



# European countries emergency Labour and Employment Legislation changes during the Covid-19 Pandemic

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## List of countries

Austria.....	2	Latvia .....	14
Azerbaijan.....	3	Lithuania .....	14
Belgium.....	3	Luxembourg.....	15
Bulgaria.....	4	Malta.....	15
Croatia.....	5	Netherlands.....	16
Cyprus.....	6	Norway.....	16
Czech Republic.....	7	Poland.....	17
Denmark.....	8	Portugal.....	18
Estonia.....	8	Romania.....	20
Finland.....	9	Russia.....	21
France.....	9	Serbia.....	22
Georgia.....	9	Slovakia.....	22
Germany.....	10	Slovenia.....	23
Greece.....	11	Spain.....	24
Hungary.....	13	Sweden.....	24
Ireland.....	13	Switzerland.....	25
Israel.....	13	Turkey.....	26
Italy.....	13	United Kingdom.....	27

Country	Key aspects and eligibility	Specific requirements/ Application process
<p data-bbox="125 180 259 217"><b>Austria</b></p> <p data-bbox="125 252 448 395">           Franz J. Heidinger, Partner            Alix Frank Rechtsanwälte GmbH            T: +43 (1) 523 27 27            E: <a href="mailto:f.heidinger@alix-frank.co.at">f.heidinger@alix-frank.co.at</a>  <a href="http://www.alix-frank.co.at">www.alix-frank.co.at</a> </p>	<ul style="list-style-type: none"> <li>• Short-time work is the temporary reduction of normal working hours and pay due to economic difficulties.</li> <li>• A new model for the coronavirus-crisis was established which can be concluded for a maximum of 3 months. Potentially extendable by a further 3 months after discussions with the social partners.</li> <li>• The company must be affected by temporary economic difficulties which result because of external circumstances over which the company has little or no control. Economic difficulties caused by the coronavirus are covered.</li> <li>• The working hours of the employees may be reduced between 10% and 90% and salaries adjusted accordingly. Generally, the employer pays the employees a financial support (short-time work support) between 80% and 90% of the net salary they previously received (net remuneration guarantee).</li> <li>• The Public Employment Service Austria (AMS) reimburses the employer the costs for the lost working hours (short-time working allowance) in accordance with fixed rates. In general, the aid covers most of the additional costs incurred by the net remuneration guarantee.</li> <li>• To minimize the effects of the corona crisis, the Austrian government has presented an aid package of up to EUR 38 billion to prevent mass unemployment and the insolvency of companies:             <ul style="list-style-type: none"> <li>◦ In addition to the emergency aid package of four billion euros, which was launched to ensure short-time working and to support small and medium-sized enterprises in particular, there will be a further nine billion euros in guarantees and liabilities to secure loans.</li> <li>◦ 15 billion is to be invested in emergency aid to support sectors that have been hit particularly hard by the Corona crisis (Corona Relief fund).</li> <li>◦ In addition, there are to be ten billion euros in tax deferrals</li> </ul> </li> <li>• The total volume of the Corona Relief fund is EUR 15 billion. Financial support is provided primarily in the form of guarantees for loans and bridging loans on preferential terms. Under certain circumstances, direct grants are also possible to support liquidity. The Corona Aid Fund is processed by the newly founded COVID-19 Finanzierungsagentur des Bundes GmbH (COFAG) together with aws, ÖHT and OeKB.</li> <li>• Hardship funds             <ul style="list-style-type: none"> <li>◦ Eligible for one-person enterprises and companies with up to 10 employees</li> <li>◦ Phase 1: direct financial support up to € 1000,- for personal subsistence – this phase has been closed already</li> <li>◦ Phase 2 started April 20th: In Phase 2, payments amounting to 80 percent of the lost income up to a maximum of EUR 2,000 per month for a maximum of three months are made. (This means that a total of up to 6,000 euros will be paid out in three months). The application will be handled by the Austrian Federal Economic Chamber</li> <li>◦ “First-Aid-Fund “: new founders may receive € 500 per months</li> </ul> </li> <li>• COVID-package for Start-ups             <ul style="list-style-type: none"> <li>◦ EUR 50 million Venture Capital Funds; Start-ups can receive funding of between EUR 200,000 and EUR 1,000,000</li> <li>◦ EUR 100 million Covid-Start-up Aid-funds; Private capital may be doubled by grants of EUR 10,000 to EUR 800,000 euros through grants which are repayable in case of success.</li> <li>◦ The grants are repayable in case of success</li> <li>◦ Deferment of loans</li> </ul> </li> <li>• Measures for SVS insured persons (self-employed persons)             <ul style="list-style-type: none"> <li>◦ deferments for social-insurance contributions</li> <li>◦ instalment payment for social-insurance contributions</li> <li>◦ reduction of the provisional contribution base</li> <li>◦ full or partial renunciation of default interest</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• A social partner agreement must be signed between the employer and the works council or, in the absence of a works council, between the employer and all affected employees.</li> <li>• The employer then has to forward the social partner agreement to the social partners for approval.</li> <li>• The employer then has to complete an AMS application form.</li> <li>• A short explanation of the economic difficulties must be enclosed by the employer.</li> <li>• There is the also possibility to apply for a deferral or an instalment payment of taxes. In addition, it can be applied for the deferral interest to be reduced to zero.</li> </ul>

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<p><b>Azerbaijan</b></p>	<ul style="list-style-type: none"> <li>• It does not appear that there are any special support measures in place or changes in emergency legislation</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>Belgium</b></p> <p>Marie Michaud-Nérard Partner Thales</p> <p>T: +32 2 533 04 56 M: +32 477 96 26 83 E: <a href="mailto:marie.michaud-nerard@thales.be">marie.michaud-nerard@thales.be</a></p>	<ul style="list-style-type: none"> <li>• If premises are partially or fully closed, the employer can put its employee(s) on temporary unemployment. They will receive unemployment benefits that cover a part of the lost salary and are capped at 70% of monthly pay capped to EUR 2,754.76. They will in principle no longer receive any salary from the employer. There are two types of unemployment: <ul style="list-style-type: none"> <li>○ Temporary unemployment due to a force majeure event which applies if the COVID-19 pandemic renders the performance of activities impossible and the company is forced to (partially) close. Examples include shops, bars and restaurants in Belgium that are forced by State order to close. Other companies not directly affected may also call upon a force majeure event (e.g. suppliers of these shops). In the case of a force majeure event, affected employees will receive a supplement of EUR 5.63 per unworked day on top of the unemployment benefits, at the expense of the National Employment Office.</li> <li>○ Temporary unemployment for economic reasons: This may apply if the company has less clients and/or less demand following the COVID-19 outbreak, which does not render the activities impossible but significantly decreases the work. In principle, the conditions for unemployment for economic reasons are stricter and the application procedure is more burdensome in comparison with temporary unemployment for force majeure. Exceptionally given the coronavirus crisis , the administrative requirements to call upon temporary unemployment have been simplified for employers. Moreover, the definition of force majeure has been reviewed to embrace a wider scope of situations and make sure that all employers and employees receive the appropriate support during this crisis.</li> </ul> </li> <li>• If the force majeure event is acknowledged, no pay shall be due to the concerned employees who will benefit from temporary unemployment allowances from the Belgian unemployment authorities during the suspension due to force majeure.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

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<p><b>Bulgaria</b></p> <p>Ginka Tabanska Partner Karapanayotov Lesova Tabanska T: +359 (2) 4940961 M: +359 (88) 7465917 E: <a href="mailto:g.tabanska@kltadvisors.com">g.tabanska@kltadvisors.com</a> <a href="http://www.kltadvisors.com">www.kltadvisors.com</a></p>	<ul style="list-style-type: none"> <li>• Employers can unilaterally implement remote work, suspend the business of the entire enterprise, some of or individual employees. When the work is suspended, the employer could unilaterally grant the use of a part or the whole of the employees' annual paid leave. During the period of the suspension of work the employees will be entitled to their entire gross remuneration.</li> <li>• Part-time working hours can be introduced for full time workers for the entire duration of the state of emergency or part of it and salaries will be reduced accordingly. No consent from the employees is necessary. Reduction of the working hours cannot exceed the half of the normal working hours (from 8 to 4 hours).</li> <li>• Employment contracts may be terminated in the event of closure of departments, staff cuts or decrease in volume of work. Suspension of work for more than 15 business days is another legal ground for contract termination (this kind of suspension of work is different from the suspension because of state of emergency).</li> <li>• Employees are entitled to sick pay of 80% of their usual remuneration. This also applies if they are quarantined. If employee's family members that could not take care of themselves (e.g. children and old parents) are sick or have been quarantined, the employee is also entitled to sick pay in the same amount.</li> <li>• The National Social Security Institute will compensate certain categories of employers who are directly affected with 60% of the social security income of the affected employee for January 2020 and 60% of the social security contributions due by the employer for the same period. The compensation shall be granted for no more than 3 months. Employers who receive such state aid remain liable for the rest of the employee's remuneration, i.e. 40% of the salary and are obliged to return any state aid if they do not pay their share of the salaries. The employers are obliged to maintain the employment of the workers for which a compensation is granted for an additional period of time that is equal to the period for that a compensation was paid.</li> </ul>	<ul style="list-style-type: none"> <li>• Who can apply: <ul style="list-style-type: none"> <li>○ Employers from certain business sectors which were obliged to suspend their work due to an order of the Minister of Health, e.g. shops in malls, restaurants, cinemas, theaters, tour agents and operators. A list of all affected sectors is attached as Annex 1 to the Decree of the Council of Ministers No 55 from March 30, 2020, amended by Decree No 71 from April 16, 2020.</li> <li>○ Employers from almost all business sectors (financial institutions, insurance companies, agriculture, forestry and fishing are not eligible) and which have suspend the business of the entire enterprise, some of or individual employees or have introduced a part-time working hours, and have a decrease of at least 20% of the turnover for the month for which the application for compensation was submitted, compared to the same month of 2019. If the company was established after March 2019 the turnover for the month for which the application for compensation was submitted shall be compared with their average revenue of January and February 2020.</li> <li>○ Additional conditions that all applicants must comply with:</li> <li>○ they must not to have tax and social insurance obligations;</li> <li>○ they must not be in insolvency or liquidation proceedings;</li> <li>○ they must not have any sanctions for violations of the labour legislation.</li> <li>○ Compensation shall not be paid for employees who were not employed by the applicant prior to the beginning of the state of emergency (March 13, 2020), as well as those who are in sick leave, pregnancy and childbirth leave and leave for taking care of a child up to 2 years of age.</li> </ul> </li> </ul>

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<p><b>Croatia</b></p> <p>Marijana Beljo mag.iur Pecarevic &amp; Relic T: +385 1 60 40 200 E: <a href="mailto:Marijana.Beljo@p-r.hr">Marijana.Beljo@p-r.hr</a> <a href="http://www.p-r.hr">www.p-r.hr</a></p>	<ul style="list-style-type: none"> <li>• The Croatian government has adopted the following economic measures: <ul style="list-style-type: none"> <li>○ Employers have the options to work from home, change their working hours, take annual leave, implement a temporary decrease in salary, ceasing work operations (with salary payment), implement unpaid leave (but only at the employee's request), temporary inability to work (for an employee who has become ill with coronavirus, or who is obliged to self-isolate or quarantine) and, as a last resort, dismissal for economic reasons.</li> <li>○ The Croatian Employment Service (CES) has introduced measures to safeguard jobs for employers experiencing a temporary decline in business activities and/or losses in business, and to assist people in acquiring necessary knowledge and to be prepared for the job market in view of the potential loss of jobs in this difficult economic context. The financing will take the form of: <ul style="list-style-type: none"> <li>▪ an aid of HRK 3,250.00 in March per employee working full-time, up to 1,625.00 HRK per employee working part-time</li> <li>▪ an aid of HRK 4,000.00 in April per employee working full-time, up to 2,000.00 HRK per employee working part-time</li> <li>▪ an aid of HRK 4,000.00 in May per employee working full-time, up to 2,000.00 HRK per employee working part-time</li> </ul> </li> </ul> </li> <li>• Also, the state will cover the payment of social and pension contributions, which amounts to around HRK 1,460 for a net wage of HRK 4,000. In total, the state will pay HRK 5,460 per employee.</li> <li>• The second measure is aimed at companies that either cannot do business, or it is very difficult for them to do business. They will be partially or completely exempt from their tax liabilities for April, May, and July, namely from paying profit tax, income tax and contributions.</li> <li>• The companies that have seen their revenues fall by 20 percent to 50 percent will be entitled to a deferral and payment in instalments for 24 months without interest. The companies that generate a turnover of less than HRK 7.5 million and whose revenue has decreased by more than 50 percent, will be completely exempt from their tax liabilities, profit tax, income tax and contributions.</li> <li>• The companies that generate more than HRK 7.5 million, will be exempt from their tax liabilities in proportion to the decrease in their revenue in April, May, and July. If their revenue has decreased by 20 percent to 50 percent, they are entitled to a deferral and interest-free payment in instalments, those whose revenue has decreased by 50 percent to 100 percent will pay proportionately, and if their revenue has decreased by 75 percent, they will only pay 25 percent of their tax liabilities.</li> <li>• The third measure of the package is the possibility for companies to postpone payment of value added tax until they receive payment on invoices issued to their counterparties.</li> </ul>	<ul style="list-style-type: none"> <li>• The deadline for the submission of financial statements for 2019 is extended until 30 June this year and businesses are exempt from paying the Financial Agency a fee for the publication of financial statements.</li> <li>• All employers whose business was adversely affected by such measures can use these financial measures before CES.</li> <li>• The measures are available only to employers who will maintain employment contracts and who have no outstanding tax liabilities at the date of submission of the application, i.e. if the amount of the outstanding tax liabilities is less than HRK 200.</li> <li>• The employer shall apply to the Croatian Employment Service (CES) and Croatian tax authority for the benefits.</li> </ul>

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<p><b>Cyprus</b></p> <p>Michael Damianos Managing Partner Michael Damianos Law T: +357 2202 1212 M: +357 9948 1462 E: <a href="mailto:Michael@damianoslaw.com">Michael@damianoslaw.com</a> <a href="http://www.damianoslaw.com">www.damianoslaw.com</a></p> <p>Yiannos Zervos Zervos &amp; Co Limited Athens Tel +357-22446000 E <a href="mailto:info@zervosco.com">info@zervosco.com</a> <a href="http://www.zervosco.com">www.zervosco.com</a></p>	<ul style="list-style-type: none"> <li>The government has implemented several schemes and measures that expire on 12/6/2020.</li> <li><i>Special Scheme for the Partial Suspension of Operations:</i> For any business whose operations have been partially suspended, provided that such business had a reduction in its <b>turnover</b> of over 25% for the months for which it participates in the scheme. Affected employees who qualify under the Social Insurance Law are entitled to an unemployment allowance of 60% of the value of their insurance units (paid in year 2018), with a cap of EUR 1.214 per month. The employer is relieved from its obligation to pay the salary of its employees who receive this allowance. The employees can work while receiving the allowance (provided that they have agreed to this) and, therefore, the employer must pay to them the remainder of their salary.</li> <li><i>Special Scheme for the Complete Suspension of Operations:</i> For any business whose operations have been completely suspended in accordance with the Decrees of the Minister of Health and the relevant decisions of the Council of Ministers, provided that the nature or/and the way it operates has not been altered. Affected employees who qualify under the Social Insurance Law are entitled to receive an unemployment allowance of 60% of the value of their insurance units (paid in year 2018), with a cap of EUR 1.214 per month. The employer is relieved from its obligation to pay the salary of its employees who receive the relevant allowance.</li> <li><i>Special Scheme for Self-Employed:</i> For Self-employed persons who have completely suspended their operations according to the Decrees of the Minister of Health and the decisions of the Council of Ministers, provided that the nature or/and the way they operate has not been altered. Self-employed persons who have partially suspended their operations can apply for this scheme, provided that they have a decrease in their turnover of more than 25% for the months for which they participate in the scheme. Self-employed persons exercising specific professions, as listed in the relevant Decree (e.g. doctors), whose financial activities have not been particularly affected, cannot participate in the scheme. The special allowance will equal 60% of the amount of the weekly total of insurable earnings, based on which the beneficiary had the obligation of paying contributions to the Social Insurance Fund for the fourth quarter of 2019. The relevant allowance cannot be less than EUR 300 in relation to a period of four weeks, with a cap of EUR 900.</li> <li><i>Special Sick Leave Allowance:</i> For private sector employees or self-employed persons (i) who are on the list of vulnerable groups of people as designated by the Ministry of Health, (ii) who are subject to compulsory isolation (quarantine) or self-isolation, (iii) who are infected with Covid-19, and (iv) who are between 63 and 65 years old, don't receive a statutory pension and fall under the categories (i)-(iii) above. Employees who qualify under the Social Insurance Law, are entitled to an allowance at 60% of the value of their insurance units (paid in year 2018). Self-employed persons who don't qualify under the Social Insurance Law, are entitled to 60% of the weekly amount of their insurable earnings, based on the income for which they were required to pay contributions to the Social Security Fund in the fourth quarter of 2019. The maximum amount that may be paid is EUR 1.214 per month. The employer is relieved from its obligation to pay the salary of its employees who receive the relevant allowance.</li> <li><i>Child Care Scheme:</i> For parents responsible for the care of children up to 15 years old and/or children with disabilities regardless of age. For persons who are insured with the Social Insurance Services in January 2020 and have a gross monthly salary of up to EUR 2.500 provided that the employer's consent has been obtained. Cases of single parent families earning more than EUR 2.500 per month, are examined independently. If one parent participates in this scheme, the other parent cannot participate for the same period. The relevant allowance under this scheme is calculated as: (i) for the first EUR 1.000 of the monthly salary, an allowance of 60%, and (ii) from EUR 1.000 to EUR 2.000, an allowance of 40%, with a cap of EUR 1.000 per month. For single parent families, the above-mentioned rates increase to 70% and 50% respectively, with a cap of EUR 1.200 per month. The employer is relieved from its obligation to pay the salary of its employees who receive the relevant allowance.</li> </ul>	<ul style="list-style-type: none"> <li><i>Special Scheme for the Partial Suspension of Operations:</i> No employees should have been dismissed on economic grounds since 1 March 2020 and, in case the application is successful, no employees should be dismissed on economic grounds during the period of the scheme, plus a period equal to the period of the scheme, plus one month (except for reasons justifying dismissals without a termination notice). Application process is through filing online of forms</li> <li><i>Special Scheme for the Complete Suspension of Operations:</i> No employees should have been dismissed on economic grounds since 1 March 2020 and, in case the application is successful, no employees should be dismissed on economic grounds during the period of the scheme, plus a period equal to the period of the scheme, plus one month (except for reasons justifying dismissals without a termination notice). Application process is through filing online of forms</li> <li><i>Special Scheme for Self-Employed:</i> No employees should have been dismissed on economic grounds since 1 March 2020 and, in case the application is successful, no employees should be dismissed on economic grounds during the period of the scheme, plus a period equal to the period of the scheme, plus one month (except for reasons justifying dismissals without a termination notice). Application process is through filing online of forms</li> <li><i>Special Sick Leave Allowance:</i> This scheme applies only to people who cannot work from home. ). Application process is through filing online of forms</li> <li><i>Child Care Scheme:</i> Parents cannot work either remotely or at home or with flexible working hours and there is no in-house help. Application process is through filing online of forms</li> </ul>

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<p data-bbox="125 180 389 220"><b>Czech Republic</b></p> <p data-bbox="125 252 456 424">Olga Fojtíková, MSB Legal T: (+420) 251 566 005 E: <a href="mailto:fojtikova@msblegal.cz">fojtikova@msblegal.cz</a> <a href="http://www.msblegal.cz">www.msblegal.cz</a></p>	<ul style="list-style-type: none"> <li data-bbox="483 148 1552 376">• There are two Government programmes: <ul style="list-style-type: none"> <li data-bbox="528 177 1552 376">○ Regime A: employers can apply for a state contribution to salary compensation paid to employees due to a) employee quarantine (ordered by physician or public health authority) in connection with coronavirus (employer provides 60% of employee's reduced average earnings for the first 14 days of quarantine); or b) operation closed or restricted by official measures (national and foreign) in connection with the coronavirus crisis (employer provides 100% of employee's average earnings). The state covers 80% of salary compensations paid by the employer to employees described. The upper limit per month per employee will be CZK 39 000 (i.e. approx. EUR 1,429).</li> <li data-bbox="528 379 1552 579">○ Regime B: employers can apply for a state contribution to salary compensation paid to employees due to a) absence of a significant number of employees due to obstacles on their part (employer provides 100% of employee's average earnings); b) fall of availability of inputs (employer provides employees with 80% of their average earnings); or c) decrease in demand for the employer's products and services (employer provides 60% of employee's average earnings). The state covers 60% of salary compensation paid by the employer to employees. The upper limit for such contribution per month for one employee would be CZK 29 000 (i.e. approximately EUR 1,062).</li> </ul> </li> <li data-bbox="483 582 1552 724">• The employer can apply for refund of paid salary compensation after the end of calendar month for which the contribution is requested (e.g. for March the application is to be filed in April) at the moment the salary compensations are paid to employee(s). The contribution will be paid by the Labour Office of CR. Currently it is planned that the salary costs will be refunded from 12/3/2020 to 30/4/2020. If crisis measures continue in May, extension of the programme is anticipated.</li> <li data-bbox="483 727 1552 783">• The administration is running electronically, the employer must have a data box or a qualified electronic signature. The application is available at <a href="https://antivirus.mpsv.cz/">https://antivirus.mpsv.cz/</a> starting on 6/4/2020.</li> <li data-bbox="483 786 1552 1043">• The contribution is to cover salary costs of the employer, including paid salary compensation, contributions to social security and health insurance systems, concerning the employees with a labour contract (not to other forms of employment such as agreements on work outside employment relation). The contribution is provided for employees who are at the time of application still the employees of the employer, are not under termination notice and they have not been given any termination notice (except for termination for material breach of their obligation and reasons for immediate termination). The contribution is provided only in cases where the salary compensation is really paid to the employees and the employer has paid compulsory payments to health and social security systems.</li> <li data-bbox="483 1046 1552 1102">• The employer may not be wound up (in liquidation) or bankrupted or may not be imposed with a fine for illegal work during the last three months. The employer may not have any debt to public budgets.</li> </ul>	<ul style="list-style-type: none"> <li data-bbox="1574 148 2040 204">• Process of the application and payment of contribution:</li> <li data-bbox="1574 207 2040 288">• Step 1: Filing of application – the employer is fully liable for complete, true and accurate information provided.</li> <li data-bbox="1574 292 2040 667">• Step 2: Concluding of an agreement on contribution – generated automatically together with the application and is considered signed by the employer – applicant. The agreement is considered concluded at the moment accepted (as perfect) by the Labour Office and sent back to the applicant by data box or e-mail with a qualified electronic signature. In the agreement the employers explicitly withdraw a possibility to claim the rest of the salary costs as damages under the Crisis Act.</li> <li data-bbox="1574 670 2040 844">• Step 3: Calculation of salary compensation by the employer – to be submitted to the Labour Office through web application (including list of employees in respect of whom the contribution is requested).</li> <li data-bbox="1574 847 2040 871">• Step 4: Provision of contribution.</li> </ul>

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<p><b>Denmark</b></p> <p>Niels Kristian Tordrup Mørk Partner, State Authorized Public Accountant Piaster Revisorerne T: +45 45 81 45 91 E: <a href="mailto:NN@piaster.dk">NN@piaster.dk</a> <a href="http://www.Piaster.dk">www.Piaster.dk</a></p>	<ul style="list-style-type: none"> <li>• The government and the social partners have agreed to extend the wage compensation scheme by one month. It is possible to get wage compensation for the period stretching from 9 March to 8 July. The scheme allows employees to keep jobs and wages instead of risking a dismissal notice. <ul style="list-style-type: none"> <li>◦ In order to apply for wage compensation a company must stand to dismiss at least 30% of the staff or 50 employees.</li> <li>◦ During the compensation period the employees are not allowed to work and is expected to use 5 vacation days if possible.</li> <li>◦ The company must pay full salary with benefits. The state covers 75% of the employee's salary (up to a max of DKK 30,000)</li> </ul> </li> <li>• In the event that an employee is out sick with coronavirus/covid-19, the company is entitled to extended sickness reimbursement from the first sick day.</li> <li>• There are numerous help packages set in motion by the Danish government in order to mitigate the effects of the covid-19 pandemic. Above is a summary of the compensation schemes regarding labour and employment, there are also help packages regarding aid to; companies with a substantial decrease in revenue or companies who arrange major events, which has been cancelled. If you need help please do not hesitate to contact us.</li> </ul>	<ul style="list-style-type: none"> <li>• Filing of application using the website of the Danish Business Authorities - a guide will tell you information needed to fulfil the requirements of applying.</li> <li>• the employer is fully liable for complete, true and accurate information provided and is asked to sign a sworn statement.</li> </ul>
<p><b>Estonia</b></p>	<ul style="list-style-type: none"> <li>• Where possible, employees are being asked to work from home but this cannot be enforced if they have not been infected. Employers may close the workplace as a preventive measure and in such a case, must continue to pay employees and grant other rights and benefits to them under their employment contracts and legislation.</li> <li>• If employers are not able to provide work due to Covid-19 to the agreed extent, agreement may be reached on unpaid or paid or amendment of working time. However, if the employee does not agree to this, the employer may be entitled to reduce the employee's pay unilaterally or to terminate an employment contract extraordinarily if the continuance of employment becomes impossible because of a decrease in work volume, reorganisation of work or other cessation of work.</li> <li>• The Government adopted a relief measure which will be made available to enterprises that meet two out of the following three criteria: <ul style="list-style-type: none"> <li>◦ The employer's sales, or in the absence of sales, the income has decreased at least by 30% in the calendar month for which the compensation is applied for compared to the sales or income of the same calendar month of the previous year</li> <li>◦ The employer cannot provide at least 30% of the employees with work to the agreed extent and the employer applies s35 or s37 of the Employment Contracts Act.</li> <li>◦ The employer has reduced pay of at least 30% of employees at least by 30% or to the minimum wage established by the Government</li> </ul> </li> <li>• The Estonian Unemployment Insurance Fund will compensate 70% of the average 12 month gross wages of the employees, but not more than EUR 1,000 per month. Employers must pay at least EUR 150 per month to their every employee.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>



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<p><b>Finland</b></p> <p>Jarkko Ruohola  Managing Partner  Lukander Ruohola HTO  T: +358 10 320 8441  E: <a href="mailto:jarkko.ruohola@lrhto.fi">jarkko.ruohola@lrhto.fi</a>  <a href="http://www.lrhto.fi/en">www.lrhto.fi/en</a></p>	<ul style="list-style-type: none"> <li>• Employment legislation has been temporarily amended. The changes entered into force on 1 April and remain in force until 30 June 2020 and are summarised as follows: <ul style="list-style-type: none"> <li>○ Immediate termination during a probationary period is permitted due to financial and production-related reasons.</li> <li>○ The notice period for temporary lay-offs is shortened from 14 days to five days.</li> <li>○ Employers are allowed to temporarily layoff fixed-term employees subject to the same criteria as the employees whose employments are indefinite.</li> <li>○ The minimum cooperation consultation period for temporary lay-offs is shortened to five days, regardless of the number of employees the lay-off plan concerns and the length of the planned temporary layoffs.</li> <li>○ The re-employment period for redundant employees who have received a notice of termination prior to 30 June 2020 is extended to nine months after the expiry of employment.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• It should be noted that if the employer is bound by a collective agreement, the provisions of the collective agreements must be complied with in the first instance. Collective agreements often contain clauses that differs from the law with regard to layoffs.</li> </ul>
<p><b>France</b></p> <p>Philippe A. Schmidt  Partner  Schmidt Brunet Litzler -  T +33 (0)1 40 53 09 90  <a href="http://www.sbl.eu">www.sbl.eu</a>  T: +33 (0)1 40 53 44 50  M: +33 (0)6 07 52 50 29  E: <a href="mailto:pschmidt@sbl.eu">pschmidt@sbl.eu</a>  <a href="http://www.sbl.eu">www.sbl.eu</a></p>	<ul style="list-style-type: none"> <li>• The French government has implemented a 'partial activity' scheme, whereby eligible employers will pay compensation equal to 70% of gross salary to its employees (employees with a salary equal to or less than statutory minimum wage benefit from 100% compensation) and the French government will fully reimburse the eligible employer for 70% of salaries up to 6,927 EUR gross per month (i.e. 4.5 times the statutory minimum</li> </ul>	<ul style="list-style-type: none"> <li>• When asking for a renewal of a request for partial activity, the authorities may impose conditions, including an obligation to maintain employees in employment for a period of up to 2x the period covered wage). by the authorisation for partial activity</li> <li>• However, amendments to the first application can sometimes be made and accepted by the authorities to adjust the first application.</li> <li>• A request for partial activity must be approved by the authorities and can be made online.</li> </ul>
<p><b>Georgia</b></p>	<ul style="list-style-type: none"> <li>• Temporary disability (temporary inability to perform functions) is one of the grounds for suspending labour relations, unless the disability period exceeds 40 consecutive calendar days, or the total disability period exceeds 60 calendar days in six months; Suspension of labour relations is a temporary non-performance of the work under a labour agreement, which does not result in termination of labour relations. Employees in quarantine/self-isolation due to COVID-19 shall be qualified as employees who are temporarily disabled and shall receive full pay for the time missed at work. Such persons are able to obtain the certificate from the Ministry of Healthcare that will serve as a legal basis for receiving the full pay.</li> <li>• In principle, unless otherwise agreed between the parties, an employee must be fully compensated for the idle time if it caused by the employer.</li> <li>• In principle, the employer cannot unilaterally change the terms of the employee's employment contract as an epidemic or pandemic is not recognised as a legal ground for any unilateral alteration of an employment contract.</li> <li>• Employers whose business has been adversely affected by the COVID-19 outbreak making them unable to provide work to their employees and/or pay them full salaries are recommended to negotiate temporary changes in the terms of employment with employees and properly document all such communication with employees before using extreme measures such as lay-offs.</li> </ul>	

Country	Key aspects and eligibility	Specific requirements/ Application process
<p data-bbox="125 180 286 217"><b>Germany</b></p> <p data-bbox="125 252 389 424">Othmar K. Traber Partner Ahlers &amp; Vogel, Bremen T: +49 (421) 33 34-165 E: <a href="mailto:traber@ahlers-vogel.de">traber@ahlers-vogel.de</a> <a href="http://www.ahlers-vogel.de">www.ahlers-vogel.de</a></p> <p data-bbox="125 488 389 660">Tobias Polka Partner ADKL Gruppe, Düsseldorf T: +49 211 478 380 E: <a href="mailto:polka@sdki-msi.de">polka@sdki-msi.de</a> <a href="http://www.adkl-msi.de">www.adkl-msi.de</a></p>	<ul style="list-style-type: none"> <li>• The new rules apply retroactively as of 1 March 2020 and currently until 31 December 2020</li> <li>• Social insurance contributions will be refunded in full</li> <li>• At least 10% of the employees in the company must be affected by a loss of wages of more than 10% of their gross monthly wages if working time was reduced.</li> <li>• If the requirements of the short time working scheme are met, the company can reduce working hours and salary with the government topping-up between 60-67% of the net pay difference, plus social security benefits.</li> <li>• Not Eligible are: <ul style="list-style-type: none"> <li>○ Marginally employed people</li> <li>○ Apprentices/trainees</li> <li>○ Pensioners who are working</li> <li>○ Dismissed employees during period of notice</li> </ul> </li> <li>• The requirements for the short term working allowance are: <ul style="list-style-type: none"> <li>○ Significant loss of work with loss of earnings (see above, 10% threshold)</li> <li>○ Operational requirements</li> <li>○ Personal requirements</li> <li>○ Notification to the local Employment Agency within preclusive period of 3 months</li> </ul> </li> <li>• In order to make the loss of working hours unavoidable, the employee's remaining vacation from previous vacation years must be used up; the same applies to compensation for overtime work</li> <li>• The short time working must be lawful (i.e. agreed collectively and in accordance with an existing term of, or an agreed amendment to, the employment contract)</li> <li>• In order to obtain the agreement of unions/works councils to short time working it may well be necessary for the employer to agree not to make dismissals during or after the short time working.</li> </ul>	<ul style="list-style-type: none"> <li>• Application process: <ul style="list-style-type: none"> <li>○ Obtain agreement/consent from employees or works agreement with work council</li> <li>○ Notify the local Employment Agency of the short-time work</li> <li>○ Application possible for longer term, i.e. up to six months or even longer</li> <li>○ Create/prepare the accounting list (target values) through payroll accounting</li> <li>○ Employer is responsible for processing and supplementing the form regard to the actual values for each employee</li> <li>○ Employer submits payment application for each month and pays out the short time working allowances together with the possible remaining part of the monthly wages (in case of partially reduced working time)</li> </ul> </li> <li>• The local Employment Agency requires: <ul style="list-style-type: none"> <li>○ Fully completed notice of short-time working allowance</li> <li>○ List of affected employees</li> <li>○ Statement of reasons for applying for short-time working allowance (more than simply stating "corona")</li> <li>○ List of working hours accounts</li> <li>○ (any overtime accounts that may exist, are there credit balances, etc.); negative report required</li> </ul> </li> </ul>

## Greece

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- Measures that have been taken by the Greek Government include the suspension of operation of several businesses and a curfew that is in effect from March 23rd until May 4th. The most important measures concerning the Labour Relations are the following:
- 1. Businesses that have been negatively affected by the situation could be categorized as following and as analysed below:
  - Type A: For businesses that have ceased their operations with a State decision, Employees are not entitled to their salary, for the period the business is closed due as this is considered a force majeure event. The employees are entitled to a special purpose compensation of €800 paid by the State. The relevant amount is free of tax and covers the period until 30th of April 2020. Employees will have full social security insurance calculated on their full salary and the social security contributions will be covered by the State. According to the government's plan for May 2020, the extension of these measures, for businesses that have ceased their operations with a State decision, will be valid until the 31st of May.
  - Type B: For businesses that have been substantially affected, the employer is entitled with the right to suspend the employment contracts of their employees for 45 days, and this can be decided within one month from the date of March 21st 2020 (up until the 20th of April). The employees, whose contracts have been suspended, are entitled to a special purpose compensation of € 800 paid by the State. In case Type B employers are obliged to retain the same employees and with the same terms and conditions of their employment contracts for 45 days after the conclusion of the measure of suspension. Employees who work via teleworking, are excluded from the special purpose compensation. However, the temporary revocation of the contract suspension is permitted for emergency, urgent needs of the employer. The employee can provide his/her services for emergency needs of the employer, via teleworking, and receive the respective part of his/her monthly salary in proportion to the days of employment. For this period of temporary revocation of work suspension, the employer is required to pay the salaries.
  - According to the government's plan for May 2020 (a) the employer is able to extend the contract suspension until the 31st of May for the 60% of the total employees that had been suspended in the first phase, and (b) The remaining 40% that should return to their work, can be employed on a part-time basis, where the gap arising by their part-time employment will be covered by the State,
- 2. A special purpose paid leave that is provided to working parents whose children attend educational institutions for the duration of the operational ban on schools. Employees are entitled to the special purpose leave as long as educational institutions are suspended and up until 10.4.2020, provided that at least one parent works in the private sector, even if the other parent is a freelancer. If both parents work, they decide who will be entitled to the special purpose leave. Under this provision, out of any four (4) days of leave granted, the three (3) of them will be considered as the special leave, whilst one (1) will be perceived and registered as part of the employee's annual leave. For private sector workers, the state will cover 1/3 of its regular salary.
- 3. A special purpose compensation for free lancers and self-employed and scientists.
  - As of the 6th of April freelancers and self-employed persons employing up to 5 employees (i.e. employees that are eligible for receiving the 800 EUR special purpose compensation above), shall also be eligible for the 800 EUR special purpose compensation by submitting their participation on the platform of ERGANI Information System. The precondition for non-dismissal of their employees is a prerequisite for the eligibility of this category persons for receiving the special purpose compensation.
  - Self-employed economists, accountants, lawyers, doctors, educators and researchers whose businesses are affected as it is included in the Activity Code Numbers announced by the Ministry of Finance) will be funded with a sum of 600 EUR. This amount shall be tax free, payable in two instalments i.e. 400 on the 15th of April and 200 EUR by the 30th of April.
- In both Type A and B cases: The employer is obliged to submit a declaration within ERGANI, until the 31st of March 2020, where he/she will declare that he/she belongs to case A or B, and will submit the details of the employees that are not entitled to their salary. Then the employee must be notified in writing by the employer and must submit an electronic declaration between 1- 10 April 2020. Employees will have full social security insurance calculated on their full salary and the social security contributions will be covered by the State. The businesses that make use of the above described measure, are not allowed to terminate the employment contracts of their employees until the 31st of May and such terminations, starting from 18.03.2020 will be considered void.
- 2. Employers are required to officially notify the authorities, through the informational system "ERGANI", of any employees who made use of the special leave, including the duration of any such leave, past the 10th of April 2020 and up until the 15th of the same month.

Country	Key aspects and eligibility	Specific requirements/ Application process
	<ul style="list-style-type: none"> <li>○ In the event that the COVID-19 related crisis continues for the next period of time, scientists shall also be eligible to receive, from May, the 800 EUR special purpose compensation.</li> <li>• 4. Suspension of compulsory auctions held by the Banks and other Credit institutions on employees' properties used as a primary residence. According to a current government decision, the compulsory auctions for employees' properties used as primary residence will be suspended until 31/7/2020, which is considered to be further extended till the end of the year 2020.</li> </ul>	

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Hungary</b></p> <p>István Rajkai            Director of Strategy and Business Development            MemoLuX Ltd.            T: +361 460 7402            E: <a href="mailto:rajkai.istvan@memolux.hu">rajkai.istvan@memolux.hu</a>  <a href="http://www.memolux.hu/en">www.memolux.hu/en</a></p>	<ul style="list-style-type: none"> <li>The Hungarian government's approach is still evolving and further measures are announced as the economic situation unfolds.</li> <li>Currently, it provides limited job protection aid to employees under Covid-19 measures. Employees may get some partial compensation of their unpaid wages (capped!) if their working hours are shortened provided the relevant conditions are met – and only for a period of max 3 months.</li> <li>The Hungarian government have mostly been focusing on saving jobs through measures available to employers/corporations so far, e.g., by easing tax administrative rules, reducing certain tax liabilities, easing labour law requirements for employers, providing preferential loan facilities, or by investing state money into 'viable companies' in return for stake.</li> <li>Also, the Hungarian government maintained tax reducing measures announced previously, unrelated to Covid-19 e.g. the social tax payable by the employer on gross wages is reduced to 15.5% as of July 2020.</li> </ul>	<ul style="list-style-type: none"> <li>The employer and the employee must apply for the job protection aid by completing the forms available online. This program is administered by the National Job Service organization which is maintained by the Ministry of Innovation and Technology.</li> <li>Application forms must also be submitted for taking benefit of other measures at the relevant government agencies, the National tax authority or at banks.</li> </ul>
<p><b>Ireland</b></p> <p>Laura Bolger            Orpen Franks            T:+353 1 637 6200            E: <a href="mailto:Laura.Bolger@orpenfranks.ie">Laura.Bolger@orpenfranks.ie</a>  <a href="http://www.orpenfranks.ie">www.orpenfranks.ie</a></p>	<ul style="list-style-type: none"> <li>Temporary Covid-19 Wage Subsidy Scheme. Aimed at employers who are experiencing significant negative economic disruption because of Covid-19 and has experienced/or expect to experience a minimum 25% decline in turnover for the relevant period. Employees earning up to 38,000 EUR gross can receive a subsidy of up to 70% of the employee's net income up to a maximum of 410 EUR a week. For employees earning between 38,000 EUR and 76,000 EUR, the employer can receive a subsidy up to a maximum of 350 EUR per week. Employees earning more than 76,000 EUR are not covered by the scheme.</li> </ul>	<ul style="list-style-type: none"> <li>The employer must be unable to pay normal wages and other outgoings and must retain employees on the payroll.</li> <li>To be eligible for the Scheme, the employee must have been on the payroll as of the 29th February 2020.</li> <li>The Scheme is being administered by the Irish tax authorities with updated guidelines issuing frequently</li> </ul>
<p><b>Israel</b></p>	<ul style="list-style-type: none"> <li>Most of the assistance packages at this time are for individuals (households).</li> <li>Employees can be asked to go on unpaid leave. The employee can apply for unemployment benefits even though he is not laid off. The unemployment benefit is a percentage of their last salary with a ceiling of NIS 10,500 per month.</li> <li>The assistance package to companies with an annual turnover above NIS 1.5 M is limited.</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>
<p><b>Italy</b></p> <p>Gianrocco Ferraro            Partner            Ferraro Ginevra Gualtieri Studio Internazionale            T: +39 2 7600 4213            E: <a href="mailto:gferraro@fgg-msi.it">gferraro@fgg-msi.it</a>  <a href="http://www.fgg-msi.it">www.fgg-msi.it</a></p>	<ul style="list-style-type: none"> <li>The Italian government has introduced a grant scheme which provides employees for a period of 9 weeks with 80% of their monthly salary capped at € 998,18 gross if their wage is less than € 2.159,48, and € 1.199,72 gross if their wage is more than € 2.159,48, available from 23.2.2020 to 31.8.2020.</li> <li>Simplified access to smart working.</li> <li>Ban on starting collective redundancy procedures from 17th March 2020 (and suspension of those started after 23.2.2020) for a period of 60 days.</li> <li>Ban on justified dismissals up to 17.5.2020.</li> <li>Parental leave of 15 days to parents with children up to 12 years of age (no limit if child suffering from severe disability already ascertained), with an allowance equal to 50% of the salary, or, alternatively, granting a bonus of € 600.00 for the purchase of baby-sitting service. The request must be made to INPS.</li> </ul>	<ul style="list-style-type: none"> <li>This is paid by the National Social Security Body after a simplified "information and consultation" procedure with unions and an administrative request; employees' consent is not required</li> </ul>

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Latvia</b></p> <p>Inga Bite, juriste T: +371 67365865 M: +371 29156749 E: <a href="mailto:inga.bite@advokati-cj.lv">inga.bite@advokati-cj.lv</a> <a href="http://www.advokati-cj.lv">www.advokati-cj.lv</a></p>	<ul style="list-style-type: none"> <li>• Employers' are not obliged to make employees work from home if their children's school is closed, though remote work is recommended by the government when and where it is possible. Kindergartens are open (although not recommended) but school children from the age of 7 are allowed to be left home alone according to the law.</li> <li>• There is no such concept as temporary lay-off, suspension of employment contracts, or similar in Latvian law. It is also not possible to force employees to take their annual leave or unpaid leave. The only exception could be the case where the employee has a large number of unused vacation days accrued from the previous years, in which case the employer could require the employee to use those days.</li> <li>• Permanent termination of labour contract is an option to be used if the operation of the business will most probably not be renewed in the nearest future. In such case employees are granted unemployment benefit by the state for 8 months. The termination notice period is one month during which the regular salary must be paid and severance of between one and four months' salary must be paid depending on length of employment with the employer and the grounds for termination of the contract.</li> <li>• A realistic option to keep the employees is a mutual agreement on an acceptable solution, such as use of annual or unpaid leave, temporary reduction of working hours or similar. A switch to part time work can only be done with agreement of the employee. According to the Labour law, if the employee does not accept the proposed changes to the employment contract, the contract may be terminated with a one month notice.</li> <li>• Another realistic option is a "downtime" option. It is a situation when the employer is unable to employ his employees because of the emergency situation. In such case the government pays the employees compensation not exceeding 75% of his or her salary. The minimum of the compensation is 180 EUR, maximum is 700 EUR. The terms of application for this compensation are rather detailed and complex and depend very much on the individual situation of the employer. The main criteria is the fall in the turnover. This compensation will not be subject to personal income tax and social security contributions and is paid directly to the employee's bank account. The downtime period is terminated and depends on the official term of the emergency situation in the country. At the moment it is May 14.</li> <li>• Sickness and quarantine leave regulations apply. The state pays for the sickness leave from the first day of sickness for persons approved positive for the Covid 19 and for persons who have been in direct contact with the approved sick person. If an employer orders quarantine by his own choice due to traveling, for example, the issue is not settled. If the employer has travelled for business purposes, the quarantine period should be paid by the employer. But if he has travelled for vacation and it is not possible to work from home, the quarantine period might also be free.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>Lithuania</b></p>	<ul style="list-style-type: none"> <li>• Employers are not obliged to let employees work from home if their children's school is closed, though affected employees may obtain a sick leave certificate from their doctor.</li> <li>• Remote work is the preferred option, where possible and employers can choose to close the workplace entirely and have everyone work from home. If remote work is not possible, this would be treated as paid 'idle' time.</li> <li>• In general, coronavirus is no different from any other sickness and the ordinary sick leave rules apply. An employee should obtain a medical certificate from a doctor. The first two days of sickness are covered by the employer and the rest by the state social security system. If the employee works whilst under quarantine at home, they are entitled to their regular salary.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

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<p><b>Luxembourg</b></p> <p>Joelle Choucroun CK Avocats Etude Karp &amp; Choucroun T. : +352 461 560 1 E: <a href="mailto:jc@ck-avocats.com">jc@ck-avocats.com</a> <a href="http://www.ck-avocats.com">www.ck-avocats.com</a></p>	<ul style="list-style-type: none"> <li>• An employer can: <ul style="list-style-type: none"> <li>◦ Apply for short-time working or employee lay off (the first option excludes the second). • Change the employee's working time, remuneration and/or duties by mutual agreement. As these are essential elements of the employment contract, the employee's agreement is required.</li> <li>◦ Exempt the employee from work. The employer must continue to pay the employee in this case.</li> <li>◦ •Ask the employee to take paid annual leave or other compensatory rest - The employer cannot impose this and the employee's agreement is required</li> </ul> </li> <li>• Short-term employment due to force majeure: the Employment Fund can cover 80% of the normal salaries (capped at 250% of the minimum social wage for unskilled employees, i.e.: EUR-.5,354.97) for a maximum of 1,022 hours per year and per employee.</li> <li>• Extraordinary leave for family reasons: The Joint Social Security Centre ('Centre commun de la sécurité sociale', CCSS) will pay an advance on financial compensation as a substantial part of the reimbursement of salaries that employers must continue to pay to these parents which would normally only be made in May 2020 through the Employers' Mutual Insurance Scheme.</li> <li>• Support for independent professional artists and intermittent workers in the entertainment and cultural sector. The Government will grant additional social aid, guarantee subsidies for cancelled projects and grant short-time work benefits to employees in the sector.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>Malta</b></p> <p>Franco Cini Partner Premium Audit Limited T: +356 2247 6111 E: <a href="mailto:fcini@premium.com.mt">fcini@premium.com.mt</a> <a href="http://www.premium.com.mt">www.premium.com.mt</a></p>	<ul style="list-style-type: none"> <li>• Liquidity measures amounting to € 1.6 billion have been introduced – € 700 m in respect of tax deferrals and € 900m by way of bank guarantees in addition to wage assistance and other social measures which were subsequently introduced;</li> <li>• Wage assistance scheme introduced to provide employees of business entities whose operations have been suspended or which have suffered a significant loss of business activity with a basic living wage; Basic wage assistance amounts to € 800 per month and is applicable to both self-employed and full time employees. A reduced basic wage assistance scheme is applicable for certain sectors whose business activity has been impacted to a lesser extent;</li> <li>• Two months deferral has been introduced for the settlement of VAT, Provisional Tax and National insurance contributions;</li> <li>• The Malta Development Bank has introduced a guarantee scheme to provide access to bank financing for the working capital requirements of businesses in Malta;</li> <li>• A grant of € 350 is payable by way of a one-lump sum, payable to employers who have employees on mandatory quarantine leave;</li> <li>• Tele-working assistance scheme has been introduced to help businesses invest in IT equipment and related software to enable tele-working measures for their employees;</li> <li>• Social measures have been introduced which cater for assistance to parents which need to look after school-aged children following the closure of schools. A weekly payment of € 166.15 is applicable to full time employees and € 103.85 for part-time employees.</li> <li>• Employees who have been made redundant as of 9 March 2020 are eligible to a Contributory Unemployment Benefit of € 166.15 per week for persons who were in full-time employment and € 103.85 per week for persons who were employed on a part-time basis;</li> <li>• Persons with special needs and who are in employment are eligible to financial assistance of € 166.15, where tele-working is not possible in order to promote social distancing measures for persons who are deemed to be more vulnerable;</li> <li>• Rental subsidies have also been introduced for individuals who are no longer in employment as a result of the COVID-19 pandemic.</li> </ul>	<ul style="list-style-type: none"> <li>• Documentation may be requested by the employer from the employee showing, amongst others, that the event has occurred. Persons failing to comply with such requirements are guilty of an offence and should, on conviction, be found liable to a minimum fine of €465.87.</li> </ul>

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Netherlands</b></p> <p>Erik van der Kooi Advisor Ruitenburg adviseurs &amp; accountants T: +3188 6500 769 M: +316 2906 1100 E: <a href="mailto:E.vanderKooi@ruitenburg.nu">E.vanderKooi@ruitenburg.nu</a> <a href="http://www.ruitenburg.nu">www.ruitenburg.nu</a></p>	<ul style="list-style-type: none"> <li>The government has introduced an emergency fund ("NOW") for employers to cover wages. Employers will be compensated for up to 90% of their total wage bill (on a graduated scale) which will be provided in advance so that employers can continue to pay the salaries of the employees. Employers cannot make any dismissals for economic business reasons whilst compensation is granted under the NOW scheme</li> </ul>	<ul style="list-style-type: none"> <li>The basis for eligibility for compensation is expected loss of turnover of at least 20% over a period of three calendar months (starting from 1 March, 1 April or 1 May, 2020). On request this period can also start on 1 April or 1 May for three months if a larger loss in turnover will be expected in the alternate period.</li> <li>Applications must be submitted at the Employee Insurance Agency ("UWV") latest 31 May 2020. Application form is now available at the website of UWV.</li> </ul>
<p><b>Norway</b></p> <p>Erik Engeland Attorney-at-law Magnus Legal AS T: +47 55 29 90 00 M: +47 93 40 82 20 E: <a href="mailto:erik.engeland@magnuslegal.no">erik.engeland@magnuslegal.no</a> <a href="http://www.magnuslegal.no/en">www.magnuslegal.no/en</a></p>	<ul style="list-style-type: none"> <li>Employers must facilitate any request to work from home and can require an employee to stay away from if considered necessary to reduce risk of spread of the coronavirus and they can decide to close a workplace and terminate employment contracts if the normal terms in the Working Environment Act are present. However, Lay off is preferred and must be given with 2 weeks written notice after which the employee has no duty to work. In cases of natural catastrophe, fires or similar situations the notice period is 2 days. In some Covid-19 situation with sudden outbreaks the 2 day notice period may apply. The employer has to pay normal wages for two working days (the employer-period). After the notice period and the employer-period, the employer has no obligation to pay salaries. The employee will be covered with full pay from social security (up to a level of app EUR 60.000 pr year) for the first 18 days. After this the employee can apply for unemployment benefits from social security, but there are more detailed regulations to qualify for that in Norway. The employer is exempted from the obligation to pay salaries for a maximum period of 26 weeks during a period of 18 months (assuming that the conditions for lay off are still present).</li> <li>The employer can decide on full or partial lay off (minimum 40%). For example, it is possible to lay off 40% and still work 60%. The Norwegian government will then normally pay 40% of the salary after four days subject to maximum salary caps, while the employer pays 60% of the salary and the employee works 60%.</li> <li>With employee consent the employer can implement a reduction of working hours and salary or require employees to use accrued vacation days</li> </ul>	<ul style="list-style-type: none"> <li>The employee must apply to the Norwegian Labour and Welfare Administration (NAV) for unemployment benefits.</li> </ul>



## Poland

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- Employers can require employees to take overdue vacation leave (i.e. pre 2020) without their consent. Using employees leave due for 2020 or unpaid leave is possible only with their consent.
- Reducing roles to part time/lower wages on a temporary basis: If employees do not individually agree, a changing notice' altering their terms and conditions may be issued with a notice period and justification. Under some circumstances, this can also be done under agreement concluded by the employer with trade unions or employees' representatives.
- Employers can apply to ZUS (Social security Institution) to postpone social contribution payments.
- Employers can apply to ZUS for cancellation of contribution payments for three months - from March to May 2020 in the amount of 50% of the total amount due, if they employ up to 49 employees.
- Subsidies from the Guaranteed Employee Benefits Fund: employers can apply for co-financing employment costs case of a decrease of economic turnover for the employees who are subject to:
  - Stoppage (economic downtime), i.e. a period when an employee does not perform work for reasons not related to the employee (but is ready to work). During stoppage the employer pays the remuneration reduced by no more than 50%, but not lower than minimum statutory wage (PLN 2,600 gross in 2020) and Guaranteed Employee Benefits Fund may subsidize such decreased salary per employee up to 50% of the minimum statutory wage (currently up to PLN 1,300), plus social security premiums due on this amount.
  - Reduced working time. Employer may shorten the working time up to 20%, but not more than to 0.5 of full-time employment. During the period of reduced working time, an employee's salary cannot be lower than minimum statutory wage. Guaranteed Employee Benefits Fund may subsidize such decreased salary up to half of it, but no more than up to 40% of the average monthly salary calculated in a manner described in law (currently up to PLN 2,079.43), plus social security premiums due on this amount.
  - Both economic downtime and reduced working time shall be adopted by the employer in an agreement concluded with trade union organizations or employees' representatives. The two aids above can be granted for up to three months but neither cover employees who earned more than PLN 15,595.74 gross in the month preceding the month in which the application for funding was submitted. Employer cannot terminate employment contracts with employees who are covered by co-financing, for the reasons not attributable to such employees, for the duration.
- Changes in working time and terms and conditions of employment: in case of a decrease of economic turnover employer may apply more flexible rules of adopting working times of employees or apply worse terms and conditions of employment than in employment contracts, without serving changing notice. These solutions shall be adopted in an agreement concluded by the employer and trade union organizations or employees' representatives. The employer may also limit uninterrupted daily and weekly rest of the employee (to some extent) and conclude an agreement on the introduction of an equivalent working time system, in which the extension of the daily working time may be allowed, but not more than up to 12 hours, in a reference period not exceeding 12 months.
- To be eligible for the types of aid above, turnover must drop by at least 15% in two consecutive months of 2020 compared to the same months in 2019 or by at least 25% in one month of 2020 compared to the preceding month.
- Subsidies from the Staroste: employers can apply for co-financing of employment costs in the event of a decrease in economic turnover caused by COVID-19 for two consecutive months of 2020 compared to the same months in 2019. This applies to micro, small and medium entrepreneurs. Co-financing is available in the amount of 50-90% of employees' salaries (but not more than 50-90% of minimum statutory wage) per employee, depending on the decrease in turnover (from minimum level of 30% of such decrease). Co-financing can be granted for up to three months. Employer cannot terminate employment contracts with employees who are covered by co-financing, for the reasons not attributable to such employees, for the duration of the co-financing.
- Employer cannot receive funding in the part in which the same costs have been or will be financed from other public funds.
- Subsidies from the Guaranteed Employee Benefits Fund and from the Staroste, as well as possibility to introduce changes in working time and terms and conditions of employment are only available to companies with no tax and social security arrears as of the end of 3rd quarter of 2019 (with minor exceptions). To apply for ZUS cancellation, employer cannot have arrears in payment of social insurance premium for the period longer than 12 months, as of the end of 2019 (with some exceptions as well).
- Financial subsidies are available to companies, which have no reasons to declare bankruptcy.
- The aid described herein can cover both employees with employment agreements and workers with civil contracts (contract of mandate and contract for providing services).
- In order to access financial help, employers submit an application with the required attachments to the competent office.
- In order to access subsidies from the Staroste, employer must submit an application within 14 days from the date of announcement of the recruitment by the director of such poviat labor office.
- Regulations concerning subsidies from the Guaranteed Employee Benefits Fund are valid through 180 days from March 31, 2020.

## Portugal

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- Companies are obliged to ensure continued and permanent health and safety conditions for their employees, taking account of general prevention principles. Considering current events, companies should adopt a Contingency Plan for COVID-19, which should at least address the following questions:
  - 1. What is the likely impact on the company of its employees being infected with the Coronavirus (COVID 19)?
  - 2. What should I do if any of my employees shows symptoms of the infection?
- Special measures allow companies in a situation of corporate crisis\* to access a simplified lay-off regime. This temporary regime (which lasts one month, with the possibility of renewal up to a maximum of three months) allows the reduction of working time or the suspension of the employment contracts and salary reduction (partially paid by the employer and by the social security).
- Temporary pay support During the simplified lay-off period affected employees are entitled to receive 2/3 of their normal gross salary, between a minimum of EUR 635 and a maximum limit of EUR 1,905. The cost of this is borne 30% by the employer and 70% by social security.
- Employers benefiting from simplified Lay off regime are granted temporary exemption from paying social security contributions payable by the employer, related to covered employees and members of statutory bodies, during the term of the same. Exemption covers contributions related to the compensations due in the months in which the company benefits from the measures. During the implementation period of the support measures, and within the following 60 days, employers who benefitted from the measures are banned from dismissing employees, under collective or individual redundancies. Employers benefiting from simplified Lay off regime are entitled to a derogatory financial incentive to help the company restore its usual activity, to be granted by IEFP, I. P., payable in one single instalment and in the amount of €635.00 per employee.
- Unless otherwise agreed, employers cannot impose holiday unless it is during the period between 1 May and 31 October. Outside of the layoff mechanism, salary reductions are not generally allowed. However, it is always possible to reach an agreement regarding reduction of the working time (with a consequent salary reduction).
- Normal sick leave waiting period (three days) does not apply to coronavirus situations: employees are paid in full from the first day of absence. The state bears the cost. If a doctor orders quarantine, employees are entitled to be paid in full for the first 14 days. After the 15th day, normal sick leave pay percentages will apply. The State bears the cost. If an employer imposes quarantine on an employee, they bear the cost of the employee's quarantine, even if the employee cannot effectively work from home.
- Employees' absences to care for a child or other dependent under the age of 12, disabled or suffering from a chronic condition, irrespective of age, as a direct result of school closure, will be deemed justified absences with loss of remuneration. However, employees will be entitled to a compensation for the loss of their remuneration corresponding to 2/3 of their normal gross salary, between a minimum of EUR 635 and a maximum limit of EUR 1,905.
- Absences to care for spouse, unmarried partner, relative or related in ascending direct line, dependent on the employee and attendant of social amenities suspended by determination of the health authority, within the scope of its powers, or by the Government, provided there is no possibility to ensure support by any alternative social response mechanisms, are also deemed justified. Such absences will also entail loss of remuneration, being the employee entitled to choose to take holidays, in the terms set forth for the care for children.
- Shareholders who are also directors, with no employees, with an invoicing up to sixty thousand Euros, shall be covered by derogation support regime, in the terms applicable to the reduction of activity of self-employed workers. In this situation the financial support shall correspond to: i) the value of the remuneration recorded as social security contribution basis, with the limit of the value of IAS (i.e. EUR 438.81), when the value of the remuneration recorded as social security contribution basis is lower

\* corporate crisis is defined as:

- (i) Complete or partial shutdown resulting from the obligation to shutdown premises, as established by Decree no. 2-A/2020, of 20 March;
- (ii) Complete or partial shutdown, as determined by legal or administrative order, pursuant to Decree-Law no. 10-A/2020, of 13 March;
- (iii) Complete or partial shutdown, under the Legal Framework of Civil Protection, enacted by Law no. 27/2006, of 3 July;
- (iv) Complete or partial shutdown, under the Legal Framework of Health, enacted by Law no. 95/2019, of 4 September, In any case regarding the completely shutdown facilities and covering its employees;
- (v) Complete shutdown resulting from the suspension of global supply chains, suspension or cancellation of purchase orders, provide that supporting documents can be provided;
- (vi) The abrupt and sharp drop of at least 40% in invoicing in the 30 days preceding the request to the social security with reference to monthly average of the two months preceding such period, or to the same period of the preceding year, or for those who started the activity less than 12 months ago, to the average of this period. In both cases, by means of a written statement from the employer together with a certificate from company's certified accountant confirming the same.
- Simplified Lay-off procedure: Written notice issued by the employer to the employees informing on the decision and foreseeable duration, after hearing union representatives and workers' committee, if any, and immediate submission of online request to Social Security, along with:
  - (a) statement from the employer with summary description of the corporate crisis situation;

Country	Key aspects and eligibility	Specific requirements/ Application process
	<p>than 1.5 IAS (EUR 658.21); ii) 2/3 of the remuneration recorded as a social security contribution basis, with the limit of the value of the National Minimum Wage (i.e. EUR 635.00), when the value of the remuneration recorded is equal to or higher than 1.5 IAS (EUR 658.21). This financial support has a duration of one month, extendable up to a maximum of six months.</p>	<ul style="list-style-type: none"> <li>o (b) Certificate from company's certified accountant in the cases set out in subparagraphs (v) and (vi) above; list of the covered employees' names and respective social security numbers.</li> </ul>

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Romania</b></p> <p>George Ticu-Jianu Managing Partner LTJ &amp; Partners T: (+4) 021 335 82 88 Ml: (+4) 0722 312 676 E: <a href="mailto:george.ticu@ltj.ro">george.ticu@ltj.ro</a> <a href="http://www.ltj.ro">www.ltj.ro</a></p>	<ul style="list-style-type: none"> <li>Employers may implement flexible working hours, make employees work from home without employees' consent, or can ask employees to use unused annual leave days from previous years. Employers can grant employees leave days in advance for overtime work that can be provided in the next 12 months.</li> <li>In some circumstances and subject to conditions, parents may be granted paid free days to supervise their children (until the age of 12 or 18 for children with disabilities), during the temporary closure of schools. These are paid by the employer and reimbursed by the state budget. This measure is granted only for one parent.</li> <li>Employees are entitled to unpaid leave for personal matters or studies but an employer cannot force this, is based on the request of the employee.</li> <li>When an employee is on medical leave (this may also apply to quarantine/self-isolation) their employment agreement is suspended by law - employers do not pay employees, as they receive an allowance from the state budget. The employees are paid by the employer with the amounts representing health allowance and the sums are reimbursed to the employers from the state budget.</li> <li>Employment contracts can be suspended by the employer for temporary interruptions or reduction of activity for economic, technological, structural or similar reasons. The employees enter technical unemployment and must resume work immediately on the employer's request.. They benefit from a specific allowance.</li> <li>Unilateral salary reduction: When a temporary reduction of activity, for economic, technological, structural or similar reasons exceeds 30 working days, employers can reduce the working week from five days to four days per week, with a corresponding reduction in salary until the situation is remedied, after consulting employee representatives. There must be an appropriate business rationale for the decision.</li> <li>The employer and employee can decide following negotiation to reduce salaries temporarily: either by maintaining a fulltime schedule or switching to part-time.</li> <li>Employees infected with coronavirus or who are placed in quarantine or self-isolated at home by the state will be on medical leave, implementing the effect of a medical certificate issued in relation to their condition. Their employment contracts will be suspended by law during this period. They will also be entitled to a state allowance of 75% (applied to the average income of the employee over the last six months).</li> <li>State support is provided for employers that, due to the effects of Covid-19, temporarily reduce or interrupt their activity, partially or totally. Employees can receive up to 75% of average gross salary (currently RON 5.429, resulting in a maximum of RON 4.071,75 from the state. The employer pays the rest, up to minimum of 75% of the base salary, if its budget allows.</li> </ul>	<ul style="list-style-type: none"> <li>In order to access the state support for technical unemployment financial allowance, employers submit, electronically on a monthly basis, following the official templates required by law: <ul style="list-style-type: none"> <li>a personal statement (affidavit);</li> <li>a request filled in and signed by the legal representative;</li> <li>a list of the employees who will benefit from the allowance.</li> </ul> </li> <li>The employers receive the support from state within a maximum of 15 days from submission of the necessary documents. They are obliged to pay the allowances to their employees within a maximum three working days.</li> </ul>

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Russia</b></p> <p>Eugene A. Titkov, Ph. D  United Consultants FDP  Vice President  T.: +7 (495) 787 5377  M: +7 (985) 773 4887  E: <a href="mailto:e_titkov@fdp.ru">e_titkov@fdp.ru</a>  <a href="http://www.fdp.ru">www.fdp.ru</a></p>	<ul style="list-style-type: none"> <li>• The Russian Government has introduced a series of measures to support businesses affected by Covid-19. These include Tax holidays to support aviation and tourism activities, preferential credit for replenishment of current assets to companies of system importance, the granting of interest free loans for companies of all sizes, a three month day in tax return and a decrease of the social insurance rate from 30% to 15% for salaries exceeding the minimum wage. SME businesses are being offered further tax concessions, access to loan funds ab a temporary deferral or a moratorium by lessees of state property.</li> <li>• New taxation rules have been introduced on taxes on deposits over 1 million roubles and on dividends paid out of Russia</li> <li>• Measures are being prepared to prevent employers from firing workers who cannot come to work due to quarantine and the government is urging employers to allow employees to work from home.</li> <li>• Russian labour law provides for several options such as transferring employees to remote employment, to impose reductions of working hours, reduction in force, etc. All measures affecting agreed working conditions require either the consent of employees or employers to follow the formal legal procedure of unilateral change to employment conditions (which has restrictions).</li> <li>• If the employer cannot provide employees with work due Covid-19, they can impose paid downtime with compensation of 2/3 of the employee's regular salary. Employees who are not sick but are asked to remain away from work because they have returned from a high-risk area may be able to work from home, paid as normal</li> <li>• Employers can either allow employees to use accrued days of annual paid leave or grant additional paid leave days. If quarantine is imposed on infected employees, they must be suspended from work by law. This suspension is formalised with an officially sick leave certificate, which specifies duration. In Moscow, unless the employee is a top manager critical to the business all employees over 65 and those with chronic diseases are required to self-isolate and should be suspended from work.</li> <li>• Employers cannot dismiss an employee who is absent from work because of illness, unless the business is liquidated/wound up, or its activities are terminated. If an employee is officially quarantined, their time will be paid as if they were on sick leave.</li> <li>• Temporary pay support: According to the temporary rules (in effect from 20 March to 1July 2020), sick leave due to Covid-19 quarantine is paid by Social Insurance Fund for the whole period of quarantine (14 calendar days).</li> </ul>	<ul style="list-style-type: none"> <li>• Various economic support measures have been introduced by the Russian Government, including a special procedure for the payment of sick leave, additional incentives for doctors, expansion of business lending, suspension of state audits, authorisation for online sale of medications, preferential treatment for distribution networks and importers of products, etc</li> </ul>

Country	Key aspects and eligibility	Specific requirements/ Application process
<p><b>Serbia</b></p> <p>Ana Popović advokat   attorney at law ŽIVKOVIĆ   SAMARDŽIĆ T: +381 11 2636 636 M: +381 64 9879 675 E: <a href="mailto:ana.popovic@zslaw.rs">ana.popovic@zslaw.rs</a> <a href="http://www.zslaw.rs">www.zslaw.rs</a></p>	<ul style="list-style-type: none"> <li>• Employers' can: <ul style="list-style-type: none"> <li>○ ask employees to reduce their working hours (based on employee's request / consent or as an alternative measure for resolving redundancies,</li> <li>○ ask employees to take unpaid leave due to temporary interruption of work for 45 working days which is not the employee's fault (compensated at 60% of the average salary, but not lower than minimum wage).</li> <li>○ ask employees to take regular paid leave (compensated at 100% of average salary).</li> <li>○ ask employees to take paid leave because of employer's inability to guarantee safety and protection of life and health at work. There is no minimum prescribed amounts of compensation.</li> <li>○ ask employees to take annual leave, either collective or individual (notification must be delivered to the employee 15 days in advance unless the annual leave is granted upon their request).</li> <li>○ ask employees to take unpaid leave only (possible upon the employee's request);</li> <li>○ Terminate the employment as per redundancy</li> <li>○ Introduce a minimum salary for all employees based on grounded reasoning</li> </ul> </li> <li>• The Government of the Republic of Serbia has adopted a proper framework for implementing economic measures to reduce the adverse effects caused by the COVID-19 virus pandemic. The Economic Measures Program contains four measures - tax policy measures (postpone in payment of taxes and contributions until January 4, 2021, direct assistance to the private sector (payment of three minimum salary), measures to preserve liquidity and direct assistance to all adult citizens (payment of EUR 100).</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>Slovakia</b></p> <p>Branislav Chovančík advokát / advocate G. Lehnert, k.s. T: +421 2 5980 0411 E: <a href="mailto:branislav.chovancik@lehnert.sk">branislav.chovancik@lehnert.sk</a> <a href="http://www.lehnert.sk">www.lehnert.sk</a></p>	<ul style="list-style-type: none"> <li>• Employers can agree paid or unpaid leave with affected employees and if practical employees may work remotely. Employees having to care for a child due to school closure can claim 'nursing benefit', payable by the Social Insurance Agency</li> <li>• If quarantine measures are ordered and an employee cannot work, the employee is entitled to sickness benefit, payable by the Social Insurance Agency from the first day of this obstacle to work.</li> <li>• Even if no quarantine is ordered, an employer can close the workplace or if certain statutory conditions are met, an employee can be ordered to take leave.</li> <li>• Obstacles to work on the part of employer and reduction of wage compensation to 80%. The amendment introduces two new obstacles to work on the employer`s part: (i) the interruption or restriction of the employer's business activity on the base of discretion of the competent authority, and (ii) interruption or restriction of the employer's business activity as a result of an emergency situation. It is the second obstacle that may give rise to certain interpretative problems. For both of these obstacles on the part of the employer, the amount of compensation of the employee's wage is reduced from the current 100% of the average earnings to its 80%. However, wage compensation may not be lower than the minimum wage. The employer will still be entitled to provide to its employee the wage compensation of at least 60% of the average earnings if it is agreed with the employees' representatives in advance. These rules do not apply to employees of economic mobilization entities to whom a work obligation has been imposed (e.g. employees of the health care providers).</li> <li>• Employers are not obliged to pay compensation of the employee's wage during the first ten days of sick leave for employees in quarantine or isolation.</li> <li>• The amount of sickness benefit will be 55% of the daily assessment basis or probable daily assessment basis from the first day; such sickness benefit is payable by the Social Insurance Agency from the first day of this sick leave.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

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<p><b>Slovenia</b></p>	<ul style="list-style-type: none"> <li>• Where an employer is working from home, previously regulated employment contract for this are now more flexible and understanding</li> <li>• An employee cannot be demanded by an employer to go into quarantine, thereby preventing him or her from working. Quarantine can only be ordered by the Minister of Health. Employers may instruct employees not to work but in this case they are entitled to 100% of salary.</li> <li>• Employers may also instruct employees to stay at home and wait for work at home, if the business is facing the lack of work due Covid-19 . In this case the employee is entitled to 80% salary compensation and under certain conditions, the state will compensate part of this amount.</li> <li>• Termination of employment contracts is possible if the employer can prove that a business reason exists under the Slovenian Employment Relationships Act.</li> <li>• Employers cannot require employees to use their annual leave</li> <li>• The Government has adopted an emergency law intended to protect jobs and partially reimburse employers who have sent employees to wait for work from home and for employees who will not be able to work due to quarantine.</li> <li>• Under the emergency law, if an employer is not able to ensure work and sends the workers home to wait for work, employees are entitled to receive 80% of their salary. According to the emergency law, if the employer cannot provide work to at least 30% of its employees, the employer bears 60% of compensation costs, while the government covers the remaining 40%. If a worker cannot work due to quarantine, he or she will also be entitled to 80% of salary. In this case, the emergency law foresees that the government will cover the entire cost.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

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<p><b>Spain</b></p> <p>Javier Gonzalez Socio Pedrosa Lagos T: 93 368 05 10 E: <a href="mailto:jgonzalez@pedrosalagos.com">jgonzalez@pedrosalagos.com</a> <a href="http://www.pedrosalagos.com">www.pedrosalagos.com</a></p>	<ul style="list-style-type: none"> <li>The government has put in place special procedures to enable employers to suspend work or reduce working hours (ERTE), during which time employees would be entitled to claim unemployment benefits from the State of 70% of their salary. Despite the fact that these measures already exist in current regulations, it is permitted to approve contract suspensions and reductions in working hours, of which the time periods are shortened and the requirements for processing them are made more flexible.</li> <li>From the administration, preference is given to enable remote work systems, for all those companies that can organize it, rather than resorting to more drastic measures such as reductions in working hours or contract suspension through an ERTE. These measures will remain in force until two months after the end of the alarm state, although they can be extended again.</li> <li>The vast majority of ERTES have been processed by force majeure: A series of assumptions derived from the extraordinary health emergency are established, which will automatically be considered force majeure. The approval of the ERTE will exonerate the companies from the payment of the social security contributions, up to 100% for the companies with less than 50 workers, or 75% for those with more than 50 workers. For the collection of the unemployment benefit during the validity of the ERTE, no minimum period of grace will be required, nor will it count the time consumed for the purposes of the maximum period of benefit. The maximum period for applying for the benefit is also eliminated.</li> <li><u>Prohibitions of dismissals and termination of contracts based on COVID-19:</u> Force majeure, as well as economic, technical, organizational and production causes, resulting from the current health emergency situation cannot justify the termination of contracts or dismissals, since this situation only allows the articulation of the temporary measures, i.e. ERTE of reduction of working hours or suspension of contract.</li> <li>Extraordinary benefit for cessation of activity of self-employed and members of cooperatives classified as self-employed: This benefit applied for those who have had to suspend their activity as a result of the Decree of the state of alarm, or whose turnover for the month prior to that for which the benefit is requested has been reduced by at least 75% with respect to the average turnover for the previous six-month period. The amount is the 70% to the regulatory base, incompatible with the receipt of any other benefit from the Social Security system and the duration for this extraordinary benefit is for 1 month, extended until the last day of the month in which the alarm state ends, in the event that it is extended and lasts longer than a month.</li> </ul>	<ul style="list-style-type: none"> <li>Time limit for ERTes (procedures to suspend work or reduce working hours) of force majeure as a result of COVID-19: the maximum duration of the period of validity of these ERTes will coincide with the duration of the alarm state.</li> </ul>
<p><b>Sweden</b></p> <p>Åsa Melin Partner T: +46 704 90 66 87 E: <a href="mailto:asa.melin@greenstep.com">asa.melin@greenstep.com</a></p>	<ul style="list-style-type: none"> <li>If an employee is fit and available for work, but the organisation has decided that the employee should stay at home and the employee cannot work from home, he or she is entitled to salary. If the employee can work from home, salary must be paid. If the employee chooses to work from home due to anxiety about becoming infected, the employer is not obliged to pay salary as this can be seen as refusal to follow the employer's order. If an employee is infected and therefore sick, the employee is not fit or available for work. If that occurs, normal sick leave and pay rights in Sweden apply. The first day of sickness, which is normally unpaid, will now be paid by the social security system. There is also a proposal that the state should pay days two to 14 of sick leave, which is normally paid by the employer, for the coming two months. If an employee is held in quarantine, for instance due to the risk of infection spreading, he or she may be fit for work but not available. In this case the employer is not obliged to pay salary if nothing else is decided. Employees in this situation have a right to sickness benefits under the social insurance scheme.</li> </ul>	<ul style="list-style-type: none"> <li>It should be noted that if the employer is bound by a collective agreement, the provisions of the collective agreements must be complied with in the first instance. Collective agreements often contain clauses that differs from the law with regard to layoffs.</li> </ul>



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<p><b>Switzerland</b></p> <p>Thomas Mayer Attorney-at-Law and Notary Public schochauer ag, T +41 71 227 84 84 E: <a href="mailto:thomas.mayer@schochauer.ch">thomas.mayer@schochauer.ch</a> <a href="http://www.schochauer.ch">www.schochauer.ch</a></p>	<ul style="list-style-type: none"> <li>• If an employee is prevented from working for a personal reason for no fault of his or her own, employers must continue to pay the persons salary for a limited period of time. Thus, if an employee is infected with Covid 19 and therefore unfit for work, he or she is entitled to receive salary according to the rules set out above. Likewise, if an employee cannot come to work due to the infection of his or her child, employers are also obliged to pay his or her salary during the absence, normally for up to three days.</li> <li>• Special provisions issued by the Federal Council for the period of the corona crisis provide that employees belonging to a particularly vulnerable group (employees over 65 years of age and those who have certain illnesses) shall carry out their work from home. If this is not possible, such employees can only be employed in the workplace if certain conditions are met to minimise the risk of infection. Furthermore, under certain circumstances, all employees must go into quarantine under certain circumstances in accordance with the Federal Council's instructions.</li> <li>• If an employee cannot perform his work on the basis of these regulations, even though he or she is fit for work, the prevailing opinion is that the employer must bear this risk. Consequently, the employer is obliged to pay wages for an unlimited period of time.</li> <li>• The employer can order the employee to take holidays and determine the time of the holidays, unless otherwise agreed in the employment contract. The interests of the employee must be taken into account appropriately. Holidays must be ordered in such a way that the employee is able to recover during the holidays. Hence, the instruction of holidays cannot be given at too short notice. However, the general rule that holidays must be ordered at least three months in advance is not mandatory and, given the specific circumstances, not appropriate. Employees should, however, be allowed a certain lead time. Since taking holidays on a mere daily basis generally makes it impossible to recover, this is not possible without the employee's consent. It is also not permissible to instruct the employee to take a large amount of holiday, such as the entire holiday entitlement for the year 2020. Whether the order to compensate for overtime is permissible depends on the circumstances of the individual case.</li> <li>• If an employer is obliged to close the workplace due to national lockdown or if work is reduced due to the economic impact of the Covid-19 pandemic, the employer may apply for short-time working compensation from the authorities which will need the employees' consent to apply for this compensation. The reduction of worktime for the business must be at least 10%. Statutory benefits cover 80% of the salary corresponding to the lost working hours. Salaries are covered up to a maximum of CHF 148,200 annually. Self-employed persons and partners in companies are entitled to short-time working compensation as an exception to the normal regulation. However, the compensation is limited to CHF 3,320 per month.</li> <li>• Self-employed persons who have to interrupt their work because they have to look after their children (under twelve years of age) themselves due to the loss of third-party care or because they have to go into quarantine are entitled to compensation for ten days (80% of the salary).</li> <li>• Until further notice, the borders are basically closed to foreign service providers. In the announced easements of 11 May 2020 there is no mention of this as yet.</li> <li>• Entry into Switzerland for the provision of services is only possible in exceptional cases if there is an overriding public interest in accordance with the specific ordinances on the corona situation. Such an overriding public interest exists when it is a matter of ensuring the availability of essential goods and services. This applies in particular to the areas of medicine and care, food, energy, logistics and information and communication technology. Maintenance work in these areas is also included.</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>

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<p><b>Turkey</b></p> <p>Ezgi Aysima  Herdem Attorneys At Law  Associate  T: +90 212 2884959  M: +90 538 4917126  E: <a href="mailto:eaysima.kir@herdem.av.tr">eaysima.kir@herdem.av.tr</a>  W: <a href="http://www.herdem.av.tr">www.herdem.av.tr</a></p>	<ul style="list-style-type: none"> <li>In order to mitigate negative effects of Covid-19 pandemic, there are a number of actions that employers and the employees can take:</li> <li>Requesting employees use unused paid leave</li> <li>Requesting employees take unpaid leave: According to the recent amendments, the employer is entitled to grant furlough for three months starting from April 17, 2020. The employee's consent is not required to grant furlough under said provision and it is possible to grant partial or complete furlough in a workplace.</li> <li>A daily monetary aid will be provided to the employees who have been granted furlough and who could not benefit from the short-time working allowance explained below and whose employment contract has been terminated after March 15, 2020 and do not qualify for unemployment benefits during the period of three months starting from April 17, 2020 provided that the concerned employee does not receive a pension from any social security institution.</li> <li>Collective leave: Employers may implement collective leave in the workplace, covering all or part of the workforce from the beginning of April until the end of October.</li> <li>Part-time Employment with prior written consents of the employees which must be 2/3 of the normal working period.</li> <li>Remote Working</li> <li>Termination of employment agreement with just cause: According to the recent amendments, the termination of any employment contract has been prohibited except for immoral, dishonourable or malicious conduct or other similar behaviour, for three months starting from April 17, 2020. Being requested to take unpaid leave does not give the employee the right to terminate the contract based on the justified reason. Even though the termination of employment contract by the employer and the employee is restricted, end of employment contracts aside from termination such as mutual termination with settlement agreement or end of employment contract due to end of the term of the contract for employment contracts for a defined period is not under the scope of said termination restriction.</li> <li>Short-time working can be applied if the weekly working periods are decreased significantly as activities have ceased partly or completely due to general economic, sector-specific, regional crisis and force majeure events. The daily short-time working allowance is 60% of the employee's daily average gross income. According to a recent amendment, short-time working payments shall be made in accordance with the employers' declaration, without waiting for the completion of compliance determination for the short-term applications based on compelling reasons made by the employers.</li> </ul>	<ul style="list-style-type: none"> <li>An employer that wants to implement short-time working must first inform the Turkish Employment Agency ('Agency') in writing. If the Agency approves the request, short-time working may be applied at the workplace by employers.</li> <li>The application procedure to be entitled to daily monetary is not specified by the Turkish lawmakers yet.</li> </ul>

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<p data-bbox="125 177 414 217"><b>United Kingdom</b></p> <p data-bbox="125 248 403 480">Edward Macey-Dare Partner Lee Bolton Monier-Williams T: 020 7222 5381 M: 07540 704054 DDI: 020 7960 7147 E: <a href="mailto:emaceydare@lbmw.com">emaceydare@lbmw.com</a> <a href="http://www.lbmw.com">www.lbmw.com</a></p>	<ul data-bbox="483 145 1552 491" style="list-style-type: none"> <li>• The UK Government has introduced the Coronavirus Job Retention Scheme (CJRS) in an effort to support employers whose operations have been severely affected by COVID-19. The CJRS is also known as the "furlough" scheme. Under the CJRS, the government will reimburse employers for 80% of 'usual monthly pay' (up to a cap of £2,500 gross per month).</li> <li>• Employees may not carry out any work for their employer during furlough leave, but may undertake training.</li> <li>• The JRS is open to all UK employers who created and started a PAYE payroll scheme on or before 19 March 2020, are enrolled for PAYE online and have a UK bank account.</li> <li>• The guidance states that the JRS is designed to help employers whose operations have been severely affected by COVID-19 to retain their employees and protect the UK economy. It appears that this covers employers who would otherwise be required to make redundancies as well as those who are facing "different impacts from coronavirus".</li> </ul>	<ul data-bbox="1574 145 2040 1251" style="list-style-type: none"> <li>• Employers can claim JRS grants in respect of employees who were on their PAYE payroll on or before 19 March 2020</li> <li>• Employees who were on an employer's payroll at 28 February 2020 but who were made redundant or stopped working for the employer prior to 19 March 2020, can also qualify for the scheme if the employer re-employs them and puts them on furlough leave.</li> <li>• The JRS portal opened for claims on 20 April 2020. The guidance states that eligible claims will be paid within six working days.</li> <li>• Unless employers have agreed different arrangements with employees, they should continue to pay employees' wages at the usual times and claim reimbursement from HMRC.</li> <li>• Any organisation with a PAYE scheme and a UK bank account can apply. This means that businesses, charities, recruitment agencies (agency workers paid through PAYE), public authorities and individuals who employ their own staff (e.g. nannies) are all eligible for the scheme.</li> <li>• The payment of JRS grants will be subject to retrospective scrutiny with the government retaining the right to retrospectively audit all aspects of the JRS with scope to claw back fraudulent or erroneous claims</li> <li>• Particular areas of concern include employers not passing JRS grants on to employees, asking employees to work while furloughed and/or backdating claims to include periods when the employee was in fact working.</li> </ul>