


15 May 2020

# EY Slovenia

Tax Alert



**YESTERDAY, 14 MAY 2020, THE GOVERNMENT OF SLOVENIA CANCELLED THE EPIDEMIC OF THE INFECTIOUS DISEASE COVID-19, WHICH WAS DECLARED ON 12 MARCH 2020.**

Based on cancellation of the epidemic by the Government of Slovenia, the Act Determining the Intervention Measures to Contain the COVID-19 Epidemic and Mitigate its Consequences for Citizens and the Economy («Mega Act») will expire on 31 May 2020.

After expiry of the Mega Act, The Act on the Interim Measures of Partial Reimbursement of Wage (“ZUIPPP”) compensation would again come into force with 1 June 2020. ZUIPPP provides for different conditions regarding the enforcement of measure to assist employers related to COVID-19 consequences.

We are providing brief summary of the main changes that will be in force as of 1 June 2020, unless ZUIPP would also be amended or revoked.



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# What is changing with the epidemic cancellation?

As per ZUIPP the eligible employer to use intervention measures would be those who are:

- ▶ Unable to provide work for at least 30% of employees at the same time due to business situation and would accordingly send workers to wait for work (idle workers), and
- ▶ Commit to keep idle workers jobs for at least six months after the start of idle work.

Employers who are using intervention measures should not send workers which are in notice period to wait for work.

Eligible employers will be entitled to a limited reimbursement of salary compensation by the Republic of Slovenia. The amount of reimbursed compensation amounts to 40% of salary compensation and is limited to the amount of unemployment benefit set out in the Law governing the labour market.

# How can EY help?



From the very beginning, we are monitoring the anti-corona measures for you in the area of tax and labour law. In this tax alert, we wanted to inform you about the changes that will apply as of 1 June 2020 that may have serious consequences regarding the way of work and the rights to measures.

Should you need additional advice as to how such changes would be applicable to you, our team of tax and legal experts is at your disposal regarding the interpretation of applicable measures taken or assistance in timely fulfilment of obligations, submission of relevant applications and supporting documentation for obtaining the rights arising from the offered measures

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# EY Slovenia – Tax Department

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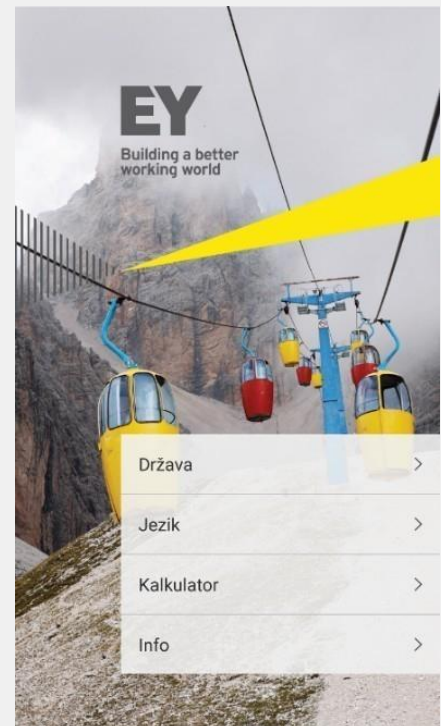
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- ▶ Klemen is specialized in **business tax advisory services, due diligences and personal income taxes**.
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