentioned at letter a) above, meaning 75% of the base salary, but not more than 75% of the gross average wage.

Please note that both allowances mentioned at a) and b) are subject to taxation and payment of compulsory social contributions.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

a) Paid days-off when schools are closed

In the situation of a temporary closure of schools, employees that have children up to 12 years old, or 18 years old if the child has a disability are entitled to free paid days. During the time that the employee stays at home, he/she shall be entitled to an allowance of 75% of their gross base salary, but not more than 75% of the average gross wage in Romania (approx EUR. 1,120). The state shall reimburse the allowances paid by the employers during these periods. The employees shall not benefit from free paid days if the work can be performed from home or remotely (using telework), or the other parent is unemployed/has paid leave/unpaid leave/benefits himself(herself) from paid days-off when schools are close. The period during which the employees are entitled to stay at home is equal to that in which the schools are closed, but the allowance is granted only during business days, excluding the business days during school holidays.

b) Granting of state guarantees to SMEs

This state guarantees refers to investment loans and/or credit lines for working capital and is up to a maximum of 80% of a financing amount up to 10,000,000 Lei (approx. EUR 2,064,000). The state guarantee for credit lines for working capital is up to a maximum of 90% of a financing amount up to 1,000,000 Lei (approx. EUR 206,000).

c) Legal extensions for the payment of the tax

By a Law recently effective, the Government provided that the date provided by law to benefit from the 10% discount for the anticipated payment of the tax, as well as the date provided for the payment of the tax on buildings, the payment of the tax on the land and the payment of the tax for means of transport, is extended until June 30th, included.

Also, taxes that are due and outstanding as of March 21st, 2020, are not considered to be outstanding tax liabilities, and thus interest and late payment penalties are not calculated and due. This measure is applicable during the state of emergency Decreeded de by the Romanian President and until 30 days from the cessation of the state of emergency.

d) Payment deferrals

By a Law recently effective, the Government provided that during the state of emergency, SMEs which have interrupted their activity in whole/in part based on the decisions issued by the competent public authorities and have the certificate of emergency issued by the Ministry of Economy, Energy and Business Environment (the procedure for obtaining this certificate is not yet regulated), benefit from the deferred payment for utilities - electricity, natural gas, water, telephone and Internet services, as well as the delayed payment of the rent for the destination building of registered office and secondary offices, in particular conditions.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

a) Interruption of activity

- ▶ the employer is forced to temporarily interrupt its business due to the decisions issued by the Romanian authorities in the Covid-19 pandemic (restaurants, cafes, etc.);
- ▶ the employer has the certificate of emergency issued by the Ministry of Economy, Energy and Business Environment that attests this situation (the procedure for obtaining this certificate is not yet regulated);
- ▶ a written request signed by the legal representative of the employer accompanied by the list of persons to receive compensation (the application is submitted online at the agencies for county employment where the headquarters of the employer is);
- ▶ the necessary documentation is submitted in the current month for the payment of the previous month's allowance, and the payment is made within 30 days from the submission of documents;

b) Reduction of activity

- ▶ the employer reduces its business due to the effects of the COVID-19 epidemic and does not have the financial capacity to pay all the salaries of its employees;
- ▶ the employer registers a decrease of the revenues with a percentage of at least 25% compared to the average of the revenues from January-February 2020;
- ▶ a written request signed by the legal representative of the employer accompanied by the list of persons to receive compensation (the application is submitted online at the county agency for employment where the headquarters of the employer is);

- ▶ self-declaration from the employer regarding the decrease of the revenues and the incapacity to its employees;
 - ▶ the necessary documentation is submitted in the current month for the payment of the previous month's allowance, and the payment is made within 30 days from the submission of documents;
- c) Paid days-off when schools are closed**
- ▶ the request for reimbursement is submitted online at the county agency for employment where the headquarters of the employer is);
 - ▶ the list of employees who have been granted the days off, as well as the indemnity provided, with copies of the payroll documentation attesting that the compensation has been granted;
 - ▶ a self-declaration of the representative of the employer, stating that the list of employees contains only eligible employees for the granting of paid days off;
 - ▶ the proof of payment for the social contributions and taxes for the month in which the compensation has been paid;
 - ▶ the identification data of the employer, including the bank account and the e-mail address;
 - ▶ the name of the legal representative of the employer;
 - ▶ the total amount to be reimbursed and the number of employees for which the reimbursement has been requested.
 - ▶ the reimbursement shall be made in a term of 60 days from the date of registration of the request.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Generally, reduction of working time (and accordingly proportional reduction of salary) is subject to the employee's consent, since change of any substantial conditions of employment is possible only by mutual agreement of the employer and employee. As an alternative to agreement on part-time an employer and employee may also reach an agreement on (unpaid) vacation.

In exceptional cases, in situations where due to changes in working conditions (organizational or technological), there is a threat of dismissal of a large number of company employees, the employer may switch to the "reduced working hours regime".

Further it is important to mention that occurrence of extraordinary circumstances that impede the continuation of labor relations (military operations, catastrophe, natural disaster, **epidemic**, etc), provided such circumstances are recognized by decision of the Government of the Russian Federation or state authority of the relevant constituent entity of the Russian Federation is deemed to be an employment termination ground which is beyond the control of the parties.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

The "reduced working hours regime" is an exceptional measure. Such a reduction could be introduced for no longer than 6 months; the respective decision should be adopted after consultations with the employees' representative body (labor union organization) (if any); the employment service should be notified thereof.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

As of today there are no special governmental programs.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

See Item 2 above.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

See Item 2 above.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No. However, the Ministry of Manpower of Singapore has issued advisories stating that as part of business continuity plans, employers are encouraged to allow employees to work from home where feasible, or allow for split team arrangements.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

While the Singapore government has set aside at least \$4 billion to support businesses during this period, it has not yet announced details on specific programmes aimed at helping businesses that have closed totally or partially for a certain time period.

For general details on the support provided to businesses, please see: https://www.singaporebudget.gov.sg/budget_2020/budget-measures/stabilisation-and-support-package

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Note: The responses to this question are applicable as of 23 March 2020.

Government support, known as the LOA/SHN Support Programme, is available for employers whose workers have been affected by quarantine measures (such as a stay home notice ("SHN") or mandatory leave of absence ("LOA")) in Singapore. Workers returning to Singapore with travel history in the last 14 days to the following countries will be subject to a 14-day SHN or LOA:

- (1) Mainland China from 31 January 2020 (for workers in the healthcare, education and eldercare sectors, the worker must be placed on an LOA/SHN after returning from China on or after 14 January 2020);
- (2) Daegu city or Cheongdo county (Republic of Korea) from 26 February 2020, 2359hrs;
- (3) Iran, northern Italy, the Republic of Korea from 4 March 2020, 2359hrs;
- (4) Italy, France, Spain and Germany from 15 March 2020, 2359hrs;
- (5) Japan, Switzerland, the UK, or any ASEAN country from 16 March 2020, 2359hrs.

Note: Employers will not be eligible for the LOA/SHN Support Programme if the affected worker travelled to:

- (1) Mainland China after 28 January 2020;
- (2) South Korea (Daegu city or Cheongdo county) after 26 February 2020;
- (3) South Korea, Iran, or Northern Italy after 4 March 2020;

- (4) Italy, France, Spain or Germany after 15 March 2020; and
- (5) ASEAN countries, Japan, the UK or Switzerland after 16 March 2020.

Under this programme, employers will receive \$100 daily per affected worker for the required duration of LOA or SHN granted to the worker. Employers who employ foreign workers will also automatically qualify for foreign worker levy waiver for affected foreign workers for the LOA or SHN period.

To qualify for the LOA/SHN Support Programme, the affected worker must:

- (1) be a Singapore citizen, permanent resident, or work pass holder; and
- (2) be placed on an LOA or SHN upon returning from certain overseas destinations.

However, the employer will not be eligible for the LOA/SHN Support Programme if:

- (1) the worker is able to perform work remotely;
- (2) the worker was no longer in employment with the employer at the relevant travel advisory dates, or for the full duration of the LOA/SHN;
- (3) the employer did not pay the worker during the LOA/SHN period, or required him to use his original paid or sick leave entitlement;
- (4) the worker did not comply with all the LOA/SHN requirements; or
- (5) in cases involving foreign workers, the employer did not obtain entry approval from the Ministry of Manpower for the foreign worker to enter Singapore.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

The NOW cannot yet be applied for, but specific information about the application procedure is expected soonest.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Please take into account that as per established in the recently published 8/2020 of March 17th, related to urgent extraordinary measures to address the economic and social impact of COVID-19, the Company can adopt measures consisting in: (i) a temporary reduction of working hours, or (ii) the temporary suspension of employment contracts (in Spanish, the so-called "ERTE"). These situations could be complemented with unemployment benefit. The Law does not establish a time limit. However, it must be consistent and justified with the cause that motivates it. In this regard, the ERTE may be based on: (i) force majeure; or, (ii) objective causes: economic, technical, organizational and production grounds.

It is important to point out that the employment measures adopted as a consequence of the aforementioned Royal-Decree will be subject to the condition that the Company maintains the workforce employed during the next 6 months since the reinstatement of the ordinary activity.

Please see below question 3 for more information regarding state aids.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Please note that the Company shall follow different procedures depending on which kind of ERTE intends to apply. In order to apply the ERTE based on force majeure, the Company shall send to the Labour Authority a communication enclosing: (i) the intention of carrying out the procedure; and, (ii) the grounds and cumentation that evidence the necessity of the measure. Once the Labour Authority has adopted a resolution, the Company must decide and inform the Employees' Representatives. No negotiation is required with the Employee's Representatives.

On the other hand, when the Company intends to implement an ERTE based on economic, technical, organizational or production grounds it should be negotiated with the employees' representatives along a consultation period which can be extended for a maximum of 7 days (before the Royal Decree, it was 15 days).

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Please refer to answers provided for questions 1 and 3.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Please take into account that the following state aid and support measures have been approved by the Government:

- (i) For employees: the government have approved that in case of suspension of contracts or reduction of working time hours due to the COVID-19, in order to access to unemployment benefits, the requirements that are normally required will not be enforceable (i.e.: a minimum period of prior contribution to the situation of unemployment).
- (ii) For employers: in case of suspension of contracts or reduction of working hours due to force majeure, it has been approved that companies with less than 50 employees will be exempted from paying Social Security contributions; on the other hand, companies with more than 50 employees, will be exempted to pay the 75% of the Social Security contributions for their employees.

This will take effect at the request of the company that wants to benefit from it.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

As stated before, in case of suspension or reduction of working hours due to force majeure, companies can be exempted from paying the Social Security contributions. At this regard, the regulation approved by the Government establishes that the Company that wants to apply this benefit, will have to request it to the Social Security administration, identifying the employees and the intended period of suspension/reduction of contributions.

For the purpose of monitoring the abovementioned exemption, it is sufficient to verify that the National Public Service of Employment (SEPE) recognizes the unemployment benefit of the employees for the period at stake.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

The introduction of a system enabling short-time work with governmental support has however been proposed by the Government and will enter into force on 7 April 2020; however with retroactive effect as of 16 March 2020. A certain procedure must be followed; which depends on if there is a collective bargaining agreement in force or not. Reduction of workforce is either on 20%, 40% or 60%; and the costs are divided between the state, the employer and the employee.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

An introduction of short-time work requires prior trade union consultations with the trade unions parties to the relevant CBA. If no CBA applies, individual agreements must be entered with at least 70% of the workforce.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes, as mentioned above under Question 1. The cost is shared between the government, the employer and the employees - and the proposal means that the employer's salary costs may be reduced by half while the employee receives more than 90 percent of the salary.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Companies that can prove difficulties in coping with the financial challenges that arise in the wake of COVID-19 can apply for the state aid. However, the financial difficulties must have been caused by a relationship outside the employer's control and specifically negatively impacting the company's business operations. All employers, with the exception of certain governmental entities, may receive support in the event of short-time work if the requirements for the support are fulfilled.

In order to qualify for preliminary support, the employee's working hours must be reduced by 20, 40 or 60 percent of the regular working hours. This governmental aid is not sector specific as such however the rules differ slightly depending on whether there is a central CBA in place or not. In order for employers who are bound by a central collective bargaining agreement re short term work to be eligible for the support, they also have to enter into a local CBA in which the detailed conditions for the application of short-term work have been established.

Employers who are not bound by central collective bargaining agreements re short term work can apply for support provided that there is a written agreement between the employer and each of the employees affected by the short-term work. Additionally, at least 70 percent of the employees at the operating unit are required to participate in the short-term work during the period covered by the support.

State aid is capped at monthly salaries up to SEK 44,000. Any exceeding amounts are borne by the employer.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

(i) For employers who are bound by collective bargaining agreements => check if you are covered by collective bargaining agreements on short-term work.

For employers who are not bound by collective bargaining agreements => draft and enter into written agreements with at least 70 percent of the employees at the relevant operating unit.

(ii) Submit the application for support to the Swedish Agency for Economic and Regional Growth (Sw. Tillväxtverket). The Swedish Agency for Economic and Regional Growth examines the application against the conditions laid down for the support. If necessary, the agency may request information supplementing the application. The application can be submitted at the same time as steps according to step 1 are taken.

(iii) Once the application has been approved by the Swedish Agency for Economic and Regional Growth, an application for preliminary support may be submitted to the Swedish Tax Agency. If the requirement for receiving the support is met, the support is then paid as credit in the employer's tax account.

(iv) An employer who has received preliminary support is required to make a reconciliation with the Swedish Tax Agency, which involves a comparison and assessment of whether the average working hours and salary reductions applied are in accordance with the specified levels in the law and the agreements concluded. An obligation to repayment may arise if the employer has received too much preliminary support.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extraordinary governmental support.

Yes.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

Short-time work compensation

- ▶ Around CHF 10 billion for short-time work compensation and immediate economic aid.
- ▶ Up to CHF 8 billion will be available through the unemployment insurance
- ▶ Short-time work compensation can now also be paid to employees with fixed-term contracts and persons working for a temporary work organization
- ▶ Short-time work compensation will also be available for persons in an apprenticeship
- ▶ Short-time work compensation can now also be paid to employees who are similar to employers. For example, shareholders of a GmbH who are also employees; persons who work in the spouse's business. These persons will be able to claim a lump sum of up to CHF 3'320 p.m. for a full-time position.
- ▶ The waiting period will be abolished. A claim can thus be asserted from the 1st day.
- ▶ Employees will no longer have to reduce their overtime.
- ▶ The processing of applications and payments will be simplified. For example, it will be possible to make advances on due wage payments via short-time work compensation.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

20 billion Emergency aid for Businesses through loans

- ▶ The Federal Council will set up a guarantee program worth CHF 20 billion.
- ▶ This is intended to provide companies with a quick and uncomplicated way of obtaining credit of up to 10% of turnover or a maximum of CHF 20 million.
- ▶ Amounts of up to CHF 0.5 million will be paid out immediately by the banks and 100% guaranteed by the federal government.
- ▶ Amounts of between CHF 0.5 million and CHF 20 million will also be paid out immediately by the banks. These amounts will be guaranteed by the federal government at 85% and by the banks at 15%. This will encourage the banks to carry out a short bank review.
- ▶ For amounts in excess of CHF 20 million, a case-by-case decision must be made.
- ▶ Loans can be requested from the bank with which a customer relationship already exists.
- ▶ The loans are to be interest-bearing only at a low interest rate.
- ▶ The regulation is to be adopted on Wednesday, 25 March 2020 and is to come into force on Thursday, 26 March 2020. It will therefore be possible to get these loans from Thursday, 26.03.2020.
- ▶ Questions from interested parties regarding the modalities of submitting these applications can only be answered from then on.

Guarantees for SMEs

- ▶ As of now, up to CHF 580 million in guaranteed bank loans are available to SMEs with financial difficulties.
- ▶ An additional CHF 10 millions will be provided to the guarantee organizations for extraordinary administrative costs.
- ▶ This means that four recognized guarantee organizations will be able to grant guarantees of up to 1 million to companies of any size. See leaflet Special Regime Guarantee System at the top of this page.
- ▶ The bank loans received by means of guarantees must be repaid.
- ▶ The conditions for obtaining a guarantee are simplified.
- ▶ Until the end of 2020, the Federal Council will assume the one-off application costs for new guarantees and the companies' risk premiums for the first year of the guarantee.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period? (continued)

Deferral of payment of social security payment

- ▶ The companies concerned may be granted a temporary, interest-free deferral of payment of social security (AHV/IV/EO/ALV).
- ▶ Companies also have the option of having the amount of the regular contributions to the AHV/IV/EO/ALV to be adjusted if the sum of their wages has fallen significantly.
- ▶ The same applies to self-employed workers whose turnover has collapsed.
- ▶ The AHV-Ausgleichskasse is responsible.

Liquidity buffer in the tax area and for federal suppliers

- ▶ Businesses will be able to extend payment periods without having to pay interest on arrears.
- ▶ Therefore, the interest rate for VAT, customs duties, special consumption taxes and incentive taxes will be reduced to 0.0 percent in the period from 21 March 2020 to 31 December 2020.
- ▶ The same rules apply to direct federal taxes from 1 March 2020 until 31 December 2020.
- ▶ Administrative units are instructed to pay out invoices as quickly as possible without making use of the payment deadlines.
- ▶ Legal standstill according to SchKG

- ▶ From 19 March 2020 until 4 April 2020, debts may not be enforced in the whole of Switzerland.
- ▶ The number of daily allowances for self-employed persons in quarantine or with care duties is limited to 10 and 30 respectively.
- ▶ The system will be running from the beginning to mid April 2020.
- ▶ The measure will apply retroactively from 17 March 2020.
- ▶ Entitlement begins on the 4th day on which all eligibility criteria are met, i.e. on 19 March 2020 at the earliest, as all schools in Switzerland have officially been closed since 16 March 2020.
- ▶ These measures are limited to six months.
- ▶ This compensation is subsidiary in nature. Anyone who can draw benefits from another social or private insurance scheme or short-time work or who continues to receive the salary is not entitled to it.
- ▶ The application form is currently being processed. It will be made available for download on the websites of the AHV compensation funds. At present, it is not possible to register.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

If working hours must be reduced or operations must be shut down completely, employees are generally entitled to compensation for short-time work if (a) they are liable for unemployment insurance contributions, (b) the work loss is based on economic reasons, inevitable and amounts to at least 10% of working hours normally performed by the employees, (c) the employment relationship has not been terminated yet, and (d) the work loss is likely to be of temporary nature and it can be expected that short-time work will maintain jobs.

Short-time work is subject to the consent of the concerned employees.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

If an employer intends to claim short-time work compensation for its employees, it must in principle notify the cantonal unemployment insurance fund ten days before the start of short-time work using the official form. Within three months after the end of each accounting period the employer asserts the entire claim for compensation of its employees. An accounting period is usually one month.

Responsible is the canton in which the employer has its registered office.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

- ▶ Depending on the specifics of the case (such as Coronavirus that is accepted as pandemic by the WHO) the employer may take decision at its own discretion to determine as excused leave during which full salary payment has to be done. In case of a pandemic, excuse leave can only be used at the employer's initiative.
- ▶ **Collective Paid Leave.** According to the Labor Law, employers can send all or part of their workers on leave for the period between the beginning of April and the end of October. Therefore, the employer can make the crowded workplace more risk-free by using annual paid leave for some of the employees as of April.
- ▶ **Annual Paid Leave.** (Annual leave outside the period between the beginning of April and the end of October) Employees can be encouraged to use their annual leave during these periods, taking into account the extent of the outbreak. Even though it is accepted that within the scope employer's management right, without workers' requests to use annual leave periods, it will not be possible for the employer to unilaterally leave out the employees for annual leave. In the Annual Paid Leave Regulation, it is regulated that the leave request should be made by the employee.
- ▶ **Unpaid leave.** All other unpaid leaves except for unpaid leaves granted to the worker in Articles 56 (4 days unpaid transportation leave granted to the worker who will spend annual leave in another city upon request) and 74 (Unpaid maternity leave that can be used up to 6 months if the female worker who is on leave due to birth requests at the end of the report) of the Labor Law no.4857 should be used with the consent of the parties.

Therefore, it is one of the options that can be applied in case of necessity and under mutual agreement for workers that do not have paid annual leave right any more.

- ▶ Remote working. Working remote that is regulated in paragraph 4 within Article 14 of the Labor Law (Additional clause: 6.5.2016-6715 / 2 Art.) is a relationship established in writing and based on the principle of fulfilling the work of the worker at home or outside the workplace with technological communication tools within the scope of the work organization created by the employer. . Since there will be changes in the working principles, it is possible only with mutual will. Hence it is for the advantage of the employee. Through including additional provisions for working remotely into the existing contracts , it will be possible to work from home like this
- ▶ Compensatory work. Pursuant to the Article 63 of the Labor Law no.4857, situations where compensatory work may be done can be grouped under three headings:
- ▶ Business interruption for mandatory reasons, Workplace holidays before or after national and public holidays or working significantly below normal working hours at workplace for similar reasons, full holiday, Cases in which the worker is given permission upon his request. In these cases, the employer can make compensatory work for periods not worked within two months. Compensatory work cannot be more than three hours a day, provided that they do not exceed the maximum working time per day.
- ▶ Short-time working allowance may be resorted. Short-time working allowance is another tool that can be used to eliminate the financial problems that may arise if the size of the epidemic increases, for employees' getting part of their wages. In the Law no.4447; it is indicated that "In cases where the weekly working hours in the workplace are temporarily reduced or the work is stopped completely or partially temporarily due to general economic, sectoral or regional crisis and compelling reasons, short-time working may be conducted in the workplace provided that it does not exceed three months.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

- ▶ Short-time working application shall be made by the employer. The employer should give written notice to İŞKUR's units located in provinces and districts and (if there is a signed collective agreement) to the labor union as a party to the agreement. Due to Covid-19 situation, the applications shall be made via e-mail to İŞKUR's Provincial Directorates as of 23.03.2020. In Short-time working if the existence of compelling reasons arising from the periodic situations due to general economic, sectoral or regional crisis and external effects is claimed by the confederations of workers and employers unions or if there is a strong sign in this direction, the issue is evaluated and decided by the Board of Directors of İŞKUR. The duration of the short-time working allowance is as short as the working period, provided that it does not exceed three months and short-term employment payments are deducted from the unemployment allowance.
- ▶ Also for the usage of unpaid leave approvals of the employees should be sought, it is also important to inform the unions as well in terms of collective employment agreements. The employer notifies the employee in writing that he wants to leave out the employee for unpaid leave, and if the employee accepts this proposal in writing within six working days, the employment contract is suspended. If the employee does not accept, the change in working conditions will not bind the employee. If the employer has a valid reason for his will to leave out the employees for unpaid leave, the employer may choose to terminate the employment contract by explaining his reason in writing and complying with the notice period. In this case, the employee covered by the job security provisions, can file a lawsuit for invalid termination. This termination is named as "amendment termination." There are no specific provisions regarding works councils in Turkish Labor Law.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes, in case of Short-time working , there are some compensation from the governmental authorities (ISKUR). however does not correspond to any governmental aid.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

In order for the worker to be entitled to short-time work allowance, he/she must fulfill the conditions for entitlement to unemployment insurance, excluding the termination of the employment contract. The employee shall be entitled to unemployment benefits in terms of working time and number of unemployment insurance premium payment days at the beginning of short time working which is being working under employment agreements for the last 120 days before the beginning of short-time working and having paid unemployment insurance premium for at least 600 days in the last 3 years. Daily short-time working allowance is the 60% of the average daily gross earnings calculated by taking into consideration the insured's earnings based on premium for the last twelve months.

The amount of short-time working allowance calculated in this way cannot exceed 150% of the gross amount of the monthly minimum wage for workers older than 16, as per Article 39 of Law no.4857. Transactions regarding the transfer of insurance premiums and health services for those benefiting from short-time working allowance are carried out within the framework of the principles set forth in Law no.5510. Payments made as short-time work allowance are deducted from the initial unemployment benefit period. In case of short-term work due to compelling reasons, short-working allowance payments start after a one week period indicated in the clause (III) of Article 24 within the Law no.4857 and Article 40 of the same Law.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Employer's short-time application request is evaluated by ISKUR in terms of cause and form. The suitability determination of the application is made by the labor inspectors of the Ministry of Family, Labor and Social Services. Such inspection is expected to be made on file without actual physical inspection.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

No. Whilst there are no regulations in place regarding workforce planning, there are options for employers to consider around this issue:

- ▶ Consulting with employees and trade unions or other representative bodies to try to agree a temporary reduction in pay and benefits for the duration of the crisis. Under normal circumstances, employees and their representatives would be unlikely to agree to such measures. However, an employer may be able to offer an incentive to reach agreement (such as guaranteed minimum pay or a one off payment) or, if the alternative is closure and/or job losses, there may be an appetite from employees/their representatives to reach an agreement.
- ▶ Considering lay-off/short-term working, if the employer has the contractual right to take that approach. Laying off employees means that the employer provides employees with no work (and no pay) for a period while retaining them as employees; short-time working means providing employees with less work (and less pay) for a period while retaining them as employees. If the employer does not have the contractual right to lay-off then it may either take the risk in doing so in breach of contract or try to obtain consent to do so. Lay-off may need to be considered where there is a downturn in work due to the effect of COVID-19 on suppliers and customers meaning that fewer employees are required on a temporary basis and/or a temporary closure of the workplace due to insufficient employees being able to work. Short-time working may need to be considered where there is a downturn in work due to the effect of COVID-19 on suppliers and customers meaning that the business does not need all employees to work their contracted hours. Employees who are already unable to work, for example due to sickness or medically advised self-isolation, cannot be laid-off. However, a better option is likely to be the Coronavirus Job retention Scheme which will pay employees' salaries of up to £2,500 a calendar month as long as they are kept on the payroll (see below).
- ▶ Seek volunteers to take unpaid leave.
- ▶ Give notice to workers to take holiday. Employers are entitled to give notice to workers to take statutory annual leave, provided there is no contrary contractual right.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

The UK government has announced several measures to help employers who are struggling with the economic consequences of COVID-19 support available to businesses. These measures are primarily aimed at SMEs (employers with fewer than 250 employees) and those in the retail, hospitality and leisure sectors, including:

- ▶ Statutory sick pay relief package for SMEs to refund up to 2 weeks' SSP per eligible employee who has been off work because of COVID-19
- ▶ A 12-month business rates holiday for all retail, hospitality and leisure businesses in England
- ▶ Small business grant funding of £10,000 for all business in receipt of small business rate relief or rural rate relief
- ▶ Grant funding of £25,000 for retail, hospitality and leisure businesses with property with a rateable value between £15,000 and £51,000
- ▶ The Coronavirus Business Interruption Loan Scheme (the UK government is guaranteeing £330bn of loans) to support long-term viable businesses (both small and large) who may need to respond to cash-flow pressures by seeking additional finance
- ▶ The HMRC Time To Pay Scheme to help with tax
- ▶ On 20 March 2020, the government announced a new Coronavirus Job Retention Scheme where all employers, regardless of size or sector, can claim a grant from HMRC to cover 80% of the wages of employees who are not working but kept on the payroll, up to £2,500 a calendar month for each employee. The scheme will be backdated to 1 March 2020, be open for at least 3 months and will be extended if necessary. The government hopes that the first grants should be paid within weeks. The scheme will apply in respect of all employees on PAYE, including those on zero-hours contracts. Further details are awaited from the UK government in respect of the scheme.

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

In addition to the loan scheme, to support larger firms, the Bank of England has announced a new lending facility to provide a quick and cost effective way to raise working capital via the purchase of short-term debt. This will support companies which are fundamentally strong, but have been affected by a short-term funding squeeze, enabling them to continue financing their short-term liabilities. It will also support corporate finance markets overall and ease the supply of credit to all firms. Further details, including on how to access this funding will follow in the coming days, and the scheme will be available from the week commencing 23 March.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Please see above. We are awaiting further details and expect to receive greater clarity from the government in the coming days.

(1) Are there any regulations in place providing an employer with possibility for flexible workforce planning such as part-time work/temporary leave which are triggered in a situation similar to a pandemic outbreak as Covid-19?

Yes.

If YES on question 1, please describe which type of regulation. Please confirm if and to what extent such leave can be supported by state aid and/or other extra-ordinary governmental support.

Under Vietnamese law, employers are able to decide whether employees should temporarily leave work due to the spread of an epidemic (i.e., Covid-19). During such leave, the salary will be paid subject to each type of leave as well as the employer's decision during their leave period.

Under Vietnamese law, several regulations provide an employer with the possibility of flexible workforce planning:

▶ Annual Leave:

- ▶ The employer has the right to fix the timetable for annual leave after consulting the employee and must notify the employee in advance about the timetable. In case the employer has not yet decided the timetable for annual leave in the current year, e.g.2020, they can discuss with the employee to take their annual leave in the Covid-19 period – Full salary is paid during this leave.

▶ Home Based Work:

- ▶ Under agreement between the employer and the employee – Full salary is paid during this leave

▶ Suspension of work:

- ▶ To be applied in case of dangerous epidemic – Salary as agreed by the employer and employee, but must not be lower than the regional minimum wage stipulated by the Government.

▶ Unpaid Leave:

- ▶ Under agreement between the employer and the employee – Not applicable.

If YES on question 1, please describe which contacts that may need to be initiated with trade unions and/or works councils. Must a special process be followed?

No, there is no special procedure involved in as taking the above leave. This is just an agreement between employer and employee which does not need to be initiated with Trade Union. However, the Trade Union can discuss, communicate and negotiate on labor and employment issues in the company, such as

participating in negotiation and supervising the implementation of collective labor agreement, salary scales and tables, labor norms, salary and bonus payment regulations, internal labor regulations and democracy regulations of the employer.

(2) Are there any governmental programs if a company needs to close totally or partially for a certain time period?

Yes

(3) If state aid and/or other extra-ordinary governmental support is available, please describe the necessary prerequisites to qualify for such state aid.

Regarding suspension of social insurance payment, the Ministry of Labor, Invalids and Social Affairs (MOLISA) has issued Official Letter No. 797/BLDTBXH-BHXH, dated 17 March 2020, on guideline regulations allowing organizations which are seriously damaged by Covid-19 outbreak to suspend the payment to the retirement and survivorship allowance fund without being charged interest until June or December 2020 (depending on the practical situation of the disease outbreak).

Please also note that according to the Official Letter No. 860/BHXH-BT of the Social Insurance Agency, this suspension of social insurance payments is only applicable for enterprises which specialize in transport services, tourism, accommodation, restaurants and other industries facing serious difficulties caused by the Covid-19 epidemic. Such serious difficulties directly lead to the failure to give work to at least 50% of the total number of employees working before the business suspension or suffer damages of greater than 50% of total assets' value (excluding land value).

Regarding bank support: The State Bank of Vietnam ("SBV") issued Circular No. 01/2020/TT-NHNN, dated 12 Mar 2020, directing the credit institutions, the foreign bank branches to restructure the repayment periods, waive and reduce interest and fees, and maintain the debt classification to support those enterprise affected by Covid-19 epidemic. Moreover, SBV has instructed commercial banks not to raise interest rates because of the Covid-19 outbreak.

(4) If state aid and/or other extra-ordinary governmental support is available, please describe the application procedure for such state aid (e.g. how and when is the application filed with the government etcetera; what shall such application include).

Regarding suspension of social insurance payment: Where a business has suffered damage due to Covid-19, enterprises are encouraged to submit an application dossier for suspension of social insurance payments. Under Vietnamese law, this application dossier includes the following documents:

- ▶ Letter of request for such suspension.
- ▶ Evidentiary documents (list of employees before and at suspension period, list of employees who have to temporarily leave or report on the inventory of assets).

The approval procedure is expected to take approximately 10 working days from the date of filing the full set of application documents.

Regarding bank support: Internal regulations providing specific guidance on debt rescheduling and the suspension or reduction of interest rates will be issued by credit institutions and foreign bank branches. The State Bank of Vietnam just provides general principles and regulations for the credit institutions and foreign bank branches' implementation. The detailed procedures and applications dossiers will be issued by each credit institution or foreign bank branch due to differences in (i) classification of client groups; (ii) lending procedures; (iii) credit procedures; (iv) interest rates; and (v) scale among institutions.

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